

Registered number: 713740

LK GLOBAL IP ADVISORS IRELAND LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

LK GLOBAL IP ADVISORS IRELAND LIMITED

COMPANY INFORMATION

Director	James Fraser
Company secretary	Peter Lucas
Registered number	713740
Registered office	OSK East Point Plaza East Point Business Park Dublin 3
Accountants	OSK Audit Limited East Point Plaza East Point Business Park Dublin 3

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**DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 NOVEMBER 2025**

The director is responsible for preparing 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.

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 for 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 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 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 page 4:

- 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 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 OSK Audit Limited 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 November 2025.

LK GLOBAL IP ADVISORS IRELAND LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 NOVEMBER 2025**

		2025 €	2024 €
Current assets	100		100
Creditors: amounts falling due within one year	(8,030)		(5,828)
Net current liabilities		(7,930)	(5,728)
Total assets less current liabilities		(7,930)	(5,728)
Net liabilities		(7,930)	(5,728)
Capital and reserves		(7,930)	(5,728)

Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	(5,828)	(4,235)
Other movement in the profit and loss account	(2,202)	(1,593)
	(8,030)	(5,828)

These financial statements have been prepared in accordance with the micro-companies regime.

I, as director of LK Global IP Advisors Ireland Limited, state that:

(a) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.

(b) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.

(c) 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 (as a micro company); 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:

James Fraser
Director

Date: 19 December 2025

The notes on pages 3 to 4 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

1.2 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.3 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

1.4 Financial instruments

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

2. Debtors

	2025	2024
	€	€
Amounts owed by group undertakings	98	98
Other debtors	2	2
	<u>100</u>	<u>100</u>

3. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	609	-
Amounts owed to group undertakings	6,126	4,533
Accruals	1,295	1,295
	<u>8,030</u>	<u>5,828</u>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

4. Approval of financial statements

The director approved these financial statements for issue on 19th December 2025