

Company Number: 437277

**BJL Dev Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**BJL Dev Limited**  
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**BJL Dev Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Barry Leddy Sandhu Harsharan
<b>Company Secretary</b>	Barry Leddy
<b>Company Number</b>	437277
<b>Registered Office</b>	Linginna, 18 Sydenham Mews, Corrig Avenue, Dun Laoghaire, Co. Dublin
<b>Business Address</b>	Linginna, 18 Sydenham Mews, Corrig Avenue, Dun Laoghaire, Co Dublin
<b>Accountants</b>	PKF Brenson Lawlor Limited Chartered Accountants & Statutory Audit Firm Alexandra House 3 Ballsbridge Park Merrion Road Ballsbridge Dublin 4 D04 C7H2

# BJL Dev Limited

## BALANCE SHEET

as at 30 April 2025

	2025	2024
	€	€
Current assets	2	2
Creditors: amounts falling due within one year	(1,089)	(1,089)
<b>Net Current Liabilities</b>	<u>(1,087)</u>	<u>(1,087)</u>
<b>Total Assets less Current Liabilities</b>	<b>(1,087)</b>	<b>(1,087)</b>
Accruals and deferred income	(1,094)	(1,094)
<b>Net Liabilities</b>	<u>(2,181)</u>	<u>(2,181)</u>
<b>Capital and Reserves</b>	<u>(2,181)</u>	<u>(2,181)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of BJL Dev Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company;

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

**Approved by the Directors and authorised for issue on 2 March 2026 and signed on its behalf by:**

**Barry Leddy**  
Director

**Sandhu Harsharan**  
Director

# BJL Dev Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

BJL Dev Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 437277. The registered office of the company is Linginna,, 18 Sydenham Mews,, Corrig Avenue,, Dun Laoghaire,, Co. Dublin. 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

#### 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

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. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Loss brought forward	(2,183)	(2,183)
<b>Loss carried forward</b>	<b>(2,183)</b>	<b>(2,183)</b>

### 4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 March 2026.