

Company registration number 738190 (Republic of Ireland)

BLURRED LINES LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BLURRED LINES LIMITED

COMPANY INFORMATION

Director	Siobhan O'Mahony
Secretary	TLP Corporate Services Limited
Company number	738190
Registered office	C/o TLP Corporate Services Limited Naas Town Centre Sallins Road Naas Co Kildare
Accountants	TLP Corporate Services Limited Naas Town Centre Sallins Road Naas Co Kildare
Business address	Binn a Tuair 3 Gort a Leasa Cloghane Tralee Co Kerry
Bankers	Revolut Bank UAB 2 Dublin Landings North Dock Dublin 1

BLURRED LINES LIMITED

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BLURRED LINES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	2025		2024	
	€	€	€	€
Current assets	361		1,962	
Creditors: amounts falling due within one year	(40,897)		(36,315)	
Net current liabilities		<u>(40,536)</u>		<u>(34,353)</u>
Net liabilities		<u>(40,536)</u>		<u>(34,353)</u>
Capital and reserves		<u>(40,536)</u>		<u>(34,353)</u>

Blurred Lines Limited is a private company limited by shares incorporated in the Republic of Ireland. The registered office is C/o TLP Corporate Services Limited, Naas Town Centre, Sallins Road, Naas, Co Kildare.

I, as director of Blurred Lines Limited, state that:

(a) the company is availing itself of the exemption from audit 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 section 359 is 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;

(d) the director acknowledges the obligations of the company, under the Companies Act 2014, to:

(i) 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

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company; and

(e) the company has relied on the specified exemption as a micro company contained in section 352 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 I 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 micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The financial statements were approved and signed by the director and authorised for issue on 17 February 2026

Siobhan O'Mahony

Director

Company registration number 738190 (Republic of Ireland)

BLURRED LINES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Screening fees are recognised when the film has been screened and it is probable that the economic benefits will flow to the company.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

Financial assets and liabilities are recognised only when the company becomes a party to the contractual provisions of the instrument. They are recognised initially at cost, which is measured at the transaction price including material transaction costs. Financial assets and liabilities are offset when the company currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Transaction costs not immediately recognised in profit or loss are recognised in profit or loss on a straight-line basis over the term of the contract.

For transactions where settlement is deferred beyond normal credit terms, total interest income or expense is allocated on a straight-line basis over the term of the contract. Otherwise, it is allocated at a constant rate (normally the contractual rate of interest) on the carrying amount of the financial asset or liability excluding transaction costs not yet recognised in profit or loss.

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

BLURRED LINES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2025

2 Profit and loss reserves

	2025	2024
	€	€
At the beginning of the year	(34,453)	-
Loss for the year	(6,183)	(34,453)
At the end of the year	<u>(40,636)</u>	<u>(34,453)</u>