

**Registered number: 730079**

**JEKASA INVESTMENTS LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

# JEKASA INVESTMENTS LIMITED

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# **JEKASA INVESTMENTS LIMITED**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

*FOR THE YEAR ENDED 30 JUNE 2025*

The director is responsible for preparing the Director's Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 Director's 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.

## **DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

In relation to the financial statements as set out on pages 2 to 11:

- The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Ormsby & Rhodes Limited, Chartered Accountants, all the Company's accounting records and provided all the information 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 year ended 30 June 2025.

On behalf of the board

**Ciaran Lynch**  
**Director**

**Date: 5 March 2026**

# JEKASA INVESTMENTS LIMITED

## ABRIDGED BALANCE SHEET

AS AT 30 JUNE 2025

	Note	2025 €	2025 €	2024 €	2024 €
<b>FIXED ASSETS</b>					
Tangible assets	6		<b>370,200</b>		365,500
			<b>370,200</b>		<b>365,500</b>
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	8	<b>100</b>		100	
Cash at bank and in hand	7	<b>12,966</b>		9,500	
		<b>13,066</b>		<b>9,600</b>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	9	<b>(355,504)</b>		(375,000)	
<b>NET CURRENT LIABILITIES</b>					
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<b>(342,438)</b>		(365,400)
			<b>27,762</b>		100
<b>NET ASSETS</b>					
<b>CAPITAL AND RESERVES</b>					
Called up share capital presented as equity			<b>100</b>		100
Profit and loss account			<b>27,662</b>		-
<b>SHAREHOLDERS' FUNDS</b>					
			<b>27,762</b>		100

I, as director of Jekasa Investments Limited, state that:

- these financial statements have been prepared in accordance with the small companies regime.
- the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- 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.
- 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:

**Ciaran Lynch**  
Director

Date: 5 March 2026

The notes on pages 4 to 11 form part of these financial statements.

# JEKASA INVESTMENTS LIMITED

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 30 JUNE 2025*

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	€	€	€
At 1 July 2024	100	-	100
<b>COMPREHENSIVE INCOME FOR THE YEAR</b>			
Profit for the year	-	27,662	27,662
<b>AT 30 JUNE 2025</b>	<b>100</b>	<b>27,662</b>	<b>27,762</b>

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 30 JUNE 2024*

	<b>Called up share capital</b>	<b>Total equity</b>
	€	€
At 1 July 2023	100	100
<b>AT 30 JUNE 2024</b>	<b>100</b>	<b>100</b>

The notes on pages 4 to 11 form part of these financial statements.

# **JEKASA INVESTMENTS LIMITED**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 30 JUNE 2025*

### **1. GENERAL INFORMATION**

Jekasa Investments Limited is a private company limited by shares incorporated in the Republic of Ireland. The company operates out of its registered office at 1 Saint Seachnails, Rathoath Road, Dunshauglin, Co. Meath. The principal activity of the company is that of a holding company.

### **2. ACCOUNTING POLICIES**

#### **2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The financial statements fully comply with Section 1A of Financial Reporting Standard 102.

The presentational and functional currency is Euro.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

#### **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 TANGIBLE FIXED ASSETS**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

# JEKASA INVESTMENTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.4 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.5 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.

#### 2.6 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.

#### 2.7 FINANCIAL INSTRUMENTS

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

##### **Other financial assets**

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

# **JEKASA INVESTMENTS LIMITED**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 30 JUNE 2025*

### **2. ACCOUNTING POLICIES (CONTINUED)**

#### **2.7 FINANCIAL INSTRUMENTS (continued)**

##### **Impairment of financial assets**

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

##### **Derecognition of financial instruments**

##### **Derecognition of financial assets**

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

# JEKASA INVESTMENTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 JUNE 2025*

### **3. JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

#### **a) Useful economic life of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

#### **b) Recoverability of debtors**

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the ageing profile of debtors are considered.

### **4. EMPLOYEES**

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

# JEKASA INVESTMENTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

### 5. TAXATION

	2025 €	2024 €
<b>CORPORATION TAX</b>		
Current tax on profits for the year	<u>7,104</u>	<u>-</u>
<b>DEFERRED TAX</b>		
<b>TAX ON PROFIT</b>		
	<u>7,104</u>	<u>-</u>

### FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is higher than (2024 -higher than) the standard rate of corporation tax in Ireland of 25% (2024 - 25%). The differences are explained below:

	2025 €	2024 €
Profit on ordinary activities before tax	<u>34,766</u>	<u>-</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 25% (2024 -25%)	<b>8,692</b>	-
<b>EFFECTS OF:</b>		
Other differences leading to an increase (decrease) in the tax charge	<u>(1,588)</u>	<u>-</u>
<b>TOTAL TAX CHARGE FOR THE YEAR</b>	<u>7,104</u>	<u>-</u>

### FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

There were no factors that may affect future tax charges.

# JEKASA INVESTMENTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

### 6. TANGIBLE FIXED ASSETS

	<b>Freehold property €</b>
<b>COST OR VALUATION</b>	
At 1 July 2024	365,500
Additions	4,700
At 30 June 2025	<u>370,200</u>
<b>NET BOOK VALUE</b>	
At 30 June 2025	<u>370,200</u>
At 30 June 2024	<u>365,500</u>

The net book value of land and buildings may be further analysed as follows:

	<b>2025 €</b>	<b>2024 €</b>
Freehold	<u>370,200</u>	<u>365,500</u>

### 7. CASH AND CASH EQUIVALENTS

	<b>2025 €</b>	<b>2024 €</b>
Cash at bank and in hand	<u>12,966</u>	<u>9,500</u>

# JEKASA INVESTMENTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

### 8. DEBTORS

	2025 €	2024 €
Other debtors	100	100

### 9. CREDITORS: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to group undertakings	339,400	375,000
Corporation tax	7,104	-
Deferred income	9,000	-

### 10. FINANCIAL INSTRUMENTS

	2025 €	2024 €
<b>Financial assets that are debt instruments measured at amortised cost:</b>		
Other debtors	100	100
<b>Financial liabilities due within one year measured at amortised costs:</b>		
Amounts owed to group undertakings	339,400	375,000

# JEKASA INVESTMENTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

### 11. RELATED PARTY TRANSACTIONS

#### Related Parties

Company name	Relationship between parties
CL Lynch Holdings Limited	Parent company
Harveydale Limited	Associated company
MCPDN Limited	Associated company
LBR Elad Limited	Associated company
Datatrust Limited	Associated company
Hype Point Limited	Associated company
L K Investment Ventures Limited	Common Director

All the above companies are incorporated in the Republic of Ireland.

#### Related Parties Balances:

	2025 €	2024 €
<b>Included in amounts owed to group undertakings are the following related party balances:</b>		
CL Lynch Holdings Limited	<b>339,400</b>	375,000

#### Related Parties Transactions:

	2025 €	2024 €
<b>The following related parties transactions occurred during the year:</b>		
Rental income received from Harveydale Limited	<b>31,500</b>	-
Consultancy fees received from LK Investments Limited	<b>12,833</b>	-

### TRANSACTIONS WITH DIRECTORS

During the prior year a property was purchase from a connected party, Ciaran Lynch, a director and a shareholder of the company. The property was access to it's market value of €340,000.

### 12. CONTROLLING PARTY

The company is controlled by Ciaran Lynch a director of the company.

### 13. APPROVAL OF FINANCIAL STATEMENTS

The director approved these financial statements for issue on 05 March 2026