

BOGACHEV LIMITED

(A company limited by shares)

Company Number: 723807

Unaudited Abridged Financial Statements

(Prepared under FRS 105)

for the financial year ended 31 December 2025

BOGACHEV LIMITED

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BOGACHEV LIMITED

Directors and Other Information

Directors	EGOR BOGACHEV
Secretary	INCORPRO SECRETARIAL LIMITED
Company Number	723807
Registered Office	Unit 2, 2 Bridge Street, Athlone, WESTMEATH, N37 F1W4, Ireland
Accountant	INCORPRO LIMITED Unit 2, 2 Bridge Street Athlone Westmeath N37 F1W4

BOGACHEV LIMITED

Directors' Responsibilities Statement

The directors are responsible for preparing 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 105 "The Financial Reporting Standard applicable to the Micro-entities Regime" 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 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 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 directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In accordance with Section 330 of the Companies Act 2014, the company qualifies for exemption from audit. The directors have availed of this exemption.

On behalf of the board

EGOR BOGACHEV

Director

Date: 03 April 2025

BOGACHEV LIMITED

Balance Sheet

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Current Assets			
Debtors		46	28
Cash at bank and in hand		5,854	4,483
		<u>5,900</u>	<u>4,511</u>
Creditors: amounts falling due within one year		(3,633)	(3,327)
Net current assets/(liabilities)		<u>2,267</u>	<u>1,184</u>
Total assets less current liabilities		<u>2,267</u>	<u>1,184</u>
Net assets		<u>2,267</u>	<u>1,184</u>
Capital and Reserves			
Called up share capital	2	100	100
Profit and loss account		2,167	1,084
Shareholders' funds		<u>2,267</u>	<u>1,184</u>

The notes on the following pages form part of these financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 105 - The Financial Reporting Standard applicable to the Micro-entities Regime.

I, as director of BOGACHEV LIMITED state that:

1. the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
2. 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;
3. 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);
4. 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.
5. 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 small 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 small companies' regime.

These abridged financial statements were approved by the director of the company on 03 April 2025 and signed by:

EGOR BOGACHEV
Director

BOGACHEV LIMITED

Notes to the Financial Statements

for the financial year ended 31 December 2025

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 105 "The Financial Reporting Standard applicable to the Micro-entities Regime" (FRS 105) and the Companies Act 2014.

The financial statements are prepared in Euro (€), which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest Euro.

Going concern

The financial statements have been prepared on the going concern basis. The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Taxation

Current tax is recognised for the amount of income tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors and loans to and from related parties. Basic financial instruments are initially recognised at transaction price and subsequently measured at amortised cost. At the end of each reporting period, financial assets are assessed for evidence of impairment. If impairment is found, the carrying amount is reduced to the estimated recoverable amount.

2. Called Up Share Capital

Allotted, called up and fully paid

	2025 €	2024 €
Ordinary shares	100	100
Total	100	100

3. Related Party Transactions

In accordance with FRS 105, the following related party transactions are disclosed:

Directors' loan account

	2025 €	2024 €
Director Loan - EGOR BOGACHEV	(28)	(28)
Total	(28)	(28)

The balance above represents amounts owed by the directors to the company. The loan is unsecured, interest-free and repayable on demand.

4. Capital Commitments

There were no capital commitments at the financial year end (Prior year: None).

5. Contingent Liabilities

There were no contingent liabilities at the financial year end (Prior year: None).

6. Approval of Financial Statements

The directors approved the financial statements on 03 April 2025.