

Registered number: 428908

BOSS NOVUS INTERIORS LIMITED

UNAUDITED

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

BOSS NOVUS INTERIORS LIMITED

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BOSS NOVUS INTERIORS LIMITED

COMPANY INFORMATION

Director	Dermot Mitchell
Company secretary	Bernadette Mitchell
Registered number	428908
Registered office	Bisley House Unit B, IDA Bray Business Park Southern Cross Road Bray Co. Wicklow
Accountants	RBK Business Advisers Chartered Accountants Termini 3 Arkle Road Sandyford Dublin 18
Bankers	Allied Irish Banks Westmoreland Street Dublin 2

BOSS NOVUS INTERIORS LIMITED

**DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 OCTOBER 2025**

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland).

Under company law, the director must not approve the financial statements unless he is 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's 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 director is 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 and enable him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 10:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available to RBK Business Advisers, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 October 2025.

On behalf of the director



Dermot Mitchell
Director

Date: 08.04.2026

BOSS NOVUS INTERIORS LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF BOSS NOVUS INTERIORS LIMITED
FOR THE YEAR ENDED 31 OCTOBER 2025**

In accordance with the instructions given to us, we have compiled, without carrying out an audit, the financial statements of Boss Novus Interiors Limited for the year ended 31 October 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director, for our work, or for this report.

Respective Responsibilities of Director and Accountants

As described on page 2 the company's director is responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31 October 2025 and its profit or loss for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Boss Novus Interiors Limited from the accounting records, information and explanations supplied to us by the director.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the *Miscellaneous Technical Statement M14 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services – Compilation Engagements*. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

You have acknowledged on the balance sheet for the year ended 31 October 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

RBK Business Advisers

RBK Business Advisers

Chartered Accountants

Termini

3 Arkle Road

Sandyford

Dublin 18

Date: 08 . 04 . 2026 .

BOSS NOVUS INTERIORS LIMITED

**BALANCE SHEET
AS AT 31 OCTOBER 2025**

	Note	2025 €	2024 €
Fixed assets			
Financial assets	3	100,001	100,001
		<u>100,001</u>	<u>100,001</u>
Current assets			
Cash at bank and in hand		61	61
		<u>61</u>	<u>61</u>
Creditors: amounts falling due within one year	5	(37,133)	(37,133)
Net current liabilities		<u>(37,072)</u>	<u>(37,072)</u>
Total assets less current liabilities		<u>62,929</u>	<u>62,929</u>
Net assets		<u>62,929</u>	<u>62,929</u>
Capital and reserves			
Called up share capital presented as equity		1	1
Profit and loss account		62,928	62,928
Shareholders' funds		<u>62,929</u>	<u>62,929</u>

I, the director of Boss Novus Interiors Limited, state that:

(a) the company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company.

(d) I 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.

(e) 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.

BOSS NOVUS INTERIORS LIMITED

**BALANCE SHEET (CONTINUED)
AS AT 31 OCTOBER 2025**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved:



Dermot Mitchell
Director

Date: 08.04.2026

BOSS NOVUS INTERIORS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 OCTOBER 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 November 2023	1	62,933	62,934
Comprehensive income for the year			
Loss for the year	-	(5)	(5)
At 1 November 2024	1	62,928	62,929
Comprehensive income for the year			
Profit for the year	-	-	-
At 31 October 2025	1	62,928	62,929

The notes on pages 7 to 10 form part of these financial statements.

BOSS NOVUS INTERIORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

1. General information

These financial statements comprising the Balance Sheet, the Statement of Changes in Equity and the related notes constitute the individual abridged financial statements of Boss Novus Interiors Limited for the financial year ended 31 October 2025.

Boss Novus Interiors Limited is a Company limited by shares, incorporated in the Republic of Ireland. The registered office is Bisley House, Unit B, IDA Bray Business Park, Southern Cross Road, Bray, Co. Wicklow and its company registration number is 428908. The nature of the Company's operations and its principal activities are set out in the Director's Report.

Currency:

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 comply with the financial reporting standards of the Financial Reporting Council including 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.

2.2 Consolidation

The company and its subsidiaries combined meet the size exemption criteria for a group and the company is therefore exempt from the requirement to prepare consolidated financial statements by virtue of meeting the requirements in Section 293(1A) of the Companies Act 2014. Consequently, these financial statements deal with the results of the company as a single entity.

2.3 Investments

Investments in subsidiary undertakings are shown at historical costs less provision for impairments in value.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 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.

BOSS NOVUS INTERIORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

2. Accounting policies (continued)

2.6 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

2.7 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.8 Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

2.9 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2.10 Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of the FRS 102 and as a result have elected not to prepare a Cash flow statement.

BOSS NOVUS INTERIORS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

3. Financial assets

	Investments in subsidiary companies €
Cost or valuation	
At 1 November 2024	100,001
At 31 October 2025	<u>100,001</u>

In the opinion of the director the shares in the company's subsidiary are worth at least the amounts at which they are stated in the balance sheet.

4. Capital commitments

There were no capital commitments at the year ended 31 October 2025.

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to group undertakings	37,133	37,133
	<u>37,133</u>	<u>37,133</u>

6. Related party transactions

There were no transactions entered into with related parties during the year ended 31 October 2025.

As the company has no employees the disclosure with regard to director remuneration is not applicable.

7. Post balance sheet events

There have been no significant events affecting the company since the year end.

8. Controlling party

Dermot Mitchell is considered to be the ultimate controlling party due to his controlling interest in the company.

BOSS NOVUS INTERIORS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

9. Approval of financial statements

The director approved these financial statements for issue on 08.04.2026.