

Chemical Bulk Storage Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Chemical Bulk Storage Limited

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Chemical Bulk Storage Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

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

"General responsibilities

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 that 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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.

The directors confirm that they have made available to Upton Ryan Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 September 2025."

Signed on behalf of the board

Noel Ryan
Director

Mark Dalton
Director

29 January 2026

Chemical Bulk Storage Limited
BALANCE SHEET
as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>10,370</u>	<u>12,153</u>
Current Assets			
Debtors	6	172,446	140,308
Cash and cash equivalents		<u>892,096</u>	<u>818,903</u>
		<u>1,064,542</u>	<u>959,211</u>
Creditors: amounts falling due within one year	7	<u>(158,778)</u>	<u>(169,731)</u>
Net Current Assets		<u>905,764</u>	<u>789,480</u>
Total Assets less Current Liabilities		<u>916,134</u>	<u>801,633</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>916,034</u>	<u>801,533</u>
Equity attributable to owners of the company		<u>916,134</u>	<u>801,633</u>

Chemical Bulk Storage Limited

BALANCE SHEET

as at 30 September 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 Chemical Bulk Storage 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 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 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. 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 29 January 2026 and signed on its behalf by:

Noel Ryan
Director

Mark Dalton
Director

Chemical Bulk Storage Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	100	694,566	694,666
Profit for the financial year	-	106,967	106,967
At 30 September 2024	100	801,533	801,633
Profit for the financial year	-	114,501	114,501
At 30 September 2025	100	916,034	916,134

Chemical Bulk Storage Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Chemical Bulk Storage Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 503723. The registered office of the company is Fourth Floor, North Block, Rockfield Central, Dundrum, Dublin 16, D16W7W3. The principal activity of the company continued to be that of storage and handling of bulk liquids. 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 year ended 30 September 2025 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 280A of the Companies Act 2014 in respect of the financial year, 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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	10% Straight line
Fixtures, fittings and equipment	-	25% Straight line
Leasehold Improvements	-	10% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

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.

Chemical Bulk Storage Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	1,783	1,000
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 5).

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Leasehold Improvements	Total
	€	€	€	€
Cost				
At 1 October 2024	175,000	7,039	11,480	193,519
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2025	175,000	7,039	11,480	193,519
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 October 2024	175,000	6,027	339	181,366
Charge for the financial year	-	635	1,148	1,783
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2025	175,000	6,662	1,487	183,149
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 September 2025	-	377	9,993	10,370
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2024	-	1,012	11,141	12,153
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

6. Debtors	2025	2024
	€	€
Trade debtors	150,095	104,223
Taxation	-	2,510
Prepayments	22,351	33,575
	<u> </u>	<u> </u>
	172,446	140,308
	<u> </u>	<u> </u>

Chemical Bulk Storage Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	25,659	56,198
Taxation	25,359	6,565
Accruals	107,760	106,968
	158,778	169,731

8. Income Statement

	2025	2024
	€	€
At 1 October 2024	801,533	694,566
Profit for the financial year	114,501	106,967
At 30 September 2025	916,034	801,533

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

10. Directors' remuneration	2025	2024
	€	€
Remuneration	71,930	62,315
Pension contributions	21,000	21,000
	92,930	83,315

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 29 January 2026.