

PREMIUM APARTMENTS LIMITED
(AUDIT EXEMPT COMPANY*)
ABRIDGED FINANCIAL STATEMENTS
FROM THE YEAR ENDED TO 30 JUNE 2025

Registered No. 585485

* Premium Apartments Limited is a small company as defined by the Companies Act 2017 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2017.

PREMIUM APARTMENTS LIMITED

Directors' Report & Financial Statements

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PREMIUM APARTMENTS LIMITED

Directors' and other information

Directors

Mark Nolan

Secretary

Saoirse Byrne, Mark Nolan

Registered Office

6-9 Trinity Street, Dublin 2, Dublin, D02EY47, Ireland

PREMIUM APARTMENTS LIMITED

Directors' Responsibilities Statement

The Directors are responsible for preparing the annual report and the statutory financial "statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the Directors to prepare statutory financial statements for each financial "period, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial period, and profit or loss, for the financial period and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory 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 and enable them to ensure that the statutory financial statements and Directors report comply with the Companies Act 2014. 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.

On behalf of the board



Signature

Mark Nolan
Director

Date: 30 June 2025

PREMIUM APARTMENTS LIMITED

Balance Sheet as at 30 June 2025

	Notes	30/06/2025 EUR	30/06/2024 EUR
<u>Fixed Assets</u>			
Tangible Assets	2	0	0
<u>Current Assets</u>			
Cash in bank and on hand		0	0
Deposits		0	0
Debtors and Prepayments	3	0	0
		0	0
Creditors and Accruals	4	-	-
Net Current Assets / Liabilities		-	-
Net Assets / Deficit		0	0
<u>Capital and Reserves</u>			
Called up Share Capital	5	100	100
Directors Current Account		-	0
Reserves Carried Forward	6	(100)	(100)
Total Shareholder Funds		0	0

We as Directors of Premium Apartments, State that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2017"),

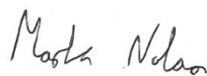
(b) the company is availing itself of the exemption on the grounds that section 358 is complied with,

(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 directors acknowledge the obligations of the company, under this Act, to-(i) keep adequate accounting records and prepare statutory 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 (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company."

(e) the company has relied on the specified exemption 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 confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board



Signature

Mark Nolan, Director

Date: 30 June 2025

PREMIUM APARTMENTS LIMITED

Notes to the financial statements for the year ended 30 June 2025

1. Accounting Policies

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

Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, as promulgated by The Institute of Certified Public Accountants in Ireland.

Cash flow Statement

The company meets the size criteria for a small company set by the Companies Act 2017 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated where applicable in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Office equipment 10% on cost

Taxation

The charge for taxation is based on profit for the period. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post-retirement benefits. Discounting is used in calculating deferred tax.

2. Fixed Assets

	30/06/2025 EUR	30/06/2024 EUR
Cost of Office Equipment		
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
	-	-
Depreciation on Office Equipment		
Opening Balance	-	-
Charge for the year	-	-
	<hr/>	<hr/>
	-	-
Net Book Value of Office Equipment	<hr/>	<hr/>
	-	-

PREMIUM APARTMENTS LIMITED

Notes to the financial statements for the year ended 30 June 2025 (continued)

3. Debtors and prepayments

	30/06/2025	30/06/2024
	EUR	EUR
Cash in Bank N/A	-	-
	<hr/>	<hr/>
	-	-

4. Creditors amounts falling due within one year

	30/06/2025	30/06/2024
	EUR	EUR
Deposits Repayable	0	0
Corporation taxes	0	0
Employer taxes	0	0
	<hr/>	<hr/>
	<hr/>	<hr/>

5. Called up share capital

	30/06/2025	30/06/2024
	EUR	EUR
Authorised at EUR 1 each	100000	100000
Allocated, called up and fully paid	100	100

6. Reserves

	30/06/2025	30/06/2024
	EUR	EUR
Retained loss at the beginning of the year / period	(100)	(100)
Loss for the year / period	0	0
	<hr/>	<hr/>
Retained loss at the end of the year / period	(100)	(100)

7. Directors and their interests

The directors who served during the year and their interest are as follows:-

Mark Nolan	Ordinary Shares	100
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8. Approval of the financial statements

The Directors approved the statutory financial statements on the 30 June 2025