

BDITW Investments Limited

Registration number 654747

BDITW Investments Limited
Unaudited Abridged Financial Statements for the year
ended 30 September 2025

BDITW Investments Limited

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Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

“General Responsibilities

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

Irish company law requires the director to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 105 “The Financial Reporting Standard applicable to the Micro-Entities Regime” issued by the Financial Reporting Council. 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 year end date and of the profit or loss of the company for that financial year 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 financial statements and then apply them consistently;
- make judgements and 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, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. They is 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.

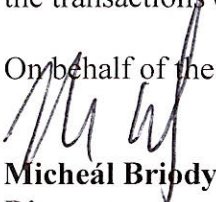
Directors' declaration on unaudited financial statements

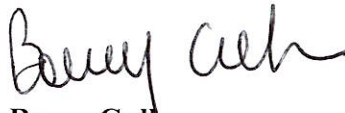
In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 September 2025."

On behalf of the board


Micheál Briody
Director


Barry Cullen
Director

Abridged Balance Sheet as at 30 September 2025

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Investments			15,640		15,640
Current assets					
Stocks		-		-	
Debtors		-		-	
Cash at bank and in hand		-		-	
		-		-	
Creditors: amounts falling due within one year	3	-		-	
Net current (liabilities)/assets			15,640		15,640
Total assets less current liabilities			15,640		15,640
Creditors: amounts falling due after more than one year			-		-
Accruals and deferred income			-		-
Surplus of assets			15,640		15,640
Capital and reserves					
Called up share capital	4		15,640		15,640
Profit and loss account			-		-
Equity shareholders' funds			15,640		15,640

We, as Directors' of BDITW Investments 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,

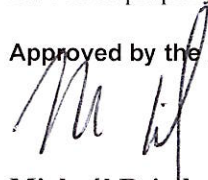
(b) The company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,


(c) The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) 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 exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

Approved by the Directors and authorised for issue on 22nd December 2025:


Micheál Briody
Director


Barry Cullen
Director

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

1. 1. GENERAL INFORMATION

BDITW Investments Lyd is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 654747. The registered office of the company is Corlattallan, Emyvale, Co Monaghan, H18 FK10, which is also the principal place of business of the company. 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 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.

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 profit and loss account in the financial year in which it is receivable.

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.

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 Balance Sheet date.

Share capital of the company

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

3. GOING CONCERN

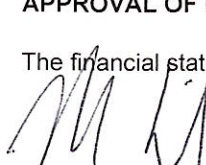
After reviewing the company's forecasts and projections, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company, therefore, continues to adopt the going concern basis in preparing its financial statements.

4. POST-BALANCE SHEET EVENTS

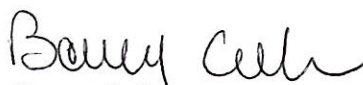
There have been no significant events affecting the company since the financial year-end.

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board on 22nd Dec 2025.



Micheál Briody
Director



Barry Cullen
Director