

Business Metrics Limited
Abridged Unaudited Financial Statements
for the financial year ended 17 August 2025

Business Metrics Limited
CONTENTS

	Page
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

Business Metrics Limited
DIRECTORS AND OTHER INFORMATION

Directors	Teddy Murphy Jennifer Dilley
Company Secretary	Teddy Murphy
Company Number	474232
Registered Office and Business Address	Miagen House 14/15 Saint Andrew Street Dublin 2 Co. Dublin
Accountants	Jane Byrne Chartered Accountant St. Kyran Street Tullamore Co. Offaly

Business Metrics Limited
STATEMENT OF FINANCIAL POSITION

as at 17 August 2025

	2025	2024
	€	€
Fixed Assets	100	100
Current assets	45	203
Creditors: amounts falling due within one year	(100)	(246)
Net Current Liabilities	(55)	(43)
Total Assets less Current Liabilities	45	57
Net Assets	45	57
Capital and Reserves	45	57

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Business Metrics 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 359 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 5 March 2026 and signed on its behalf by:

Teddy Murphy
Director

Jennifer Dilley
Director

Business Metrics Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 17 August 2025

1. General Information

Business Metrics Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 474232. The registered office of the company is Miagen House, 14/15 Saint Andrew Street, Dublin 2, Co. Dublin which is also the principal place of business of the company.

Currency

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.

Basis of preparation

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.

The company qualifies as a micro company 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.

Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts. The company is not registered for value added tax.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a micro company in accordance with the Micro-Entities Regime.

Investments

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at cost 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 currently has no employees.

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.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Business Metrics Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 17 August 2025

3. Appropriation of Income Statement	2025	2024
	€	€
Loss brought forward	(3)	(1,027)
(Loss)/profit for the financial year	(12)	1,024
Loss carried forward	(15)	(3)

4. Controlling interest

The company is under the control of Mr. Teddy Murphy (Director) who owns 98% of the issued share capital of the company. Mr. Murphy is the ultimate controlling party.

5. Post-Balance Sheet Events

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