

Company registration number: 321582

Amaview Ltd

**Unaudited abridged financial statements
for the financial year ended 31 March 2025**

Amaview Ltd

Contents

| | Page |
|--|---------------|
| Directors and other information | 1 |
| Directors responsibilities statement | 2 - 3 |
| Balance sheet | 4 - 5 |
| Notes to the abridged financial statements | 6 - 10 |

Amaview Ltd

Directors and other information

| | |
|--------------------------|--|
| Directors | Anna Kelly Niall Murphy |
| Secretary | Anna Kelly |
| Company number | 321582 |
| Registered office | Grange Upper Nenagh Co. Tipperary E45 R297 |
| Accountants | F.D.C and Associates Ltd. Unit 8 Kinsale Commercial Park Kinsale Co. Cork P17 PY06 |
| Bankers | Bank Of Ireland Nenagh Co. Tipperary |

Amaview Ltd

Directors responsibilities statement

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 applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have 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" 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 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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, 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



Anna Kelly
Director



Niall Murphy
Director

Date: 29 December 2025

Amaview Ltd

Directors responsibilities statement

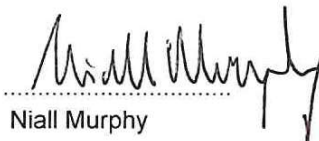
Directors' Declaration on Unaudited Financial Statements.

In relation to the financial statements as set out on pages 8 -16

- . 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.
- . The directors confirm that they have made available to F.D.C and Associates Ltd., the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- . 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 ended 31 March 2025.

On behalf of the board


.....
Anna Kelly


.....
Niall Murphy

Date: 29 December 2025

Amaview Ltd

**Balance sheet
As at 31 March 2025**

| | | 2025 | | 2024 | |
|---|------|------------------|--------|------------------|--------|
| | Note | € | € | € | € |
| Fixed assets | | | | | |
| Tangible assets | 5 | 15,811 | | 19,680 | |
| | | | 15,811 | | 19,680 |
| Current assets | | | | | |
| Debtors | 6 | 306,921 | | 517,631 | |
| Investments | 7 | 2,679,534 | | 2,545,641 | |
| Cash at bank and in hand | | 431,666 | | 336,537 | |
| | | 3,418,121 | | 3,399,809 | |
| Creditors: amounts falling due within one year | | | | | |
| | 8 | (8,114) | | (8,902) | |
| Net current assets | | 3,410,007 | | 3,390,907 | |
| Total assets less current liabilities | | 3,425,818 | | 3,410,587 | |
| Net assets | | <u>3,425,818</u> | | <u>3,410,587</u> | |
| Capital and reserves | | | | | |
| Called up share capital presented as equity | | | 2 | | 2 |
| Profit and loss account | | 3,425,816 | | 3,410,585 | |
| Shareholders funds | | <u>3,425,818</u> | | <u>3,410,587</u> | |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 6 to 10 form part of these abridged financial statements.

Amaview Ltd

**Balance sheet (continued)
As at 31 March 2025**

We, as directors of Amaview Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 29 December 2025 and signed on behalf of the board by:


.....
Anna Kelly
Director


.....
Niall Murphy
Director

The notes on pages 6 to 10 form part of these abridged financial statements.

Amaview Ltd

**Notes to the abridged financial statements
Financial year ended 31 March 2025**

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Grange Upper, Nenagh, Co. Tipperary, E45 R297. The company number is 321582.

2. Statement of compliance

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

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 41 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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.

Amaview Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively

(i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Current or deferred taxation assets and liabilities are not discounted.

Tangible assets

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost less accumulated depreciation and accumulated impairment losses.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|---------------------------------|----------|---------------|
| Fittings fixtures and equipment | - 15% | straight line |
| Motor vehicles | - 12.50% | straight line |

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate.

Investments

Investments are initially measured at fair value which usually equates to the transaction price and subsequently at fair value where investments are listed on an active market or where non listed investments can be reliably measured. Movements in fair value are measured in the profit and loss.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

4. Appropriations of profit and loss account

| | 2025 | 2024 |
|---|-------------------------|-------------------------|
| | € | € |
| At the start of the financial year | 3,410,585 | 3,410,457 |
| Profit for the financial year | 15,231 | 128 |
| At the end of the financial year | <u><u>3,425,816</u></u> | <u><u>3,410,585</u></u> |

Amaview Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

| | | | |
|--|---|------------------------|-------------------|
| 5. Tangible assets | Fixtures, fittings and equipment € | Motor vehicles € | Total € |
| Cost | | | |
| At 1 April 2024 and 31 March 2025 | 1,349 | 37,000 | 38,349 |
| Depreciation | | | |
| At 1 April 2024 | 169 | 18,500 | 18,669 |
| Charge for the financial year | 169 | 3,700 | 3,869 |
| At 31 March 2025 | 338 | 22,200 | 22,538 |
| Carrying amount | | | |
| At 31 March 2025 | 1,011 | 14,800 | 15,811 |
| At 31 March 2024 | 1,180 | 18,500 | 19,680 |

| | | |
|-------------------|------------------|------------------|
| 6. Debtors | 2025 € | 2024 € |
| Trade debtors | 4,372 | 160,758 |
| Other debtors | 302,549 | 356,873 |
| | 306,921 | 517,631 |

| | | |
|-----------------------|------------------|------------------|
| 7. Investments | 2025 € | 2024 € |
| Other investments | 2,545,640 | 2,562,144 |

| | | |
|--|------------------|------------------|
| 8. Creditors: amounts falling due within one year | 2025 € | 2024 € |
| Other creditors including tax and social insurance | 5,114 | 5,902 |
| Accruals | 3,000 | 3,000 |
| | 8,114 | 8,902 |

9. Events after the end of the reporting period

There were no significant events after the year end that needed reporting.

Amaview Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 29 December 2025.