

**BUILDIUM LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2025**

**BUILDUM LIMITED**

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**BUILDIIUM LIMITED**

**ABRIDGED STATEMENT OF FINANCIAL POSITION  
AS AT 31 JULY 2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
<b>Current assets</b>			
Stocks	4	<b>105,976</b>	105,976
Debtors: amounts falling due within one year	5	<b>903</b>	673
Cash at bank and in hand		<b>101</b>	101
		<hr/>	<hr/>
		<b>106,980</b>	106,750
Creditors: amounts falling due within one year	6	<b>(109,916)</b>	(108,666)
		<hr/>	<hr/>
<b>Net current liabilities</b>		<b>(2,936)</b>	(1,916)
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>(2,936)</b>	(1,916)
		<hr/>	<hr/>
<b>Net liabilities</b>		<b>(2,936)</b>	(1,916)
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and reserves</b>			
Called up share capital presented as equity		<b>101</b>	101
Profit and loss account		<b>(3,037)</b>	(2,017)
		<hr/>	<hr/>
<b>Shareholders' funds</b>		<b>(2,936)</b>	(1,916)
		<hr/> <hr/>	<hr/> <hr/>

I, as director of Buildium Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- (f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved on 03 November 2025.

**Eoin Madden**  
**Director**

The notes on pages 3 to 6 form part of these financial statements.

**BUILDIIUM LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 JULY 2025**

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>At 1 August 2023</b>	<b>101</b>	<b>(984)</b>	<b>(883)</b>
Loss for the year	-	<b>(1,033)</b>	<b>(1,033)</b>
<b>At 1 August 2024</b>	<b>101</b>	<b>(2,017)</b>	<b>(1,916)</b>
Loss for the year	-	<b>(1,020)</b>	<b>(1,020)</b>
<b>At 31 July 2025</b>	<b>101</b>	<b>(3,037)</b>	<b>(2,936)</b>

The notes on pages 3 to 6 form part of these financial statements.

## **BUILDUM LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025**

#### **1. General information**

Buildium Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is Kilsheelan House, Shannon, Co Clare which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. All figures in the financial statements are rounded to the nearest euro for presentation purposes. These financial statements are separate financial statements.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies.

The following principal accounting policies have been applied:

##### **2.2 Stocks**

In the case of work in progress, cost is defined as the aggregate cost of the property including professional fees along with any further raw material, direct labour and attributable proportion of direct productions overheads based on normal level of activity. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

##### **2.3 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### **2.4 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## BUILDUM LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

#### 2. Accounting policies (continued)

##### 2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

##### 2.6 Ordinary share capital

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

#### 3. Employees

The company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

## BUILDIDIUM LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

#### 4. Stocks

	2025 €	2024 €
Work in progress	105,976	105,976
	<u>105,976</u>	<u>105,976</u>

The replacement cost of stock did not differ significantly from the figures shown.

#### 5. Debtors

	2025 €	2024 €
Taxation	903	673
	<u>903</u>	<u>673</u>

#### 6. Creditors: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to group undertakings	109,916	108,666
	<u>109,916</u>	<u>108,666</u>

#### 7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

#### 8. Related party transactions

Included in amounts owed to group companies is an amount of €109,916 owed to S.E.L Print Limited. This money was advanced to Buildidium Limited to finance the acquisition of property held for development.

S.E.L Print Limited owns the 'A' Ordinary share in Buildidium Limited.

#### 9. Ultimate parent company

The company's ultimate parent undertaking is S.E.L Print Limited.  
S.E.L Print Limited is regarded as both the controlling party and the ultimate controlling party.

#### 10. Post balance sheet events

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

**BUILDIIUM LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**11. Approval of financial statements**

The director approved these financial statements for issue on 3 November 2025