

OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

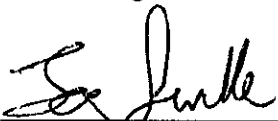
Company Name: EMERCHANTPAY (IRELAND) LIMITED

Company Number: 675939

Year Ended: 31st August 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: 
Secretary

Name: Joe Lavelle

Date: 26/2/26

Signature: 
Director

Name: Stephen Dickson

Date: 26/2/26

CRO Number - 675939

EMERCHANTPAY (IRELAND) LIMITED

Abridged Financial Statements

Year ended 31st August 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

EMERCHANTPAY (IRELAND) LIMITED

Year ended 31st August 2025

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EMERCHANTPAY (IRELAND) LIMITED

Year ended 31st August 2025

Directors' Responsibilities Statement

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 Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial period. 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 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 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.

EMERCHANTPAY (IRELAND) LIMITED

Abridged Balance Sheet As at 31st August 2025

In relation to the financial statements as set out on pages 4 to 6.

- 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 judgments 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 Compliant Accountant & Co., 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 August 2025.

On behalf of the board



Stephen Dickson
Director

DATE: 26/2/26

EMERCHANTPAY (IRELAND) LIMITED

Abridged Balance Sheet As at 31st August 2025

	Notes	€ 2025	€ 2024
Current Assets			
Debtors	2	100	100
Cash at bank and in hand		9,756	9,897
		<u>9,856</u>	<u>9,997</u>
Creditors : amounts falling due within one year		(70,685)	(68,615)
Net current assets		<u>(60,829)</u>	<u>(58,618)</u>
Total assets less current liabilities		<u>(60,829)</u>	<u>(58,618)</u>
Net assets		<u>(60,829)</u>	<u>(58,618)</u>
Capital and Reserves			
Called up share capital presented as Equity	3	100	100
Profit and loss account		(60,929)	(58,718)
Total Equity Shareholders funds		<u>(60,829)</u>	<u>(58,618)</u>

As director of emerchantpay (Ireland) Limited, I 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 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) 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

EMERCHANTPAY (IRELAND) LIMITED

Abridged Balance Sheet
As at 31st August 2025

(e) the company has relied on the specified exemption contained in Section 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 Section 353 Companies Act 2014.

On behalf of the board



Stephen Dickson
Director

DATE: 26/2/26

EMERCHANTPAY (IRELAND) LIMITED

Abridged Notes To The Financial Statements Year ended 31st August 2025

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as published by Chartered Accountants Ireland and the Companies Act 2014

Cash Flow Statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

2. DEBTORS

	€ 2025	€ 2024
Other debtors	100	100

3. CALLED UP SHARE CAPITAL

Authorised Equity	€ 2025	€ 2024
1,000,000 ordinary shares of €1 each	1,000,000	1,000,000

Allotted, called up and fully paid equity	€ 2025	€ 2024
100 ordinary shares of €1 each	100	100