

Names of Directors and Other Information

Company Registration No: 653198

Directors: Denis Larionov
Renata Larionova

Registered Office: 5 Rockview Drive
Portlaoise
Co Laois

Secretary: Renata Larionova

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows:

Directors	Shares Held	Share Class
Denis Larionov	85	Ordinary
Renata Larionova	15	Ordinary
Secretary		
Renata Larionova	15	Ordinary

Berkich Construction Limited

ABRIDGED BALANCE SHEET
as at 31 July 2025

	Note	2025		2024	
		€	€		€
Fixed assets					
Tangible assets		<u>18,722</u>		<u>25,840</u>	
			18,722		25,840
Current assets					
Debtors		14,962		27,773	
Cash at bank and in hand		<u>2,620</u>		<u>1,474</u>	
		17,582		29,247	
Creditors: amounts falling due within one year		<u>(1,448)</u>		<u>(0)</u>	
Net current assets			<u>16,134</u>		<u>29,247</u>
Total assets less current liabilities			34,856		55,087
Creditors: amounts falling due after more than one year			(3,127)		(8,267)
Net assets/(liabilities)			<u>31,729</u>		<u>46,820</u>
Capital and reserves					
Called up share capital presented as equity	3		100		100
Profit and loss account			46,720		46,720
			<u>31,729</u>		<u>46,820</u>

Berkich Construction Limited

We, the director of Berkich Construction Ltd 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 358 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) of the Companies Act 2014,
- (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 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 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. We have done so on the ground 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.

On behalf of the board

Denis Larionov
Director
9 February 2026

Renata Larionova
Director
9 February 2026

Notes on Unaudited Abridged Companies Act Entity Financial Statements

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the Financial Reporting Standard for Smaller Entities (effective April 2008) of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The financial statements have been prepared on the break up basis. This basis has been adopted as the directors have the intent to wind up the company within 12 months from the signing of the financial statements. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of services supplied by the company inclusive of third party outlays and exclusive of value added tax.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Timing differences are temporary differences between profits as computed for tax purposes and profits as stated in the financial statements which arise because certain items of income and expenditure in the financial statements are dealt with in different years for tax purposes.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Fixed assets

All Fixed assets are initially recorded at cost.

Depreciation/amortisation

Depreciation/amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- | | | |
|-----------------------|-------|---------------|
| • Plant and Machinery | 25.0% | straight line |
| • Office Equipment | 25.0% | straight line |
| • Motor vehicles | 12.5% | straight line |

2. EMPLOYEES AND REMUNERATION**Number of employees:**

The average number of persons employed (including executive directors) during the year was as follows:

	2025	2024
	Number	Number
Directors	2	2
Staff	0	0
	<u>2</u>	<u>2</u>

The aggregate payroll cost incurred during the year were:

	2025	2024
	€	€
Director's remuneration	33,556	37,949
Staff wages	0	0
Social insurance costs	1,423	1,732
	<u>34,979</u>	<u>39,681</u>

3. SHARE CAPITAL**Authorised share capital**

	2025	2024
	€	€
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>

Allotted, called up and fully paid:

	2025	2024
	€	€
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>

4. DIRECTORS' TRANSACTIONS

Interest free loan

Name of director or another person	Denis Larionov	
	2025	2024
	€	€
At the start of the year	(8,267)	(7,359)
Advances made during the year	6,000	0
Amounts repaid during the year	(860)	(910)
As at the end of the year	<u>(3,127)</u>	<u>(8,267)</u>

5. APPROVAL OF FINANCIAL STATEMENTS

The director approved these financial statements for issue on 9 February 2026