

**BEAVER STREET COMMERCIAL
MANAGEMENT COMPANY
LIMITED**

**Unaudited Financial Statements for
the financial period from 01 April
2024
to 31 March 2025**

Company Number:697127

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MANAGEMENT COMPANY LIMITED
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**BEAVER STREET COMMERCIAL
MANAGEMENT COMPANY LIMITED**

DIRECTORS AND OTHER INFORMATION

| | |
|--------------------------|---------------|
| Director | Denise Wester |
| Company Secretary | René Godart |
| Company Number | 697127 |

BEAVER STREET COMMERCIAL MANAGEMENT COMPANY LIMITED DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 directors are 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 Directors' Report 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.



Signed on behalf of the board

Denise Wester

Director

19 December 2025

**BEAVER STREET COMMERCIAL
MANAGEMENT COMPANY LIMITED
INCOME STATEMENT**

for the financial period from 01 April 2024 to 31 March 2025

| | 31 March 2025 |
|----------------|--------------------------|
| | € |
| Turnover | 35,268.00 |
| Other expenses | 5,452.00 |
| Tax (12.5%) | 3,727.00 |
| Profit | 26,089.00 |

BALANCE SHEET as at 31 March 2025

€

ASSETS**Fixed Assets:****Tangible Fixed Assets**

350,000.00

Current Assets:

Cash at Bank

-

Trade and Other Debtors

-

Total Current Assets

-

Non-Current Assets:**Total Non-Current Assets**

-

Liabilities:

Creditors

0.00

Total Current and Non-Current Liabilities

0.00

NET ASSETS**350,000.00****CAPITAL AND RESERVES:**

Share Capital

1.00

Capital Contribution/Other Reserves

323,910.00

Profit & loss reserve

26,089.00

Shareholders' funds**350,000.00**

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 BEAVER STREET COMMERCIAL MANAGEMENT COMPANY 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 359 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) 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 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.

Approved by the Directors and authorised for issue on 19/12/2025 and signed on its behalf by:



Denise Wester

Director

BEAVER STREET COMMERCIAL MANAGEMENT COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 01 April 2024 to 31 March 2025

1. General Information

BEAVER STREET COMMERCIAL MANAGEMENT COMPANY LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 697127. The registered office of the company is 2 BLOCK G THE FOUNDRY, BEAVER STREET, DUBLIN, DUBLIN, D01 X654, Ireland which is also the principal place of business of the company. Management of Real Estate on a Fee or Contract Basis 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 goods supplied by the company, exclusive of trade discounts and value added tax.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

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.

Share capital of the company

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.

**BEAVER STREET COMMERCIAL MANAGEMENT
COMPANY LIMITED**
NOTES TO THE FINANCIAL STATEMENTS
for the financial period from 01 April 2024 to 31 March 2025

continued

3. Parent company

The company regards ITZIG SARL as its parent company.

4; Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19/12/2025.

BEAVER STREET COMMERCIAL MANAGEMENT COMPANY LIMITED