

**Anand Emerald Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Anand Emerald Limited

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# Anand Emerald Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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" 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



Harjot Anand  
Director



Kulvinder Sethi  
Director

Date: 6/8/2025

**Anand Emerald Limited**  
**BALANCE SHEET**  
as at 30 June 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	7	32,951	100
Cash and cash equivalents		107,011	95,730
		<u>139,962</u>	<u>95,830</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(44,036)</u>	<u>(7,972)</u>
<b>Net Current Assets</b>		<u>95,926</u>	<u>87,858</u>
<b>Total Assets less Current Liabilities</b>		<u>95,926</u>	<u>87,858</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	10	1	1
Retained earnings		95,925	87,857
<b>Equity attributable to owners of the company</b>		<u>95,926</u>	<u>87,858</u>

We as Directors of Anand Emerald 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 6/8/2025 and signed on its behalf by:



**Harjot Anand**  
**Director**



**Kulvinder Sethi**  
**Director**

**Anand Emerald Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	1	58,059	58,060
Profit for the financial year	-	29,798	29,798
<b>At 30 June 2024</b>	1	83,601	83,602
Profit for the financial year	-	12,324	12,324
<b>At 30 June 2025</b>	<b>1</b>	<b>95,925</b>	<b>95,926</b>

# Anand Emerald Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Anand Emerald Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 697155. The registered office of the company is which is also the principal place of business of the company. Wholesale Of Electrical Household Appliances 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 financial year ended 30 June 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. There have been no transitional adjustments made.

#### 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 Statement of Cash Flows because it is classified as a small company.

#### Turnover

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

#### Trade and other debtors

Trade and other debtors are recognized at fair value.

#### Trade and other creditors

Trade and other creditors are recognized at fair value.

#### Employee benefits

The company does not operate a defined contribution pension scheme.

#### 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.

#### Ordinary share capital

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

### 3. Adoption of FRS 102

This is the first set of financial statements prepared by Anand Emerald Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2016.

**Anand Emerald Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**4. Turnover**

The turnover for the financial year is analysed as follows:

	2025 €	2024 €
<b>By Category:</b>		
Sales	310,223	639,202
Sales type B	137,969	37,255
	<u>448,192</u>	<u>676,457</u>

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of

**5. Employees**

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

	2025 Number	2024 Number
S1	<u>2</u>	<u>2</u>

**6. Tax on profit**

	2025 €	2024 €
<b>Analysis of charge in the financial year</b>		

**Current tax:**

Corporation tax at 12.50% (2024 - 12.50%)

1,761	4,257
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**7. Debtors**

	2025 €	2024 €
Trade debtors	32,783	-
Other debtors	1	1
Taxation	167	99
	<u>32,951</u>	<u>100</u>

**8. Creditors**

**Amounts falling due within one year**

	2025 €	2024 €
Payments received on account	-	470
Trade creditors	37,810	3,037
Taxation	1,949	4,465
Other creditors	4,277	-
	<u>44,036</u>	<u>7,972</u>

**Anand Emerald Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

<b>9. Taxation</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Debtors:</b>			
VAT		167	99
<b>Creditors:</b>			
Corporation tax		1,761	4,257
PAYE		188	208
		<u>1,949</u>	<u>4,465</u>

<b>10. Share capital</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Authorised</b>			
Ordinary Share	1	€1.00 each	1
<b>Allotted, called up and fully paid</b>			
Ordinary Share	1	€1.00 each	1

No director or the secretary had an interest in the share capital of the company at any time during the financial year.

<b>11. Income Statement</b>		<b>2025</b>	<b>2024</b>
		€	€
At 1 July 2024		83,601	58,059
Profit for the financial year		12,324	29,798
At 30 June 2025		<u>95,925</u>	<u>87,857</u>

**12. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 June 2025.

**13. Post-Balance Sheet Events**

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

**14. Approval of financial statements**

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