

Company registration number: 530998

Calisto Data Limited

Unaudited abridged financial statements

for the financial year ended 31 July 2025

Calisto Data Limited

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Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 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 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 and then apply them consistently;
- make judgments 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.

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**Balance sheet
As at 31 July 2025**

	2025		2024	
	€	€	€	€
Fixed assets				
Intangible assets	191,878		225,680	
Tangible assets	1,934		2,275	
	<u> </u>	193,812	<u> </u>	227,955
Current assets				
Debtors	2,186		5,071	
Cash at bank and in hand	5,325		15,139	
	<u> </u>		<u> </u>	
	7,511		20,210	
Creditors: amounts falling due within one year				
	<u>(22,616)</u>		<u>(55,557)</u>	
Net current liabilities		<u>(15,105)</u>		<u>(35,347)</u>
Total assets less current liabilities		<u>178,707</u>		<u>192,608</u>
Net assets		<u>178,707</u>		<u>192,608</u>
Capital and reserves				
Called up share capital	205,000		205,000	
Profit and loss account	(26,293)		(12,392)	
Shareholders funds		<u>178,707</u>		<u>192,608</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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Balance sheet (continued)

As at 31 July 2025

We, as directors of Calisto Data Limited state that:

- the company is availing itself of 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 financial 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; and
- the company has relied on the specified exemption contained in section 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 abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 26 February 2026 and signed on behalf of the board by:

Mr. Kieran Timmons
Director

Mr. Pat Dolan
Director

Calisto Data Limited

Notes to the abridged financial statements Financial year ended 31 July 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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Notes to the abridged financial statements (continued)
Financial year ended 31 July 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

	€	€
4. Intangible assets		
	User defined asset	Total
	€	€
Cost		
At 1 August 2024 and 31 July 2025	738,576	738,576
Amortisation		
At 1 August 2024	512,846	512,846
Charge for the financial year	33,852	33,852
At 31 July 2025	546,698	546,698
Carrying amount		
At 31 July 2025	191,878	191,878
At 31 July 2024	225,730	225,730

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Notes to the abridged financial statements (continued)
Financial year ended 31 July 2025

5. Tangible assets

Fixtures, fittings
and equipment

	€
Cost	
At 31 July 2025	8,142
At 1 August 2024 and 31 July 2025	8,142
	<u> </u>
Other movements	-
At 31 July 2025	6,208
	<u> </u>
Carrying amount	
At 31 July 2025	1,934
	<u> </u>
At 31 July 2024	2,275
	<u> </u>

6 Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of € 50,000.00 each	50,000	-	50,000	-
Ordinary A Shares shares of € 155,000.00 each	155,000	-	155,000	-
	<u>205,000</u>	<u>-</u>	<u>205,000</u>	<u>-</u>

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of € 50,000.00 each	50,000	-	50,000	-
Ordinary A Shares shares of € 155,000.00 each	155,000	-	155,000	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Notes to the abridged financial statements (continued)
Financial year ended 31 July 2025

7 Approval of financial statements

The board of directors approved these abridged financial statements for issue on 26 February 2026.