

CME INVESTMENT HOLDING LIMITED

Directors' report and abridged financial
statements

Year ended 31 December 2025

Registered number: 635413

**** CME INVESTMENT HOLDING LIMITED
is a micro company as defined by the Companies Act 2014 and is availing itself
of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014***

CME INVESTMENT HOLDING LIMITED

Directors' report and financial statements

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CME INVESTMENT HOLDING LIMITED

Directors and other information

Directors

Chin Choi Yap
Hin Ling Lee
Kin Wah Wong

Secretary

Chin Choi Yap

Registered office

6-9 Trinity Street
Dublin 2
Dublin
D02 EY47,
Ireland

Registered number

635413

CME INVESTMENT HOLDING LIMITED

Directors' report

The directors present their report together with the financial statements of CME INVESTMENT HOLDING LIMITED ("the Company") for the year ended 31 December 2025.

The company has been dormant as defined in section 365 of the Companies Act 2014 throughout the year and comparative year. It is anticipated that the company will remain dormant for the foreseeable future.

Directors

The directors of the Company are those listed on the Company information page.

Dividends

During the period the director has not paid any interim dividends or recommended payment of a final dividend.

Accounting records

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

Director and Secretary and their interests

The directors and secretary who held office at 31 December 2025, together with their families, had no interests in the shares in, or debentures or loan notes in, the Company undertakings.

Political contributions

The Company made no political contributions during the period.

Future developments in the business


The directors will continue to develop the activities of the Company in the ensuing year.

Post balance sheet events

There have been no significant events since the balance sheet date which would require disclosure in or amendment of these financial statements.

CME INVESTMENT HOLDING LIMITED

Approved by the board of directors and signed on its behalf by:



Kin Wah Wong
Director



Hin Ling Lee
Director

Dated: 31 March 2026

CME INVESTMENT HOLDING LIMITED

Statement of directors' responsibilities in respect of the directors' report and the financial statements

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

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance and in compliance with *FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'*.

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 and of its profit or loss for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by:



Kin-Wah Wong
Director



Hin Ling Lee
Director

Dated: 31 March 2026

CME INVESTMENT HOLDING LIMITED

Abridged Balance sheet as at 31 December 2015

	Note	2025 €	2024 €
Fixed assets			
Freehold Land	4	102,105	102,105
		<u>102,105</u>	<u>102,105</u>
Current assets			
Debtors	5	100	100
Cash at bank and in hand	3	-	-
		<u>100</u>	<u>100</u>
Creditors: amounts falling due within one year	7	(860)	(5,179)
Net current assets/(liabilities)		(760)	(5,079)
Creditors: amounts falling due after more than one year	8	(124,505)	(119,325)
Net assets/(liabilities)		<u>(23,160)</u>	<u>(22,299)</u>
Capital and reserves			
Called up share capital	9	100	100
Profit and loss account		(23,260)	(22,399)
Shareholder's funds		<u>(23,160)</u>	<u>(22,299)</u>

CME INVESTMENT HOLDING LIMITED

We, as director of CME INVESTMENT HOLDING 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

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".

The abridged accounts were approved by the Board and signed on its behalf by:



Kin Wah Wong
Director



Hin Ling Lee
Director

Dated: 31 March 2026

CME INVESTMENT HOLDING LIMITED

Statement of changes in equity *for the year ended 31 December 2025*

	Called up share capital €	Profit and loss account €	Total equity €
Balance at 31 December 2024	100	(22,399)	(22,299)
Profit/(loss) for the period	-	(861)	(861)
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2025	100	(23,260)	(23,160)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form an integral part of the financial statements.

CME INVESTMENT HOLDING LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2025

Notes

forming part of the financial statements

1 General information

The financial statements comprising the Statement of financial position and the related notes constitute the abridged financial statements of CME INVESTMENT HOLDING LIMITED for the financial year from 01 January 2025 to 31 December 2025.

CME INVESTMENT HOLDING LIMITED is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 635413).

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime¹ issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

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.

Intangible Assets

Goodwill

Goodwill is recognised and measured as the excess of the cost of acquisitions of businesses over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the acquired businesses. Goodwill is amortised through the profit and loss account in equal instalments over its estimated economic life on a straight-line basis. The useful life of this goodwill is estimated to be fifteen years, this being the period over which the company expects to derive benefit from efficiencies in the production and distribution channels, and from incremental revenue arising from cross-selling opportunities.^{2 3} Goodwill is taken into consideration, when that part of the business which caused the initial entry is subsequently sold or closed, in determining the profit or loss on the disposal.

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FOR THE YEAR ENDED 31 DECEMBER 2025

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Research and development

Research and development expenditure is charged to the profit and loss account in the financial year in which it is incurred.

Other intangible assets

Intangible assets acquired separately from a business, such as patents, are capitalised at cost including any directly attributable cost of preparing the assets for their intended use. They are amortised using the straight-line basis over their useful lives.

Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Freehold buildings - 0% - 2% straight line

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Impairments of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset, other than goodwill, no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The value in use is the present value of the future cash flows expected to be derived from that asset. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services such as restoration and repair of furniture is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined

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FOR THE YEAR ENDED 31 DECEMBER 2025

Notes

forming part of the financial statements

primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

Dividends

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

Financial Instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

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FOR THE YEAR ENDED 31 DECEMBER 2025

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forming part of the financial statements

Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

3 Cash at bank and in hand	2025	2024
	€	€
Cash at bank	-	-
Cash in hand	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

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FOR THE YEAR ENDED 31 DECEMBER 2025

Notes

forming part of the financial statements

4. Tangible assets	Freehold Land*	Total Assets
	€	€
Cost		
At 1 January 2025	102,105	102,105
Additions	-	-
	<hr/>	<hr/>
At 31 December 2025	102,105	102,105
	<hr/> <hr/>	<hr/> <hr/>
Depreciation		
At 1 January 2025	-	-
Charge for the year	-	-
	<hr/>	<hr/>
At 31 December 2025	-	-
	<hr/>	<hr/>
Net book values		
At 31 December 2025	102,105	102,105
	<hr/>	<hr/>
At 31 December 2024	102,105	102,105
	<hr/> <hr/>	<hr/> <hr/>

***Freehold land**

Freehold land of €102,105 which is not depreciated is included in land and buildings.

5 Debtors: amounts falling due within one year	2025 €	2024 €
Called Up Share Capital not paid	100	100
Trade debtors	-	-
	<hr/>	<hr/>
	100	100
	<hr/> <hr/>	<hr/> <hr/>

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FOR THE YEAR ENDED 31 DECEMBER 2025

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6 Directors Remuneration and Transactions	2025	2024
	€	€
Wages & Salaries	-	-
Social welfare costs	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

There were no employees during the year ended 31 December 2025 (Nil: 2024).

7 Creditors: amounts falling due within one year	2025	2024
	€	€
Accruals	860	5,179
Other creditors	-	-
Account Payable	-	-
	<hr/>	<hr/>
	860	5,179
	<hr/> <hr/>	<hr/> <hr/>

8 Creditors: amounts falling due after more than one year	2025	2024
	€	€
Shareholders' Loans	124,505	119,325
Other borrowings	-	-
	<hr/>	<hr/>
	124,505	119,325
	<hr/> <hr/>	<hr/> <hr/>

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9 Share capital	2025	2024
	€	€
<i>Authorised equity</i>		
<i>Ordinary</i>	100	100
	<hr/>	<hr/>
	100	100
	<hr/>	<hr/>
<i>Allotted, called up and fully paid equity</i>		
<i>Ordinary</i>	100	100
	<hr/>	<hr/>
	100	100
	<hr/>	<hr/>

10 Related party transactions

There are no any related party transactions which are required to be disclosed in the financial statements.

11 Subsequent events

There have been no significant events since the balance sheet date which would require disclosure in or amendment of these financial statements.

12 Approval of financial statements

These financial statements were approved by the directors on 31 March 2026.