

LANGQI LEFA LIMITED

Registration Number 4103175WH
CRO 723109

Financial Statements

at the year ended 31 December 2025

LANGQI LEFA LIMITED

Company Information

Directors	Feng Chen – 50% shares Jia Liu – 50% shares
Secretary	Jia Liu
Company Number	723109
Registered Office	Unit 4, Castlemill shopping center Balbriggan Co.Dublin K32 E338
Business Address	Unit 4, Castlemill shopping center Balbriggan Co.Dublin K32 E338

LANGQI LEFA LIMITED

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LANGQI LEFA LIMITED

Directors' Report on the Unaudited Financial Statements of LANGQI LEFA LIMITED at the period ended 31 December 2025

We consider that the company is exempt from an audit for the year ended 31 December 2025. We have acknowledged, on the balance sheet, our responsibilities for ensuring that the company keeps accounting records which comply with Section 352 of the Companies Act 2014, and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profits and loss for the financial period. We have prepared the financial statements on pages 2 - 4 from the accounting records.

Statement of Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

Feng Chen

Feng Chen
Director
13/02/2026

Jia Liu

Jia Liu
Secretary/Director
13/02/2026

LANGQI LEFA LIMITED

**Profit and Loss Account
at the year ended 31 December 2025**

Notes	2025 12 Months €	2024 12 Months €
Turnover	358,066	339,531
Cost of sales	-132,563	-120,675
Gross profit	<u>225,503</u>	<u>218,857</u>
Other Income	0	2,338
Administrative expenses	-213,266	-219,862
Operating (loss)/profit	<u>12,237</u>	<u>1,333</u>
Interest payable and similar charges	0	0
Profit/Loss on ordinary activities before taxation	<u>12,237</u>	<u>1,333</u>
Tax on profit on ordinary activities	1,530	167
Retained Profit for the year	<u>10,708</u>	<u>1,166</u>

There are no recognised gains or losses other than the profit or loss for the above financial period.

The Profit and Loss Account was approved by the board on 13th Feb 2026 and signed on its behalf by

Feng Chen

Feng Chen
Director
13/02/2026

Jia Liu

Jia Liu
Secretary/Director
13/02/2026

LANGQI LEFA LIMITED

Balance Sheet
at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets		12,500	15,000
Current Assets			
Stock	1	11,021	14,014
Debtors		0	0
Bank & Cash		59,990	50,588
		71,011	64,602
Creditors: amounts falling due within one year	3	14,022	27,821
Net Current Assets/Liabilities		56,989	36,781
Total Assets Less Current liabilities		69,489	51,781
Creditors: amounts falling due after more than one year	4	-57,000	-50,000
		12,489	1,781
Capital and Reserves			
Called up share capital	5	100	100
Profit for the year		12,389	1,681
Equity Shareholders' Funds		12,489	1,781

I, as directors of **LANGQI LEFA LIMITED**, state that:

(a) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) The company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),


(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board:



Feng Chen
Director
13/02/2026



Jia Liu
Secretary/Director
13/02/2026

LANGQI LEFA LIMITED

Notes to the Financial Statements for the period ended 31 December 2025

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Statement of accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The financial statements are prepared in accordance with accounting standards generally accepted in Ireland and the Company Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2 Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.3 Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Stocks are recognised as an expense in the period in which the related revenue is recognised. Cost is determined using the first-in, first-out (FIFO) method. Cost includes the purchase price including taxes and duties, transport and handling directly attributable to bringing the stock to its present location and condition, and where appropriate less trade discounts and rebates.

1.4 Taxation

Current tax is the amount of income tax payable on taxable profit for the year or prior years. Tax is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

1.5 Employment benefits

Short term benefits Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is rendered

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2.

Directors Remunerations and Transactions	2025	2024
Salary	€	€
Feng Chen	24,539	21,996
Jia Liu	24,539	22,735

Staff Numbers and Costs

The average number of employees was as follows	2025	2024
	€	€
Staffs	6	5

The aggregate payroll costs of these employees were as follows:

Wages & Salaries	38,489	31,392
Social Welfare costs	11,317	10,483
	49,806	41,875

3.

Creditors: amounts falling due within one year	2025	2024
	€	€
Creditor/Accrual	6,346	21,962
VAT	5,055	4,737
PAYE/PRSI/CT	2,621	1,122
	14,022	27,820.81

4.

Creditors: amounts falling due after more than one year

Loan owing to Director	57,000	50,000
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5.

Share Capital	2025	2024
	€	€
100 Ordinary shares of €1.00 per share	100	100

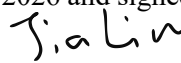
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6. Approval of financial statements

The financial statements were approved by the Board on 13th Feb 2026 and signed on its behalf by



Feng Chen
Director
13/02/2026



Jia Liu
Secretary/Director
13/02/2026

Overhead Details	2025	2024
	€	€
Wages	98,883	86,606
Rent	-	4,167
Online platform Fee	59,781	59,637
General	23,590	23,563
Depreciation	2,500	2,500
Light & Heat	26,172	41,051
Rate	2,338	2,338
Total	213,266	219,862

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