

Registration number 764781

K&T Royal Ltd

Abridged accounts

for the period ended 30th June 2025

K&T Royal Ltd

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K&T Royal Ltd

Directors and other information

Director	Lejin He
Secretary	Xiaoting Chen
Company number	764781
Registered office	Unit 2 Weaver's Row Clonsilla Road Clonsilla Dublin 15
Business address	Unit 2 Weaver's Row Clonsilla Road Clonsilla Dublin 15
Bankers	AIB West End Retail Park Blanchardstown Dublin 15 D15 YD7Y

K&T Royal 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 period and their interests in the company are as stated below:

	Ordinary shares	
	30/06/25	
Lejin He	50	50
Company secretary		
Xiaoting Chen	50	50

The original report was approved by the board on 29 December 2025 and signed on its behalf by Lejin He.

K&T Royal 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 enable him 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 8 :

- The director approves these financial statements and confirms that he 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 he 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 his knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 30th June 2025.

On behalf of the board

Lejin He
Director

Date: 29th December 2025

K&T Royal Ltd

Abridged balance sheet as at 30 June 2025

	Notes	30 June 2025	
		€	€
Fixed assets			
Tangible assets	3		19,446
Current assets			
Stocks		3,000	
Cash at bank and in hand		9,776	
		<u>12,776</u>	
Creditors: amounts falling due within one year		<u>(80,401)</u>	
Net current liabilities			<u>(67,625)</u>
Total assets less current liabilities			(48,179)
Deficiency of assets			<u>(48,179)</u>
Capital and reserves			
Called up share capital			100
Profit and loss account			<u>(48,279)</u>
Equity shareholders' funds			<u>(48,179)</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.

K&T Royal Ltd

The abridged accounts were approved by the Board on 29 December 2025 and signed on its behalf by

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Lejin He
Director

K&T Royal Ltd
Notes to the abridged financial statements
for the period ended 30 June 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

K&T Royal Ltd
Notes to the abridged financial statements
for the period ended 30 June 2025

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2. Employees

Number of employees

(including the director) during the period were:

14

14

€

Wages and salaries

128,745

Social insurance costs

13,111

141,856

3. Fixed assets

**Tangible
fixed
assets**
€

Total
€

Cost

At 27 May 2024

-

-

Additions

22,224

22,224

At 30 June 2025

22,224

22,224

Depreciation

At 27 May 2024

2,496

2,496

Charge for period

282

282

At 30 June 2025

2,778

2,778

Net book value

At 30 June 2025

19,446

19,446

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Notes to the abridged financial statements
for the period ended 30 June 2025

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4. Share capital

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

5. Accounting periods

The current accounts are for a 13 month period ending 30 June 2025.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 29 December 2025.