

Company Number: 466932

Emedia Interactive Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 August 2025

Emedia Interactive Limited

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Emedia Interactive Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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", applying Section 1A of that Standard, 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.

Signed on behalf of the board

Mark Campbell
Director

4 March 2026

Fiona Concannon
Director

4 March 2026

Emedia Interactive Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	1,796	3,193
Current Assets			
Debtors	7	1,705	9,178
Cash and cash equivalents		3,134	12,021
		4,839	21,199
Creditors: amounts falling due within one year	8	(18,402)	(22,385)
Net Current Liabilities		(13,563)	(1,186)
Total Assets less Current Liabilities		(11,767)	2,007
Capital and Reserves			
Called up share capital presented as equity		112	112
Share premium account	9	44,095	44,095
Retained earnings		(55,974)	(42,200)
Equity attributable to owners of the company		(11,767)	2,007

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Emedia Interactive Limited, 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,

(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 the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 4 March 2026 and signed on its behalf by:

Mark Campbell
Director

Fiona Concannon
Director

Emedia Interactive Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 August 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 September 2023	112	44,095	(35,995)	8,212
Loss for the financial year	-	-	(6,205)	(6,205)
At 31 August 2024	112	44,095	(42,200)	2,007
Loss for the financial year	-	-	(13,774)	(13,774)
At 31 August 2025	112	44,095	(55,974)	(11,767)

Emedia Interactive Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Emedia Interactive Limited is a company limited by shares incorporated in Ireland

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 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 20% Straight line
Motor vehicles	- 20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses 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 losses for bad and doubtful debts.

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.

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.

Emedia Interactive Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 August 2025

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.

Research and development

Research expenditure is written off to the Profit and Loss Account in the year in which it is incurred.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	1,397	1,094
Research and development		
- expenditure in current financial year	-	2,390
	<u><u> </u></u>	<u><u> </u></u>
4. Exceptional items	2025	2024
	€	€
Exchange gains/losses	298	(78)
	<u><u> </u></u>	<u><u> </u></u>

Exceptional Item 1

These balances relate to exchange gains/losses resulting from trading in currencies other than the presentation currency of euro.

5. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Employees (incl. directors)	2	2
	<u><u> </u></u>	<u><u> </u></u>

Emedia Interactive Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 September 2024	36,603	9,448	46,051
At 31 August 2025	36,603	9,448	46,051
Depreciation			
At 1 September 2024	33,410	9,448	42,858
Charge for the financial year	1,397	-	1,397
At 31 August 2025	34,807	9,448	44,255
Net book value			
At 31 August 2025	1,796	-	1,796
At 31 August 2024	3,193	-	3,193

7. Debtors

	2025 €	2024 €
Trade debtors	1,332	8,601
Taxation	373	577
	1,705	9,178

8. Creditors

Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	1,735	4,688
Taxation	324	6,061
Directors' current accounts	4,364	4,563
Accruals	11,979	7,073
	18,402	22,385

9. Income Statement

	Share premium account €	Profit and loss account €	Total €
At 1 September 2024	44,095	(42,200)	1,895
Loss for the financial year	-	(13,774)	(13,774)
At 31 August 2025	44,095	(55,974)	(11,879)

Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2014.

10. Capital commitments

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

Emedia Interactive Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 August 2025

11. Directors' remuneration	2025	2024
	€	€
Remuneration	5,856	5,760

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 March 2026.