

Behan Asphalt Company Limited

Unaudited Accounts for filing with the Companies Registration Office

Year ended 30th April 2025

Behan Asphalt Company Limited is a small company as defined by the Companies Act 2014 and is availing itself of the Audit Exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

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Year ended 30th April 2025

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Behan Asphalt Company Limited

Statement of Directors Responsibilities and Declaration of Unaudited Financial Statements

The Directors are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable Irish Law and Generally Accepted Accounting Practices in Ireland including the accounting standards issued by the Accounting Standards Board.

Irish Company Law requires the Directors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Company and of the Profit or Loss of the Company for that year. In preparing these Financial Statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business

The Directors confirm that they have complied with the above requirements in preparing the Financial Statements.

The Directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the Company and which enable them to ensure that the Financial Statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising 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.

Directors Declaration on Unaudited Financial Statements

In relation to the Financial Statements set out on Pages 2 to 3:

1. The Directors approve these Financial Statements and confirms 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 a going concern basis on the grounds that the Company will continue in business.
2. The Directors confirms that they have made available to External Financial Management Limited all the company's accounting records and provided all the information necessary for the compilation of the Financial Statements.
3. The Directors confirms that, to the best of their knowledge and belief, the accounting records reflect all of the transactions of the Company for the year ended 30th April 2024.

Signed on behalf of the Board:

Laurence Behan Senior
Director

Laurence Behan Junio
Directc

12th March 2026

Behan Asphalt Company Limited

Balance Sheet as at 30th April 2025

Notes	<u>2025</u>	<u>2024</u>
<u>Fixed Assets</u>		
Tangible Fixed Assets	-	-
Financial Assets	-	-
<u>Current Assets</u>		
Stock	-	-
Trade Debtors and Prepayments	-	-
Cash at Bank and on Hand	-	-
<u>Creditors (Amounts falling due within one year)</u>		
Borrowings	-	-
Other Creditors	-	-
Net Current Assets / (Liabilities)		
Total Assets less Current Liabilities		
<u>Creditors (Amounts falling due after more than one year)</u>		
Borrowings	-	-
Net Assets		
<u>Capital and Reserves</u>		
Ordinary Share Capital	5	5
Profit & Loss Account	(5)	(5)
Capital and Reserves		

The Directors of Behan Asphalt Limited states that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act
- (b) the company is availing 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) he acknowledges the company's obligations under the Companies Acts 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 specific exemption contained in s.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 Financial Statements have been properly prepared in accordance with s.353 of the Companies Act 2014.

The financial statements were approved by the Board on 12th March 2026

Laurence Behan Senior
Director

Laurence Behan Junior
Director

Behan Asphalt Company Limited

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Notes to the Accounts

1. Accounting Policies

(a) Accounting Conventions

These accounts are prepared under the historical cost convention.

2. Share Capital

	<u>Authorised</u>		<u>Issued & Fully Paid</u>	
	<u>No</u>	<u>€</u>	<u>No</u>	<u>€</u>
Ordinary Shares of € 1 each	100	100	100	100

3. Directors Shareholdings

The Directors' interests in the share capital of the company were as follows:

<u>Ordinary Shares of €0.05 each</u>	<u>2025</u>	<u>2024</u>		
	Laurence Behan	50	50	
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