

Company Number: 631981

Lumol Limited

Unaudited Abridged Financial Statements

for the financial year ended 13 August 2025

Lumol Limited

CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4 - 5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 9

Lumol Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 13 August 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors 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 directors are 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 directors are 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 Directors' 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.

Signed on behalf of the board



Patrick Donovan
Director

Date: 06 January 2026

Lumol Limited
BALANCE SHEET
as at 13 August 2025

	Notes	Aug 25 €	Aug 24 €
Fixed Assets			
Investments	7	<u>610,031</u>	<u>978,577</u>
Current Assets			
Bank		17,610	0
Debtors	8	<u>105,830</u>	<u>0</u>
Net Current Assets		<u>123,440</u>	<u>0</u>
Total Assets less Current Liabilities		733,471	978,577
Creditors			
Amounts falling due after more than one year	9	<u>(807,230)</u>	<u>(978,567)</u>
Net Assets		<u><u>(73,759)</u></u>	<u><u>10</u></u>
Capital and Reserves			
Called up share capital presented as equity		10	10
Retained Earnings		<u>(73,769)</u>	<u>0</u>
Equity attributable to owners of the company		<u><u>(73,759)</u></u>	<u><u>10</u></u>

Lumol Limited

BALANCE SHEET

as at 13 August 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Lumol 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) 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 period and of its profit or loss for such a financial period 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. 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 small companies' regime.

Approved by the board on 06 January 2026 and signed on its behalf by:



Patrick Donovan
Director

Lumol Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 13 August 2025

	Share capital	Total
	€	€
Net proceeds of equity ordinary share issue	10	10
At 13 August 2025	<u><u>100</u></u>	<u><u>100</u></u>

Lumol Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 13 August 2025

1. GENERAL INFORMATION

Lumol Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 631981. The registered office of the company is Sea Road, Ballymoney, Gorey, Co. Wexford. The company's principal activity is that of an investment holding company. 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.

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2019 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the financial period in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Taxation

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

Ordinary share capital

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

Lumol Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 13 August 2025

continued

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounts estimates will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial financial period.

4. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 12 month period ended 13 August 2025.

5. GOING CONCERN

The Board have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

6. STATEMENT ON PREVIOUS PERIODS

The company did not present financial statements for previous periods.

7. INVESTMENTS

	Subsidiary undertakings shares	Total
Investments	€	€
Cost		
Additions	978,567	978,567
At 13 August 2021	<u>978,567</u>	<u>978,567</u>
Net book value		
At 13 August 2025	<u><u>610,031</u></u>	<u><u>978,567</u></u>

8. DEBTORS

	Aug 25	Aug 24
	€	€
Amounts owed by related parties	0	0
	<u>0</u>	<u>0</u>

9. CREDITORS

	Aug 25	Aug 24
Amounts falling due after more than one year	€	€
Amounts owed to related parties (Note 11)	807,230	978,567
	<u>807,230</u>	<u>978,567</u>

10. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial period-ended 13 August 2025.

Lumol Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 13 August 2025

continued

11. RELATED PARTY TRANSACTIONS

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

	Aug 25 €	Aug 24 €
Amounts falling due after more than one year	<u>0</u>	<u>0</u>

12. POST-BALANCE SHEET EVENTS

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

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on
06 January 2026.