

Unaudited Abridged Financial Statements

Aurora Borealis Distribution Limited

For the financial year ended 30 April 2025

Company Information

Directors	Patrick Ahern Jennifer Ahern
Company secretary	Patrick Ahern
Registered number	465137
Registered office	70A Watercourse Road Blackpool Cork
Accountants	Grant Thornton Chartered Accountants 6th Floor Penrose One Penrose Dock Cork
Bankers	Allied Irish Bank 66 South Mall Cork

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Independent Accountant's Report to the Directors of the unaudited financial statements of Aurora Borealis Distribution Limited for the financial year ended 30 April 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Aurora Borealis Distribution Limited for the financial year ended 30 April 2025, which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including a summary of significant accounting policies, from the company's accounting records and from information and explanations you have given to us.

The financial statements have been prepared on the basis set out in the notes to the financial statements.

This report is made solely to the directors of Aurora Borealis Distribution Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely that we might compile the financial statements that we have been engaged to compile, report to the company's directors that we have done so and state those matters that we have agreed to state to the directors of Aurora Borealis Distribution Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aurora Borealis Distribution Limited and its directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements issued by the International Auditing and Assurance Standards Board (the 'IAASB') and have complied with the ethical guidance laid down by the IESBA Code and Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have approved the financial statements for the financial year ended 30 April 2025 and you have acknowledged on the Balance Sheet as at 30 April 2025 your duty to ensure that Aurora Borealis Distribution Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Aurora Borealis Distribution Limited is exempt from the statutory audit requirement for the financial year ended 30 April 2025.

We have not been instructed to carry out an audit or review the financial statements of Aurora Borealis Distribution Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Grant Thornton
Chartered Accountants
6th Floor
Penrose One
Penrose Dock
Cork

Date: 30 January 2026

Abridged Balance Sheet

As at 30 April 2025

	Note	2025 €	2025 €	2024 €	2024 €
Current assets					
Debtors		101		101	
Cash at bank and in hand		66		66	
		<u>167</u>		<u>167</u>	
Creditors: amounts falling due within one year		(86,243)		(86,243)	
			<u>(86,076)</u>		<u>(86,076)</u>
Net current liabilities			<u>(86,076)</u>		<u>(86,076)</u>
Total assets less current liabilities			<u>(86,076)</u>		<u>(86,076)</u>
			<u>(86,076)</u>		<u>(86,076)</u>
Net liabilities			<u>(86,076)</u>		<u>(86,076)</u>
Capital and reserves					
Called up share capital presented as equity	5		100		100
Profit and loss account			(86,176)		(86,176)
Shareholders' funds			<u>(86,076)</u>		<u>(86,076)</u>

Abridged Balance Sheet (continued)

As at 30 April 2025

We, as Directors of Aurora Borealis Distribution Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Patrick Ahern
Director

Jennifer Ahern
Director

Date: 30 January 2026

Date: 30 January 2026

The notes on pages 5 to 6 form part of these financial statements.

Statement of Changes in Equity

For the financial year ended 30 April 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 May 2024	100	(86,176)	(86,076)
At 30 April 2025	100	(86,176)	(86,076)

The notes on pages 5 to 6 form part of these financial statements.

Statement of Changes in Equity

For the financial year ended 30 April 2024

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 May 2023	100	(86,176)	(86,076)
At 30 April 2024	100	(86,176)	(86,076)

The notes on pages 5 to 6 form part of these financial statements.

Notes to the Financial Statements

For the financial year ended 30 April 2025

1. General information

Aurora Borealis Distribution Limited is a Company limited by shares which is incorporated in Ireland registered under the number 465137 with a registered office at 70A Watercourse Road, Blackpool, Cork.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.3 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Going concern

The financial statements are prepared on a going concern basis, the validity of which, the Directors convened an extraordinary general meeting from which they concluded that the going concern was not an issue. The Company is meeting its commitments as they fall due, and is fully compliant with all its banking and trading terms and conditions. The Company made a neither a profit of loss in the financial year and has net liabilities of €86,076. The continued existence of the Company is dependent on the support of its Directors and shareholders.

4. Employees

The Company has no employees other than the Directors, who did not receive any remuneration (2024 - €NIL).

Notes to the Financial Statements

For the financial year ended 30 April 2025

5. Share capital

	2025 €	2024 €
Authorised		
100,000 (2024 - 100,000) Ordinary shares of €1.00 each	100,000	100,000
	<hr/> <hr/>	<hr/> <hr/>
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	100	100
	<hr/> <hr/>	<hr/> <hr/>

6. Transactions with directors

On 30 April 2025 amounts payable to Patrick Ahern were €52,377 (2024: €52,377).

7. Approval of financial statements

The board of Directors approved these financial statements for issue on 30 January 2026.