Company Number: 324594

Mestika Ltd

Abridged Unaudited Financial Statements

for the financial year ended 31 March 2025

Mestika Ltd
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Mestika Ltd
DIRECTORS AND OTHER INFORMATION

Directors	William Smyth Niamh Smyth
Company Secretary	William Smyth
Company Number	324594
Registered Office and Business Address	Balmoral Navan Co. Meath
Accountants	Farrelly & Scully Ltd Chartered Certified Accountants 2 Kennedy Road Navan Meath Ireland
Bankers	AIB Bank 1 Lower Baggot Street Dublin 2 Ireland
Solicitors	Reddy Charlton 12 Fitzwilliam Place Dublin 2 Ireland

Mestika Ltd
BALANCE SHEET
as at 31 March 2025

	2025	2024
	€	€
Current assets	**1,505**	1,505
Creditors: amounts falling due within one year	**(50)**	(30)
Net Current Assets	**1,455**	1,475
Total Assets less Current Liabilities	**1,455**	1,475
Accruals and deferred income	**(2,040)**	(2,040)
Net Liabilities	**(585)**	(565)
Capital and Reserves	**(585)**	(565)

The 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".

We as Directors of Mestika Ltd, 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 the conditions specified in section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company 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 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 6 January 2026 and signed on its behalf by:

William Smyth
Director

Niamh Smyth
Director

Mestika Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Mestika Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 324594. The registered office of the company is Balmoral, Navan, Co. Meath which is also the principal place of business of the company. The financial statements have been presented in Euro (€) 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 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 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.

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

Taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Share capital of the company

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

3. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Loss brought forward	**(567)**	(530)
Loss for the financial year	**(20)**	(37)
Loss carried forward	**(587)**	(567)

4. Going concern

The company is a member of the Ultraend PCC Ltd group. The company's ability to continue as a going concern is dependent on the continued support of it's parent company and it's bankers. The directors are confident of this support and believe that appropriate funding will be made to the company to enable it to continue as a going concern.

5. Parent company

The company regards Mirella Investment Ltd. as its parent company.

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 January 2026.