

**BOYARMA LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**BOYARMA LIMITED**

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**COMPANY INFORMATION**

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**Directors** Ciaran Murray  
Liam Queally

**Company secretary** Jennifer Daly

**Registered number** 230008

**Registered office** The Maudlins  
Naas  
Kildare

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**BOYARMA LIMITED**

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**BOYARMA LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Financial assets	4	-	253,948
		<u>-</u>	<u>253,948</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	3	250
		<u>3</u>	<u>250</u>
Creditors: amounts falling due within one year	6	-	(104,291)
		<u>-</u>	<u>(104,291)</u>
<b>Net current assets/(liabilities)</b>		<b>3</b>	<b>(104,041)</b>
<b>Total assets less current liabilities</b>		<b>3</b>	<b>149,907</b>
<b>Net assets</b>		<b>3</b>	<b>149,907</b>
<b>Capital and reserves</b>			
Called up share capital presented as equity		3	3
Profit and loss account		-	149,904
<b>Shareholders' funds</b>		<b>3</b>	<b>149,907</b>

We, as directors of Boyarma 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 notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 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.

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**BOYARMA LIMITED**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 30 APRIL 2025**

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The financial statements were approved and authorised for issue by the board:

Ciaran Murray  
Director

Liam Queally  
Director

Date: 28 January 2026

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## BOYARMA LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 1. General information

Boyarma Limited is a limited liability company incorporated in the Republic of Ireland. The registered office of the company is at The Maudlins, Naas, Co Kildare. The company's registered number is 230008.

#### 2. Accounting policies

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

The financial statements have been prepared on the going concern basis 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 presentational and functional currency in the financial statements is Euro.

##### 2.2 Financial assets

Investments in subsidiaries are measured at cost less accumulated impairment.

##### 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.

##### 2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

#### 3. Employees

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

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**BOYARMA LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**4. Financial assets**

	<b>Investment in Parent Undertaking €</b>
At 1 May 2024	<b>253,948</b>
Disposals	<b>(253,948)</b>
At 30 April 2025	<b>-</b>

**5. Debtors**

	<b>2025 €</b>	<b>2024 €</b>
Other debtors	<b>3</b>	<b>250</b>
	<b>3</b>	<b>250</b>

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

	<b>2025 €</b>	<b>2024 €</b>
Amounts owed to parent undertaking	<b>-</b>	<b>104,291</b>
	<b>-</b>	<b>104,291</b>

Amounts owed to parent undertaking are interest free, unsecured, and repayable upon demand.

**7. Profit and loss account reserves**

	<b>2025 €</b>	<b>2024 €</b>
Profit and loss account brought forward at the beginning of the year	<b>149,904</b>	<b>149,904</b>
Dividends paid in the year	<b>(149,657)</b>	<b>-</b>
Loss for the financial year	<b>(247)</b>	<b>-</b>
<b>Profit and loss account carried forward at the end of the year</b>	<b>-</b>	<b>149,904</b>

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**BOYARMA LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**8. Post balance sheet events**

There are no significant events affecting the company since year end.

**9. Parent company**

The company's ultimate parent and controlling party is Palco Limited, a company incorporated in the Republic of Ireland which has its place of business at The Maudlins, Naas, Co Kildare.