

COMPANY REGISTRATION NUMBER 723319

BRONZE BEAR HOLDINGS LIMITED
Abridged Financial Statements
31 December 2025

BRONZE BEAR HOLDINGS LIMITED

Abridged Financial Statements

Year ended 31 December 2025

Contents	Page
Names of Directors and other information	1
Balance Sheet	2
Notes to the Financial Statements	3

BRONZE BEAR HOLDINGS LIMITED

Names of Directors and other information

Year ended 31 December 2025

Registration number: 723319

Registered Office: Humphrystown House
Blessington
Co. Wicklow
Ireland

Directors: Joseph Berg
Christopher Bailey
Simeon Giles
Laura Bailey
Ruth Berg

Company Secretary: Laura Bailey

Bankers: AIB
Blessington
Co. Wicklow
Ireland

BRONZE BEAR HOLDINGS LIMITED

Balance sheet

31 December 2025

	Note	€	2025	€	€	2024	€
Fixed assets							
Investments	4			100			100
Current assets							
Cash at bank			-			-	
Debtors			-			-	
Creditors: Amounts falling due within one year							
			-			-	
Net current assets				100			100
Total assets less current liabilities				100			100
Capital and reserves							
Called-up equity share capital	5			100			100
Profit and loss account				-			-
Shareholders' funds				100			100

We, as directors of Bronze Bear Holdings 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:



Joseph Berg

Director

Date: 8 February 2026



Christopher Bailey

Director

Date: 8 February 2026

BRONZE BEAR HOLDINGS LIMITED

Notes to the financial statements

Period ended 31 December 2025

1. General information

Bronze Bear Holdings Limited (the “Company”) is a private company limited by shares and incorporated in Ireland. Its registered office is Humphrystown House, Blessington, Co. Wicklow.

2. Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council (“FRS 105”). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the ‘micro companies regime’ in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are presented in Euro (€) and all amounts have been rounded to the nearest Euro.

3. Principal 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:

Fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation

Depreciation 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:

Machinery & equipment	- 25% Straight Line
Motor Vehicles	- 25% Straight Line

Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value using the first in first out method. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal. At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, an impairment loss is recognised.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company’s ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received

BRONZE BEAR HOLDINGS LIMITED

Notes to the financial statements

Period ended 31 December 2025

from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors, except where those deposits are non-refundable.

Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

4. Investments

	2025	2024
	€	€
Bronze Bear Media Limited (100%)	<u>100</u>	<u>100</u>

5. Share capital

Authorised share capital:

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

Allotted, called up and fully paid:

	2025		2024	
	No	€	No	€
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>