

# FINANCIAL STATEMENTS

## Cabinet Alcon LIMITED

**Registration Number:** 4308509SH

**For the financial year ended DATE: 31 December 2025**

### COMPANY INFORMATION

Information	Details
<b>Company Name</b>	Cabinet Alcon LIMITED
<b>Legal Form</b>	Private Company Limited by Shares
<b>Company Number</b>	767660
<b>Registered Office</b>	Parkview house, Newport road, Westport County Mayo, F28XN80, Ireland
<b>Country of Registration</b>	Ireland
<b>Directors</b>	Xavier Alcon Lignereux
<b>Company Secretary</b>	Denis Alcon
<b>Accounting Period</b>	01/01/2025 to 31/12/2025
<b>Financial Reporting Framework</b>	FRS 105 (Micro-entities Regime)

### STATEMENT OF COMPLIANCE

The company qualifies as a micro-entity under the Companies Act 2014. These abridged financial statements have been prepared in accordance with the micro company regime under Section 353 of the Companies Act 2014 and FRS 105.

The directors acknowledge that the company:

- Meets at least two of the three following conditions for the current and previous financial year:
  - **Turnover:** Not exceeding €900,000
  - **Balance sheet total:** Not exceeding €450,000

- **Employees:** 10 or fewer
  - Is not a holding company preparing group accounts
  - Is not excluded from micro-entity status under the Companies Act 2014
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# STATEMENT OF ACCOUNTING POLICIES

## General accounting principles

The financial statements have been prepared on the basis of accounting and under the historical cost convention, modified by the revaluation of certain assets where required.

The company's financial statements are prepared in accordance with FRS 105 (Micro-entities Regime) which represents a simplification of the full requirements of FRS 102.

## Key accounting policies

### Revenue recognition

Revenue is recognised when the company has satisfied its performance obligations, which is typically when goods or services have been delivered or provided to the customer, and payment is probable.

### Cost of sales

Cost of sales comprises:

- Cost of materials and consumables
- Direct labour costs
- Relevant production overheads

### Administrative expenses

Administrative expenses are charged to the profit and loss account in the period in which they are incurred.

### Trade receivables and payables

Trade receivables are valued at their original invoice amount, with an exchange rate margin. Provision is made for doubtful debts based on a review of outstanding amounts.

Trade payables are recorded at invoice amount.

## ABRIDGED BALANCE SHEET

## As at 31 December 2025

	2024	2025
<b>FIXED ASSETS</b>	€	€
Equipment	2000	2000
<b>CURRENT ASSETS</b>		
Inventories	0	0
Trade Receivables	0	0
Other Receivables	0	0
Cash and Cash Equivalents	0	0
<b>TOTAL CURRENT ASSETS</b>	<b>0</b>	<b>0</b>
<b>CURRENT LIABILITIES</b>		
Trade Payables	0	0
Other Payables	0	0
Tax Payable	0	0
PAYE/PRSI Payable	0	0
VAT Payable	0	0
Loans – Current	0	0
<b>TOTAL CURRENT LIABILITIES</b>	<b>0</b>	<b>0</b>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>	<b>0</b>	<b>0</b>
<b>LONG-TERM LIABILITIES</b>		
Loans – Non-Current	0	0
Deferred Tax	0	0
<b>NET ASSETS</b>	<b>0</b>	<b>0</b>
<b>CAPITAL AND RESERVES</b>		
Share Capital	100	100
Retained Earnings / (Accumulated Loss)	0	0
<b>TOTAL EQUITY</b>	<b>2100</b>	<b>2100</b>

## Notes to the Balance Sheet

### FIXED ASSETS – PROPERTY, PLANT AND EQUIPMENT

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>	<b>Prior Year</b>
Plant and Machinery	0	0	0	0
Office Equipment	0	0	0	0
Computer Equipment	2000	0	0	2000
<b>TOTAL</b>	<b>2000</b>	<b>0</b>	<b>0</b>	2000

Depreciation charge for the year: 0€

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## **PROFIT AND LOSS ACCOUNT (ABRIDGED)**

**For the financial year ended [31 December 20XX]**

	<b>2025</b>
<b>REVENUE</b>	<b>€</b>
Sales/Service Revenue	147935
Other Income	0
<b>TOTAL REVENUE</b>	<b>147935</b>
<b>COSTS</b>	
Cost of Sales	133141
Administrative Expenses	21030
Distribution/Marketing Expenses	0
Finance Costs	0
<b>TOTAL COSTS</b>	<b>153171</b>
<b>LOSS BEFORE TAX</b>	<b>20 030</b>
Tax on Profit	0
<b>LOSS FOR THE YEAR</b>	<b>20 030</b>

## DETAILED PROFIT AND LOSS ACCOUNT

For detailed analysis and compliance with FRS 105, the following details should be included:

### Revenue Breakdown

Revenue Category	Amount (€)
Article publication agency	88 761
Article consulting	14 793
Translation	44 380
<b>TOTAL</b>	<b>147935</b>

### Administrative Expenses Breakdown

Expense Category	Amount (€)
Employee costs (wages/salaries)	0
Social insurance contributions	0
Director remuneration	15 000
Professional fees (accountancy, legal)	0
Office rent	0
Utilities	0
Insurance	0
Advertising and marketing	0
Telephone and internet	30
Travel	5000
Depreciation	0
Other administrative expenses	1000
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>21 030</b>

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## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION

Cabinet Alcon LIMITED is a private company limited by shares incorporated in Ireland on April 2024. The company's registered office is at Parkview house, Newport road, Westport County Mayo, F28XN80, Ireland.

The company's principal activities are: Agency for the publication and writing of articles.

## 2. DIRECTORS AND EMPLOYEES

### Directors during the year:

- Xavier Alcon Lignereux, Director
- Denis Alcon, Secretary

### Company Secretary:

- Denis Alcon

### Employees:

The average number of employees during the year was: 0

### Directors' remuneration:

The total remuneration paid to directors during the year was € 10 000.

## 3. ACCOUNTING POLICIES

The accounting policies are detailed on pages above.

## 4. TAXATION

### Corporation Tax

The company is subject to Irish Corporation Tax at the standard rate of 12.5% on trading income.

### Tax reconciliation:

Profit before tax	€0
Expected tax at 12.5%	€0
Adjustments:	
Disallowable expenditure	€0
Deductions	€0
<b>Actual tax liability</b>	<b>€0</b>

### Tax paid during the year

Advance corporation tax paid	€0
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Tax refund/(additional) due	€0
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**VAT:**

The company is registered for VAT.

## 5. GOING CONCERN

The directors have assessed the company's ability to continue as a going concern and confirm that adequate resources are available to continue operations for the foreseeable future. The financial statements have been prepared on a going concern basis.

## 6. CAPITAL AND RESERVES

**Share Capital:**

Authorised share capital: 100 ordinary shares of €1 each	€100
Issued share capital: 1 ordinary shares of €1 each	€100

**Shareholders:**

Shareholder Name	Number of Shares	Percentage
Xavier Alcon -- Lignereux	90	90%
Denis Alcon	10	10%
<b>TOTAL</b>	<b>100</b>	<b>100%</b>

## 7. LOANS AND BORROWINGS

**Long-term borrowings:**

Description	Amount	Interest Rate
Loan	€0	0%
<b>TOTAL</b>	<b>€0</b>	

## **8. ACCOUNTING STANDARDS**

These financial statements have been prepared in accordance with FRS 105 (Financial Reporting Standard for Micro-entities), which represents a simplified accounting framework designed for micro-sized companies.

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## **DIRECTOR'S COMPLIANCE STATEMENT**

In accordance with Section 225 of the Companies Act 2014, the directors are required to make a statement that they have complied with the duties imposed upon them by company law regarding the keeping of proper books of account.

**The directors confirm that:**

- (a) The company has kept adequate accounting records during the financial year in accordance with the Companies Act 2014;
  - (b) The accounting records of the company are sufficient to permit the financial statements to be readily and properly audited;
  - (c) The financial statements are in agreement with the accounting records of the company;
  - (d) The company has complied with all obligations to be complied with under the Companies Act 2014 which are applicable to the company.
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## **AUDIT EXEMPTION CERTIFICATE**

**This section applies if the company qualifies for audit exemption under Section 352 of the Companies Act 2014**

### **Certificate regarding Micro-Entity Status and Audit Exemption**

We hereby certify that:

- (a) The company qualifies as a micro-entity in accordance with Section 277A of the Companies Act 2014;
- (b) The company meets at least two of the following conditions for two consecutive financial years:
  - Net turnover not exceeding €900,000
  - Balance sheet total not exceeding €450,000

- Number of employees not exceeding 10

(c) The company is not excluded from micro-entity status under the Companies Act 2014;

(d) The company has filed its annual returns on time and complies with all filing requirements;

(e) The company has relied on the audit exemption contained in Section 352 of the Companies Act 2014;

(f) The abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

**Signed:**

Xavier Alcon Lignereux Date: 02/02/2026  
Director

A handwritten signature in black ink, appearing to be 'X. Alcon', written over a light grey rectangular background.

Company Secretary Denis Alcon Date: 02/02/2026

A handwritten signature in black ink, appearing to be 'D. Alcon', written in a cursive style.