

INVISCO LIMITED
1 THE CRESCENT
DUNDALK
COUNTY LOUTH

ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

INVISCO LIMITED

CONTENTS

	Page
Directors' and Company Information	2
Directors' Responsibilities Statement	3
Abridged Balance Sheet	4
Notes to the Financial Statements	5 - 8

INVISCO LIMITED

DIRECTORS AND COMPANY INFORMATION

DIRECTOR Tracey Whately
David Whately

SECRETARY Tracey Whately

COMPANY NUMBER 523392

DATE OF INCORPORATION 05th February 2013

REGISTERED OFFICE 1 The Crescent
Dundalk
County Louth

ACCOUNTANTS Anton Martin Limited t/a O'Connor Martin & Company
Blackthorn Business Park
Coes Road
Dundalk
County Louth

BUSINESS ADDRESS 1 The Crescent
Dundalk
County Louth

BANKERS Bank of Ireland
Clanbrassil Street
Dundalk
County Louth

INVISCO LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

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 the law the Directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year 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 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 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 as set out on pages 5 to 8:

-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 judgments 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 to O'Connor Martin & Co, the company's accounting records and provided all the information 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 year ended 31st March 2025.

ON BEHALF OF THE BOARD

TRACEY WHATELY

DAVID WHATELY

20th January 2026

INVISCO LIMITED**BALANCE SHEET AS AT 31ST MARCH 2025**

	Notes	€	2025 €	€	2024 €
<u>CURRENT ASSETS</u>					
Cash at bank and in hand		100		100	
		<u>100</u>		<u>100</u>	
<u>NET CURRENT ASSETS</u>					
			<u>100</u>		<u>100</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>					
			<u>100</u>		<u>100</u>
<u>NET ASSETS</u>					
			<u><u>100</u></u>		<u><u>100</u></u>
<u>CAPITAL AND RESERVES</u>					
Called up share capital	6		100		100
Profit and loss account	7		-		-
			<u>-</u>		<u>-</u>
<u>EQUITY SHAREHOLDERS' FUNDS</u>					
	8		<u><u>100</u></u>		<u><u>100</u></u>

We, as Directors of Invisco 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 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) 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 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; 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.

ON BEHALF OF THE BOARD:

TRACEY WHATELY
DIRECTOR

DAVID WHATELY
DIRECTOR

Date: 20th January 2026

Date: 20th January 2026

INVISCO LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2025**

1. Accounting Policies

Invisco Limited is primarily engaged in the selling of watches, jewellery and LED Displays. The company trades from 1 The Crescent, Dundalk, County Louth.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

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

1.1. Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

1.2. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

1.3. Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2. Operating profit

	2025	2024
	€	€
Bank Charges	-	-

INVISCO LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

..... continued

3. Tax on Profit on Ordinary Activities	2025	2024
	€	€
Tax Expenses in Profit and Loss		
Current Tax	-	-
	<u> </u>	<u> </u>

Reconciliation of Tax Charge

The tax assessed for the period is higher than the standard rate of corporation tax in Ireland for the year ended 31st March 2025 of 12.5% (31st March 2024 12.5%). The differences are explained below.

	2025	2024
	€	€
Profit On Ordinary Activities Before Tax	-	-
	<u> </u>	<u> </u>
Profit on ordinary activities multiplied by standard rate of corporation tax in Republic of Ireland of 12.50% (2024 :12.50%)	-	-
Effects of:		
Depreciation for year in excess of capital allowances	-	-
Utilisation of Losses Carried Forward	-	-
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>

4. Employees
There were no employees during the year.

5. Directors' Loans & Transactions
There were no transactions with the directors during the year.

6. Share Capital	2025	2024
	€	€
Authorised Share Capital		
100,000 Ordinary shares of €1.00 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.00 each	100	100
	<u> </u>	<u> </u>

INVISCO LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

..... continued

7. Equity Reserves

	Profit and loss account	Total
	€	€
At 1st April 2024	-	-
Retained profit for the year	-	-
	<hr/>	<hr/>
At 31st March 2025	-	-
	<hr/> <hr/>	<hr/> <hr/>

8. Reconciliation of Movements in Shareholders' Funds

	2025	2024
	€	€
Profit for the year	-	-
Opening shareholders' funds	100	100
	<hr/>	<hr/>
Closing Shareholders' Funds	100	100
	<hr/> <hr/>	<hr/> <hr/>

9. Related Party Transactions

There were no related party transactions.

10. Post Balance Sheet Events

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

11. Controlling Parties

The company is controlled by Mr. David Whately. David Whately is also the ultimate controlling party.

12. Comparatives

Comparatives have been restated where necessary.

13. Directors Interests

The Directors who served during the year and their interests in the company are as stated below:

	Ordinary Shares	
	2025	2024
Tracey Whately	50	50
David Whately	50	50
	<hr/>	<hr/>
	100	100
	<hr/> <hr/>	<hr/> <hr/>

INVISCO LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

..... continued

14. Approval of Financial Statements

The financial statements were approved by the Board on 20th January 2026.

Tracey Whately
Director

David Whately
Director