

**BELPMS LIMITED**

**Company Number 424376**

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

# BELPMS LIMITED

## STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> JUNE 2025

	2025	2024
	€	€
<b>Net Liabilities</b>	--	--
	=====	=====
<b>Capital and Reserves</b>	--	--
	=====	=====

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'.

I, as Director of Belpms Limited, state that:

- (a) the company is availing itself of the 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) I hereby certify that I 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.
- (d) I 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. I have done so on the ground 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.

On behalf of the Board  
Signature:  
Name: John McGovern  
**Director:**

Date: 4<sup>th</sup> February 2026

# **BELPMS LIMITED**

## **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, including the accounting standards issued by the Accounting Standards Board and published by the Association of Chartered Certified Accountants.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profits or loss for that year. 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
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors confirm that they have complied with the above requirements in preparing the financial statement.

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 Act 2014 and all Regulations to be construed as one with those Acts. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

# BELPMS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30<sup>th</sup> June 2025

### 1. General Information

Belpms Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 424376. The registered office of the company is 123 St Brendan's Crescent Greenhills Dublin 12 which is also the principal place of business of the company. 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Share Capital of the Company

##### Ordinary Share Capital

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

### 3. Appropriation of Income Statement

	2025	2024
	€	€
Loss brought forward	<u>(50,000)</u>	<u>(50,000)</u>
<b>Loss carried forward</b>	<b><u>(50,000)</u></b>	<b><u>(50,000)</u></b>

### 4. Post Balance Sheet Events

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

### 5. Approval of Financial Statements

The financial statements were approved and authorised for issue by the Directors on 4<sup>th</sup> February 2026.