

RO-KO LAB LIMITED
CRO NO. 501874

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

BALANCE SHEET AS AT 31ST AUGUST 2025				
	2025		2024	
	€	€	€	€
FIXED ASSETS:				
Tangible Assets		0		0
CURRENT ASSETS:	100		100	
CREDITORS - amounts falling due within one year (note 2).		<u>0</u>		<u>0</u>
NET CURRENT ASSETS/ (LIABILITIES)		<u>100</u>		<u>100</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		100		100
CREDITORS - amounts falling due after one year (note 3).		<u>0</u>		<u>0</u>
NET ASSETS		<u>100</u>		<u>100</u>
CAPITAL AND RESERVES				
Called Up Capital Share (note 4)		100		100
Revenue Reserves		0		0
SHAREHOLDERS FUNDS- ALL EQUITY:		<u>100</u>		<u>100</u>

We, the directors of Ro-Ko Lab 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 are satisfied

(c) We 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 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.

(d) We hereby certify that we have relied on the specific exemption contained in S.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014. We have 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.

Director **Benjamin Lichtenberg** On behalf of the board

Director **Aoife McGrath** 06/03/2025

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NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES:

The Financial Statements are prepared under the Financial Reporting Framework for Micro Entities (FRS 105).

The significant accounting policies adopted by the company are:

Fixed assets are shown at cost less depreciation.

Depreciation is provided on a straight line basis at the following annual rates - Plant 20%; Vehicles 20%.

Currency: The financial statements are stated in Euro.

Taxation The company is a close company within the meaning of tax legislation.

2. CREDITORS - amounts falling due within 1 year:

There are no loan balances that require to be separately disclosed in the accounts.

3. CREDITORS - amounts falling due after 1 year:

There are no loan balances that require to be separately disclosed in the accounts.

4. CALLED UP SHARE CAPITAL:

Issued Shares: 100 Ordinary Shares of €1.00 each.

5. GENERAL

The company is a private company limited by shares and is registered in Ireland.

The address of the registered office is 12, Ayrfield Avenue, Dublin 13.

6. Guarantees, Financial Commitments and Contingencies

At the end of the year, there existed no guarantees to third parties for any debts outstanding by the company. The company had no capital commitments contracted but not provided for in the financial statements.

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STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS.

General responsibilities:

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgement and estimates that are reasonable and prudent
- State whether the statutory financial statements have been prepared in accordance with applicable standards identify those standards and note the effect and the reasons for any material departure from those standards.
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 2014 and enable the financial statements to be audited.

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements prepared for period ended 31/08/2025:

(a) the directors approve these financial statements and confirm 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.

(b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 31/08/2025:

Date: 06/03/2025 On behalf of the Board

Director **Aoife McGrath** Director **Benjamin Lichtenberg**