

Company Number: 735731

DJI BANY LIMITED

DIRECTOR'S REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 26 FEBRUARY 2025

Prepared By Alexandru Vintea MIATI M-1900043

and Member of Irish Tax Institute 49768

0873550250/alex@alexaccountingservices.com

DJI BANY LIMITED

DIRECTORS AND OTHER INFORMATION

Director:	Jacob Bani Bonescu
Company Secretary:	Iazmina Stancu
Registered Office:	19 Maple Drive, Drumgola Wood, Cavan Co.Cavan
Business Address:	Rudden's Service Station, Railway Road, Cavan
Bankers:	AIB Bank, Main Street, Cavan

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The director presents their report and the unaudited financial statements for the year ended 26th February 2025.

Principal Activity and Review of the Business:

The principal activity of the company during the year was Car Wash. The level of trade sales during its forth year of business was poor. The director anticipate that the level of activity will be increased for the foreseeable future, and they expect the turnover will increase going forward.

There has been no significant change in these activities during the year ended 26th February 2025.

Liquidity Risk

The company has a short-term finance liability from the director and no other financial institutions are involved in financing the company.

Results and Dividends

The Profit /(loss) for the year after providing for depreciation and taxation amounted to

The Director do not recommend payment of a dividend.

At the end of the year, the company has assets of **€ NIL** and liabilities of **(€1,682)**

Directors and Secretary

The director who served during throughout the year was Jacob Bani Bonescu

The secretary who served throughout the year was lazmina Stancu

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

Name	Class of shares	No.Held at 26/02/2025
Jacob Bani Bonescu	Ordinary Shares	300
lazmina Stancu	----	NIL

There were no changes in shareholdings between 26th February 2025 and the date of signing the financial statements.

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Future Developments

The Company ceased trading at the 26 February 2025.

The company ceased trading on 26 February and has remained dormant since that date.

The directors intend to apply for **voluntary strike-off** of the company under Section 731 of the Companies Act 2014.

Post Balance Sheet Events

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

Taxation Status

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

Accounting Records

The Director acknowledge his responsibility to ensure that adequate accounting records are kept in accordance with section 281 to 285 of the Companies Act 2014. In order to secure compliance with the requirements of the Act, the director have employed appropriately qualified accounting personnel and have maintained a computerised accounting system. The accounting records are located at the company's business address "19 Maple Drive, Drumgola Wood, Cavan Co. Cavan".

Signed on behalf of the board

Jacob Bani Bonescu

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General Responsibilities

The director is responsible for preparing the Director's 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 of the profit or loss of the company for the financial year end 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 is 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 Director's Report comply with Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements comprising the Profit or Loss Account, the Balance Sheet, the Statement of Cash Flows, the Accounting Policies and the related notes:

The Director approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis , the judgements underlying them. They have been prepared on the grounds that the company will NOT continue in business, and the company ceased trading.

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The Director confirm that he has made available to Alexandru Vintea MIATI accountant, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 26th February 2025.

Signed on behalf of the board

Jacob Bani Bonescu

Director

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Turnover	€ 12,945
Cost Of Sales	(€484)
Gross Profit	<u>€ 12,461</u>
Administrative expenses	(€13,399)
Other Expenses (depreciation)	
<u>Profit/(Loss) on ordinary activities before Taxation</u>	<u>(€454)</u>

Approved by the board and signed on its behalf by:

Jacob Bani Bonescu

Director

Date:

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Fixed Assets

Tangible assets	€0	
Total		<u>€0</u>

Current Assets

Cash and cash Equivalents	€0	
Debtors	<u>€0</u>	€0
Total Assets		<u>€0</u>

Liabilities

Creditors amounts falling due within one year NIL

VAT

PAYE/PRSI (February 2024) ()

Rounding ()

NET current liabilities **()**

Total Assets less current liabilities **(€)**

Amounts falling due after more than one year

Director's Loan account **(€1,682)**

NET ASSETS/(LIABILITIES) **(€1,682)**

Financed by:

Opening Capital Balance (1,128)

Capital Reserves (100)

Opening Profit & Loss Account

Profit/(Loss) for the period (454)

(1,682)

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I Jacob Bani Bonescu, as director of DJI Bany 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- *(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.
- (b) **The company ceased trading on 26 February 2025 and has remained dormant since that date. The directors intend to apply for voluntary strike-off of the company under Section 731 of the Companies Act 2014.**

On behalf of the board:

Jacob Bani Bonescu:

Director

Date:

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	Share	Retained	Total
	Capital	Earnings	
	€	€	€
At 27th Feb 2024	<u>0</u>	<u>0</u>	<u>(1,229)</u>
Profit/(Loss) 2025	<u>-----</u>	<u>0</u>	<u>(454)</u>
At 26th Feb 2025	<u>0</u>	<u>0</u>	<u>(1,682)</u>

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1. GENERAL INFORMATION

DJI Bany Limited is a company limited by shares incorporated in the Republic of Ireland.

2. 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 26th February 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" (FRS102).

Basis of Preparation

The financial statements have been prepared on the grounds company has ceased its activities and in accordance with the historical cost convention as modified by the revaluation of certain tangible and intangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council and Companies Act 2014.

The Financial statements are prepared in Euro which is the functional currency of the company. 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.

Turnover

Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered, and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

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Dividend Distribution

There is no dividends to be distributed in the year ended 26th February 2025.

Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses.

Fixtures and Fittings, equipment and motor vehicles are stated at cost less accumulated depreciation and accumulated impairment losses.

The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Buildings	- 2% straight line
Plant and Machinery	- 20% straight line
Fixture Fittings and equipment	- 20% straight line
Motor Vehicles	- 20% straight line
Leased Equipment	- 20% straight line

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Profit or Loss account.

No depreciation is charged on land.

At each reporting date, fixed assets are reviewed to determine whether there is any indication that those assets have suffered impairment in the recoverable amount. If there is an indication of possible impairment, the recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

Leasing and Hire Purchase

Tangible fixed assets held under leasing and Hire Purchase arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit or Loss account.

Stock

Inventories are measured at the lower of cost and selling price less cost to complete and sell. Cost is calculated on a First In First Out basis, and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

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.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the balance Sheet bank are shown with creditors.

Borrowing Costs

All borrowing costs are recognised in Profit or Loss in the period in which they are incurred.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made.

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 assessment of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and Other Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

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Taxation and deferred taxation

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

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Employees and Remuneration

Number of employees

The average number of persons employed during the year was as follows:

Full-time	0
Part-time	2

The staff costs inclusive of director remuneration comprise:

Director's Remuneration	€4,126
Wages and salaries	€7,796
Employer's Cost	€686

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TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES

a) Analysis of charge in the year

Current TAX: €

Corporation TAX at 12.5%

b) Factors affecting tax charge for the year

Profit/(Loss) on ordinary activities before Tax: **(€454)**

Add Back (expenses not deductible for tax purpose):

Depreciation: €
(€454)

Less:

Capital Allowances:

Adjusted Profit/(Loss) (€454)

Corporation TAX NIL

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Plant and Machinery Equipment	Fixtures Fittings and	Motor Vehicles	Total
€	€	€	€

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Stock

No stock has been held at the end of the period.

Debtors

As at 26th February 2025 the company's debtors was NIL.

Creditors

Amounts falling due within one year

Share Capital

Authorised

Ordinary shares	€100000
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Allotted, called up and fully paid

Ordinary shares	€100
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Capital Commitments

The company had no material commitments at the year-ended 26th February 2025

Director's Remuneration and Transactions

Remuneration for the 2025:	€4,416
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POST BALANCE SHEET EVENTS

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

CASH AND CASH EQUIVALENTS

Cash and Bank balances	-	€NIL
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Bank overdrafts	-	NIL
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APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 16th FEB 2026.