

REGISTERED NUMBER: 590048 (Ireland)

KOSI HELM CORPORATION LIMITED

FINANCIAL STATEMENTS

FOR THE PERIOD 1 JANUARY 2025 TO 30 JUNE 2025

KOSI HELM CORPORATION LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2025 TO 30 JUNE 2025

	Page
Company Information	1
Chartered Accountants' Report	2
Abridged Balance Sheet	3
Notes to the Financial statement	5

KOSI HELM CORPORATION LIMITED

COMPANY INFORMATION
FOR THE PERIOD 1 JANUARY 2025 TO 30 JUNE 2025

DIRECTORS: Sean Sweeney
Cahal Crilly

SECRETARY: Cahal Crilly

REGISTERED OFFICE: 17 Harcourt Street
Dublin 2
DUBLIN
D02 W963

REGISTERED NUMBER: 590048 (Ireland)

ACCOUNTANTS: McAleer Jackson Ltd
Chartered Accountants
Church House
24 Dublin Road
OMAGH
Co. Tyrone
BT78 1HE

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
KOSI HELM CORPORATION LIMITED

In order to assist you fulfil your duties under the Companies Act 2014 and the Companies (Accounting) Act 2017, we have compiled the financial statements of KOSI Helm Corporation Limited for the period ended 30 June 2025 which comprise the income statement, the Balance Sheet and the related notes from the Company accounting records and from information and explanations you have given to us.

This report is made to the Board of Directors of KOSI Helm Corporation Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to the Board of Directors of KOSI Helm Corporation Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than KOSI Helm Corporation Limited and its Board of Directors, as a body, for our work or for this report.

We performed this compilation engagement in accordance with International Standards on Related Services 4410 (Revised), Compilation Engagements.

We have carried out this engagement in accordance with technical guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 30 June 2025 your duty to ensure that KOSI Helm Corporation Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 and Companies (Accounting) Act 2017, of the assets, liabilities, financial position and profit of KOSI Helm Corporation Limited. You consider that KOSI Helm Corporation Limited is exempt from the statutory audit requirement for the period ended 30 June 2025.

We have not been instructed to carry out an audit of the financial statements of KOSI Helm Corporation Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

McALEER JACKSON LTD

.....
McAler Jackson Ltd
Chartered Accountants
Church House
24 Dublin Road
OMAGH
Co. Tyrone
BT78 1HE

Date: 18 March 2026

KOSI HELM CORPORATION LIMITED (REGISTERED NUMBER: 590048)

BALANCE SHEET
30 JUNE 2025

	Notes	2025 €	2024 €
CURRENT ASSETS			
Debtors	5	799,542	703,479
Cash at bank		<u>76,026</u>	<u>16,380</u>
		875,568	719,859
CREDITORS			
Amounts falling due within one year	6	<u>62,291</u>	<u>58,830</u>
NET CURRENT ASSETS		<u>813,277</u>	<u>661,029</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>813,277</u>	<u>661,029</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Retained earnings		<u>813,276</u>	<u>661,028</u>
		<u>813,277</u>	<u>661,029</u>

We, as Directors of KOSI Helm Corporation Limited, state that:-

- (a) these financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
- (b) the Company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied;
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2);
- (e) 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 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;

KOSI HELM CORPORATION LIMITED (REGISTERED NUMBER: 590048)

BALANCE SHEET - continued

30 JUNE 2025

- (f) the Company has relied on the specific exemptions 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 the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board on 18 March 2026:

Sean Sweeney

.....
Sean Sweeney - Director

Cahal Crilly

.....
Cahal Crilly - Director

KOSI HELM CORPORATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE PERIOD 1 JANUARY 2025 TO 30 JUNE 2025**

1. STATUTORY INFORMATION

KOSI HELM Corporation Limited is a private company, limited by shares, registered in Ireland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014 and Companies (Accounting) Act 2017.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation

Taxation for the period comprises current tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transactional price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

KOSI HELM CORPORATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2025 TO 30 JUNE 2025

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the directors' opinions, there are no significant judgements, estimates and assumptions made about the recognition of assets, liabilities, income and expenses.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 4 (2024 - 4).

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	€	€
Trade debtors	793,921	699,232
Other debtors	<u>5,621</u>	<u>4,247</u>
	<u>799,542</u>	<u>703,479</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	€	€
Taxation and social security	58,957	54,936
Other creditors	<u>3,334</u>	<u>3,894</u>
	<u>62,291</u>	<u>58,830</u>

7. RELATED PARTY DISCLOSURES

The company has taken advantage of the exemptions contained in Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' Section 33 Related Party Disclosures paragraph 33.11 and has not disclosed details of transactions with its parent or fellow subsidiary entities on the grounds that it is a 100% wholly owned subsidiary at the year end.

KOSI HELM CORPORATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2025 TO 30 JUNE 2025

8. **ULTIMATE CONTROLLING PARTY**

At 30 June 2025 the ultimate parent undertaking and controlling party of the company was KOSI Group Limited, a company incorporated in the UK.

9. **APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these financial statements for issue on 18 March 2026.

