

Company Registration Number 779419

BLACK CAT & BUILDER LIMITED

Abridged Financial Statements

For the year ended 12th January 2026

BLACK CAT & BUILDER LIMITED

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Reports and unaudited financial statements

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BLACK CAT & BUILDER LIMITED

Directors and other Information

Directors	VEBI RUSTEMOV
Secretary	ANDREI PREPELITA
Company Number	779419
Registered Office	7 Millstream The Links Portmarnock Co. Dublin D13 N803 Ireland

BLACK CAT & BUILDER LIMITED

Statement of Directors' responsibilities and declaration on unaudited Financial Statements

General responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all regulations to be construed as one with this Act. They are also responsible for ensuring the company otherwise complies with the provisions of this Act relating to financial statements insofar as they are applicable to the company. They have general responsibility for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements set out on pages 3 to 5:

- (a) The directors approve these financial statements and confirm that they are responsible for them, including selecting suitable accounting policies and 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.
- (b) 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 12th January 2026.

On behalf of the board

VEBI RUSTEMOV

Director
02/03/2026



ANDREI PREPELITA

Secretary
02/03/2026



BLACK CAT & BUILDER LIMITED

Balance Sheet
As at 12th January 2026

	Notes	2026 €	2025 €
FIXED ASSETS			
Tangible Fixed Assets	2	12,263	-
CURRENT ASSETS			
Stock and Work in Progress		76,830	-
Debtors	3	1,328	-
Cash at Bank		4,389	-
		<u>82,547</u>	<u>-</u>
CURRENT LIABILITIES (amount falling due within one year)	4	(106,515)	-
NET CURRENT ASSETS		<u>(23,968)</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(11,706)	-
NET Assets		(11,706)	-
Share capital	5	100	-
Profit and loss Account		(11,806)	-
Retained Profit/(Loss) brought forward		-	-
Shareholders' funds		<u>(11,706)</u>	<u>-</u>

We as the directors of BLACK CAT & BUILDER 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 satisfies the conditions specified in Sections 358 of the 2014 Act;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;
- we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs 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 this Acts relating to accounts so far as they are applicable to the company;
- the company has relied on the specified exemption contained in s. 352 Companies Act 2014;
- has done so on the grounds that the company is entitled to the benefit of that exemptions 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
VEBI RUSTEMOV
Director
02/03/2026



ANDREI PREPELITA
Secretary
02/03/2026



BLACK CAT & BUILDER LIMITED

Notes to the financial statements For the period ended 12th January 2026

1. Principle 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.

1.1 Basis of Preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible Fixed Assets and depreciation

Provision is made for depreciation on all tangible assets, at rates calculated to write off the costs or valuation, less estimated residual value of each asset over its expected useful life as follows:

- Equipment 12.5% Straight Line
- Office equipment 20% Straight Line

2. Fixed Assets	Office Equipment	Equipment	Total
	€	€	€
Cost			
At 13 January 2025	-	-	-
Additions during 2025/2026	-	13,080	13,080
At 12 January 2026	-	13,080	13,080
Depreciation			
Charge for year	-	817	817
Closing Balance			
At 12 January 2026	-	12,263	12,263

BLACK CAT & BUILDER LIMITED

Notes to the financial statements (continued)
For the period ended 12th January 2026

3. Debtors

	2026	2025
	€	€
Prepayments	1,328	-
Trade Debtors	-	-
	<hr/> 1,328	<hr/> -

4. Creditors: (amounts falling due within one year)

	2026	2025
	€	€
Trade Creditors and accruals	1,687	-
Director's loan	99,325	-
Taxation due	5503	-
	<hr/> 106,515	<hr/> -

5. Share capital

	2025	2024
	€	€
Ordinary shares of €1 each Issued and Fully Paid	100	100
	100	100
Vebi Rustemov	Ordinary Shares	100

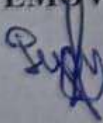
6. Approval of the financial statements

The financial statements were approved by the board on the 02nd March 2026 and signed on its behalf by

VEBI RUSTEMOV

Director

02/03/2026



ANDREI PREPELITA

Secretary

02/03/2026

