

Vinyasa Investments Ltd

Financial Statements

For The Year Ended 31st December 2025

Modified Financial Statements

Company Number 723366

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Statement of Directors Responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland.. Irish Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the company and of the profit or loss of the company for that period .In preparing these financial statements the directors are required to

select suitable accounting policies and apply them consistently

make judgments and estimates that are reasonable and prudent

Prepare the financial statements on a going concern basis unless it is inappropriate to do so. The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2006.They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and dedection of fraud and other irregularities.The directors have commissioned Premier Strategic Consultancy Ltd to prepare financial statements.

Directors declaration on Un audited financial statements

In relation to the financial statemets as set out

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 a going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Premier Strategic Consultancy Ltd the compar 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 December 2024.

On behalf of the board

William Roche

Cyril Roche

Director

Secretary

Date 12/02/2026

Date 12/02/2026

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.

Basis of Preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

Cash Flow Statements

The company meets the size criteria for a small company set by the Companies (Amendment) Act 2008, it has not prepared a cash flow statement.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is calculated to write down cost of tangible fixed assets to their estimated residual value over their expected useful lives.

Stocks

Stock which comprise frames and lenses components for resale together with related costs are stated at the lower of cost and net realisable value.

Leased Assets

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is not accounted for in respect of timing differences.

Accounting Policies

Pensions

There is no pension scheme in place in the company at the moment.

Abridged Balance Sheet

As At 31st December 2025

	Notes	2025	2024
Fixed Assets	1	0	0
Directors Loan		0	0
		0	0
Current Assets			
Stocks	2	0	0
Debtors	3	0	0
Cash at Bank		100	100
Corporation Tax		0	0
Creditors(amounts falling due within one year)		0	0
Net Current Assets		<u>100</u>	<u>100</u>
Total assets less current liabilities		<u>100</u>	<u>100</u>
Creditors(amounts falling due after more than one yea		0	0
Net Assets		<u>100</u>	<u>100</u>
Capital and Reserves			
Called up share capital		100	100
Profit and loss account		0	0
Total Equity Shareholders Funds		0	0

I as director of Vinyasa 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 s 358 are satisfied

© the shareholders of the company have not served a notice on the company under s 334 (1) in accordance with s 3334(2).

(d) we acknowledge the company,s obligations under the Companies Act 2014,to keep adequate accounting records and prepare financial statemets 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 specific exemption contained in s 352 of the 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 S353 Companies Act 2014.

On behalf of the board

Signature

Signature

William Roche

Cyril Roche

Director

Secretary

Date 13/02/2026

Date 13/02/2026

Notes to the Abridged Financial Statements

1.Tangible Fixed Assats	Plant & Machinery	
Cost		
At 31st December 2024	0	
Accumulated Depreciation		
At 31st December 2024	0	
Net Book Value at 31st December 2024		0
Net Book Value at 31st December 2023		0

Included in the charge for depreciation are tangible fixed assets which are financed by finance leases and which remain in the legal ownership of the lessors.

	2024	2023
Net book value at year end		
Depreciation for the year		
2.Stocks	2025	2024
Stocks of components	0	0
3.Debtors	2025	2024
Trade debtors and prepayments	0	0
4. Corporation Tax	0	0
4. Creditors (amounts falling due within one year)		
	2025	2024
Corporation Tax		
Trade creditors and accruals	0	0
Other Taxation and social welfare	0	0
	0	0

5. Creditors (amounts falling due after more than one year)

	2025	2024
Creditors	nil	nil
Finance lease creditor	nil	nil
Directors Loan	nil	nil
Total	nil	nil

6 Creditors security and other particulars

Certain trade creditors purport to include reservation of title clauses in their conditions of sale.

7. Called Up Share Capital

	2024	2023
Authorised share capital		
1,000,000 ordinary shares of 1.00 euro	1,000,000	1,000,000
Issued and fully paid share capital	100	100

8. Related Party Transactions

There were no related party transactions during the period

9. Directors and Secretary and their Interests

Directors	
William Roche	100 shares

All shares are beneficially held.

Health and Safety of Employees

The policy of the company is to ensure the safety, health and welfare of employees by maintaining a safe place and system of work. This policy is based on the requirements of the Safety, Health and Welfare at Work Act 2005.

10 Approval of Financial Statements

The financial statements were approved by the directors on 12/02/2026

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