

Company Number: 691847

Kerax Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Kerax Limited
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Kerax Limited
DIRECTORS AND OTHER INFORMATION

Directors	Ian Appleton Paul Hebblethwaite
Company Secretary	Maple Secretaries Limited
Company Number	691847
Registered Office and Business Address	88 Harcourt Street Dublin 2 D02 DK18
Accountants	RSM Ireland Block D, Iveagh Court Harcourt Road Dublin 2

Kerax Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	100	100
Net Current Assets		<u>100</u>	<u>100</u>
Total Assets less Current Liabilities		<u>100</u>	<u>100</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Shareholders' Funds		<u>100</u>	<u>100</u>

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 Kerax 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 04 FEB 26 and signed on its behalf by:

Ian Appleton
Director



Paul Hebblethwaite
Director



Kerax Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Kerax Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 691847. The registered office of the company is 88 Harcourt Street, Dublin 2, D02 DK18 which is also the principal place of business of the company. The principal activity of the Kerax Group is the manufacture of chemical products. The Group is headquartered in the UK. Kerax Limited was incorporated in Ireland for the purpose of access to the European market. The company did not trade in the financial period. 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 year ended 31 December 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" issued by the Financial Reporting Council, applying Section 1A to that Standard.

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.

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.

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. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

4. Debtors

	2025	2024
	€	€
Called up share capital not paid	100	100

5. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

6. Related party transactions

The company has taken advantage of the exemption under FRS102 from the requirement to disclose transactions with group members that are wholly owned.

Kerax Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Parent and ultimate parent company

The company regards Kerax Limited, a company of the same name incorporated in the UK under company number 04968239, as its parent company.

The company's ultimate parent undertaking is Kerax Holdings Limited.

The address of Kerax Holdings Limited is Moorland Gatehouse, Cowling Road, Lancashire United Kingdom PR6 9DR.

8. Post-Balance Sheet Events

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

9. Ultimate Controlling Party

The ultimate controlling party of the company is considered to be the director, Ian Appleton, courtesy of his 95% shareholding of Kerax Holdings Limited. Kerax Holdings Limited is the 100% parent of the UK registered entity Kerax Limited (company number 04968239). The UK registered entity Kerax Limited, is the 100% parent of the Irish registered entity of the same name, Kerax Limited (company number 691847).

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 04 FEB 26.