

**Registration number 674026**

**KEC SALES LTD**

**Abridged accounts**

**for the year ended 31st August 2025**

# KEC SALES LTD

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**KEC SALES LTD**

**Directors and other information**

Director	HUI NAN
Secretary	YANG SONG
Company number	674026
Registered office	72 Waterside Court Malahide Dublin K36 HD66
Business address	72 Waterside Court Malahide Dublin K36 HD66

## KEC SALES LTD

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

### **Directors' and secretary and their interests in shares of the company**

The director and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/08/25</b>	<b>31/08/24</b>
	<b>or date of appointment</b>	
HUI NAN	100	100
<b>Company secretary</b>		
YANG SONG	-	-

The original report was approved by the board on 10 January 2026 and signed on its behalf by HUI NAN.

## **KEC SALES LTD**

### **Statement of director responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

#### **Director's declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 7 :

- The director approves these financial statements and confirms that she is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that she has made available to , all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st August 2025.

On behalf of the board

**HUI NAN**  
**Director**

**Date: 10th January 2026**

**KEC SALES LTD**

**Abridged balance sheet  
as at 31 August 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		806		1,000
<b>Current assets</b>					
Debtors		-		21,300	
Cash at bank and in hand		21,669		3,725	
		<u>21,669</u>		<u>25,025</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(37,105)</u>		<u>(32,454)</u>	
<b>Net current liabilities</b>			<u>(15,436)</u>		<u>(7,429)</u>
<b>Total assets less current liabilities</b>			(14,630)		(6,429)
<b>Deficiency of assets</b>			<u>(14,630)</u>		<u>(6,429)</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account			<u>(14,730)</u>		<u>(6,529)</u>
<b>Equity shareholders' funds</b>			<u>(14,630)</u>		<u>(6,429)</u>

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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 Section 353.

The director states 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 abridged accounts were approved by the Board on 10 January 2026 and signed on its behalf by

.....  
**HUI NAN**  
**Director**



**KEC SALES LTD**  
**Notes to the abridged financial statements**  
**for the year ended 31 August 2025**

..... continued

**2.1. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other emoluments	<u>30,004</u>	<u>20,195</u>

**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 September 2024	1,194	1,194
At 31 August 2025	<u>1,194</u>	<u>1,194</u>
<b>Depreciation</b>		
At 1 September 2024	194	194
Charge for year	<u>194</u>	<u>194</u>
At 31 August 2025	<u>388</u>	<u>388</u>
<b>Net book values</b>		
At 31 August 2025	<u>806</u>	<u>806</u>

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 September 2023	-	-
Additions	<u>1,194</u>	<u>1,194</u>
At 31 August 2024	<u>1,194</u>	<u>1,194</u>
<b>Depreciation</b>		
At 1 September 2023	-	-
Charge for year	<u>194</u>	<u>194</u>
At 31 August 2024	<u>194</u>	<u>194</u>
<b>Net book values</b>		
At 31 August 2024	<u>1,000</u>	<u>1,000</u>

**KEC SALES LTD**  
**Notes to the abridged financial statements**  
**for the year ended 31 August 2025**

..... continued

**4. Share capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>

**5. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**6. Approval of financial statements**

The board of directors approved these financial statements for issue on 10 January 2026.