

Company Registration Number 629674

BLG TECHNOLOGY LIMITED

Non-Audited Abridged Financial Statements

Year Ended 31 October 2025

BLG Chartered Accountants

Third Floor
The Boathouse
Bishop Street
Dublin
D08 H01F

BLG TECHNOLOGY LIMITED

Non-Audited Abridged Financial Statements

Year Ended 31 October 2025

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BLG TECHNOLOGY LIMITED

Extract from the Directors' report

Year Ended 31 October 2025

Extract from the Directors report in accordance with section 329 of the Companies Act 2014

Year Ended 31 October 2025

Directors and Secretary and their interests

The Directors and Secretary at the year end and their interests in shares in the company were as follows:

	31/10/2025	31/10/2024
	Number	Number
Directors:		
Fergus Bolger	1	1
Donal Bolger	1	1
Company secretary:		
Fergus Bolger	1	1

BLG TECHNOLOGY LIMITED

Statement of Directors' responsibilities

Year Ended 31 October 2025

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 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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in 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 year end date and of the profit and loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies 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 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 the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

BLG TECHNOLOGY LIMITED

Accountants' report

Year Ended 31 October 2025

**Report to the directors on the preparation of the unaudited statutory accounts of
BLG TECHNOLOGY LIMITED**

You consider that the company is exempt from an audit for the year ended 31 October 2025.

You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with the Companies Act 2014, and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profits and loss for the financial period.

In accordance with your instructions, we have prepared the financial statements on pages 5-10 from the accounting records of the company and on the basis of information and explanations given by you.

We have not carried out an audit or any other review, and consequently we do not express any opinion of these financial statements.

BLG Chartered Accountants

BLG Chartered Accountants
Third Floor
The Boathouse
Bishop Street
Dublin 8
D08 H01F

Date 19th February 2026

BLG TECHNOLOGY LIMITED**Statement of financial position****Year Ended 31 October 2025**

	Notes	2025 €	2024 €
Fixed assets			
Tangible Assets		2,546	3,055
		<hr/>	<hr/>
		2,546	3,055
Current assets			
Debtors and prepayments	7	5,817	2
Bank and Cash		99,237	120,410
		<hr/>	<hr/>
Current assets		105,054	120,412
Creditors: Amounts falling due within one year	8	(93,394)	(84,339)
		<hr/>	<hr/>
Net current assets		11,660	36,073
		<hr/>	<hr/>
Total assets less current liabilities		14,206	39,128
		<hr/>	<hr/>
NET ASSETS		14,206	39,128
		<hr/>	<hr/>
Capital and reserves			
Called up equity share capital	9	2	2
Profit and Loss Account		14,204	39,126
		<hr/>	<hr/>
Total equity		14,206	39,128
		<hr/>	<hr/>

BLG TECHNOLOGY LIMITED

Statement of financial position

Year Ended 31 October 2025

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

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

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

These financial statements were approved by the board of directors on 19th February 2026 and signed on behalf of the board by:

.....
Fergus Bolger

.....
Donal Bolger

BLG TECHNOLOGY LIMITED

Notes to the financial statements

Year Ended 31 October 2025

1. General information

BLG Technology Limited is a company limited by shares, incorporated in the Republic of Ireland. The Boathouse, Bishop Street, Dublin 8 is the registered office and the principal place of the business. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting Policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

Turnover

Turnover is measured at fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue is recognised when it is capable of reliable measurement, it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible Assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalue amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

BLG TECHNOLOGY LIMITED

Notes to the financial statements

Year Ended 31 October 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset.

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Leases

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

Assets held under finance leases are included in property, plant and equipment and are depreciated and reviewed for impairment in the same way as assets owned outright.

Payments received under operating leases are recognised as income over the lease term on a straight-line basis.

Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Stock

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

3. Turnover

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in Ireland.

BLG TECHNOLOGY LIMITED**Notes to the financial statements****Year Ended 31 October 2025**

	2025	2024
	€	€
4. Employees and Remuneration		
The aggregate payroll costs incurred during the year were:		
Wages and salaries	43,444	51,548
	<u>43,444</u>	<u>51,548</u>
5. Directors' Emoluments		
The directors aggregate remuneration was as follows:		
Emoluments in respect of qualifying services	3,500	47,000
	<u>3,500</u>	<u>47,000</u>
6. Taxation expense		
(a) Analysis of charge in the year		
Corporation tax at 12.5%	0	399
Total current tax	<u>0</u>	<u>399</u>
7. Debtors		
	2025	2024
	€	€
Trade debtors	5,815	0
Other Debtors	<u>2</u>	<u>2</u>
	<u>5,817</u>	<u>2</u>
8. Creditors: Amounts falling due within one year		
	2025	2024
	€	€
Creditor and Accruals	150	2,913
Other creditors including tax and social insurance	<u>93,244</u>	<u>81,426</u>
	<u>93,394</u>	<u>84,339</u>

BLG TECHNOLOGY LIMITED

Notes to the financial statements

Year Ended 31 October 2025

9. Share capital	2025	2024
	€	€
Allotted, called up and fully paid		
2 Ordinary shares of €1.00 each	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

10. Approval of Financial Statements

The financial statements were approved by the Board on 19th February 2026

.....
Fergus Bolger

.....
Donal Bolger