

Distilled Tales Limited
Abridged Unaudited Financial Statements
for the financial period ended 31 October 2025

Distilled Tales Limited

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Distilled Tales Limited
DIRECTORS AND OTHER INFORMATION

Directors	Marta Pasierbiewicz
Company Secretary	Company Setup Secretary Services
Company Number	764495
Registered Office Address	Coliemore House Coliemore Road Dalkey Dublin
Accountants	Profi Accountancy Services Limited T/A Ksiegowosc Simple Chartered Certified Accountants 15 Oak Avenue Classes Lake Ballincollig Co. Cork

Distilled Tales Limited

BALANCE SHEET

as at 31 October 2025

	2025
	€
Current assets	7,600
Creditors: amounts falling due within one year	(1,415)
Net Current Assets	<u>6,185</u>
Total Assets less Current Liabilities	<u>6,185</u>
Net Assets	<u><u>6,185</u></u>
Capital and Reserves	<u><u>6,185</u></u>

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".

I as Director of Distilled Tales Limited, 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 358 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) I 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.

Approved by the Director and authorised for issue on 16 January 2026 and signed on its behalf by:

Marta Pasierbiewicz
Director

Distilled Tales Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 October 2025

1. General Information

Distilled Tales Limited is a company limited by shares incorporated in Ireland. Coliemore House, Coliemore Road, Dalkey, Dublin is the registered office, 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.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered, and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

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.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

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.

Stocks

Stocks are valued at the lower of cost and estimated realisable value. Stocks are recognised as an expense in the period in which the related revenue is recognised.

Distilled Tales Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 October 2025

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in 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. Period of Financial Statements

The company was incorporated on 22 May 2024. These financial statements relate to the period from incorporation to 31 October 2025, being the company's first accounting period.

4. Appropriation of Profit and Loss Account	2025 €
Profit brought forward – N/A (first period of trading)	0
Profit for the financial year	6,085
Profit carried forward	6,085