

BRIGHT HIGHWAY MARKETING LIMITED

**Statutory Financial Statements**

**Year Ending 31 December 2025**

**Registered Number 488966**

Bright Highway Marketing Limited is a micro company as defined by chapter 1A of Part 6 of the Companies Act, 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014. It also qualifies for the micro company regime as per Section 280E of the Companies Act, 2014.

**BRIGHT HIGHWAY LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2025**

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**BRIGHT HIGHWAY MARKETING LIMITED**

**DIRECTORS AND OTHER INFORMATION**

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Directors: James Higgins and Mary Higgins

Secretary: Mary Higgins

Accountants: None appointed

Bankers: None appointed

Solicitors: None appointed

Registered Office: Strangers Folly 2, Brittas Bay, Co Wicklow

## BRIGHT HIGHWAY MARKETING LIMITED

Year Ending 31 December 2025

### Profit and Loss Account

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|  | 2025     | 2024     |
|--|----------|----------|
|  | €        | €        |
| Turnover   | 0        | 0        |
| Other Income   | 0        | 0        |
| Cost of Raw Materials and Consumables                  | 0        | 0        |
| Staff Costs  | 0        | 0        |
| Value Adjustments and other amounts written off assets | 0        | 0        |
| Other Expenses   | 0        | 0        |
| Tax  | <u>0</u> | <u>0</u> |
| Profit or Loss   | <u>0</u> | <u>0</u> |

## BRIGHT HIGHWAY MARKETING LIMITED

### BALANCE SHEET

AT 31 DECEMBER, 2025

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|  | 2025     | 2024     |
|--|----------|----------|
|  | €        | €        |
| Called Up Share Capital Not Paid               | 0        | 0        |
| Fixed Assets                                   | 0        | 0        |
| Current Assets                                 | 2        | 2        |
| Prepayments and accrued income                 | 0        | 0        |
| Creditors: Amounts falling due within one year | <u>0</u> | <u>0</u> |
| Net Current Assets/Liabilities                 | <u>2</u> | <u>2</u> |
| Total Assets less Current Liabilities          | 2        | 2        |
| Creditors: Amounts falling due after one year  | 0        | 0        |
| Provision for Liabilities                      | 0        | 0        |
| Accruals and deferred income                   | <u>0</u> | <u>0</u> |
| Net Assets                                     | <u>2</u> | <u>2</u> |
| Capital and Reserves                           | <u>2</u> | <u>2</u> |

#### Acquisition or Disposable of own shares:

During the year there was no acquisition or disposal of its own shares by the company.

# BRIGHT HIGHWAY MARKETING LIMITED

## BALANCE SHEET

AT 31 DECEMBER 2025

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We, as director(s) of (Bright Highway Marketing 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 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) 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 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,
- (e) The company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

On Behalf of the Board



JAMES HIGGINS  
DIRECTOR

Date: 6<sup>th</sup> April, 2026



MARY HIGGINS  
DIRECTOR

Date: 6<sup>th</sup> April 2026

**BRIGHT HIGHWAY MARKETING LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 DECEMBER 2025**

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**1. ACCOUNTING POLICIES**

Basis for Preparation

The Statutory Financial Statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 – ‘The Financial Reporting Standard applicable to Micro-entities Regime’ (FRS 105). This is the first year in which financial statements have been prepared under FRS 105.

**2. RESERVES AND DIVIDENDS**

|   | <b>2025</b> | <b>2024</b> |
|---|-------------|-------------|
| Retained Profit for the Beginning of the Year | 0           | 0           |
| Profit for the Year                           | <u>0</u>    | <u>0</u>    |
| Retained Profit at End of Year                | <u>0</u>    | <u>0</u>    |

**3. DIRECTOR’S LOANS**

There were no director’s loans issued or outstanding during this financial year.