

B.A. SUPPLIES LIMITED
FILED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
28TH FEBRUARY 2026

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B.A. SUPPLIES LIMITED

EXTRACT FROM THE OF DIRECTORS' REPORT

FOR THE YEAR ENDED 28TH FEBRUARY 2026

Directors and their Interests

In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movement during the financial year 28th February 2026 were as follows:

<u>Directors</u>	<u>Ordinary Shares</u>	
	<u>of €2 each at</u>	
	<u>29/2/2026</u>	<u>28/2/2025</u>
Robert Arnold	100	100
Deborah Arnold	<u>Nil</u>	<u>Nil</u>
	100	100

The Directors who signed the original Directors' Report were Robert Arnold and Deborah Arnold.

APPROVED ON BEHALF OF THE BOARD

DIRECTOR: Robert Arnold

DIRECTOR: Deborah Arnold

DATE:27/03/2026

B.A. SUPPLIES LIMITED
REPORT OF THE DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 28TH FEBRUARY 2026

Going Concern

The company made a profit of €102550 in the year ended 28/2/2026, has net assets of €333514 at 28/2/2026. The accounts are prepared on a going concern basis.

APPROVED ON BEHALF OF THE BOARD

DIRECTOR: Robert Arnold

DIRECTOR: Deborah Arnold

DATE:27/03/2026

B.A. SUPPLIES LIMITED
FOR THE YEAR ENDED 28TH FEBRUARY 2026

DIRECTORS' RESPONSIBILITIES STATEMENTS

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102, "the Financial Reporting Standard applicable in UK and Ireland" (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with Companies Act 2014.

In preparing those financial statements, the directors are required to:

1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reason for any material departure from those standards.
4. 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 records the transactions of the company, enable at any time the assets, liabilities and 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 Companies Act 2014. They are also responsible for the safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVED ON BEHALF OF THE BOARD

DIRECTOR: Robert Arnold

DIRECTOR: Deborah Arnold

DATE:27/03/2026

ACCOUNTANT'S REPORT TO THE DIRECTORS ON THE UNAUDITED

FINANCIAL STATEMENTS OF B.A. SUPPLIES LIMITED

We have compiled the financial statements on pages 4 to 12 of B. A. Supplies Limited for the year ended 28th February 2026. The accounts have been prepared in accordance with FRS 102. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland), including FRS 102, "the Financial Reporting Standard applicable in the UK and Republic of Ireland, as adapted by Section 1A of FRS102 and the Companies Act 2014."

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work, or for this report.

Respective responsibilities of directors and accountants

As described on page 2 the company's directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act, 2014.

It is our responsibility to compile the financial statements of B.A. Supplies Limited from the accounting records, information and explanations supplied to us by the company.

Scope of work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No.41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services – Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and accordingly express no opinion on the financial statements.

Peter Cunningham

Complete Accountancy Services Limited.

**Berkeley House,
Ballybin Road,
Ashbourne,
Co. Meath.**

Date: 27/03/2026

B.A. SUPPLIES LIMITED

BALANCE SHEET AS AT 28TH FEBRUARY 2026

	Note	<u>2026</u>		<u>2025</u>	
<u>ASSETS EMPLOYED</u>		<u>Euro</u>	<u>Euro</u>	<u>Euro</u>	<u>Euro</u>
Fixed Assets	7		230460		249734
Current Assets					
Stock	8	135118		86517	
Bank & Cash	9	32082		4554	
Debtors & Prepayments	10	<u>156344</u>	323544	<u>141342</u>	232413
Current Liabilities					
Creditors	11	<u>220490</u>	<u>220490</u>	<u>237700</u>	<u>237700</u>
Net Current Assets (Liabilities)			103054		(5287)
Total Assets less Current Liabilities			<u>333514</u>		<u>244447</u>
Financed By					
Called up Share Capital	13		200		200
Retained Profit	14		<u>333314</u>		<u>244247</u>
			<u>333514</u>		<u>244447</u>

The notes set out on pages 5 to 12 form part of these accounts.

APPROVED ON BEHALF OF THE BOARD

DIRECTOR: Robert Arnold

DIRECTOR: Deborah Arnold

DATE:27/03/2026

B.A. SUPPLIES LIMITED

BALANCE SHEET AS AT 28TH FEBRUARY 2026

We as directors of B.A. Supplies 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 on the grounds that it complies with the requirements of Section 358 of the said Act. (b) The directors of the company confirm that they have not received a notice under Section 334 (2) requesting an audit in accordance with Section 334 (1) of the Act. (c) As set out on page 4, the directors acknowledge the obligations of the company to keep proper books of account, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company. (d) The company has relied on the specific exemption contained in Section 352 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 Section 353 Companies Act 2014

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102, the Financial Reporting Standards Applicable in the UK and the Republic of Ireland, as adapted by Section 1A of FRS102 and the Companies Act 2014.

The notes set out on pages 5 to 12 form part of these accounts.

APPROVED ON BEHALF OF THE BOARD

DIRECTOR: Robert Arnold

DIRECTOR: Deborah Arnold

DATE:27/03/2026

B.A. SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2026

Note 1 Accounting Policies

B.A. Supplies Limited is a company located in the Republic of Ireland, registration number 184861 and the registered office is 72 St. John's Wood, Clondalkin, Dublin 22.

The significant accounting policies adopted by the Company are as follows.

A. Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as promulgated by Chartered Accountants Ireland, including FRS 102, the Financial Reporting Standards Applicable in the UK and the Republic of Ireland, as adapted by Section 1A of FRS102 and the Companies Act 2014.

The Financial Statements are prepared in Euro which is the functional currency of the company.

B. Turnover

Turnover represents the value of services exclusive of Vat.

Rendering of Services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with stage of completion of the contract when all of the following conditions are satisfied:

1. the amount of revenue can be measured reliably;
2. it is probable that the Company will receive the consideration due under the contract;
3. the stage of completion of the contract at the end of the reporting period can be measured reliably, and;
4. the costs incurred and the costs to complete the contract can be measured reliably.

All turnover arose in Ireland.

C. Debtors

Known bad debts are written off and specific provision for impairment is made against amounts, the collections of which is considered doubtful.

B.A. SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 TH FEBRUARY 2026

D. Tangible Fixed Assets

Cost

Tangible Fixed Assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Costs include prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is bought into use.

E. Depreciation

Depreciation is provided on tangible fixed assets, on a straight line basis, so as to write off their cost less residual amounts over estimated useful economic lives.

Computer	12.5% straight line on cost
Motor Vehicles	12.5% straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an ongoing basis and to adjust the depreciation charge to reflect the remaining useful economic life and residual value.

Fully depreciated owned assets are retained in the cost of owned assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

F. Cash at Bank and on Hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

B.A. SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2026

G. Creditors and Accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

H. Cash Flow Statements

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

I. Share Capital

Ordinary shares issued are classified as equity.

J. Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

K. Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

B.A. SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2026

L. Employee Benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

1. Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

2. Annual bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

3. Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

B.A. SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2026

<u>Note 2 Operating Profits</u>	<u>2026</u>	<u>2025</u>
	<u>Euro</u>	<u>Euro</u>

Profit before Taxation is Stated after Charging

Depreciation	19273	24713
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Note 3 Employees

<u>Their Aggregate Remuneration Comprised</u>	<u>2026</u>	<u>2025</u>
	<u>Euro</u>	<u>Euro</u>

Wages and Salaries	225269	223978
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The average number of persons (including Directors) employed by the company during the year was:

	<u>2026</u>	<u>2025</u>
Director	1	1
Staff	3	3

<u>Note 4 Interest Payable and Similar Expenses</u>	<u>2026</u>	<u>2025</u>
	<u>Euro</u>	<u>Euro</u>

Interest	3187	2818
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<u>Note 5 Directors Remuneration</u>	<u>2026</u>	<u>2025</u>
	<u>Euro</u>	<u>Euro</u>

Remuneration for Qualifying Services	87789	101139
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Included in the above amount are amounts which are deemed directors remuneration as a result of being a connected party under Section 220 Companies Act 2014.

<u>Note 6 Taxation</u>	<u>2026</u>	<u>2025</u>
	<u>Euro</u>	<u>Euro</u>

Corporation Tax	13483	11448
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B.A. SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2026

Note 7 Fixed Assets

<u>Cost</u>	<u>2026</u> <u>Euro</u> <u>Total</u>
Balance @ 1/3/2025	307017
Disposals	Nil
Additions	<u>Nil</u>
Balance @ 28/2/2026	307017

Aggregate Depreciation

Aggregate Depreciation @ 1/3/2025	57284
Disposals	(Nil)
Depreciation	<u>19273</u>
Aggregate Depreciation @ 28/2/2026	76557
N. B.V. @ 28/2/2026	<u>230460</u>
N. B.V. @ 29/2/2025	<u>249734</u>

Note 8 Stocks

<u>Amounts falling due within one year:</u>	<u>2026</u> <u>Euro</u>	<u>2025</u> <u>Euro</u>
Closing Stock	135118	86517

Note 9 Bank & Cash

	<u>2026</u> <u>Euro</u>	<u>2025</u> <u>Euro</u>
Bank & Cash	32082	4554

Note 10 Debtors

<u>Amounts falling due within one year:</u>	<u>2026</u> <u>Euro</u>	<u>2025</u> <u>Euro</u>
Trade Debtors & Prepayments	156344	141342

B.A. SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2026

Notes 11 Creditors

	<u>2026</u>	<u>2025</u>
<u>Amounts Payable within one year:</u>	<u>Euro</u>	<u>Euro</u>
Creditors	220490	237700

Notes 12 Directors Loan

	<u>2026</u>	<u>2025</u>
	<u>Euro</u>	<u>Euro</u>
Opening Balance @ 1/3/2025	153414	Nil
Repayments	(153414)	Nil
Advances	<u>128640</u>	<u>153414</u>
Closing Balance @ 28/2/2026	128640	153414

Note 13 Called – Up Share Capital

	<u>2026</u>	<u>2025</u>
	<u>Euro</u>	<u>Euro</u>
Authorised:		
Ordinary Share of €2 each	100000	100000
Called up and fully paid:		
Ordinary Share of €2 each	100	100

B.A. SUPPLIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2026

<u>Note 14 Movement on Profit and Loss Reserves</u>	<u>2026</u>	<u>2025</u>
	<u>Euro</u>	<u>Euro</u>
Profit after Taxation	89067	63379
Retained Profit B/F	<u>244247</u>	<u>174868</u>
Retained Profit @28/2/2026	333314	244247

Reserves include all current and prior period retained profits and losses.

Note 15 Capital Commitments

There were no capital commitments at the year ended 28th February 2026.

Note 16 Close Company

The company as a close company within the meaning of the Corporation Tax Act, 1976.

Note 17 Approval of Financial Statements

The directors approved the financial statements on 27/03/2026.