

Beira Green Developments Limited

Unaudited Abridged Financial statements

For the year ended 31 August 2025

Beira Green Developments Limited

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Beira Green Developments Limited

Abridged financial statements

Directors and other information

Directors

Jill Twomey

Secretary

Bouvet Limited

Bankers

Bank of Ireland
Ranelagh
Dublin 6

Registered office

3 Lower Rathmines Road
Dublin 6
Ireland

Registered number

473912

Beira Green Developments Limited

**Directors' report
For the year ended 31 August 2025**

The directors present their annual report together with the financial statements for the period ended 31 August 2025.

Principal activities and future developments

The principal activity of the company is buildings repair & maintenance services.

Results and dividends

The results for the year are set out on page 6.

The directors do not recommend payment of a final dividend.

Directors and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

<i>Name of director</i>	<i>Ordinary Shares</i>	
	<i>31/08/2025</i>	<i>31/08/2024</i>
Jill Twomey	-	-
Total	-	-

Books of Account

The measures taken by the directors to ensure compliance with the requirements of implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered office.

This report was approved by the Board on its behalf by

Jill Twomey
Director

Date: _____ 24 March 2026

Beira Green Developments Limited

Statement of directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the Annual report and the financial statements in accordance with applicable Irish laws and Generally Accepted Accounting practice in Ireland including the accounting standards issued by the Accounting Standard Board and published by the institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 the financial year and otherwise comply with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company as at the end of the financial year and profit or loss for the financial year and otherwise comply with the Companies Act 2014.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish state comprising the companies Acts 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.

They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 6 to 9 :

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 they have made available to Accountants all the company's accounting records and provided all the information, books or documents necessary for all 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 year ended 31 August 2025.

On behalf of the board

Jill Twomey
Director

Date: 24 March 2026

Beira Green Developments Limited
Abridged balance sheet
as at 31 August 2025

	<i>Notes</i>	2025	2024
		Euro	Euro
Fixed assets		-	-
Current assets		<hr/>	<hr/>
Stock	4	16,000	16,000
Debtors	5	271,993	241,752
Cash and cash equivalents		16,110	7,360
		<hr/>	<hr/>
		304,103	265,112
Creditors: amounts falling due within one year	6	(19,159)	(27,409)
		<hr/>	<hr/>
Net current assets		284,945	237,703
		<hr/>	<hr/>
Total assets less current liabilities		284,945	237,703
Creditors: amounts falling due after more than one year	7	(225,896)	(211,118)
		<hr/>	<hr/>
Net assets		59,049	26,585
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	8	2	2
Retained Earnings	9	59,047	26,583
		<hr/>	<hr/>
Shareholders' funds - equity		59,049	26,585
		<hr/> <hr/>	<hr/> <hr/>

We as director of Beira Green Developments 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 section 352 of the 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 section 353 of the Companies Act 2014.

On behalf of the board

Date: 24 March 2026

Jill Twomey
Director

**Notes to the abridged financial statements
For the year ended 31 August 2025**

1 Statement of 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 unaudited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

The unaudit accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments and accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow Statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

2. Directors' remuneration

	2025 Euro	2024 Euro
Emoluments in respect of qualifying services	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

3. Tangible Assets

	Fixtures, fittings and equipment Euro	Motor vehicles Euro	Total Euro
Cost			
At 1 September 2024	5,085	7,500	12,585
	<hr/>	<hr/>	<hr/>
At 31 August 2025	5,085	7,500	12,585
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 September 2024	5,085	7,500	12,585
	<hr/>	<hr/>	<hr/>
At 31 August 2025	5,085	7,500	12,585
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 August 2025	-	-	-
	<hr/>	<hr/>	<hr/>

Beira Green Developments Limited
Notes (continued)

4. Stock	2025	2024
	Euro	Euro
Raw materials	16,000	16,000
	<u> </u>	<u> </u>

The replacement cost of stock did not differ significantly from the figures shown.

5. Debtors	2025	2024
	Euro	Euro
Trade debtors	271,993	241,752
Taxation	-	
	<u> </u>	<u> </u>
	271,993	241,752
	<u> </u>	<u> </u>

6. Creditors: amounts falling due within one year	2025	2024
	Euro	Euro
Trade Creditors	(2,643)	(2,998)
Other Creditors	(8,548)	(13,861)
Taxation	(7,968)	(10,550)
	<u> </u>	<u> </u>
	(19,159)	(27,409)
	<u> </u>	<u> </u>

7. Creditors: amounts falling due after more than one year	2025	2024
	Euro	Euro
Bank Loan	-	-
Company Loan	(225,896)	(211,118)
	<u> </u>	<u> </u>
	(225,896)	(211,118)
	<u> </u>	<u> </u>

8. Share capital	2025	2024
	Euro	Euro
Authorised Equity		
20,000 Ordinary Share of €1 each	20,000	20,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
1 shares of €1 each	2	2
	<u> </u>	<u> </u>

Beira Green Developments Limited
Notes (continued)

9. Reconciliation of shareholders' funds

	Share capital account Euro	Profit and loss Euro	Total Euro
Balance at beginning of year	2	26,583	26,585
Retained profit/ (Loss) for the year	-	32,464	32,464
	<hr/>	<hr/>	<hr/>
Balance at end of year	2	59,047	59,049
	<hr/>	<hr/>	<hr/>

10. Related parties

There were no related party transactions with the directors during the period.

11. Average number of employees

The average number of persons employed by the company during the period was 1 (2024: 1).

12. Approval of financial statements

The directors approved the financial statements on 24 March 2026.

13. Accounting Period

The current accounts are for 12 months ending on 31 August 2025.