

Company Registration Number 455281

Bagira Limited

Abridged Financial Statements

For the year ended 31st December 2025

Bagira Limited

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Reports and unaudited financial statements

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Bagira Limited

Directors and other Information

Directors	Julija Dedele Egils Dambekalns
Secretary	Julija Dedele
Company Number	455281
Registered office	Suite 10, Block C Gateway Monksland Athlone Co Westmeath
Business address	Suite 10, Block C Gateway Monksland Athlone Co Westmeath
Bankers	Bank of Ireland, Baggot Plaza 27-33 Upper Baggot St Dublin D04 VX58

Bagira Limited

Statement of Directors' responsibilities and declaration on unaudited Financial Statements

General responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all regulations to be construed as one with this Act. They are also responsible for ensuring the company otherwise complies with the provisions of this Act relating to financial statements insofar as they are applicable to the company. They have general responsibility 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 set out on pages 3 to 5:

(a) The directors approve these financial statements and confirm that they are responsible for them, including selecting suitable accounting policies and 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.

(b) 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 31st December 2025.

On behalf of the board

Julija Dedele
Director/Secretary

20/02/2026



Egils Dembekalns
Director

20/02/2026



Bagira Limited

Balance Sheet As at 31st December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	2	5,533	7,624
Current assets			
Stock		-	-
Cash at bank		6,848	12,166
Cash account		-	-
Debtors	3	-	-
		<u>6,848</u>	<u>12,166</u>
Creditors: amounts falling due within one year	4	(17,375)	(25,355)
Net current liabilities (amount falling due within one year)		<u>(17,375)</u>	<u>(25,355)</u>
Total Assets less current Liabilities		<u>(10,527)</u>	<u>(13,189)</u>
Net (liabilities)		<u>(4,994)</u>	<u>(5,564)</u>
Represented By:			
Share Capital	5	4	4
Profit and Loss Account	6	(4,997)	(5,568)
Shareholders' funds		<u>(4,994)</u>	<u>(5,564)</u>

We as the directors of Bagira 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 satisfies the conditions specified in Sections 358 of the 2014 Act;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs 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 this Acts relating to accounts 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;

(f) has done so on the grounds that the company is entitled to the benefit of that exemptions as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

Julija Dedele
Director/Secretary

20/02/2026



Egils Dambekalns
Director

20/02/2026



Bagira Limited

Notes to the financial statements For the period ended 31st December 2025

1. Principle 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 financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible Fixed Assets and Depreciation

Provision is made for depreciation on all tangible assets, at rates calculated to write off the costs or valuation, less estimated residual value of each asset over its expected useful life as follows:

- Equipment 12.5% Straight Line

- Office equipment 20% Straight Line

2. Fixed Assets	Equipment	Office Equipment	Total
	€	€	€
Cost			
At 01 January 2025	1,781	5,843	7,624
Additions during 2025	-	325	325
At 31 December 2025	1,781	6,168	7,950
Depreciation			
Charge for year	225	2,192	2,417
Closing Balance			
At 31 December 2025	1,556	3,976	5,533

Bagira Limited

Notes to the financial statements (continued) For the period ended 31st December 2025

5. Creditors: (amounts falling due within one year)

	2025	2024
	€	€
Trade Creditors and accruals	-	-
Directors' Loan	11,485	17,222
Payroll	1,666	1,635
Taxation due	4,224	6,497
	<u>17,375</u>	<u>25,354</u>

5. Share capital

	2025	2024
	€	€
Ordinary shares of €1 each Issued and Fully Paid	4	4
	4	4
Julija Dedele Ordinary Shares	-	
Egils Dambekalns Ordinary Shares	4	

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(5,567)	(7,545)
Profit/(loss) for the financial year	570	1,977
At the end of the financial year	<u>(4,997)</u>	<u>(5,564)</u>

7. Approval of the financial statements

The financial statements were approved by the board on the 20th February 2026 and signed on its behalf by

Julija Dedele
Director/Secretary
20/02/2026



Egils Dambekalns
Director/Secretary
20/02/2026

