

Infinity Ranch Limited

Statement of Director's Responsibilities and Financial
Statements For the year ended 3 September 2025

INFINITY RANCH LIMITED

Reports and unaudited financial statements

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INFINITY RANCH LIMITED

Directors and other information

Directors: Irina Popova

Secretary: Yevgeniya Frimer

Bankers: No bank account exists as the company has not started trading yet.

Registered office: Clashmaguire, Clondrohid, Macroom, Co. Cork, Ireland

Company registered number: 771111

INFINITY RANCH LIMITED

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements:

In relation to the financial statements as set out on pages 5 to 6:

(a) the directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 3rd September 2025.

On behalf of the board

Irina Popova

IRINA POPOVA

Director

Yevgeniya Frimer

YEVGENIYA FRIMER

Secretary

Date:

3/03/2026

INFINITY RANCH LIMITED

Profit and Loss Report 04 Sept 2024 to 03 Sept 2025

Account	Expense	Income
SALES		
Total Revenue (Turnover)		
DIRECT EXPENSES		
Telephone / Internet		
Gross Profit / (Loss)		
INDIRECT EXPENSES		
Indirect Expenses (total)		
Total Expenses		
Net Income		

INFINITY RANCH LIMITED

Balance Sheet Report for Infinity Ranch Limited

Account	03 Sept 2025		04 Sept 2024	
	Asset	Liability	Asset	Liability
LONG-TERM ASSETS				
Long-term Assets (total)				
CURRENT ASSETS & LIABILITIES				
Current Assets & Liabilities (total)				
Net current assets (liabilities)				
Total assets less current liabilities				
LONG-TERM LIABILITIES				
Long-term Liabilities (total)				
Total net assets (liabilities)				
CAPITAL & RESERVES				
Balance on P&L				
Capital & Reserves (total)				
OPENING BALANCES				
Opening Balances				
Total assets				

INFINITY RANCH LIMITED

We, as Director and Secretary of Infinity Ranch 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) (b) the company ia availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company;
- (e) we hereby certify that we have relied on the specific exemptions contained in sections 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of those exemptions 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 have been prepared in accordance with the small companies regime.

On behalf of the board

Signature: IRINA POPOVA
Name: IRINA POPOVA

Director

Signature: YEVGENIYA FRIMER
Name: YEVGENIYA FRIMER

Secretary

Date: 03/03/2026

INFINITY RANCH LIMITED

Notes to the Financial Statements Year ended 3 September 2025

1 General information

Infinity Ranch is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 771111 and the address of the registered office is Clashmaguire, Clondrohid, Macroom, Co. Cork, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

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 for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

INTANGIBLE ASSETS

Intangible assets are initially measured at cost and are subsequently measured at cost less any accumulated amortisation and accumulated impairment losses or at a revalued amount. However, Intangible assets acquired as part of a business combination are measured at the fair value at the acquisition date.

Any intangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease

of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

4 Average number of employees

The average number of persons employed by the company during the year was 0.