

BE&K BUILDING GROUP, EUROPE, LIMITED

BE&K Building Group, Europe, Limited

**Directors' Report and Unaudited Financial
Statements**

**For the financial period from 1 October
2024 (date of incorporation) to 31
December 2025**

BE&K BUILDING GROUP, EUROPE, LIMITED

Financial statements for the financial period from 1 October 2024 (date of incorporation) to 31 December 2025.

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BE&K BUILDING GROUP, EUROPE, LIMITED

Directors: Willard Frank Holley, Jr.
Nidal Z. Zayed

Secretary: Willard Frank Holley, Jr.

Registered Office: Floor 3
Block 3
Miesian Plaza
Dublin 2
D02 Y754

Company No: 772988

Directors' report

The directors submit their report together with the unaudited financial statements for the financial period from 1 October 2024 (date of incorporation) to 31 December 2025.

In preparing the financial statements, the directors have exercised the options available to dormant companies under Chapter 16 of Part 6 of the Companies Act 2014.

Principal activities and review of the business

The Company has not traded since its incorporation and has not incurred income or expenditure.

Dividends

The directors do not recommend the payment of a dividend.

Future developments

The Company has no plans to commence trading in the foreseeable future.

Books and records

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act, 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of accounts are located at the Company's registered office Floor 3, Block 3, Miesian Plaza, Dublin 2, D02 Y754.

Directors and their interests

The names of the persons who were directors at any time during the financial period from 1 October 2024 (date of incorporation) to 31 December 2025. are set out on page 2. Unless otherwise stated they served as directors for the entire year. In accordance with the Constitution, the directors are not required to retire by rotation.

Directors' report - continued

Directors' responsibilities

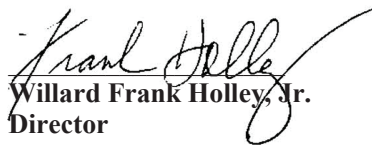
The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

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 those 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 the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply 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.

On behalf of the Board


Willard Frank Holley, Jr.
Director


Nidal Z. Zayed
Director

March 11, 2026
Date

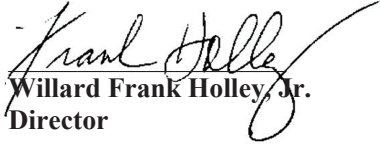
BE&K BUILDING GROUP, EUROPE, LIMITED

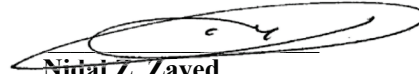
Profit and loss account for the financial period from 1 October 2024 (date of incorporation) to 31 December 2025.

The Company has not traded during the financial period and consequently has not incurred a profit or a loss.

The financial statements were authorised and approved for issue by the Board on 11 of March 2026.

On behalf of the Board


Willard Frank Holley, Jr.
Director


Nidai Z. Zayed
Director

March 11, 2026
Date

BE&K BUILDING GROUP, EUROPE, LIMITED

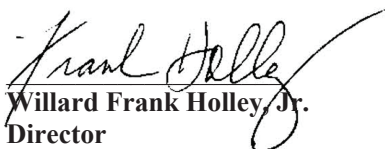
Balance sheet as at 31 December 2025

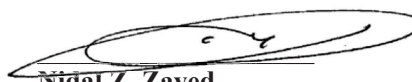
	Notes	2025 €
Assets employed		
Current assets		
Cash at bank		1
Total assets		<u>1</u>
Capital and reserves		
Called up share capital	3	1
Shareholders' funds		<u>1</u>

We, as directors of BE&K Building Group, Europe, Limited state that:

- (a) the Company is availing itself of the audit exemption provided for by Chapter 16 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.365(2) are satisfied;
- (c) we acknowledge the Company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;
- (d) we hereby certify that we have relied on the specific exemption contained in s.365 of the Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant company.

On behalf of the board:


Willard Frank Holley, Jr.
Director


Nidal Z. Zayed
Director

March 11, 2026
Date

Notes to the unaudited financial statements for the financial period 1 October 2024 (date of incorporation) to 31 December 2025

1. Accounting policies and estimation techniques

The company has acknowledged the guidance set out in FRS 18 (“Accounting Policies”) for its accounting policies.

1.1. Accounting convention

The financial statements have been prepared under the historical cost convention.

The company has taken advantage of the exemption in FRS1 (“Cash Flow Statements”) from the requirement to produce a cash flow statement because it is a small company.

1.2. Provisions and contingencies

No general provisions or contingencies are included in the financial statements in accordance with FRS 12 “Provisions, Contingent Liabilities and Contingent Assets”.

2. Profit and loss account

The company has not traded since its incorporation and consequently has not incurred a profit or a loss.

3. Called up share capital

	2025
	€
Authorised	
1 Ordinary Share of €1.00 each	1
	<hr/>
Allotted, called up and fully paid	
1 Ordinary Shares of €1.00 each	1
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4. Approval of the financial statements

The financial statements were approved by the board of directors on the 11 of March 2026.