



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 10 October 2025

Emerald Giant Productions Designated Activity Company

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Annual Report and Financial Statements for the period ended 10 October 2025

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Company Information

ZEB MOORE
DIRECTOR

SYLVIA MOORE
DIRECTOR

ROB GILL
SECRETARY

Tel 087 6558353 Tel 086 3969380 Tel: 087 2468686 zebmoore@me.com
zeb@eircom.net ; rob.gill79@gmail.com

Shareholders

Rob Gill (secretary)

Zeb Moore

Sylvia Moore

Company Information

Company Banker

AIB,
Caherdavin,
Limerick

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Company Registered Address : **The Barrows, Meelick, Co. Clare**

Registered Number: 624404

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To Our Stakeholders

INTRODUCTION

On behalf of the board and management of Emerald Giant Productions Designated Activity Company it is our pleasure to present our annual report, following incorporation.

The company was established for the purposes of producing films/tv productions; event management; live events and/or other entertainment events including but not limited to concerts, festivals, business summits; distributing films and/or tv series.

FINANCIAL HIGHLIGHTS

The company was established in April 2018. In the last financial year, the company had made a small loss. The company did not trade in the last financial year, as the Richard Harris International film festival (its main source of income) was postponed. It is expected that the festival CLG will be wound down and the company will manage the affairs of the festival going forward.

To Our Stakeholders (Ctd)

- It co-produced its first feature in 2019 — *The Yellow Wallpaper*. The film was released in 2021

COMPOSITION OF BOARD

The board and management committee are not paid for management duties or director fees. Any expenses claims over €500 must be approved by the board and fully receipted.

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It is proposed to set-up both a nominations committee and audit/finance committee at the next board meeting to improve corporate governance.

We intend to strengthen the board further in 2026.

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To Our Stakeholders (ctd)

Current Board

Rob Gill (Company Secretary) - Analyst, Financial Services

Zeb Moore - Engineer (theatre company director/producer/actor)

Sylvia Moore - PA (theatre company director)

The nominations committee will seek to source independent trustees with the requisite experience in the arts or business worlds, with the audit committee selecting a financial controller/treasurer (i.e. not a member of the management committee) to assist with budgeting and annual audits. Furthermore the audit committee will implement appropriate safeguards and controls suggested by the company's independent auditor.

The Company will receive a fee for event management services. The feature produced in 2019 has had US rights sold for distribution (no profits or fees have been returned to the company at the time of the accounts). A number of other events will be held throughout the year. The 2024 and 2025 Richard Harris Film Festival was postponed. The festival is currently suspended and rebranding, following the expiry of the Name, image and Likeness license with the family. A small event to honour those who have submitted will be held in 2026.

On behalf of the board,

Robert G. Gill

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REPORT OF THE BOARD PERIOD ENDED 11 October 2025

1 - The board and officers present their annual report

Reference and Administrative details of the Company

This information is set out in the previous pages.

Structure, governance and management

a. Constitution. The company is a designated activity company

b. The governing document is the Memorandum and Articles of Association.

c. Method of appointment or election of board members. The board members are appointed in terms of office that comply with the Articles of Association of the company.

The members who served during the period are noted below.

Rob Gill (secretary)

Sylvia Moore

Zeb Moore

d. Books of account. The Trustees ensure that the company complies with its obligations under, Section 281 to 285 of the Companies Acts 2014, in terms of maintaining books of account. The company maintains its books and records at its registered office. Rob Gill (who worked as a fund accountant maintaining accounts and in banking operations with Merrill Lynch and Bank of New York) assists in preparing accounts with the assistance of Sylvia Moore who has requisite experience in book keeping.

e. Organisational structure and decision making. The company is governed by the chair and the Board who make decisions at Board level regarding strategy in relation to the company.
The Board met on two occasions in 2025. (minutes available)

f. Risk management. The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. The board are constantly reviewing procedures to ensure that all risks are identified and risk management processes are implemented, where possible, to mitigate and manage such risks.

g. Internal controls. The company will be funded by fees generated from production and event management. Due to the nature of funding received there is an increased level of inherent risk associated with the treatment of cash receipts and credit card payments. Management have made strong efforts to maximise the strength of these internal controls.

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Objectives and activities

a. Objective – the objective of the company is to organise a number of Arts and films events throughout the year and to produce and distribute motion pictures and TV shows. The principal activity of the company is film production. It also received a fee by organising the annual Richard Harris International Film Festival which showcases artists and screens films primarily from the Irish diaspora but also from international film-makers and aims to promote up and coming film-makers and artists. This festival is being rebranded and the company behind it being wound down.

The funds held within the company may be utilised to achieve this objective.

b. The strategies which the company has adopted in order to achieve its objective are to seek finance to produce films; charge a fee for production services. It will also draw down grants and tax incentives/rebates to further this objective. It receives a fee for event management services.

a. Accounts for for the period are set out in the Statement of Financial Activities in the financial statements.

b. Principle funding. The company received funds from the festival in the form of production fees.

Political contributions

There were no political contributions which require disclosure during the period under the Electoral Act 1997.

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Financial Summary

The main source of income for the company was production fees for production services to the festival. However there was very little trading activity. The festival - main source of income for the company - was postponed so no production fees were received. The company however had no expenses beyond bank fees.

The company's income is under the threshold for VAT registration at this time.

No Corporation Tax is due for the FYE as the company was not trading and made an immaterial loss (some bank fees were payable). the company has no creditors or debtors.

Emerald Giant Productions Designated Activity Company

Annual Report and Financial Statements for the period ended 10 October 2025

Statement of board members' responsibilities –

Company law requires the board to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements, the company officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors and secretary are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 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.

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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT) OF EMERALD GIANT PRODUCTIONS DAC

Trading, Profit & Loss Account 11/10/24- 10/10/25		dr	cr
Profit			
Opening bank balance	(21.10)		
<u>Income</u>			
Miscellaneous			
LOSS			
<u>Expenses</u>			
Bank Fees	54.00		
<i>Profit (loss)</i>	<i>(54.00)</i>		
closing bank (as of 10/10/25)	(0)		

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____ I/We, as director(s) 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company, **On behalf of the board**

The statement of financial activities includes all recognised gains and losses in the period accrued in running the company. All activities relate to continuing operations.

On behalf of the board,

Robert Gill 25/2/26

Zeb Moore 25/2/26

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Balance Sheet as at 10 October 2025

Current Assets

Cash and bank		0.00
Debtors	4	0.00
		<hr/>
		0.00

Current liabilities

Creditors falling due within 12 months	5	75.10
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Total net assets		<hr/>
		<u>(75.10)</u>

On behalf of the board:

Robert Gill
25th
February
2026

Zeb Moore
25th
February
2026

Emerald Giant Productions Designated Activity Company

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Notes to Financial Statements

1. Accounting policies:

- a) Basis of preparation: The accounts have been prepared under the historical cost convention and the requirements of the Companies Acts, 2014.
- b) Company status: The company is a designated activity company with an authorized share capital of 100,000. The members are the shareholders named in page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the board members in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the board members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

(d) Incoming resources

All incoming resources are included in the statements

(e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

f) Tangible fixed assets and depreciation

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Tangible fixed assets costing more than €500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives

g) Stock: Stock is valued at the lower of cost or net realisable value. There is no stock at period end as merchandise stock has been declared obsolete.

h) Foreign currency translation: Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the balance sheet date. All differences are included in net resources expended.

I) Taxation: No corporation taxation is due as the company is below the minimum threshold. Company is not VAT registered

2. Donations and gifts

Details of all donations and gifts are set out in the Statement of Financial Activities

3 Merchandising income and costs

Details of all donations and gifts are set out in the Statement of Financial Activities

4 DEBTORS

	2025
	€
Total accounts receivable	<u>0.00</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHING ONE YEAR

2025
€

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Trade Creditors and accruals	75.10
Directors	
	<hr/>
	(0)
	<hr/>

The financial statements of pages 8 to 21 were approved by the board on 25 February 2026 and signed on their behalf by: Robert Gill . The Company did not trade in FYE 10.10.25

7. GOING CONCERN

It is the board opinion that the company is a going concern. It is envisaged that the company will create a small surplus every period that will be reinvested into the company or used to pay director out of pocket expenses.

Currently no director or volunteer of the company has drawn more than €250 from the company. Any expenses claimed over €250 will be fully audited with receipts available for inspection as per board resolution at 2018 board meeting.

8. CONTINGENT LIABILITIES

The directors set aside a voluntary contingent liabilities of €1,000, each period (in cash) to cover any unexpected costs or additional invoices.

9. Share holders

None of the shareholders/board members (or any persons connected with them) received any remuneration or dividend in 2018. No expenses paid to any one director exceeded €500 in total for the period and these expenses were vouched against activities undertaken to promote the company or festival or against expenses incurred to run the company or festival. Total contribution from directors

There are no paid employees of the company.

10. RELATED PARTY TRANSACTIONS

During the period the directors of the company incurred various costs on behalf of the company and were repaid these costs. .

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11. OPERATING DEFICIT/PROFIT

Operating loss is stated above. Bank account is open.

12. TAXATION

No amount is due for corporation tax for this financial year.

13 APPROVAL OF FINANCIAL STATEMENTS

The directors approved the financial statements on 25th February 2026

(e) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(f) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

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

(g) 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company, On behalf of the board

Robert Gill

Secretary

25/02/26