

Company registration number: 358970

SMERALDO (IRL) LIMITED

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

SMERALDO (IRL) LIMITED

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SMERALDO (IRL) LIMITED

Directors and other information

Directors	Laurence Ryan Edward Mernagh Johann Hoff Pierce Hendrick
Secretary	Laurence Ryan
Company number	358970
Registered office	C/O RH & Associates 10 Priory Street New Ross Co. Wexford
Business address	C/O RH & Associates 10 Priory Street New Ross Co. Wexford
Accountants	RH & Associates 10 Priory Street New Ross Co. Wexford
Bankers	Bank of Ireland The Quay New Ross Co. Wexford

SMERALDO (IRL) LIMITED

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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

SMERALDO (IRL) LIMITED

**Balance sheet
As at 30/06/25**

	2025 €	2024 €
Net current liabilities	-	-
Total assets less current liabilities	-	-
Net assets	-	-
Capital and reserves	-	-

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

We, as directors of SMERALDO (IRL) LIMITED state that:

- (a) the company is availing itself of the audit 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 section 365(2) of the Companies Act 2014 are satisfied;
- (c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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 section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 20/02/26 and signed on behalf of the board by:

Laurence Ryan
Director

Edward Mernagh
Director

SMERALDO (IRL) LIMITED

Notes to the abridged financial statements Financial year ended 30/06/25

1. General information

The company is a private company limited by shares, registered in . The address of the registered office is C/O RH & Associates, 10 Priory Street, New Ross, Co. Wexford.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(300)	(300)
At the end of the financial year	<u>(300)</u>	<u>(300)</u>