

Company Registration No. 355378 (Eire)

BEMND LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BEMND LIMITED

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BEMND LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS FINANCIAL STATEMENTS

Directors' responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Making judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records 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. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 to 3:

- 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 March 2025.

Donal Shanahan

Director

Mary Shanahan

Director

Date: 10th February 2026

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BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets		127,220	127,220
Current assets			
Net current assets		-	-
Total assets less current liabilities		127,220	127,220
Creditors: amounts falling due after more than one year	2	<u>(127,120)</u>	<u>(127,120)</u>
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital	3	<u>100</u>	<u>100</u>
Shareholders' funds		<u>100</u>	<u>100</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of BEMND Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- We 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 financial 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.

Approved by the board on 10th February 2026

Donal Shanahan
Director

Mary Shanahan
Director

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Tangible fixed assets and depreciation

Investment Properties are included in the Balance Sheet at their open market value. Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years.

No depreciation is provided in respect of properties held as investments. This is a departure from the requirement of the Companies Act which requires all fixed assets to be depreciated. Such properties are held for investment and not for consumption and the directors consider that to depreciate them would not give a true and fair view. Depreciation is only one of the many elements reflected in the annual valuation of properties and accordingly the amount of depreciation which might otherwise have been charged cannot be separately identified and quantified.

2 Creditors: amounts falling due after more than a year	2025	2024
	€	€
Other loans	<u>127,120</u>	<u>127,120</u>

2 Share capital	2025	2024
	€	€
Authorised		
1,000,000 Ordinary Shares of €1 each	<u>127,120</u>	<u>127,120</u>
Allotted, called up and fully paid		
100 Ordinary Share of €1 each	<u>100</u>	<u>100</u>

4 Directors' interests

The directors' beneficial interests in the shares of the company were as stated below:

	Ordinary Shares €1 each	
	2025	2024
Donal Shanahan	80	80
Mary Shanahan	20	20

5 Approval of financial statements

The directors approved the financial statements on the 10th February 2026.