

**Overall Certificate**  
**For Financial Statements**  
**Section 347 (2)(b), Companies Act 2014**

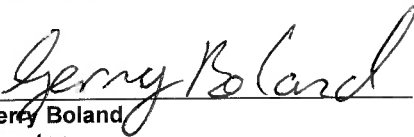
**Company Name: Boland Solid Solutions Limited**

**Company Number: 779161**

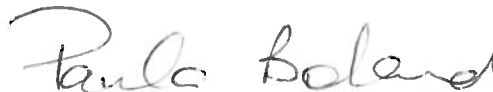
**Financial Year: 9 January 2025 to 31 December 2025**

**CERTIFICATE:**

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

  
\_\_\_\_\_  
Gerry Boland  
Director

**27 February 2026**

  
\_\_\_\_\_  
Paula Boland  
Secretary

**27 February 2026**

---

**Boland Solid Solutions Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 9 January 2025 (date of incorporation) to 31  
December 2025**

**Boland Solid Solutions Limited**  
**CONTENTS**

	<b>Page</b>
Director's Responsibilities Statement	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

## **Boland Solid Solutions Limited**

# **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial period from 9 January 2025 (date of incorporation) to 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

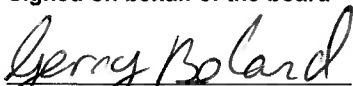
Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

**Signed on behalf of the board**



**Gerry Boland**  
Director

**27 February 2026**

**Boland Solid Solutions Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	2025
	€
Fixed Assets	920
Current assets	31,843
Prepayments and accrued income	1,757
Creditors: amounts falling due within one year	(11,570)
<b>Net Current Assets</b>	<b>22,030</b>
<b>Total Assets less Current Liabilities</b>	<b>22,950</b>
Accruals and deferred income	(1,750)
<b>Net Assets</b>	<b>21,200</b>
<b>Capital and Reserves</b>	<b>21,200</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 Boland Solid Solutions 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,

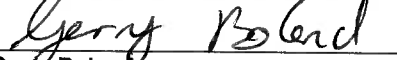
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 financial period 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 Companies Act 2014 (as a micro company). The company 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 and the micro companies' regime.

Approved by the Director and authorised for issue on 27 February 2026 :

  
Gerry Boland  
Director

# **Boland Solid Solutions Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 9 January 2025 (date of incorporation) to 31 December 2025

### **1. General Information**

Boland Solid Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 779161. The registered office of the company is Ardeevin, Borkillmore, Hacketstown, Co Carlow, R93 YD53. 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 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### **Turnover**

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

#### **Tangible assets and depreciation**

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
----------------------------------	---	---------------------

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### **Leasing**

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

#### **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.

#### **Employee benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### **Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

**Boland Solid Solutions Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 9 January 2025 (date of incorporation) to 31 December 2025

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

**Ordinary share capital**

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

**Exceptional item**

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

**3. Director's advances**

The director has advanced €2,957 to the company to assist with working capital requirements. This loan is interest free and is repayable on demand.

**4. Appropriation of Profit and Loss Account**

**2025**  
**€**

Profit brought forward

-

Profit for the financial period

**21,100**

**Retained profit carried forward**

**21,100**

**5. Post-Balance Sheet Events**

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

**6. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 27 February 2026.