

Registered number: 771109

BDB PROPERTY LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM DATE OF INCORPORATION TO 31 DECEMBER 2025

BDB PROPERTY LIMITED

CONTENTS

	Page
Directors' responsibilities statement	1
Abridged balance sheet	2 - 3
Statement of changes in equity	4
Notes to the abridged financial statements	5 - 7

BDB PROPERTY LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE PERIOD ENDED 31 DECEMBER 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 period end date, of the profit or loss for that financial period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements 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 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements which comprise the Balance Sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Company's accountants', all the Company's accounting records and provided all the 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 period ended 31 December 2025.

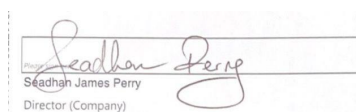
On behalf of the board



Riain Mac Giolla Phadraig

Director

Date: 11/03/2026



Seadhan James Perry
Director (Company)

Seadhan Perry

Director

Date: 11/03/2026

BDB PROPERTY LIMITED

ABRIDGED BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 €
Current assets		
Debtors: amounts falling due within one year	3	<u>99</u>
		99
Current Liabilities		
Creditors: amounts falling due within one year	4	<u>250</u>
Net current liabilities		<u>(151)</u>
Total assets less current liabilities		<u>(151)</u>
Net liabilities		<u>(151)</u>
Capital and reserves		
Called up share capital presented as equity	5	99
Profit and loss account		<u>(250)</u>
Shareholders' funds		<u>(151)</u>

BDB PROPERTY LIMITED

ABRIDGED BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

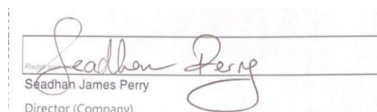
We, as directors of BDB Property Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



Riain Mac Giolla Phadraig
Director
Date: 11/03/2026.



Seadhan James Perry
Director (Company)

Seadhan Perry
Director
Date: 11/03/2026

The notes on pages 5 to 7 form part of the financial statements.

BDB PROPERTY LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

	Called up share capital	Profit and loss account	Total deficit
	€	€	€
Loss for the period	-	(250)	(250)
Shares issued during the period	99	-	99
At 31 December 2025	99	(250)	(151)

The notes on pages 5 to 7 form part of these financial statements.

BDB PROPERTY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

BDB Property Limited is a private company limited by shares incorporated in the Republic of Ireland. The company operated out of its registered office at 40 The Village, Dublin 15, D15H9R9. The principal activity of the company is that of a holding company.

The Financial Statements represent the period starting from Company's incorporation on 4 September 2024 to 31 December 2025.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The company's functional and presentational currency is Euro.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 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.

2.3 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.

BDB PROPERTY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.4 EMPLOYEES

The company did not have any employees during the period.

2.5 DIRECTOR'S REMUNERATION

	Period ended 31 December 2025 €
Emoluments in respect of qualifying services	-

BDB PROPERTY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

3. DEBTORS

	2025
	€
Other debtors	99
	<hr/>
	99
	<hr/> <hr/>

4. CREDITORS: Amounts falling due within one year

	2025
	€
Accruals	250
	<hr/>
	250
	<hr/> <hr/>

5. SHARE CAPITAL

	2025
	€
Allotted, called up and fully paid	
99 Ordinary Shares of €1.0 each	99
	<hr/> <hr/>

6. DIRECTOR'S AND SECRETARY AND THEIR INTERESTS IN SHARES OF THE COMPANY

The directors who served during the period and their interest in the company are as stated below:

	<u>Ordinary shares</u> <u>as at 31/12/2025</u>
<u>Director</u>	
Riain Mac Giolla Phadraig	33
Seadhan Perry	33
<u>Secretary</u>	
Riain Mac Giolla Phadraig	33

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 11/03/2026.