

Company Number: 133842

**Beta Investments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Beta Investments Limited**  
**CONTENTS**

	<b>Page</b>
Statement of Financial Position	3
Notes to the Financial Statements	4 - 7

**Beta Investments Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	5	30,909	30,909
Financial assets	6	480,576	457,968
<b>Non-Current Assets</b>		<b>511,485</b>	<b>488,877</b>
<b>Current Assets</b>			
Receivables	7	38,810	34,786
Cash and cash equivalents		799,421	775,707
		<b>838,231</b>	<b>810,493</b>
<b>Payables: amounts falling due within one year</b>	8	<b>(60,464)</b>	<b>(34,892)</b>
<b>Net Current Assets</b>		<b>777,767</b>	<b>775,601</b>
<b>Total Assets less Current Liabilities</b>		<b>1,289,252</b>	<b>1,264,478</b>
<b>Equity</b>			
Called up share capital presented as equity		6,250	6,250
Other reserves	9	99	99
Retained earnings		1,282,903	1,258,129
<b>Equity attributable to owners of the company</b>		<b>1,289,252</b>	<b>1,264,478</b>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Beta Investments 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 358 are satisfied,

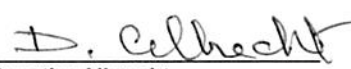
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 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 Companies Act 2014. 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 small companies' regime.

Approved by the board on 15 January 2026 and signed on its behalf by:

  
 \_\_\_\_\_  
 Uwe Albrecht  
 Director

  
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 Dorothy Albrecht  
 Director

# Beta Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Beta Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered office of the company is 12 Crowe Street, Dundalk, Co Louth, Ireland. The principal activity of the company is that of a management company. 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Revenue

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	cost less net residual value over fifty years
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Financial assets

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 Income Statement in the year in which it is receivable.

#### Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other payables

Trade and other payables 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

**Beta Investments Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**Taxation and deferred taxation**

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

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 Statement of Financial Position date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

**Ordinary share capital**

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

<b>3. Value adjustments in respect of investments</b>	<b>2025</b>	<b>2024</b>
	€	€
Value adjustments in respect of investments in prior financial year written back:		
- non-current assets	<u>(22,608)</u>	<u>(11,160)</u>
<b>4. Employees</b>		
The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).		
<b>5. Property, plant and equipment</b>		
	<b>Land and buildings freehold</b>	<b>Total</b>
	€	€
<b>Cost or Valuation</b>		
At 1 January 2025	<u>30,909</u>	<u>30,909</u>
At 31 December 2025	<u>30,909</u>	<u>30,909</u>
<b>Depreciation</b>		
At 1 January 2025	<u>-</u>	<u>-</u>
At 31 December 2025	<u>-</u>	<u>-</u>
<b>Carrying amount</b>		
At 31 December 2025	<u><u>30,909</u></u>	<u><u>30,909</u></u>
At 31 December 2024	<u><u>30,909</u></u>	<u><u>30,909</u></u>

continued

**Beta Investments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

6. Financial fixed assets	Other unlisted investments €	Total €
<b>Investments</b>		
<b>Cost or Valuation</b>		
At 31 December 2025	1,695,756	1,695,756
<b>Provision for diminution in value:</b>		
At 1 January 2025	1,237,788	1,237,788
Charge	(22,608)	(22,608)
At 31 December 2025	1,215,180	1,215,180
<b>Carrying amount</b>		
At 31 December 2025	<u>480,576</u>	<u>480,576</u>
At 31 December 2024	<u>457,968</u>	<u>457,968</u>
<b>7. Receivables</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed by connected parties (Note 11)	37,449	33,425
Prepayments	1,361	1,361
	<u>38,810</u>	<u>34,786</u>
<b>8. Payables</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Taxation	54,609	27,952
Accruals	5,855	6,940
	<u>60,464</u>	<u>34,892</u>
<b>9. Income Statement</b>	<b>Income</b>	<b>Capital</b>
	<b>statement</b>	<b>Conversion</b>
	€	<b>Reserve</b>
	€	€
At 1 January 2025	1,258,129	99
Profit for the financial year	24,774	-
At 31 December 2025	<u>1,282,903</u>	<u>99</u>
<b>10. Directors' remuneration</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	<u>11,073</u>	<u>10,795</u>

continued

**Beta Investments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**11. Related party transactions**

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	<b>Balance 2025 €</b>	<b>Movement in year €</b>	<b>Balance 2024 €</b>	<b>Maximum in year €</b>
German Salami Company Limited	6,346	-	6,346	6,346
German Salami Co. (Dundalk) Limited	31,103	4,024	27,079	31,103
	<u>37,449</u>	<u>4,024</u>	<u>33,425</u>	<u>        </u>

The companies are connected through common control.

**12. Controlling interest**

The ultimate controlling parties of the company are Uwe Albrecht and Dorothy Albrecht.