

**BEMA MANAGEMENT LIMITED**  
**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**  
**COMPANY REGISTRATION NUMBER 339361**

**BEMA MANAGEMENT LIMITED**

**FINANCIAL YEAR ENDED 31 DECEMBER 2025**

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## Bema Management Limited

### Balance Sheet as at 31 December 2025

	2025 €	2024 €
Fixed assets	-	-
Current assets	37	37
Creditors: amounts falling due within one year	(32)	(20)
<b>Net current assets</b>	<b>5</b>	<b>17</b>
<b>Total assets less current liabilities</b>	<b>5</b>	<b>17</b>
<b>Net assets</b>	<b>5</b>	<b>17</b>
<b>Capital and reserves</b>	<b>5</b>	<b>17</b>

I, as director of Bema Management 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 section 358 of the Companies Act 2014 are satisfied;

(c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);

(d) I 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and

(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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 2 January 2026 and signed by:

Bernard Maguire  
Director

## **Bema Management Limited**

### **Notes to the abridged financial statements for the financial year ended 31 December 2025**

#### **1. General Information**

The financial statements comprising the Balance Sheet and the related notes constitute the individual financial statements of Bema Management Limited for the financial year ended 31 December 2025.

Bema Management Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 339361). The Registered Office is 29 Butterfield Drive, Rathfarnham, Dublin 14, which is also the principal place of business of the company.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105. The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Tangible fixed assets**

All tangible fixed assets are initially recorded at historic cost. This includes all costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

##### **Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fixtures, fittings and equipment - over 3 years

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for over the remaining useful lives of the assets.

## Bema Management Limited

### Notes to the abridged financial statements for the financial year ended 31 December 2025 (continued)

#### Turnover

Turnover comprises the total invoice value of services rendered by the company during the financial year, exclusive of value added tax.

#### Taxation

The charge for taxation is based on the profit / (loss) for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

#### 4. Appropriations of Profit and Loss Account

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
(Loss) brought forward at the start of the financial year	<b>(110)</b>	(90)
(Loss) for the financial year	<b>(12)</b>	(20)
(Loss) carried forward at the end of the financial year	<u><b>(122)</b></u>	<u>(110)</u>