

**DISTANTSKY LIMITED**

**Abridged Financial Statements  
for the period from 05 June 2024 (date of incorporation)  
to 05 December 2025**

**Company number: 765343**

# DISTANTSKY LIMITED

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# DISTANTSKY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM 05 JUNE 2024 (DATE OF INCORPORATION) TO 05 DECEMBER 2025

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### BALANCE SHEET AS AT 05 DECEMBER 2025

	Notes	05 December 2025
		€
Fixed assets		<u>0</u>
		<u>0</u>
Current Assets	3	100
Creditors: amounts falling due within one year	4	<u>(9,803)</u>
<b>Net current assets</b>		<u>(9,703)</u>
<b>Total assets less current liabilities</b>		<u>(9,703)</u>
<b>Net assets</b>		<u>(9,703)</u>
<b>Capital and reserves</b>		<u>(9,703)</u>

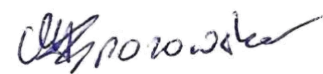
These financial statements have been prepared in accordance with the Micro Companies Regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I, as Director of DistantSky Limited, state that:

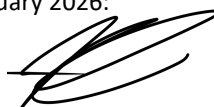
- the company is availing itself of audit exemption - the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- I 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 director has 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 authorised for issue on 04 February 2026:



Malgorzata Brzozowska  
Director



Patrick Carr  
Director

# DISTANTSKY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM 05 JUNE 2024 (DATE OF INCORPORATION) TO 05 DECEMBER 2025

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### 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 Distantky Limited for the financial period ended 05 December 2025.

Distantky Limited 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 765343). The Registered Office is Unit 3 Ground Floor, Ross House, Merchants Road, Galway, which is also the principal place of business of the company.

#### Currency

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

### 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 period and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

#### 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.

#### Trade and other creditors

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

#### Turnover

Turnover comprises the invoice value derived from the provision of goods and services falling within the company's ordinary activities, exclusive of trade discounts and value added tax.

#### Taxation

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

#### Foreign currencies

# DISTANTSKY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM 05 JUNE 2024 (DATE OF INCORPORATION) TO 05 DECEMBER 2025

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 period 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.

### Share capital of the company

#### *Ordinary Share Capital*

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

### 3. Debtors

	5 December 2025
	€
Called up share capital not paid	100
	<u>100</u>

### 4. Creditors

Creditors falling due within one year:

	5 December 2025
	€
Amounts owed to connected parties (6)	9,803
	<u>9,803</u>

### 5. Appropriation of Profit and Loss Account

	5 December 2025
	€
Profit brought forward at the beginning of the financial period	-
Profit for the financial period	9,803
<b>Profit carried forward at the end of the financial period</b>	<u><b>9,803</b></u>

### 6. Relater party transactions

The following amounts are due to other connected parties:

	5 December 2025
	€
Elba MGA Limited	9,803
	<u>9,803</u>

Distantisky Limited and Elba MGA Limited are subject to common control.

### 7. Post-Balance Sheet events

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

# **DISTANTSKY LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD FROM 05 JUNE 2024 (DATE OF INCORPORATION) TO 05 DECEMBER 2025**

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### **8. Approval of financial statement**

The financial statements were approved and authorised for issue by the board on 04 February 2026.