

Company registration number: 784050

Bishnumaya Limited

Unaudited abridged financial statements

31 December 2025

Bishnumaya Limited

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**Extract from the Directors report in accordance with section 329 of the Companies Act 2014.
Period ended 31 December 2025**

Directors and secretary and their Interests

The directors and secretary at the period end and their interests in shares in the company were as follows:

	At 14/03/25 Number	At 31/12/25 Number
Directors:		
Uttamraj Timalsena	100	100
Ichhi Limbu	-	-
Company secretary:		
Uttamraj Timalsena	100	100

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**Directors responsibilities statement
Period ended 31 December 2025**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 period. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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.

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**Accountants' Report to the board of directors
on the Unaudited financial statements of Bishnumaya Limited
Period ended 31 December 2025**

We have compiled the financial statements which comprise the statement of financial position and related notes of Bishnumaya Limited for the year ended 31 December 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Bishnumaya Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Realtime Accountants
Certified Public Accountants

76 Western Business Parkway
Ballymount
D12 R156

6 March 2026




Certified Public Accountants
76 Western Business Parkway,
Ballymount, Dublin 12
Peter Barr CPA 01 5152755

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**Statement of financial position
31 December 2025**

	Note	31/12/25	
		€	€
Current assets			
Cash at bank and in hand		<u>32,322</u>	
		<u>32,322</u>	
Creditors: amounts falling due within one year		<u>(6,427)</u>	
Net current assets			<u>25,895</u>
Total assets less current liabilities			<u>25,895</u>
Net assets			<u><u>25,895</u></u>
Capital and reserves			
Called up share capital presented as equity	4		100
Profit and loss account			<u>25,795</u>
Shareholders funds			<u><u>25,895</u></u>

We, as directors of Bishnumaya Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

The notes on pages 6 to 8 form part of these abridged financial statements.

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Statement of financial position (continued)
31 December 2025

These abridged financial statements were approved by the board of directors on 6 March 2026 and signed on behalf of the board by:



Uttamraj Timalsena
Director



Ichhi Limbu
Director

The notes on pages 6 to 8 form part of these abridged financial statements.

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Notes to the abridged financial statements Period ended 31 December 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in euros, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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**Notes to the abridged financial statements (continued)
Period ended 31 December 2025**

Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. Staff costs

The aggregate payroll costs incurred during the period were:

	Period ended 31/12/25 €
Wages and salaries	3,001

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**Notes to the abridged financial statements (continued)
Period ended 31 December 2025**

3. Directors remuneration

The directors aggregate remuneration was as follows:

	Period ended 31/12/25 €
Emoluments in respect of qualifying services	<u>3,001</u>

4. Share capital

Authorised share capital

	31/12/25	
	Number	€
Ordinary Shares shares of € 1.00 each	<u>1,000,000</u>	<u>1,000,000</u>

Issued, called up and fully paid

	31/12/25	
	Number	€
Amounts presented in equity:		
Ordinary Shares shares of € 1.00 each	<u>100</u>	<u>100</u>

5. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 6 March 2026.