

CASTLE CHEMICALS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CASTLE CHEMICALS LIMITED

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CASTLE CHEMICALS LIMITED

COMPANY INFORMATION

Directors	Leslie Leavitt (United Kingdom) Michael Holding (United Kingdom)
Company secretary	Leslie Leavitt
Registered number	625338
Registered office	25 Herbert Place Dublin 2 D02 AY86
Accountants	Noone Casey Financial Services Limited Chartered Accountants 25 Herbert Place Dublin 2 D02 AY86

CASTLE CHEMICALS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' report comply with the Companies Act 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Noone Casey Financial Services Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 December 2025.

On behalf of the board 30 March 2026

Leslie Leavitt
Director

Michael Holding
Director

CASTLE CHEMICALS LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF CASTLE CHEMICALS LIMITED FOR THE YEAR ENDED 31 DECEMBER 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Castle Chemicals Limited for the year ended 31 December 2025 which comprise the Balance sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Castle Chemicals Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Castle Chemicals Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of directors of Castle Chemicals Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Castle Chemicals Limited and its Board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance sheet as at 31 December 2025 your duty to ensure that Castle Chemicals Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Castle Chemicals Limited. You consider that Castle Chemicals Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Castle Chemicals Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Noone Casey Financial Services Limited

Chartered Accountants

25 Herbert Place
Dublin 2
D02 AY86
30 March 2026

CASTLE CHEMICALS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
Creditors: amounts falling due within one year	4	(1,500)	(3,000)
Net current liabilities		<u>(1,500)</u>	<u>(3,000)</u>
Total assets less current liabilities		<u>(1,500)</u>	<u>(3,000)</u>
Net liabilities		<u>(1,500)</u>	<u>(3,000)</u>
Capital and reserves			
Called up share capital presented as equity	5	100	100
Profit and loss account		(1,600)	(3,100)
Shareholders' funds		<u>(1,500)</u>	<u>(3,000)</u>

We, as directors of Castle Chemicals Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (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 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.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; 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 and authorised for issue by the board on 30 March 2026.

Leslie Leavitt
Director

Michael Holding
Director

The notes on pages 5 to 6 form part of these financial statements.

CASTLE CHEMICALS LIMITED

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

1. General information

Castle Chemicals Limited has yet to commence trading. The company is incorporated in the Republic of Ireland and its registered number is 625338. The presentation currency is Euro (€) which is also the functional currency of the accounts.

Castle Chemicals Limited is wholly owned by Castle Chemicals Ltd, a private limited company registered and trading in the UK. Registered number SC157459.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.3 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

CASTLE CHEMICALS LIMITED

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

4. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Accruals	1,500	3,000
	1,500	3,000
	1,500	3,000

5. Share capital

	2025	2024
	€	€
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	100	100
	100	100

6. Reserves

	2025	2024
	€	€
Profit & loss account		
Profit and loss account brought forward at the beginning of the year	(3,100)	(11,600)
Profit for the financial period	1,500	8,500
	(1,600)	(3,100)
Profit and loss account carried forward at the end of the year	(1,600)	(3,100)

7. Post balance sheet events

There have been no significant events affecting the company since the year-end.

8. Controlling party

Castle Chemicals Ltd. is the ultimate parent and controlling party, owning 100% of the share capital of Castle Chemicals Limited. Castle Chemicals Ltd. is registered in the UK under number SC157459. Its registered address is 4th Floor 115 George Street, Edinburgh, Lothian, EH2 4JN, Scotland.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 30 March 2026