

BUSINESS ELECTRONIC EQUIPMENT LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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CONTENTS	Page
STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS	2
EXTRACT FROM DIRECTORS REPORT	3
STATEMENT OF FINANCIAL POSITION	4
NOTES TO THE FINANCIAL STATEMENTS	5

**BUSINESS ELECTRONIC EQUIPMENT LIMITED
STATEMENT OF DIRECTORS' RESPONSIBILITIES
AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

The directors make the following statement in respect of the unaudited financial statements:

General Responsibilities

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 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;
- make judgments and estimates that are reasonable and prudent;
- 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 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

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 a going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to **Walker & Company, Chartered Accountants** all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December, 2025

Approved by the board on 23rd March, 2026

DIRECTORS

David Smith

Dermot Hanna

BUSINESS ELECTRONIC EQUIPMENT LIMITED

EXTRACT FROM THE DIRECTORS REPORT IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT, 2014

DIRECTORS AND THEIR INTERESTS IN SHARES IN THE COMPANY

The directors of the company during the year were:

No Shares

David Smith	15,593
Dermot Hanna	<u>12,757</u>
	<u>28,350</u>

Approved by the board on 23rd March, 2026

DIRECTORS

David Smith

Dermot Hanna

BUSINESS ELECTRONIC EQUIPMENT LIMITED
STATEMENT OF FINANCIAL POSITION AS AT
31ST DECEMBER, 2025

	Notes	2025 €	2024 €
FIXED ASSETS			
Tangible Assets		<u>344,951</u>	<u>343,118</u>
CURRENT ASSETS			
Stocks		71,280	81,489
Debtors		259,803	359,076
Bank & Cash		<u>1,230,357</u>	<u>1,267,326</u>
		1,561,440	1,707,890
CREDITORS (amounts falling due within one year)		<u>(171,361)</u>	<u>(311,884)</u>
NET CURRENT ASSETS/(LIABILITIES)		1,390,079	1,396,006
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,735,030</u>	<u>1,739,124</u>
TOTAL NET ASSETS		<u>€1,735,030</u>	<u>€1,739,124</u>
CAPITAL AND RESERVES			
Called up share capital	2	35,438	35,438
Capital reserve		186,523	186,523
Profit and loss account		<u>1,513,069</u>	<u>1,517,164</u>
		<u>€1,735,030</u>	<u>€1,739,124</u>

We, as directors of Business Electronic Equipment Limited state that:

- (a) The company is availing itself of the exemption from audit 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 S.358 are satisfied,
- (c) The shareholders of the company have not served a notice on the company under S.334(1) in accordance with S.334(2),
- (d) The directors acknowledge the requirement to keep proper books of account, prepare accounts which give a true and fair view of the state of the affairs of the company and of its profit or loss for the period and otherwise comply with the provisions of the Companies Acts 2014 relating to accounts
- (e) We hereby certify that the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefits of that exemption as a small company.
- (f) These abridged financial statements have been properly prepared under S.353 of the Companies Act, 2014

Approved by the board on 23rd March, 2026

DIRECTORS

David Smith

Dermot Hanna

BUSINESS ELECTRONIC EQUIPMENT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025

1. ACCOUNTING POLICIES

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention.

2. CALLED UP SHARE CAPITAL

	Authorised €	Allotted Called Up and Fully Paid	
		2025 €	2024 €
Ordinary shares of €1.25 each	<u>€625,000</u>	<u>€35,438</u>	<u>€35,438</u>

3. APPROVAL OF FINANCIAL STATEMENTS

The accounts were approved by the board of directors on 23rd March, 2026