

Company Number: 753376

**Bluedaze Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 6 December 2023 (date of incorporation) to 28  
February 2025**

**Bluedaze Limited**  
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## **Bluedaze Limited**

# **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Gerald Barry (Appointed 12 December 2023, Resigned 24 November 2025) Stephen McCarthy (Appointed 12 December 2023) Thomas Dever (Appointed 12 December 2023) Karen Corcoran (Appointed 6 December 2023, Resigned 12 December 2023) David O'Beirne (Appointed 24 November 2025) Shabbir Garana (Appointed 6 December 2023, Resigned 12 December 2023)
<b>Company Secretary</b>	Thomas Dever (Appointed 12 December 2023) Porema Limited (Appointed 6 December 2023, Resigned 12 December 2023)
<b>Company Number</b>	753376
<b>Registered Office and Business Address</b>	47 Merrion Square Dublin 2 D02 XV30 Ireland
<b>Accountants</b>	PKF Brenson Lawlor Limited Chartered Accountants and Statutory Audit Firm Alexandra House 3 Ballsbridge Park Merrion Road Ballsbridge Dublin 4 D04 C7H2 Ireland

# Bluedaze Limited

## BALANCE SHEET

as at 28 February 2025

	Feb 25 €
Fixed Assets	201,438
Creditors: amounts falling due within one year	(54,747)
<b>Net Current Liabilities</b>	<b>(54,747)</b>
<b>Total Assets less Current Liabilities</b>	<b>146,691</b>
<b>Net Assets</b>	<b>146,691</b>
<b>Capital and Reserves</b>	<b>146,691</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".

We as Directors of Bluedaze 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,
- (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 Directors and authorised for issue on 25 November 2025 and signed on its behalf by:**

**Thomas Dever**  
Director

**David O'Beirne**  
Director

# Bluedaze Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 December 2023 (date of incorporation) to 28 February 2025

### 1. General Information

Bluedaze Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 753376. The registered office of the company is 47 Merrion Square, Dublin 2, D02 XV30, Ireland which is also the principal place of business of the company. The Company's business consists wholly or mainly of the making of investments, and the principal part of its income is derived from the making of investments. 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's 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 share of profits from investment in a Limited Partnership.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial period in which it is receivable.

#### 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.

#### Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

#### 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 Balance Sheet date.

**Bluedaze Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 6 December 2023 (date of incorporation) to 28 February 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.

**Share capital of the company****Ordinary share capital**

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

<b>3. Appropriation of Profit and Loss Account</b>	<b>Feb 25</b>
	<b>€</b>
Profit brought forward	-
Profit for the financial period	<b>146,591</b>
<b>Retained profit carried forward</b>	<b>146,591</b>

**4. Post-Balance Sheet Events**

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

**5. Period of financial statements**

The period of the financial statements are for the 14 month 23 days period from 06 December 2023 (date of incorporation) to 28 February 2025.

**6. Statement on previous periods**

The company did not present financial statements for previous periods.

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 25 November 2025.