

BABA YAGA LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

BABA YAGA LIMITED

**Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025**

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BABA YAGA LIMITED

**DIRECTOR'S RESPONSIBILITIES STATEMENT
for the financial year ended 31 March 2025**

The director is responsible for preparing the Director's Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 and 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.

DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements and related notes:

- The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the Company will continue in business.
- The director confirms that they have made available to Beyond Accounting Limited, all the Company's accounting records and provided all the information, books, or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 31/03/2025.

Approved and signed on:

Signed by:

827F09B90CE6408...
Benjamin Preece
Director

30 January 2026

BABA YAGA LIMITED**BALANCE SHEET**

for the financial year ended 31 March 2025

	Note	31.03.2025	31.03.2024
		€	€
Fixed assets			
Investments	3	100	100
		<u>100</u>	<u>100</u>
Current assets			
Debtors			
- due within one year	4	100	100
- due after more than one year	4	131,875	0
Cash at bank and in hand	5	1,083,602	943,586
		<u>1,215,577</u>	<u>943,686</u>
Creditors: amounts falling due within one year	6	(100)	(4,618)
Net current assets		<u>1,215,477</u>	<u>939,068</u>
Total assets less current liabilities		<u>1,215,577</u>	<u>939,168</u>
Net assets		<u>1,215,577</u>	<u>939,168</u>
Capital and reserves			
Called-up share capital	7	100	100
Profit and loss account		1,215,477	939,068
Total shareholder's funds		<u>1,215,577</u>	<u>939,168</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

BABA YAGA LIMITED

BALANCE SHEET (continued)
for the financial year ended 31 March 2025

I, as director of Baba Yaga Limited state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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.

The financial statements of Baba Yaga Limited (registered number: 731532) were approved and authorised for issue by the director on 30 January 2026. They were signed on its behalf by:

Signed by:

Benjamin Preece

827E09B90CF6408

Benjamin Preece
Director

BABA YAGA LIMITED

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 31 March 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 14 December 2022	0	0	0
Profit for the financial period	0	939,068	939,068
Total comprehensive income	0	939,068	939,068
Issue of share capital	100	0	100
At 31 March 2024	100	939,068	939,168
At 01 April 2024	100	939,068	939,168
Profit for the financial year	0	276,409	276,409
Total comprehensive income	0	276,409	276,409
At 31 March 2025	100	1,215,477	1,215,577

BABA YAGA LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025**

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial period, unless otherwise stated.

General information and basis of accounting

Baba Yaga Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014 and its company registration number is 731532. The address of the registered office is 6th Floor, South Bank House, Barrow Street, Dublin 4, Ireland. The nature of the Company's operations and its principal activities are set out in the Director's Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of Baba Yaga Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

BABA YAGA LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025**

Financial assets

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

For financial assets carried at amortised cost, the amount of impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

Trade and other debtors

Trade and other debtors 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.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors 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.

Ordinary share capital

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

BABA YAGA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025

2. Interest receivable and other similar income

	Year ended 31.03.2025	Period from 14.12.2022 to 31.03.2024
	€	€
Income from other fixed asset investments	325,000	950,000
Interest receivable and similar income	6,875	0
	331,875	950,000

3. Fixed asset investments

	Other investments	Total
	€	€
Cost or valuation before impairment		
At 01 April 2024	100	100
At 31 March 2025	100	100
Carrying value at 31 March 2025	100	100
	Other investments	Total
	€	€
Cost or valuation before impairment		
At 14 December 2022	0	0
Additions	100	100
At 31 March 2024	100	100
Carrying value at 31 March 2024	100	100

Investments in shares

Name of entity	Registered office	Principal activity	Class of shares	Ownership 31.03.2025	Ownership 31.03.2024
Bouw Beheer Co. Limited	6th Floor, South Bank House, Barrow Street, Dublin 4, Ireland	Provision of consultancy services	Ordinary	100.00%	100.00%

BABA YAGA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025

4. Debtors

	31.03.2025	31.03.2024
	€	€
Debtors: amounts falling due within one year		
Amounts owed by related parties (note 8)	100	100
Debtors: amounts falling due after more than one year		
Amounts owed by related parties (note 8)	131,875	0

5. Cash and cash equivalents

	31.03.2025	31.03.2024
	€	€
Cash at bank and in hand	1,083,602	943,586

6. Creditors: amounts falling due within one year

	31.03.2025	31.03.2024
	€	€
Trade creditors	0	4,518
Amounts owed to related parties (note 8)	100	100
	100	4,618

7. Called-up share capital

	31.03.2025	31.03.2024
	€	€
Allotted, called-up and fully-paid		
100 Ordinary shares of €1.00 each	100	100

BABA YAGA LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**
for the financial year ended 31 March 2025**8. Related party transactions****Transactions with related parties or connected persons*****Amounts owed by related parties***

	31.03.2025	31.03.2024
	€	€
Benjamin Preece	100	100
Getmeagaff Limited	131,875	0
	<u>131,975</u>	<u>100</u>

Benjamin Preece is a 100% shareholder of the company and a 50% shareholder of Getmeagaff Limited

Amounts owed to related parties

	31.03.2025	31.03.2024
	€	€
Bouw Beheer Co. Limited	100	100

9. Events after the Balance Sheet date

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