

OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: Portview Capital Limited

Company Number: 699236

Financial Year Ended 31st December 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: Ena Godsil
Secretary

Signature: Ben Duffy
Director

Name: Ena Godsil

Name: Ben Duffy

Date: 18th March 2026

Date: 18th March 2026

COMPANY NUMBER: 699236

PORTVIEW CAPITAL LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2025

(as modified by Section 352 and 353 of the Companies Act 2014)

PORTVIEW CAPITAL LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
TABLE OF CONTENTS

	PAGE
Director and other information.....	2
Balance sheet	3
Notes to the abridged financial statements	4-6

PORTVIEW CAPITAL LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
DIRECTOR AND OTHER INFORMATION

DIRECTOR:	Ben Duffy
COMPANY SECRETARY:	Ena Godsil
REGISTERED OFFICE:	2059 Castle Drive, Citywest Business Campus, Dublin 24, D24 YD82
COMPANY NUMBER:	699236
ACCOUNTANTS:	D.F. Byrne & Associates, Chartered Accountants, ATC House, 2059 Castle Drive, Citywest Business Campus, Dublin 24.
COMPANY STATUS:	Private company limited by shares

PORTVIEW CAPITAL LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2025
BALANCE SHEET

	At 31st Dec. 2025 €	At 31st Dec. 2024 €
FIXED ASSETS		
Investment property assets	148,315	148,315
CURRENT ASSETS		
Cash at bank	86	2,861
Debtors and prepaid expenses	<u>675</u>	<u>675</u>
	761	3,536
CREDITORS		
Amounts falling due within one year	<u>(18,984)</u>	<u>(18,223)</u>
	(18,223)	(25,510)
	(21,974)	(21,974)
TOTAL ASSETS LESS CURRENT LIABILITIES	130,092	126,341
CREDITORS		
Amounts falling due after one year	<u>(110,000)</u>	<u>(110,000)</u>
NET ASSETS AT ACCOUNTS DATE	20,092	16,341
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>
CAPITAL AND RESERVES	€	€
Share Capital	10,000	10,000
Reserves	<u>10,092</u>	<u>6,341</u>
SHAREHOLDERS' FUNDS	20,092	16,341
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

These financial statements have been prepared in accordance with the Micro Companies Regime.

The director of Portview Capital Limited, states that:

- (a) the company is availing itself of audit exemption - 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 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) the director acknowledges the company 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the director has relied on the exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the 'micro companies' regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the director on the 18th day of March 2026.

Ben Duffy
Ben Duffy
Director

PORTVIEW CAPITAL LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

(1) GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, the Balance Sheet, together with the related Notes to the financial statements, constitute the individual financial statements of Portview Capital Limited for the financial year ended 31st December 2025.

Portview Capital Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 699236). The Registered Office is 2059 Castle Drive, Citywest Business Campus, Dublin 24.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been applied in dealing with items which are considered material in relation to the company's financial statements include:

- (a) Basis of preparation:** The financial statements have been prepared on the going concern basis and in accordance with historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 '*The Financial Reporting Standard applicable to the Micro-Entities Regime*' issued by the Financial Reporting Council.
- The company qualifies as a micro company as defined by Section 280D of the Act in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with Section 280E of the Act and FRS 105.
- (b) Currency:** All figures entered in the financial statements are expressed in Euro (€) which is the functional currency of the company.
- (c) Income:** Income is measured at the fair value of the consideration received and receivable, and represents rental income derived from the company's investment property assets.

.../Continued on page 5

PORTVIEW CAPITAL LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

Continued from page 4/...

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (d) *Investment property assets:*** Investment property assets represent properties acquired for investment purposes, which are held on a 'long term' basis and are rented out. Investment property assets are included in the financial statements at cost, with reference to market values included by way of note to the financial accounts. The valuation amounts have been determined by the director in conjunction with his professional advisors, having regard to the location, condition and state of repair of those property assets. No depreciation is charged in respect of Investment property assets.
- (e) *Trade debtors:*** Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment for bad and doubtful debts.
- (f) *Cash at bank:*** Cash at bank and on hand include cash in hand, demand deposits with banks and other short term highly liquid investments regardless of maturity.
- (g) *Trade and other creditors:*** Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method, unless the effect of discounting would be immaterial, in which case they are stated at cost.
- (h) *Taxation:*** The charge for taxation is based on the profit for the year, as adjusted for taxation purposes, and is calculated with reference to the corporation tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax is not recognised in the financial statements.

PORTVIEW CAPITAL LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

(3) SHARE CAPITAL

	At 31st Dec. 2025	At 31st Dec. 2024
Share capital presented as equity		
Authorised:		€
100,000 ordinary shares of €1 each	100,000	100,000
	=====	=====
Issued and credited Paid Up		
10,000 ordinary shares of €1 each	€ 10,000	€ 10,000
	=====	=====

(4) RESERVES

Profit and loss account	At 31st Dec. 2025	At 31st Dec. 2024
Retained profit brought forward at beginning of year	€ 6,341	€ 3,135
Profit for year	<u>3,751</u>	<u>3,206</u>
Retained profit carried forward at end of year	<u>10,092</u>	<u>6,341</u>
	=====	=====

(5) APPROVAL OF FINANCIAL STATEMENTS

The abridged financial accounts of the company in respect of year ended 31st December 2025 were approved by the director on the 18th day of March 2026.