

Keslink Limited
Unaudited abridged financial
statements

Year ended 31 December 2025

Registered number: 625833

Keslink Limited

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Keslink Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements

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* 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 and of its profit or loss 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 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 statement 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.

On behalf of the board



Eimear Irwin
Director



Edward Irwin
Director

Keslink Limited

Balance sheet

as at 31 December 2025

	Note	31 December 2025 €	31 December 2024 €
Current assets			
Debtors	5	-	45,428
Bank		1,500,000	-
		<hr/>	<hr/>
		1,500,000	45,428
Creditors: amounts falling due within one year	6	(979,635)	(1,501)
		<hr/>	<hr/>
Net current assets		520,365	43,927
		<hr/>	<hr/>
Total assets less current liabilities		520,365	43,927
		<hr/>	<hr/>
Capital and reserves			
Called up share capital presented as equity		200	200
Profit and loss account		520,165	43,727
		<hr/>	<hr/>
Shareholders' funds		520,365	43,927
		<hr/>	<hr/>

These 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'.

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

Keslink Limited

Balance sheet (continued)

as at 31 December 2025

We, as directors of Keslink Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014
- the company is availing of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the companies Act 2014 in accordance with section 334(2); and
- 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 and loss for such financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they applicable to the company.
- The company has relied on the specified exemption contained in Section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

These financial statements were approved by the board of directors on *16 February* 2026 and signed on behalf of the board by:

Eimear Irwin

Eimear Irwin
Director

Edward Irwin

Edward Irwin
Director

Keslink Limited

Notes to the financial period ended 31 December 2025

1 General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 1 Stokes Place, St. Stephens Green, Dublin 2. The registered number is 625833.

2 Accounting policies and measurement bases

Basis of preparation

The Financial statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland including Financial Reporting Standard 102 *"The Financial Reporting Standard applicable in the UK and Republic of Ireland"* (FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies and translated into euro at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

3 Operating profit/(loss)

The Company's main activity is the provision of consultancy services. The Company is wholly owned and controlled by Rockhart Trading Limited which is registered in the Republic of Ireland.

The Company had no employees during the year (*Year ended 31 December 2024: none*). No directors' emoluments were paid during the year or are payable at 31 December 2025 (*Year ended 31 December 2024: €Nil*).

Keslink Limited

Notes to the financial period ended 31 December 2025 (continued)

4 Appropriation of profit and loss account	Year ended 31 December 2025 €	Year ended 31 December 2024 €
At the start of the financial year	43,727	783,871
Profit / (Loss) for the financial year	1,788,938	309,856
Dividend paid	(1,312,500)	(1,050,000)
	<hr/> 520,165 <hr/>	<hr/> 43,727 <hr/>
 5 Debtors	 31 December 2025 €	 31 December 2024 €
Amounts due from immediate parent undertaking	-	45,428
	<hr/> - <hr/>	<hr/> 45,428 <hr/>
 6 Creditors: amounts falling due within one year	 31 December 2025 €	 31 December 2024 €
Amounts due to immediate parent undertaking	(765,135)	-
Corporation tax	(212,500)	-
Accruals	(2,000)	(1,501)
	<hr/> (979,635) <hr/>	<hr/> (1,501) <hr/>
 7 Share Capital	 31 December 2025 €	 31 December 2024 €
<i>Authorised Share Capital</i> 1,000,000 Ordinary shares of €1.00 each	 1,000,000	 1,000,000
Issued Share Capital 200 Ordinary shares of €1.00 each	<hr/> 200 <hr/>	<hr/> 200 <hr/>
 8 Approval of financial statements		

The board of directors approved these financial statements for issue on *16 February* 2026.