

Registered number 723637

---

**GUAN'S RENOVATIONS & MAINTENANCE  
SERVICES LIMITED**

---

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025**

---

**GUAN'S RENOVATIONS & MAINTENANCE  
SERVICES LIMITED**

---

**CONTENTS**

Directors and Other Information	2
Balance Sheet	3
Notes to the Financial Statements	4 – 5

---

**GUAN'S RENOVATIONS & MAINTENANCE  
SERVICES LIMITED**

---

**DIRECTORS AND OTHER INFORMATION**

<b>Director</b>	Chuang Guan
<b>Company Secretary</b>	Yan Zhang
<b>Registered Number</b>	723637
<b>Registered Office</b>	Apartment 89 Kingscourt Parnell Street Dublin 1
<b>Bankers</b>	Allied Irish Banks plc 126 / 128 Capel Street North City Dublin 1

**GUAN'S RENOVATIONS & MAINTENANCE  
SERVICES LIMITED**

**BALANCE SHEET AT 31 DECEMBER 2025**

	Note	2025 €	2025 €
Fixed assets		<u>12,500</u>	15,000
Current Assets		420	5,407
Creditors: amounts falling due within one year		<u>(66,217)</u>	<u>(57,972)</u>
<b>Net current liabilities</b>		<u>(65,797)</u>	<u>(52,565)</u>
<b>Total assets less current liabilities</b>		<u>(53,297)</u>	<u>(37,565)</u>
<b>Net liabilities</b>		<u><u>(53,297)</u></u>	<u><u>(37,565)</u></u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Profit and loss account	3	<u>(53,397)</u>	<u>(37,665)</u>
<b>Shareholders' funds</b>		<u><u>(53,297)</u></u>	<u><u>(37,565)</u></u>

These financial statements have been prepared in accordance with the micro-companies regime.

I, as director of Guan's Renovations & Maintenance Services 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 section 358 are satisfied.

(c) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(d) I 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved:

**Chuang Guan**  
Director

Date: 26 March 2026

---

# GUAN'S RENOVATIONS & MAINTENANCE SERVICES LIMITED

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

### 1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Guan's Renovations & Maintenance Services Limited for the financial year ended 31 December 2025.

Guan's Renovations & Maintenance Services Limited is a private company limited by shares, incorporated in the Republic of Ireland and its company registration number is 723637. The Registered Office is at Apartment 89, Kingscourt, Parnell Street, Dublin 1 which is also the Company's principal place of business.

#### Currency

The financial statements have been presented in the Euro currency (€) without rounding.

### 2. 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial period and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

#### Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost.

#### Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Equipment and tools	12.5% straight line on cost
---------------------	-----------------------------

#### Turnover

Turnover comprises the amount derived from the provision of services falling within the company's ordinary activities.

#### Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

---

**GUAN'S RENOVATIONS & MAINTENANCE  
SERVICES LIMITED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**2. Accounting policies (continued)**

**Financial Instruments**

**Ordinary Share Capital**

The ordinary share capital of the company is presented as equity.

**Cash and cash equivalents**

Cash consists of cash on hand and demand deposits.

**Other financial assets**

Other financial assets, including trade debtors are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

**Loans and borrowings**

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

**Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

**Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

<b>3. Appropriation of Profit and Loss Account</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit and loss reserves at 1 January	<b>(37,665)</b>	(18,848)
profit / (loss) for the financial year	<u><b>(15,732)</b></u>	<u>(18,817)</u>
Profit and loss reserve at 28 February	<u><b>(53,397)</b></u>	<u>(37,665)</u>

**4. Approval of Financial Statements**

The directors approved these financial statements for issue on 26 March 2026.