

Registered number: 623645

INTERNATIONAL COSMETICS & CHEMICAL SERVICES LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

INTERNATIONAL COSMETICS & CHEMICAL SERVICES LIMITED

COMPANY INFORMATION

Director	Janet Winter
Company secretary	CCS Corporate Secretaries Limited
Registered number	623645
Registered office	Suite 108 Q House 76 Furze Road Sandyford Business Park Dublin 18
Accountants	OSK Audit Limited East Point Plaza Eastpoint Dublin 3
Bankers	Bank of Ireland 2 Burlington Plaza Burlington Road Dublin 4

INTERNATIONAL COSMETICS & CHEMICAL SERVICES LIMITED

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INTERNATIONAL COSMETICS & CHEMICAL SERVICES LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	Note	2025 €	2024 €
Cash At Bank And In Hand	3	112,491	96,994
Creditors: amounts falling due within one year	4	(55,179)	(32,548)
Net current assets		57,312	64,446
Total assets less current liabilities		57,311	64,446
Creditors: amounts falling due after more than one year	5	(35,148)	(42,284)
Net assets		22,163	22,162
Capital and reserves		22,163	22,162

Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	22,063	22,063
Other movement in the profit and loss account	-	(1)
Profit and loss account carried forward at the end of the year	22,063	22,062

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

I, as director of International Cosmetics & Chemical Services Limited, state 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 the conditions specified in section 358 are satisfied.

(c) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(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.

(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:

Janet Winter

INTERNATIONAL COSMETICS & CHEMICAL SERVICES LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2025**

Director

Date: 6 March 2026

The notes on pages 3 to 7 form part of these financial statements.

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

The following principal accounting policies have been applied:

1.2 Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

1.3 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.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

1.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

1.5 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.

INTERNATIONAL COSMETICS & CHEMICAL SERVICES LIMITED

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

1. Accounting policies (continued)

1.6 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.

1.7 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.

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

2. Taxation

	2025 €	2024 €
Total current tax	-	-
Deferred tax		
Total deferred tax	-	-
Tax on profit/(loss)	-	-

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 12.5% (2024 - 12.5%). The differences are explained below:

	2025 €	2024 €
Effects of:		
Total tax charge for the year	-	-

Factors that may affect future tax charges

There were no factors that may affect future tax charges.

3. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	112,491	96,994
	112,491	96,994

4. Creditors: Amounts falling due within one year

	2025 €	2024 €
Accruals	55,179	32,548
	55,179	32,548

INTERNATIONAL COSMETICS & CHEMICAL SERVICES LIMITED

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

5. Creditors: Amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to group undertakings	35,148	42,284
	<u>35,148</u>	<u>42,284</u>

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

6. Share capital

	2025 €	2024 €
Authorised		
100,000 (2024 - 100,000) Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

7. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	22,063	22,063
Other movement in the profit and loss account	-	(1)
Profit and loss account carried forward at the end of the year	<u>22,063</u>	<u>22,062</u>

8. Approval of financial statements

The director approved these financial statements for issue on 6 March 2026