

Company registration number: **677381**

**DIGITAL NOMAD CONSULTING**

**FINANCIAL STATEMENT**

**For the year ended 8 March 2026**

# DIGITAL NOMAD CONSULTING

## Balance Sheet

8 March 2026

|   | 2025  | 2026  |
|---|-------|-------|
| <b>FIXED ASSETS</b>   |       |       |
| Intangible assets   | 0     | 0     |
| Tangible assets   | 0     | 0     |
| Financial assets  | 0     | 0     |
| <b>CURRENT ASSETS</b>   |       |       |
| Stocks  | 0     | 0     |
| Debtors   | 0     | 0     |
| Investments   | 0     | 0     |
| Cash at bank in hand  | 5 666 | 6,380 |
| <b>Creditors: amounts falling due without one year</b>        | 0     | 0     |
| <b>Net current assets</b>                                     | 5 666 | 6,380 |
| <b>Total assets less current liabilities</b>                  | 5 666 | 6,380 |
| <b>Creditors: amount falling due after more than one year</b> | 0     | 0     |
| <b>Provisions for liabilities</b>                             | 0     | 0     |
| <b>Net assets</b>   | 5 666 | 6,380 |
| <b>Capital and reserves</b>                                   |       |       |
| Called up shared capital presented as equity                  | 0     | 0     |
| Share premium   | 0     | 0     |
| Revaluation reserve   | 0     | 0     |
| Profit and loss account                                       | 651   | 650   |
| Shareholders Fund   | 6 201 | 6 001 |

# DIGITAL NOMAD CONSULTING

## Balance Sheet

8 March 2026

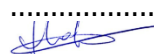
These financial statements have been prepared in accordance with the Micro Companies Regime as permitted by section 280D of the Companies Act 2014.

We, as Directors of the Micro Company FRS 105 Limited (the “Company”), state that:

- a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- b) the company is availing itself of the exemption on the grounds that section 358 is complied with;
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- d) 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.

The financial statements were approved and authorized for issue by the board:

Yasmina Poggi

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Date: *8 March 2026*

# DIGITAL NOMAD CONSULTING

## Balance Sheet - Notes

8 March 2026

### 1. General information

Micro Company FRS 105 Limited (the “Company”) is a private company limited by shares, and incorporated in Ireland. Its registered office is 27 Camac Crescent, Turley Avenue, Dublin 8, D08 HK35. The company registered number is 677381.

### 2. Basis of preparation of financial statements

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 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council (“FRS 105”). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the ‘micro companies regime’ in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are presented in Euro (€) and all amounts have being rounded to the nearest Euro.

### 3. Principal 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.

#### Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful like, on a straight-line basis, as follows:

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

#### Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the

provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services such as restoration and repair of furniture is recognised by reference to the stage of completion of the service at the end of the financial year.

The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

### **Taxation**

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

### **Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

## **4. Guarantees and other financial commitments**

N/A for 2025 and 2026

## **5. Creditors**

### **Security given in respect of creditors**

N/A for 2025 and 2026

### **Creditors relating to more than one balance sheet item**

N/A for 2025 and 2026

## **6. Directors transactions and remunerations**

N/A for 2025 and 2026

## 7. Profit and loss account

|                               | 2025    | 2026         |
|-------------------------------|---------|--------------|
| <b>Turnover</b>               | 7,520   | <b>3,600</b> |
| <b>Total cost</b>             | (6,776) | (2,615)      |
| Purchase                      | (1,749) | (195)        |
| Consultancy                   | (800)   | (0)          |
| Motor, Travel and Subsistence | (2,946) | (1,619)      |
| Other expenses                | 0       | (0)          |
| Sub-contractors Other         | (1,282) | (800)        |
| Salary                        | 0       | (0)          |

These financial statements have been prepared in accordance with the micro company's regime as permitted by section 280D of the Companies Act 2014.

## 8. Appropriation of profit and loss account

|   | <u>2025</u> | <u>2026</u> |
|---|-------------|-------------|
| (Loss)/Profit for the financial year before taxes and dividends | 744         | 966         |
| Dividends paid  | 0           | 0           |