

Asterion Investment Limited
Company Number 743965
Unaudited Financial Statements
for the year ended 31 May 2025

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Names of Directors and Other Information

Company Registration No:	743965
Directors:	Jerzy Chlebiej Dmytro Changli
Registered Office:	51 Bracken Road Sandyford Business Park Dublin 18 D18 CV48 Ireland
Secretary:	Jerzy Chlebiej

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows:

Director	Shares Held	Share Class
Mr Jerzy Chlebiej	Nil	Ordinary
Mr Dmytro Changli	100	Ordinary
Secretary		
Mr Jerzy Chlebiej	Nil	Ordinary

Asterion Investment Limited

ABRIDGED BALANCE SHEET
as at 31 May 2025

	Note	Current Year 2025 €	Last Year 2024 €
Current assets			
Investment in Miraoli SP. Z O.O.		20,583	20,583
Debtors		16,390	0
Cash at bank and in hand		103	20,150
		<u>37,076</u>	<u>40,733</u>
Current liabilities			
Creditors: short term		<u>(28,213)</u>	<u>(40,939)</u>
Net current assets (liabilities)		8,863	(206)
Total assets less current liabilities		<u>8,863</u>	<u>(206)</u>
Long term liabilities			
Creditors: Long term		0	0
Net assets (liabilities)		<u>8,863</u>	<u>(206)</u>
Capital and reserves			
Called up share capital presented as equity	3	100	100
Profit and loss accounts		8,763	(306)
Shareholders' funds (deficit)		<u>8,863</u>	<u>(206)</u>

Asterion Investment Limited

We, as directors of Asterion Investment 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) of the Companies Act 2014,
- (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 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. We have done so on the ground 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.

On behalf of the board

Jerzy Chlebiej
Director
28 January 2026

Dmytro Changli
Director
28 January 2026

Notes on Unaudited Abridged Companies Act Entity Financial Statements

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss. The financial statements are prepared in euros, which is the functional currency of the entity.

Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. In the current year there are no significant estimates or assumptions made that will cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Turnover

Turnover comprises the invoice value of services supplied by the company inclusive of third party outlays and exclusive of value added tax.

Work in progress

In accordance with UITF 40, work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

Taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Timing differences are temporary differences between profits as computed for tax purposes and profits as stated in the financial statements which arise because certain items of income and expenditure in the financial statements are dealt with in different years for tax purposes.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Fixed assets

All Fixed assets are initially recorded at cost.

2. EMPLOYEES AND REMUNERATION

Number of employees:

The average number of persons employed (including executive directors) during the year was as follows:

	2025	2024
	Number	Number
Directors	<u>2</u>	<u>2</u>

The staff costs (inclusive of directors' salaries) comprise:

	2025	2024
	€	€
Directors	<u>0</u>	<u>0</u>

3. SHARE CAPITAL

Authorised share capital

	2025	2024
	€	€
100,000 Ordinary shares of €1 each	100,000	100,000

Allotted, called up and fully paid:

	2025	2024
	€	€
100 Ordinary shares of €1 each	100	100

4. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.