
LKC CHEM-REGS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

LKC CHEM-REGS LIMITED

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LKC CHEM-REGS LIMITED

COMPANY INFORMATION

DIRECTOR	Matthew Kane
COMPANY SECRETARY	LKC Switzerland Limited
REGISTERED NUMBER	642918
REGISTERED OFFICE	5th Floor 40 Mespil Road Dublin 4
ACCOUNTANTS	Crowe Ireland Chartered Accountants 40 Mespil Road Dublin 4

LKC CHEM-REGS LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF LKC CHEM-REGS 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 LKC Chem-Regs 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 director of LKC Chem-Regs Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of LKC Chem-Regs Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of LKC Chem-Regs Limited 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 LKC Chem-Regs Limited and its director 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 LKC Chem-Regs Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of LKC Chem-Regs Limited. You consider that LKC Chem-Regs 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 LKC Chem-Regs 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.



Crowe Ireland
Chartered Accountants
40 Mespil Road
Dublin 4
Date: 12 January 2026

LKC CHEM-REGS LIMITED

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

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	4	1	1
		1	1
Total assets less current liabilities		1	1
Net assets		1	1
Capital and reserves			
Called up share capital presented as equity		1	1
Shareholders' funds		1	1

I, as director of LKC Chem-Regs 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) 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.
- (e) I hereby certify that I 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:



Matthew Kane
Director

Date: 09/01/2026

The notes on pages 4 to 5 form part of these financial statements.

LKC CHEM-REGS LIMITED

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

1. GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of LKC Chem-Regs Limited for the financial year ended 31 December 2025.

LKC Chem-Regs Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014) incorporated and registered in the Republic of Ireland (CRO number 642918). The Registered Office is 40 Mespil Road, Dublin 4. The nature of the company's operations and its principal activities are set out in the Director's Report.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

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.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2.2 FOREIGN CURRENCY TRANSLATION

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

2.3 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.

LKC CHEM-REGS LIMITED

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

2. ACCOUNTING POLICIES (continued)

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.

2.5 FINANCIAL INSTRUMENTS

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

3. EMPLOYEES

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

4. DEBTORS

	2025	2024
	€	€
Called up share capital not paid	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

5. APPROPRIATION OF PROFIT & LOSS ACCOUNT

The Company did not trade during the current or preceding financial year. During these years, the Company received no income and incurred no expenditure and therefore made neither profit nor loss.

6. CONTROLLING PARTY

The company is controlled by LKC Switzerland, a company incorporated in Switzerland.

There is no one ultimate controlling party.

7. APPROVAL OF FINANCIAL STATEMENTS

The director approved these financial statements for issue on 9 January 2026.