

Company Number: 686900

**Cyte Europe Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

**Cyte Europe Limited**  
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# Cyte Europe Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they are 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 and of the profit or loss of the company for the 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 financial statements and then apply them consistently;
- make judgements 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, 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 which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that they are 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 they have made available to Malone & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 July 2025."

### Signed on behalf of the board

**Adam Connon**  
Director

25 March 2026

# Cyte Europe Limited

## BALANCE SHEET

as at 31 July 2025

	2025	2024
	€	€
Creditors: amounts falling due within one year	<u>(86,468)</u>	<u>(48,006)</u>
<b>Net Current Liabilities</b>	<b>(86,468)</b>	<b>(48,006)</b>
<b>Total Assets less Current Liabilities</b>	<b>(86,468)</b>	<b>(48,006)</b>
Accruals and deferred income	<u>(1,250)</u>	<u>(1,127)</u>
<b>Net Liabilities</b>	<b><u>(87,718)</u></b>	<b><u>(49,133)</u></b>
<b>Capital and Reserves</b>	<b><u>(87,718)</u></b>	<b><u>(49,133)</u></b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Cyte Europe 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 359 are satisfied,
- (c) the shareholders 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 assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so 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 Companies Act 2014 and the micro companies' regime.

**Approved by the Director and authorised for issue on 25 March 2026 :**

**Adam Connon**  
**Director**

# Cyte Europe Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

Cyte Europe Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 686900. The registered office of the company is Landscape House, Baldonnell Business Park, Baldonnell, Dublin 22. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

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

### 3. Appropriation of Profit and Loss Account

	2025 €	2024 €
Loss brought forward	(49,233)	(13,725)
Loss for the financial year	(38,585)	(35,508)
<b>Loss carried forward</b>	<b>(87,818)</b>	<b>(49,233)</b>

### 4. Going concern

The company had an operating loss of €38,585 for the year ended 31st July 2025. At the balance sheet date the company's liabilities exceed its assets by €87,818. The main creditor is a loan from its parent company, Cyte Limited. The loan is interest free, unsecured and repayable on demand. Cyte Limited has confirmed that it was not seek repayment of the loan until such time as the company can repay same. Based on this the Directors consider it appropriate to prepare the accounts on a going concern basis.

### 5. Parent company

The company regards Cyte Limited as its parent company.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

**6. Controlling interest**

The company regards Rt Hon Professor Lord Ajay Kakkar and Gloria Kayani as the ultimate controlling parties.

**7. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 25 March 2026.