

Boskobel Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Boskobell Ltd
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Boskobell Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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 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.

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

- select suitable accounting policies for the company financial statements 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 that the financial statements and Directors' Report comply with the Companies Act 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.

Signed on behalf of the board

Peter Divilly
Director

Shane Divilly
Director

27 November 2025

Boskobell Ltd
BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments		<u>5,020,247</u>	<u>5,020,247</u>
Current Assets			
Debtors		<u>10,100</u>	<u>10,100</u>
Net Current Assets		<u>10,100</u>	<u>10,100</u>
Total Assets less Current Liabilities		<u><u>5,030,347</u></u>	<u><u>5,030,347</u></u>
Capital and Reserves			
Called up share capital presented as equity	3	1,500	1,500
Share premium account	4	5,018,347	5,018,347
Retained earnings		<u>10,500</u>	<u>10,500</u>
Equity attributable to owners of the company		<u><u>5,030,347</u></u>	<u><u>5,030,347</u></u>

We as Directors of Boskobell Ltd, 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 section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 Companies Act 2014. The company 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 Companies Act 2014.

Approved by the board on 27 November 2025 and signed on its behalf by:

Peter Divilly
Director

Shane Divilly
Director

Boskobell Ltd**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 April 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 May 2023	1,500	5,018,347	10,500	5,030,347
At 30 April 2024	1,500	5,018,347	10,500	5,030,347
At 30 April 2025	1,500	5,018,347	10,500	5,030,347

Boskobell Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Boskobell Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is Carnmore, Oranmore, Co Galway which is also the principal place of business of the company. Activities of Holding Companies The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Description	Number of shares	Value of units	2025	2024
			€	€
Authorised				
Ordinary Shares Class 1	1,010,000	€1 each	<u>1,010,000</u>	<u>1,010,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	1,500	€1 each	<u>1,500</u>	<u>1,500</u>

Boskobell Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At	
		30/04/25	01/05/24
Peter Divilly	Ordinary Shares Class 1	765	765
Shane Divilly	Ordinary Shares Class 1	735	735
		<u>1,500</u>	<u>1,500</u>

4. Income Statement

	Share premium account €	Profit and loss account €	Total €
At 1 May 2024	5,018,347	10,500	5,028,847
At 30 April 2025	<u>5,018,347</u>	<u>10,500</u>	<u>5,028,847</u>

Share Premium Reserve

The amount is the premium that arose from the issue of shares for the acquisition of Divilly's Ltd in 2019.

5. Directors' transactions

As permitted by the Companies Act 2014 the following interest free loans were made to the directors:

	Balance at 30/04/25 €	Advances	Repayments	Balance at 01/05/24 €	Maximum in financial year €
Shane Divilly	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>

The aggregate value of all such arrangements with the directors at the end of the financial year, expressed as a percentage of the company's relevant net assets:

0.002%**6. Related party transactions**

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group undertakings.

7. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 November 2025.

Boskobell Ltd
EXTRACT FROM DIRECTORS' REPORT

for the financial year ended 30 April 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 30/04/25	Number Held At 01/05/24
Peter Divilly	Ordinary Shares Class 1	765	765
Shane Divilly	Ordinary Shares Class 1	735	735
		<u>1,500</u>	<u>1,500</u>

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.