

Company Registration No. 771773 (Republic of Ireland)

Big Love for Emerald Designated Activity Company

**Abridged financial statements
for the period ended 31 January 2026**

Big Love for Emerald Designated Activity Company

Accountants' report to the Board of Directors on the preparation of the unaudited statutory financial statements of Big Love For Emerald Designated Activity Company for the period ended 31 January 2026

In accordance with the engagement letter dated 25 September 2024, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company for the period ended 31 January 2026, which comprise the income statement, the statement of financial position and the related notes, from the accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>.

This report is made solely to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the statement of financial position for the period ended 31 January 2026 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Big Love for Emerald Designated Activity Company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Saffery

99 St Stephen's Green
Dublin 2
D02 V278

11 March 2026

Big Love for Emerald Designated Activity Company

Statement of financial position

As at 31 January 2026

	2026	
	€	€
Current assets	91,919	
Creditors: amounts falling due within one year	(91,819)	
Net current assets		<u>100</u>
Net assets		<u><u>100</u></u>
Capital and reserves		<u><u>100</u></u>

Big Love for Emerald Designated Activity Company is a private company limited by shares incorporated in the Republic of Ireland. The registered office is 55 Brookfield Place, Blackrock, Dublin, A94 YF70.

We, as directors of Big Love for Emerald Designated Activity Company, state that:

(a) The company is availing itself of the exemption from audit 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.

(d) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption as a micro company contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and we confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

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

The financial statements were approved by the board of directors and authorised for issue on 9 March 2026 and are signed on its behalf by:

Edwina Forkin
Director

Iarlaith Forkin
Director

Company registration number 771773 (Republic of Ireland)

Big Love for Emerald Designated Activity Company

Notes to the financial statements

As at 31 January 2026

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements are not prepared on a going concern basis as the directors intend to dissolve the company within the next twelve months since the project has been completed before the period end and all legal obligations have been met.

1.3 Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and that the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable excluding discounts, rebates, value added tax and other sales tax.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

Financial assets and liabilities are recognised only when the company becomes a party to the contractual provisions of the instrument. They are recognised initially at cost, which is measured at the transaction price including material transaction costs. Financial assets and liabilities are offset when the company currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Profit and loss reserves

At the beginning and end of the period

2026
€

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3 Employees

The average number of employees during the period was 8.

4 Period length

The financial period runs from 11 September 2024 (the date of incorporation) to 31 January 2026.

Big Love for Emerald Designated Activity Company

Notes to the financial statements (continued)

As at 31 January 2026

5 Events after balance sheet date

There were no significant events post balance sheet date.