

Company registration number: 672314

R Bilkhu Ltd

Unaudited abridged financial statements

for the financial year ended 16 December 2025

R Bilkhu Ltd

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R Bilkhu Ltd

Directors and other information

Directors	Mr Revinder Bilkhu
Secretary	Mrs Linda Bilkhu
Company number	672314
Registered office	R Bilkhu Ltd Colomane Lodge Colomane East Bantry Co Cork
Business address	Colomane Lodge Colomane East Bantry Co Cork
Accountants	FDC Accountants/Tax Consultants Ltd Newtown Bantry Co Cork
Bankers	Allied Irish Bank Bantry Co Cork

R Bilkhu Ltd

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 directors are 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, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are 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.

R Bilkhu Ltd

**Accountants' Report to the board of directors
on the Unaudited financial statements of R Bilkhu Ltd**

We have compiled the financial statements set out on pages 4 to 5 of R Bilkhu Ltd for the financial year ended 16 December 2025.

Respective responsibilities of directors and accountants

The company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of R Bilkhu Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit and Financial Reporting Standard 105 - 'The Financial Reporting Standard applicable to the Micro Entities Regime' (FRS 105), from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

FDC Accountants/Tax Consultants Ltd

Newtown
Bantry
Co Cork

6 February 2026

R Bilkhu Ltd

**Balance sheet
As at 16 December 2025**

	2025	2024
	€	€
Current assets	17,183	55,280
Creditors: amounts falling due within one year	<u>(31,769)</u>	<u>(39,869)</u>
Net current (liabilities)/assets	<u>(14,586)</u>	<u>15,411</u>
Total assets less current liabilities	(14,586)	15,411
Net (liabilities)/assets	<u><u>(14,586)</u></u>	<u><u>15,411</u></u>
Capital and reserves	<u><u>(14,586)</u></u>	<u><u>15,411</u></u>

I, as director of R Bilkhu 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 6 February 2026 and signed on behalf of the board by:

Mr Revinder Bilkhu
Director

R Bilkhu Ltd

Notes to the abridged financial statements Financial year ended 16 December 2025

1. Accounting policies and measurement bases

Basis of preparation

The 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 The Micro Entities Regime' (FRS 105).

The financial statements are prepared in Euro, which is the functional currency of the entity.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	15,311	(5,785)
(Loss)/profit for the financial year	(29,997)	21,096
At the end of the financial year	<u>(14,686)</u>	<u>15,311</u>