

Company No.

744477

PHONE STAR CONNECTION LIMITED
(Incorporated in Republic of Ireland)

**ABRIDGED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 APRIL 2025**

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YEAR ENDED 30 APRIL 2025

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COMPANY INFORMATION

DIRECTORS

XiaoXia Liu

SECRETARY

YouJian Yan

COMPANY NUMBER

744477

REGISTERED OFFICE

Unit 3B Fairgreen Shopping Centre
Barrack Street
Co Carlow

BANKER

AIB Bank
36-37 Tullow Street
Co Carlow

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that year. In preparing those financial statements, the Directors are required to:

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

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

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 1963 to 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.

XIAOXIA LIU
DIRECTOR

Date: 14 December 2025

Company No.

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PHONE STAR CONNECTION LIMITED
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ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025

	Note	<u>2025</u> €
CURRENT ASSETS		
Stocks	3	559
Cash at bank and in hand		94,388
		<u>94,947</u>
Creditors: falling due within one year	4	<u>(30,310)</u>
NET CURRENT ASSETS		<u>64,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>64,637</u></u>
CAPITAL AND RESERVES		
Called up share capital	5	100
Profit and loss account	6	64,537
		<u>64,637</u>
Equity shareholders' funds		<u><u>64,637</u></u>

The notes on pages 6 to 8 form an integral part of these financial statements

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ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025 (Continued)

We, as director(s) of PHONE STAR CONNECTION LIMITED, state that:

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

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

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

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,

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.

In accordance with a resolution of the Board of Directors dated 14 December 2025.

XIAOXIA LIU
DIRECTOR

The notes on pages 6 to 8 form an integral part of these financial statements

PHONE STAR CONNECTION LIMITED
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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 APRIL 2025

1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared on a going concern basis. This assumes that the Company will continue in operational existence for the foreseeable future.

2 SIGNIFICANT ACCOUNTING POLICIES

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

(a) Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is determined on a first-in-first-out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less the selling expenses.

(b) Revenue recognition

Sales are recognised upon delivery of products and customer acceptance, if any, net of value added taxes and discounts.

(c) Taxation

Current tax, including Irish corporation tax and foreign taxes, is provided on the Company's taxable profits, at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

(d) Deferred taxation

The tax expense is determined on the basis of tax effect accounting using the liability method. Deferred taxation is recognised for timing differences except when there is reasonable evidence that such timing differences will not reverse in the foreseeable future. The tax effect of timing differences that result in a debit balance or a debit to the deferred tax balance is not carried forward unless there is a reasonable expectation of its realisation.

3 STOCKS

	<u>2025</u>
	€
At cost:	559
	<u>559</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 APRIL 2025 (CONTINUED)

4	CREDITORS: FALLING DUE WITHIN ONE YEAR	<u>2025</u> €
	Accruals	125
	PAYE payable	3,029
	VAT payable	3,770
	Corporation tax payable	7,986
	Director's account	15,400
		<hr/> 30,310 <hr/> <hr/>
5	CALLED UP SHARE CAPITAL	<u>2025</u> €
	Authorised:	
	1,000,000 ordinary shares of €1.00 each	1,000,000 <hr/> <hr/>
	Allotted, called up and fully paid:	
	100 ordinary shares of €1.00 each	100 <hr/> <hr/>
6	PROFIT AND LOSS ACCOUNT	<u>2025</u> €
	At the beginning of year	24,633
	Profit for the year	55,905
		<hr/>
	At the ending of year	80,538 <hr/> <hr/>
7	POST BALANCE SHEET EVENTS	
	No significant events have taken place since the balance sheet date which would require disclosure or amendment to the financial statements.	

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
AS AT 30 APRIL 2025 (CONTINUED)

8 APPROVAL OF THE FINANCIAL STATEMENTS

In accordance with a resolution of the Board of Directors dated 14 December 2025