

**Bellfair Nominees Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

Company Number: 615528

**Bellfair Nominees Ltd**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 7

**Belfair Nominees Ltd**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 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 that 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.

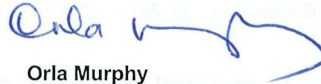
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with 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



**Brian Murphy**  
Director

2 April 2026



**Orla Murphy**  
Director

2 April 2026

**Bellfair Nominees Ltd**  
**BALANCE SHEET**  
as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	1	1
<b>Net Current Assets</b>		1	1
<b>Total Assets less Current Liabilities</b>		1	1
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1	1
<b>Equity attributable to owners of the company</b>		1	1

We as Directors of Bellfair Nominees Ltd, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

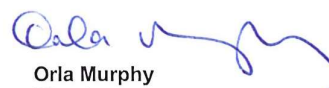
(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 2 April 2026 and signed on its behalf by:

  
Brian Murphy  
Director

  
Orla Murphy  
Director

**Bellfair Nominees Ltd**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
as at 31 December 2025

	Called up share capital €	Total €
At 1 January 2024	1	1
At 31 December 2024	1	1
At 31 December 2025	1	1

# Belfair Nominees Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Belfair Nominees Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is 74 Northumberland Road, Ballsbridge, Dublin 4, D04 XF75 which is also the principal place of business of the company. The principal activity is the holding of investments. 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 31 December 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### 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.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

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

**Bellfair Nominees Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**3. Employees**

There were no employees other than the two directors who received no remuneration in the current or prior year.

**4. Debtors**

	2025	2024
	€	€
Called up share capital not paid	1	1

**5. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2025.

**6. Post-Balance Sheet Events**

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

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 2 April 2026.



**Bellfair Nominees Ltd**  
**Directors' Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

Company Number: 615528

**Bellfair Nominees Ltd**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4
Directors' Responsibilities Statement	5
Profit and Loss Account	6
Balance Sheet	7
Reconciliation of Shareholders' Funds	8
Notes to the Financial Statements	9 - 10

**Bellfair Nominees Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Brian Murphy Orla Murphy
<b>Company Secretary</b>	Brian Murphy
<b>Company Number</b>	615528
<b>Registered Office and Business Address</b>	74 Northumberland Road Ballsbridge Dublin 4 D04 XF75

**Bellfair Nominees Ltd**  
**DIRECTORS' REPORT**

for the financial year ended 31 December 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 December 2025.

The company did not trade during the financial year

**Directors and Secretary**

The directors who served throughout the financial year were as follows:

Brian Murphy  
Orla Murphy

The secretary who served throughout the financial year was Brian Murphy.

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

Name	Class of Shares	Number Held At 31/12/25	Number Held At 01/01/25
Brian Murphy	Ordinary Share of €0.10	5	5
Orla Murphy	Ordinary Share of €0.10	5	5
		<u>10</u>	<u>10</u>

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors the directors are not required to retire by rotation.

**Future Developments**

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

**Post Balance Sheet Events**

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


**Taxation Status**

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

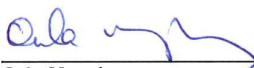
**Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 74 Northumberland Road, Ballsbridge, Dublin 4, D04 XF75.

Signed on behalf of the board

  
\_\_\_\_\_  
Brian Murphy  
Director

2 April 2026

  
\_\_\_\_\_  
Orla Murphy  
Director

2 April 2026

**Belfair Nominees Ltd**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

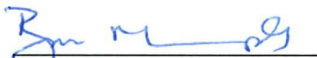
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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:

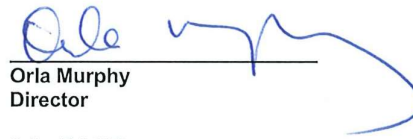
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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

  
\_\_\_\_\_  
Brian Murphy  
Director

2 April 2026

  
\_\_\_\_\_  
Orla Murphy  
Director

2 April 2026

**Bellfair Nominees Ltd**  
**PROFIT AND LOSS ACCOUNT**  
for the financial year ended 31 December 2025

Notes	2025 €	2024 €
Profit for the financial year	-	-
Total comprehensive income	-	-

The company did not trade during the financial year and received no income and incurred no expenditure. During the financial year the company made neither a profit nor a loss.

Approved by the board on 2 April 2026 and signed on its behalf by:

  
Brian Murphy  
Director

\_\_\_\_\_  
Orla Murphy  
Director

**Bellfair Nominees Ltd**  
**BALANCE SHEET**  
as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	1	1
<b>Net Current Assets</b>		<u>1</u>	<u>1</u>
<b>Total Assets less Current Liabilities</b>		<u>1</u>	<u>1</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		<u>1</u>	<u>1</u>
<b>Equity attributable to owners of the company</b>		<u>1</u>	<u>1</u>

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

We as Directors of Bellfair Nominees Ltd, state that -


(a) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;

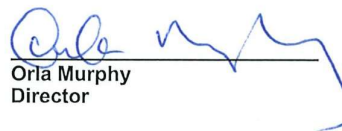
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

Approved by the board on 2 April 2026 and signed on its behalf by:

  
\_\_\_\_\_  
Brian Murphy  
Director

  
\_\_\_\_\_  
Orla Murphy  
Director

**Bellfair Nominees Ltd**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
as at 31 December 2025

	Called up share capital €	Total €
At 1 January 2024	1	1
At 31 December 2024	1	1
At 31 December 2025	1	1

# Bellfair Nominees Ltd

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Bellfair Nominees Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is 74 Northumberland Road, Ballsbridge, Dublin 4, D04 XF75 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 31 December 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.

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#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

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Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

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#### Foreign currencies

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#### Ordinary share capital

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

**Belfair Nominees Ltd**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**3. Employees**

There were no employees other than the two directors who received no remuneration in the current or prior year.

<b>4. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Called up share capital not paid	<b>1</b>	<b>1</b>
	<u><u>1</u></u>	<u><u>1</u></u>

**5. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2025.

**6. Post-Balance Sheet Events**

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

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 2 April 2026.