

**Registered number: 628038 (Ireland)**

**EMERALD VISTA LIMITED**

**UNAUDITED**

**DORMANT FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

# EMERALD VISTA LIMITED

## DIRECTORS AND OTHER INFORMATION FOR THE YEAR ENDED 30 JUNE 2025

### COMPANY INFORMATION

<b>DIRECTORS</b>	Olive Begg
<b>COMPANY SECRETARY</b>	Arctic Masters Limited
<b>REGISTERED NUMBER</b>	628038
<b>REGISTERED OFFICE</b>	Suite 10194 26 Pembroke Street Upper Dublin 2 Ireland
<b>ACCOUNTANTS</b>	Arctic Masters Limited Suite 10194 26 Pembroke Street Upper Dublin 2 Ireland

# EMERALD VISTA LIMITED

## DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

### GENERAL RESPONSIBILITIES

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 directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ("Irish GAAP"). Under the 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 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 judgments and 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 directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

### DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 4: -

- The director approves these financial statements and confirm that she is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that she has made available to all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025.

This report was approved by the board and signed on its behalf.

.....  
**Olive Begg, Director**  
Date: 9<sup>th</sup> December 2025

# EMERALD VISTA LIMITED

## DORMANT BALANCE SHEET AS AT 30 JUNE 2025

	Note	2025		2024	
		€	€	€	€
<b>CURRENT ASSETS</b>					
Cash at bank		100		100	
Debtors		-		-	
<b>CREDITORS:</b> amounts falling due within one year					
		-		-	
<b>NET CURRENT ASSETS</b>			<b>100</b>		<b>100</b>
<b>NET ASSETS</b>			<b>100</b>		<b>100</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	2		100		100
Profit and Loss account			-		
<b>SHAREHOLDER FUNDS</b>			<b>100</b>		<b>100</b>

I, as the director of **Emerald Vista Limited** state that:

- (a) The company is availing itself of the exemption provided for by Chapter 16 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 s.365(2) are satisfied,
- (c) 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 a 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 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.
- (d) we hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- (e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

Signed on behalf of the board:

.....  
**Olive Begg**  
**Director**

Date: 9<sup>th</sup> December 2025

The notes on pages 3 to 4 form part of these financial statements.

# EMERALD VISTA LIMITED

## NOTES TO THE DORMANT BALANCE SHEET FOR THE YEAR ENDED 30 JUNE 2025

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention.

#### 1.2 Compliance with and departure from accounting standards

The financial statements are prepared in accordance with the applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), which have been applied consistently (except as otherwise stated)

#### 1.3 Going Concern

The directors have prepared the financial statements on the going concern basis. This is considered appropriate as the company's shareholders and creditors will continue to provide financial support to the company for the foreseeable future. Should the company be unable to continue trading, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities which might arise.

#### 1.4 Turnover

Turnover represents amounts receivable of the company's principal activities

#### 1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

#### 1.6 Foreign currencies

Monetary asset and liabilities denominated in foreign currencies are translated into euros at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

# EMERALD VISTA LIMITED

## NOTES TO THE DORMANT BALANCE SHEET FOR THE YEAR ENDED 30 JUNE 2025

### 2. SHARE CAPITAL

Authorised, allotted, called up and fully paid	2025
	€
100 Ordinary shares of €1 each	<u>100</u>

### 3. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 9<sup>th</sup> December 2025.