

Monaco Gold Limited
Company Number: 547182
Abridged Financial Statements
for the period ended 30 June 2025

Monaco Gold Limited

ABRIDGED FINANCIAL STATEMENTS

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Monaco Gold Limited

DIRECTORS AND OTHER INFORMATION

Directors

R Aylward

Secretary

M Davis

Registered Office

Suite 5a, Arran Square, Lincoln Lane
Arran Quay, Dublin 7

Monaco Gold Limited

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

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 Irish law and regulations.

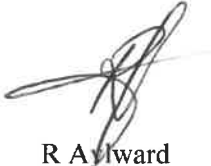
Irish company law requires the directors to prepare financial statements for each financial period. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council. Under company 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 Period end date and of the profit or loss of the company for the financial Period and otherwise comply with the Companies Act 2014.

In preparing the 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 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 and 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



R Aylward
Director

Date: 18/03/2026

Monaco Gold Limited

STATEMENT OF ACCOUNTING POLICIES FOR THE PERIOD ENDED 30 JUNE 2025

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2024. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

Turnover

Turnover represents net sales to customers and excludes VAT.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Leasehold buildings and improvements	-	over the term of the lease
Fixtures and fittings	-	8 periods
Plant, machinery and equipment	-	8 periods
Motor vehicles	-	4 periods

Stocks

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

Foreign currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

STATEMENT OF ACCOUNTING POLICIES FOR THE PERIOD ENDED 30 JUNE 2025
(continued)

Taxation and deferred taxation

The periodically charge for taxation is based on the profit for the period and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is used.

Leased assets

Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

Pensions

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit account in the period in which they fall due.

Dividends

Dividends to the Company's shareholders are recognised as a liability of the company when approved by the Company's shareholders.

Monaco Gold Limited

ABRIDGED BALANCE SHEET AS AT 30 JUNE 2025

	<i>Notes</i>	2025 €
Current assets		
Debtors	<i>1</i>	5,100
Cash at bank and in hand		<u>898</u>
		<u>5,998</u>
Creditors: amounts falling due within one period	<i>2</i>	<u>-1709</u>
Net current liabilities		<u>4,289</u>
Total assets less current liabilities		<u>4,289</u>
Capital and reserves		
Called up share capital	<i>3</i>	100
Capital Contribution Reserve		5,000
Profit and loss account		<u>-811</u>
Shareholders' funds		<u>4,289</u>

I, as Director of the company, acknowledge:

(a) the company is availing itself of the audit exemption - 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 section 358 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and

(d) the directors acknowledge the obligations of the company, 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 that financial period, and 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 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.

On behalf of the board

R Aylward
Director



Date: 18/03/2026

Monaco Gold Limited

Notes forming part of the abridged financial statements

1. Debtors	2025
	€
Trade and other	<u>5,100</u>
2. Creditors	2025
	€
Trade Creditors and Accruals	700
Director Loan	<u>1,009</u>
	<u>1,709</u>
3. Called up share capital	2025
	€
<i>Authorised:</i>	
1,000,000 ordinary shares of €1 each	<u>1,000,000</u>
Allotted, called up and fully paid:	
100 ordinary shares of €1 each	<u>100</u>
4. Approval of financial statements	

The directors approved the financial statements for issue on 18/03/2026.

R Aylward
Director



Date: 18/03/2026