

Company Number: 609376

**EMB Brand Ltd**

**Abridged Unaudited Financial Statements  
for the financial year ended 31 August 2025**

**EMB Brand Ltd**  
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**EMB Brand Ltd**  
**DIRECTOR AND OTHER INFORMATION**

|  |  |
|--|--|
| Director                               | William Kelly  |
| Company Secretary                      | Siobhan Kelly  |
| Company Number                         | 609376   |
| Registered Office and Business Address | 2 Southern Cross Business Park,<br>Boghall Road<br>Bray<br>Co Wicklow<br>IRELAND     |
| Accountants                            | Xeinadin<br>74 Northumberland Road<br>Ballsbridge<br>Dublin 4<br>D04 XF75<br>Ireland |

**EMB Brand Ltd**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 August 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.


Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director 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 director is 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 director is 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 Director's 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.

Signed on behalf of the board

  
\_\_\_\_\_  
Slobhan Kelly  
Company Secretary

30 March 2026

  
\_\_\_\_\_  
Wiliam Kelly  
Director

30 March 2026

**EMB Brand Ltd**  
**ACCOUNTANTS REPORT**  
**To the Director on the Compilation of the Unaudited Abridged Financial**  
**Statements of Emb Brand Ltd**  
**For the Financial Year Ended 31 August 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 August 2025 as set out on pages 6 to 9 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of EMB Brand Ltd, in accordance with the terms of our engagement. 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 Director that we have done so, and state those matters that we have agreed to state to them 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 the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by our regulatory bodies and have complied with the relevant ethical guidance laid down by our regulatory bodies relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 August 2025 your duty to ensure that EMB Brand Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of EMB Brand Ltd. You consider that EMB Brand Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of EMB Brand Ltd. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.



XEINADIN

74 Northumberland Road  
Ballsbridge  
Dublin 4  
D04 XF75  
Ireland

30 March 2026

**EMB Brand Ltd**  
**BALANCE SHEET**  
as at 31 August 2025

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

I as Director of EMB Brand Ltd, 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,

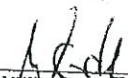
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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.

Approved by the board on 30 March 2026 and signed on its behalf by:

  
\_\_\_\_\_  
Siobhan Kelly  
Company Secretary

  
\_\_\_\_\_  
William Kelly  
Director

**EMB Brand Ltd**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 August 2025

|                     | Called up<br>share<br>capital<br>€ | Total<br>€ |
|---------------------|------------------------------------|------------|
| At 1 September 2023 | -                                  | -          |
| At 31 August 2024   | 100                                | 100        |
| At 31 August 2025   | 100                                | 100        |

# EMB Brand Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

EMB Brand Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 609376. The registered office of the company is 2 Southern Cross Business Park,, Boghall Road, Bray, Co Wicklow, IRELAND which is also the principal place of business of the company. The company is currently dormant without any activity. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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.

#### 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.

#### Employee benefits

The company offers a defined contribution pension scheme. The assets of the scheme if established would be held separately from those of the company in an independently administered fund.

#### 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

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

**EMB Brand Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

**3. Employees and remuneration**

**Number of employees**

The average number of persons employed (including executive director) during the financial year was as follows:

|           | 2025<br>Number | 2024<br>Number |
|-----------|----------------|----------------|
| Directors | <u>1</u>       | <u>1</u>       |

**4. Share capital**

| Description                      | Number of<br>shares | Value of units | 2025           | 2024           |
|----------------------------------|---------------------|----------------|----------------|----------------|
|                                  |                     |                | €              | €              |
| Authorised<br>Ordinary           | 100,000             | €1.00 each     | <u>100,000</u> | <u>100,000</u> |
| Issued share capital<br>Ordinary | 100                 | €1.00 each     | <u>100</u>     | <u>100</u>     |

The director's and the secretary's interests in the shares of the company are as follows:-

| Name          | Class of Shares | Number Held<br>At |            |
|---------------|-----------------|-------------------|------------|
|               |                 | 31/08/25          | 01/09/24   |
| William Kelly | Ordinary        | <u>100</u>        | <u>100</u> |

**5. Post-Balance Sheet Events**

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

**6. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 30 March 2026.