

Company registration number: **742822**

CELEGA LIMITED

Unaudited financial statements
for the year ended 08 December 2025

Unaudited Financial Statements

Year ended 08 December 2025

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Directors and Other Information

Year ended 08 December 2025

Director	Florian Celega
Company secretary	Jelena Petermanec
Accountant	Jelena Petermanec
Registered office	71 Lower Baggot Street, Ground Floor Dublin, D02P593, Ireland

Directors' Report

Year ended 08 December 2025

The director present their report and the unaudited financial statements of the company for the year ended 08 December 2025.

DIRECTOR

The director who served the company during the year was as follows:

Mr Florian Celega

ACCOUNTING RECORDS

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

DIVIDENDS

During the year the director have not paid dividends.

DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 08 December 2024 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

	At end of Year	At start of Year
	No.	No.
Mr Florian Celega	100	100

This report was approved and signed by the director on 02 February 2026.



Mr Florian Celega

Director

Report to the director on the preparation of the unaudited statutory financial statements of Celega Limited

For the year ended 08 December 2025

As described on the balance sheet, the director of Celega Limited is responsible for the preparation of the financial statements for the year ended 08 December 2025, which comprise the profit and loss account, balance sheet and related notes.

It is considered that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.



Jelena Petermanec

Secretary / Company Accountant

Date: 02 February 2026

Profit and Loss Account

Year ended 08 December 2025

	2025	2024
	€	€
Turnover	78,450	247,150
	<hr/>	<hr/>
	78,450	247,150
Employee Costs	71,500	235,185
Occupancy Costs	419	798
Administration Expenses	5,036	10,145
Bank fees	420	470
Miscellaneous Expenses	0	444
	<hr/>	<hr/>
	77,375	247,042
Tax	(169)	(38)
Profit	906	70

Balance Sheet

08 December 2025

	2025	2024
	€	€
Current Assets		
Cash	63,796	49,471
Trade Debtors	19,188	6,888
Total assets	82,984	56,359
Current Liabilities		
Accrued Expense	77,800	54,300
CIT liability	129	
Payroll tax	787	795
VAT liability	3,255	1,156
Total liabilities	81,971	56,251
Total net assets	1,013	107
Equity		
Profit and Loss – Prior years	107	107
Profit and Loss – Current Year	906	
Total equity	1,013	107

I, as director of Celega 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 section 358 of the Companies Act 2014 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) We 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 such a year and to otherwise comply

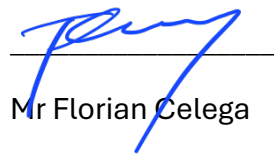
with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements have been prepared in accordance with the micro companies regime.

Balance Sheet (continued)

08 December 2025

These financial statements were approved by the director and authorised for issue on 02 February 2026.

A handwritten signature in blue ink, appearing to read 'Florian', is written over a horizontal line.

Mr Florian Celega

Director

Company registration number: 742822

Notes to the Financial Statements

Year ended 08 December 2025

1 General information

Celega Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 742822 and the address of the registered office is 71 Lower Baggot Street, Ground Floor, Dublin, D02P593, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared for the company's initial accounting period, covering 12 months from 09 December 2024 to 09 December 2025.

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the provision of services is recognised when the performance obligations have been satisfied, typically as the service is delivered to the customer; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised. The corporate tax rate is 12.50%.

Notes to the Financial Statements (continued)

Year ended 08 December 2025

ACCRUALS

Accruals are recognised for periods in which expenses have been incurred but not yet paid, ensuring that costs are matched with the revenue they relate to. This is in accordance with the accruals concept, ensuring the financial statements reflect a true and fair view of the company's financial performance and position.