

Biscuit Factory Games Ltd

**Abridged Unaudited Financial Statements
For the financial year ended
31 December 2025**

Company Number 776460

ABRIDGED FINANCIAL STATEMENTS

<i>Contents</i>	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Accountants' Report	5
Statement of Financial Position	6
Notes to the financial statements	7 - 9

DIRECTORS AND OTHER INFORMATION

Directors	Dan Bergin-Holly
Company Secretary	Zia Bergin-Holly
Accountants	CloudAccounts & Tax Limited 13 Adelaide Road, Dublin 2 D02 P950
Bankers	Revolut Business
Registered office	44 Mackintosh Park , Dun Laoghaire, DUBLIN, A96 E7W6, Ireland

Biscuit Factory Games Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

General responsibilities

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 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and notes:

The directors 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 going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to CloudAccounts, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all of the transactions of the company for the financial year ended 31 December 2025.



Dan Bergin-Holly
Director

27 / 01 / 2026

CHARTERED ACCOUNTANTS REPORT

to the Board of Directors on the Unaudited Abridged Financial Statements of Biscuit Factory Games Ltd for the financial year ended 31 December 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 which comprise the Statement of Financial Position and notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Biscuit Factory Games Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the abridged financial statements of Biscuit Factory Games Ltd and state those matters that we have agreed to state to the Board of Directors of Biscuit Factory Games Ltd, as a body, in this report in accordance with the guidance of the Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Biscuit Factory Games Ltd and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Chartered Accountants Ireland and have complied with the ethical guidance laid down by the Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Biscuit Factory Games Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Biscuit Factory Games Ltd. You consider that Biscuit Factory Games Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Biscuit Factory Games Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

Alan Purcell

CloudAccounts & Tax Limited

13 Adelaide Road, Dublin 2

D02 P950, Ireland

23 / 01 / 2026

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025


	Notes	2025 €
Current Assets		
Cash and Cash Equivalents		2,609
Current asset		-
		2,609
Current liabilities		
Creditors: amounts falling due within one year	3	2,118
Accruals and deferred income		1,500
		(1,009)
Total Net Assets		
Retained profit/Loss		-
Profit and loss account		(6,009)
Ordinary Share Capital		5,000
		(1,009)

These financial statements have been prepared in accordance with the Micro Companies Regime and FRS105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We, as Directors of Biscuit Factory Games Ltd, state that:

- the company is availing itself of audit exemption - the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by



Dan Bergin-Holly
Director

27 / 01 / 2026

Biscuit Factory Games Ltd

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 December 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Biscuit Factory Games Ltd for the financial year ended 31 December 2025.

Biscuit Factory Games Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 776460). The Registered Office is 44 Mackintosh Park , Dun Laoghaire, DUBLIN, A96 E7W6, Ireland which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 *The Financial Reporting Standard applicable to the Micro-entities Regime* issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover comprises the invoice value of goods or services supplied by the company, exclusive of trade discounts and Value Added Tax.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the 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.

Biscuit Factory Games Ltd

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 December 2025

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Biscuit Factory Games Ltd

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 December 2025

3. Creditors

	2025
	€
VAT Control Account	118
Director Loan Account	2,000
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	2,118
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4. Appropriation of Profit and Loss Account

	2025
	€
Profit brought forward at the beginning of the financial year	-
Profit for the financial year	(6,009)
Dividends paid	-
Dividends liable to be paid	-
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Profit carried forward at the end of the financial year	(6,009)
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5. Post Balance Sheet Events

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

6. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 27 / 01 / 2026.