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**Brightdale Limited**

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**Director's Report and Financial Statements**

**For the year ended 31 December 2024**

## Brightdale Limited

### Company Information

<b>Director</b>	Rolf Herter
<b>Company secretary</b>	mdec GmbH
<b>Registered number</b>	598604
<b>Registered office</b>	22 Northumberland Road Ballsbridge Dublin 4
<b>Independent auditors</b>	BDO Statutory Audit Firm Block 3 Miesian Plaza 50 - 58 Baggot Street Lower Dublin 2

# Brightdale Limited

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**Director's Report  
For the year ended 31 December 2024**

The director presents his annual report and the audited financial statements for the year ended 31 December 2024.

**Principal activities**

The company has been dormant during the year.

**Going Concern**

The Director plans to liquidate the Company in the foreseeable future and therefore, the Company's financial statements have been prepared on a break-up basis. All assets are carried at their net realisable value and all liabilities are measured at their contractual amounts.

**Director**

The director who served during the year was:

Rolf Herter

**Accounting records**

The measures taken by the director to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 22 Northumberland Road, Ballsbrdigid, Dublin 4.

**Statement on relevant audit information**

The director at the time when this Director's Report is approved has confirmed that:

- so far as he is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- he has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

**Auditors**

The auditors, BDO, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on 10 February 2026 and signed on its behalf.



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**Rolf Herter**  
Director

**Director's Responsibilities Statement  
For the year ended 31 December 2024**

The director is responsible for preparing the Director's Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the director must not approve the financial statements unless he is 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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 director is 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 Director's 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.

The director is responsible for the maintenance and integrity of the corporate and financial information. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Independent Auditors' Report to the Members of Brightdale Limited

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Brightdale Limited (the 'Company') for the year ended 31 December 2024, which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2024 and of its result for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### EMPHASIS OF MATTER

We draw attention to Note 2.2 of the Financial Statements, which state that the Company is in the process of winding up and the accounts have been prepared on a break-up basis. Our opinion is not modified in this matter.

#### Other information

The director is responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditors' Report to the Members of Brightdale Limited (continued)**

**Opinion on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Director's Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of director's remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

**Respective responsibilities and restrictions on use**

**Responsibilities of directors**

As explained more fully in the Director's Responsibilities Statement on page 2, the director is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' Report.

**Independent Auditors' Report to the Members of Brightdale Limited (continued)**

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Ronan Harbourne**

For and on behalf of  
BDO  
Block 3  
Miesian Plaza  
50 - 58 Baggot Street Lower  
Dublin 2

10 February 2026

Brightdale Limited

Profit and Loss Account  
For the year ended 31 December 2024

	Note	2024 €	2023 €
<b>Profit/(Loss) for the financial year</b>		<u>-</u>	<u>-</u>

The Company has not traded during the year or the preceding financial year. During these periods, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

Signed on behalf of the board:



Rolf Herter

Director

Date: 10 February 2026

**Brightdale Limited**

**Balance Sheet  
As at 31 December 2024**

	Note	2024 €	2023 €
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	100	100
		100	100
<b>Total assets less current liabilities</b>		<b>100</b>	<b>100</b>
<b>Net assets</b>		<b>100</b>	<b>100</b>
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Capital contribution reserve	5	410,401	410,401
Profit and loss account	5	(410,401)	(410,401)
<b>Shareholders' funds</b>		<b>100</b>	<b>100</b>

The financial statements were approved:

  
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 Rolf Herter  
 Director

Date: 10 February 2026

The notes on pages 10 to 11 form part of these financial statements.

Brightdale Limited

Statement of Changes in Equity  
For the year ended 31 December 2024

	Called up share capital	Capital contribution reserve	Profit and loss account	Total equity
	€	€	€	€
At 1 January 2024	100	410,401	(410,401)	100
<b>Total comprehensive income for the year</b>	-	-	-	-
<b>At 31 December 2024</b>	<b>100</b>	<b>410,401</b>	<b>(410,401)</b>	<b>100</b>

The notes on pages 10 to 11 form part of these financial statements.

Brightdale Limited

Statement of Changes in Equity  
For the year ended 31 December 2023

	Called up share capital	Capital contribution reserve	Profit and loss account	Total equity
	€	€	€	€
At 1 January 2023	100	410,401	(410,401)	100
<b>Total comprehensive income for the year</b>	-	-	-	-
<b>At 31 December 2023</b>	<b>100</b>	<b>410,401</b>	<b>(410,401)</b>	<b>100</b>

The notes on pages 10 to 11 form part of these financial statements.

**Notes to the Financial Statements  
For the year ended 31 December 2024**

**1. General information**

The financial statements comprising the Statement of Income and Retained Earnings, the Balance Sheet, the Statement of Changes in Equity and the related notes constitute the individual financial statements of Brightdale Limited for the financial year ended 31 December 2024.

Brightdale Limited is a private limited company, incorporated in the Republic of Ireland. The registered office is at 22 Northumberland Road, Ballsbridge, Dublin 4. The company is registered in the Republic of Ireland and the company registration number is 598604. The nature of the company's principal activities is set out in the Directors' report on pages 1 to 2.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

**2.2 Going concern**

The financial statements have been prepared on a break-up basis. All assets are carried at their net realisable value and all liabilities are measured at contractual amounts.

**3. Employees**

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

**4. Debtors**

	<b>2024</b>	<b>2023</b>
	€	€
Other debtors	<b>100</b>	100
	<u><b>100</b></u>	<u>100</u>

**5. Reserves**

**Capital contribution reserve**

The capital contribution reserve represents the monies contributed by the shareholder to the functioning of the company.

**Profit and loss account**

The profit and loss account represents gains and losses recognised in the profit and loss account, net of transfers to/from other reserves and dividends.

**Notes to the Financial Statements  
For the year ended 31 December 2024**

**6. Approval of financial statements**

The director approved these financial statements for issue on 10 February 2026



### Certificate of Completion

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