

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014

Company Name: B.F.M. LIMITED

Company Number: 546801

Financial Year: 31st July 2025

CERTIFICATE:

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Signature: _____
Secretary

Name: Georgina Ionita Botis

Date: 30th March 2026

Signature: _____
Director

Name: Gheorghe Vasile Botis

Date: 30th March 2026

B.F.M. LIMITED

ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

Registration Number 546801

B.F.M. LIMITED

Contents

	Page
Contents page	1
Information page	2
Directors Declaration on Unaudited Financial Statements	3
Balance Sheet	4 - 5
Notes to the Financial Statements	6 - 8

B.F.M. LIMITED

Company Information

Director Gheorghe Vasile Botis

Secretary Georgina Ionita Botis

Company Number 546801

Registered Office Edward Street
Baltinglass
Co. Wicklow

Accountants Eolach Accountants & Business Advisors Limited
t/a McGinley & Co.
Unit A9, Celbridge M4 Business Park
Maynooth Road
Celbridge
Co. Kildare

Business Address Main Street
Rathvilly
Co. Carlow

Bankers Bank of Ireland
Tuam
Co. Galway

B.F.M. LIMITED

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2025

In relation to the statutory financial statements as set out on pages 4 to 8.

- The directors approve these financial statements and confirm 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 directors confirm that they have made available to Eolach Accountants & Business Advisors Limited t/a McGinley & Co., the company's accounting records and provided all information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st July 2025.

On behalf of the Board

Georgina Ionita Botis) Secretary

Gheorghe Vasile Botis) Director

30th March 2026

B.F.M. LIMITED

ABRIDGED BALANCE SHEET
AS AT 31ST JULY 2025

	<u>2025</u>	<u>2024</u>
	€	€
Called up share capital not paid	-	-
Fixed assets	-	-
Current assets	48,500	35,276
Prepayments and accrued income	8,509	1,090
	<u>57,009</u>	<u>36,366</u>
Creditors: amounts falling due within one year	<u>(21,477)</u>	<u>(18,595)</u>
Net current assets	35,532	17,771
Total assets less current liabilities	35,532	17,771
Creditors: amounts falling due after more than one year	-	-
Provision for Liabilities	-	-
Accruals and deferred income	(18,483)	(19,201)
Net Assets/(Liabilities)	<u>17,049</u>	<u>(1,430)</u>
Capital and Reserves	<u>17,049</u>	<u>(1,430)</u>

B.F.M. LIMITED

We, as directors of B.F.M. 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 complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(d) we acknowledge the company's obligations under 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 profits 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.

We, as directors of B.F.M. Limited, state that - the company has relied on the specified exemption contained in Section 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

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

The financial statements were approved and authorised for issue by the Board on 30th March 2026 and signed on its behalf by

Georgina Ionita Botis
Secretary

Gheorghe Vasile Botis
Director

B.F.M. LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST JULY 2025**

1. Accounting Policies

The company's registered office is Edward Street, Baltinglass, Co. Wicklow. The company is a limited liability company incorporated and domiciled in Ireland and its company registration number is 546801. The company is tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and promulgated by The Association of Chartered Certified Accountants and The Institute of Chartered Accountants in Ireland and the Companies Act 2014.

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

1.2. Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

1.3. Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

B.F.M. LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2025

1.4. Trade receivables

Trade receivables are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

1.5. Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

1.6. Trade payables

Accounts payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

1.7. Employee benefits

Paid holiday arrangements are provided by the company to its employees.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

1.8. Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

B.F.M. LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2025

2.Movement on profit and loss reserves

	<u>Equity</u> <u>Share</u> <u>Capital</u> €	<u>Share</u> <u>Premium</u> €	<u>Capital</u> <u>Conversion</u> <u>Reserve</u> €	<u>Other</u> <u>Reserves</u> €	<u>Retained</u> <u>Earnings</u> €	<u>Total</u> <u>Equity</u> €
Balance at 1st August 2023	100	-	-	-	526	626
Profit/(loss) for the year	-	-	-	-	(2,056)	(2,056)
Balance at 31st July 2024	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,530)</u>	<u>(1,430)</u>
Balance at 1st August 2024	100	-	-	-	(1,530)	(1,430)
Profit/(loss) for the year	-	-	-	-	18,479	18,479
Balance at 31st July 2025	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,949</u>	<u>17,049</u>