

Micro Audit Exempt Company Abridged Financial Statements
(Non-Group Situation)

Celko Limited

Company Number: 567083
Unaudited Financial Statements
Financial year end date: 31.12.2025

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Names of Directors and Other Information

Company Registration No: 567083

Directors: Michal Celko, Budatinska 73, Bratislava, Slovakia

Lenka Celko, Rozkvet 2073, Povazska Bystrica, Slovakia

Registered Office: 6-9 Trinity Street, Dublin 2, D02 EY47

Secretary: Lenka Celko, Rozkvet 2073, Povazska Bystrica, Slovakia

Auditor: Audit exemption

Bankers: Allied Irish Banks, p.l.c., Wise Payments Limited

Celko Limited
Balance Sheet as at 31.12.2025

	Current Year 2025	Previous Year 2024
FIXED ASSETS		
Intangible assets	0	0
Development costs	0	0
Concessions, patents, licences, trademarks and similar rights and assets	0	0
Goodwill	0	0
Payments on account	0	0
Tangible assets	0	0
Land and buildings	0	0
Plant and machinery	0	0
Fixtures, fittings, tools and equipment	0	0
Payments on account and assets in course of construction	0	0
Financial assets		
Shares in group undertakings	0	0
Loans to group undertakings	0	0
Participating interests	0	0
Loans to undertakings in which a participating interest is held	0	0
Other investments other than loans	0	0
Other loans	0	0
CURRENT ASSETS		
Stocks		
Raw materials and consumables	0	0
Work in progress	0	0
Finished goods and goods for resale	0	0

Payments on account	0	0
Debtors		
Trade debtors	0	0
Amounts owed by group undertakings	0	0
Amounts owed by undertakings in which a participating interest is held	0	0
Other debtors	0	0
Called up share capital not paid	0	0
Prepayments and accrued income	0	0
Investments		
Shares in group undertakings	0	0
Other investments	0	0
Cash at bank and in hand	21,103.19	27334.34
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Debenture loans	0	0
Bank loans and overdrafts	0	0
Called up share capital presented as a liability	0	0
Payments received on account	0	0
Trade creditors	2,878.80	2820.70
Bills of exchange payable	0	0
Amounts owed to group undertakings	0	0
Amounts owed to undertakings in which a participating interest is held	0	0
Other creditors including tax and social insurance	0	0
Accruals	0	0
Deferred income	0	0
NET CURRENT ASSETS (LIABILITIES)	21791.33	31529.15

TOTAL ASSETS LESS CURRENT LIABILITIES	21791.33	27041.02
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
Debenture loans	0	0
Bank loans and overdrafts	0	0
Loan from shareholder	0	0
Called up share capital presented as a liability	0	0
Payments received on account	0	0
Trade creditors	0	0
Bills of exchange payable	0	0
Amounts owed to group undertakings	0	0
Amounts owed to undertakings in which a participating interest is held	0	0
Other creditors including tax and social insurance	0	0
Accruals	0	0
PROVISIONS FOR LIABILITIES		
Retirement benefit obligations	0	0
Taxation, including deferred taxation	0	0
Other provisions for liabilities	0	0
CAPITAL AND RESERVES		
Called up share capital presented as equity	100	100
Share premium account	0	0
Revaluation reserve	0	0
Other reserves	0	0
Other un-denominated capital	0	0
Reserve for own shares held	0	0
Reserves provided for by the constitution	0	0

Other reserves (specified as necessary)	0	0
Profit and loss account	39,058.55	51205.23

Note:

Information about acquisition or disposal of own shares required under section 328 CA 2014

There was no acquisition or disposal of own shares.

We, as directors of Celko 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 s.358 are satisfied,

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

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board:

Michal Celko

Lenka Celko

Director

Director

Date: 24.02.2026

Date: 24.02.2026

Notes to the Financial Statements

1. Director's Remuneration and Transactions:

Directors did not receive any remuneration for the current and previous year. Company ended year 2025 with €39,058.55 profit.

2. Director's benefits:

Directors did not receive any benefits for the current and previous year.

3. Other arrangements and transactions in which the directors and other officers have a material interest:

There were no other arrangements and transactions in which the directors and other officers have a material interest.

4. Credit Institutions: exceptions to disclosure by a holding company under S.307 to S309 in the case of connected persons and certain officers

Does not apply to company.

5. Credit Institutions: disclosure of aggregate amounts in respect of connected persons by a holding company

Does not apply to company.

6. Related undertakings:

Micro companies are exempt from the requirements of sections 314.

There were no related undertakings.

7. Related undertakings: Circumstances in which certain information may be annexed to the annual return

Does not apply to company.

8. Particulars of staff:

Micro companies are exempt from the requirements of sections 317.

Company has no employees.

9. Details of authorised share capital, allotted/issued share capital and of movements:

Micro companies are exempt from the requirements of sections 318.

- Authorised share capital: 100000
- Issued and fully paid share capital: 100
- 100% shareholder is Michal Celko
- there were no changes in share capital in current or previous year

10. Financial assistance provided for the purchase of the company's own shares:

Micro companies are exempt from the requirements of sections 319.

Company did not purchase its own shares.

11. The holding of own shares or shares in a holding undertaking:

Does not apply to company.

12. Accounting policies:

Company is not part of a group, there are no consolidated financial statements. Company meets criteria for a Micro Company and is claiming Exemption from filing full Financial Statements (“abridged Financial Statements”) and Exemption from filing an auditor’s report (the “audit exemption”). Under these exemptions were prepared and filed:

- The Balance Sheet of the company (with (a) to (e) of the “audit exemption statement” included at the bottom of the Balance Sheet)
- Notes to the Financial Statements

Financial Statements are prepared in compliance with Schedule 3B, applicable accounting standards.

13. Remuneration for audit work, audit related work and non-audit work:

Micro companies are exempt from the requirements of sections 322.

Company meets criteria for a Micro Company and is claiming Exemption from filing full Financial Statements (“abridged Financial Statements”) and Exemption from filing an auditor’s report (the “audit exemption”).

14. Arrangements not included in balance sheet:

Micro companies are exempt from the requirements of sections 323 (1).

There are no “arrangements not included in balance sheet”.

15. Disclosures required by Part IV of Schedule 3 & Schedule 4 of the 2014 Act:

Company made minor purchases in the USD currency. USD was converted to EUR using the official exchange rate at a given date, this resulted in €58.62 Loss on Foreign Exchange.

16. Notes to Group Financial Statements

Company is not part of a group, there are no consolidated financial statements.

On behalf of the board

Michal Celko

Director

Date: 24.02.2026

Lenka Čelko

Director

Date: 24.02.2026