

Company Number: 187361

Roxview Investments Ltd
Directors' Report and Unaudited Financial Statements
for the financial year ended 31 December 2025

Coleman & Company
Pembroke Hall
7 Upper Pembroke Street
Dublin 2
D02 T681
en-ie
en-ie

Roxview Investments Ltd

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Roxview Investments Ltd
DIRECTORS AND OTHER INFORMATION

Directors	JOHN NAIK JASON NAIK Che Kok Nik Cheu Ting Naik
Company Secretary	JOHN NAIK
Company Number	187361
Registered Office	7 Upper Pembroke Street Dubli 2
Business Address	7 Upper Pembroke Street Dublin 2
Accountants	Coleman & Company Pembroke Hall 7 Upper Pembroke Street Dublin 2 D02 T681 en-ie en-ie

Roxview Investments Ltd

DIRECTORS' REPORT

for the financial year ended 31 December 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 December 2025.

Principal Activity
property investment

Principal Risks and Uncertainties
The business is subject to the usual risks of downturn in the economy

Results and Dividends
The profit for the financial year amounted to €0 (2024 - €0).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €272,791 (2024 - €272,791) and liabilities of €274,023 (2024 - €274,023). The net liabilities of the company have increased by €0.

Directors and Secretary
The directors who served throughout the financial year were as follows:

JOHN NAIK
JASON NAIK
Che Kok Nik
Cheu Ting Naik

The secretary who served throughout the financial year was JOHN NAIK.

The directors and company secretary had a beneficial interest in the shares of the company at the beginning or end of the financial year.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments
The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events
There have been no significant events affecting the company since the financial year-end.

Taxation Status
The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Accounting Records
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 7 Upper Pembroke Street, Dublin 2.

Signed on behalf of the board

JOHN NAIK
Director

JASON NAIK
Director

Date: _____

Roxview Investments Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 judgements 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 all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 December 2025.

Signed on behalf of the board

JOHN NAIK
Director

JASON NAIK
Director

Date: _____

Roxview Investments Ltd
PROFIT AND LOSS ACCOUNT

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Profit before taxation		-	-
Tax on profit	4	-	-
Profit for the financial year		-	-
Total comprehensive income		-	-

Approved by the board on _____ and signed on its behalf by:

JOHN NAIK
Director

JASON NAIK
Director

Roxview Investments Ltd
BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>272,791</u>	<u>272,791</u>
Creditors: amounts falling due within one year	6	<u>(274,023)</u>	<u>(274,023)</u>
Net Current Liabilities		<u>(274,023)</u>	<u>(274,023)</u>
Total Assets less Current Liabilities		<u><u>(1,232)</u></u>	<u><u>(1,232)</u></u>
Capital and Reserves			
Called up share capital presented as equity		<u>38,092</u>	<u>38,092</u>
Retained earnings		<u>(39,324)</u>	<u>(39,324)</u>
Equity attributable to owners of the company		<u><u>(1,232)</u></u>	<u><u>(1,232)</u></u>

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

We as Directors of Roxview Investments Ltd, 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we 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 year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on _____ and signed on its behalf by:

JOHN NAIK
 Director

JASON NAIK
 Director

Roxview Investments Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	38,092	(39,324)	(1,232)
At 31 December 2024	38,092	(39,324)	(1,232)
At 31 December 2025	38,092	(39,324)	(1,232)

Roxview Investments Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Roxview Investments Ltd is a company limited by shares incorporated in Ireland. 7 Upper Pembroke Street, Dubli 2 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Roxview Investments Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

4. Tax on profit

	2025 €	2024 €
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-

No charge to tax arises due to tax losses incurred.

5. Tangible assets

	Investment properties	Total
	€	€
Cost		
At 1 January 2025	272,791	272,791
At 31 December 2025	272,791	272,791
Depreciation		
At 1 January 2025	-	-
At 31 December 2025	-	-
Net book value		
At 31 December 2025	272,791	272,791
At 31 December 2024	272,791	272,791

Roxview Investments Ltd
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Directors' current accounts (Note 8)	<u>274,023</u>	<u>274,023</u>

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

8. Directors' transactions

The following amounts are repayable to the directors:

2025	2024
€	€
<u>274,023</u>	<u>274,023</u>

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____.