

Company Number 771749

BVP Connect Limited

Abridged Financial Statements

**For the financial period from 11 September 2024 (date of incorporation) to
31 December 2025**

BVP Connect Limited

CONTENTS

	Page
Directors' Responsibilities Statement	4
Abridged Statement of Financial Position	5
Statement of Changes in Equity	6
Notes to the Abridged Financial Statements	7 - 8

BVP Connect Limited
DIRECTORS AND OTHER INFORMATION

Directors	Elliott Griffin Stephen Burdock
Company Secretary	Stephen Tully
Company Number	771749
Registered Office	4 Aspen Court Bray Road Cornelscourt D18 K400 Ireland
Business Address	4 Aspen Court Bray Road Cornelscourt D18 K400 Ireland
Bankers	AIB Old Bray Road, Cornelscourt, Dublin 18 Ireland
Solicitors	Byrne Wallace Shield 88 Harcourt Street, St Kevin's Dublin 2 Ireland

BVP Connect Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

or the financial period from 11 September 2024 (date of incorporation) to 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 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 and promulgated by the Institute of Chartered Accountants in Ireland. 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 and enable them to ensure that the financial statements and directors' 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.

Signed on behalf of the board

DocuSigned by:



00118914586A4FF...
Elliott Griffin

Director

10th March 2026

Signed by:



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Stephen Burdock

Director

10th March 2026

BVP Connect Limited
STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

	31/12/2025
Current Assets	
Cash & Cash Equivalents	-
Other Receivables	<u>100</u>
	<u>100</u>
Creditors: amounts falling due within one year	<u>-</u>
Net Assets Current Liabilities	<u>100</u>
Equity	
Called up share capital presented as equity	100
Retained earnings	<u>-</u>
Equity attributable to owners of the company	<u>100</u>

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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of BVP Connect Limited, state that -
 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..

Signed on behalf of the board

DocuSigned by:

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Elliott Griffin
Director

10th March 2026

Signed by:

B58F1D3530AA443...

Stephen Burdock
Director

10th March 2026

BVP Connect Limited
STATEMENT OF CHANGES IN EQUITY
As at 31 December 2025

	Share Capital	Retained Earnings	Total
Loss for financial period		-	-
Share Capital Issued	100		100
As at 31 December 2025	100	-	100

BVP Connect Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 11 September 2024 (date of incorporation) to 31 December 2025

1. GENERAL INFORMATION

BVP Connect Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 771749. The registered office of the company is Unit 4 Aspen Court, Bray Road, Cornelscourt, Dublin 18, D18K400, Ireland. The principal activity of the company is provides corporate trustee services to private investors.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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" Section 1A, 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

Cash flow statement

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

Revenue

Revenue is measured at the fair value of the consideration received or receivable. It represents amounts due for services supplied in the ordinary course of business net of value added taxes. The company recognizes revenue when the amount receivable can be reliably measured and when it is probable that future economic benefits will flow to the company.

Provisions

Provisions are recognized when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognized when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognized. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Dividend distribution

Dividend distribution to the company's shareholders is recognized as a liability in the Company's financial statements in the period in which the dividends are approved by the company's shareholders.

Trade and other receivables

Trade and other receivables 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.

BVP Connect Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 11 September 2024 (date of incorporation) to 31 December 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other shortterm highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

Taxation and deferred taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 15 month 20 days period from 11 September 2024 (date of incorporation) to 31 December 2025.

BVP Connect Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 31 December 2025

4. GOING CONCERN

The directors have prepared the financial statements on a going concern basis and are satisfied that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the going concern basis of preparation continues to be appropriate..

5. SHARE CAPITAL

Description	Number of shares	Value of units	€
Authorised			
Ordinary shares	1,000	€1 each	<u><u>1,000</u></u>
Allotted, called up and fully paid			
Ordinary shares	100	€1 each	<u><u>100</u></u>

The company was incorporated on 11 September 2024 at which time 100 ordinary shares were issued and allotted at par to BVP Investments Limited.

6. PARENT COMPANY

The company is a wholly owned subsidiary of BVP Investments Limited, a company incorporated in Ireland with a registered office address at Unit 4, Aspen Court, Bray Road, Dublin 18.

7. CONTROLLING INTEREST

The company is controlled by Elliott Griffin by virtue of his majority stake in the issued ordinary share capital of the parent company.

8. CLIENT ACCOUNT FUNDS (OFF BALANCE SHEET)

In the course of carrying out its principal activity of providing corporate trustee services to private investors, the company holds funds on behalf of clients in a segregated client account. As at 31 December 2025, client monies held in this account totalled €612,000.

These funds are held by the company in a fiduciary capacity and do not represent assets or liabilities of the company. Accordingly, they have not been included in the Statement of Financial Position. The company is obliged to account for these monies to clients in accordance with the terms under which they are held. The directors are satisfied that these funds are maintained separately from the company's own assets at all times in accordance with applicable requirements under FRS 102 and Irish law.

9. RELATED PARTY TRANSACTIONS

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

10. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 10th March 2026