

**OVERALL CERTIFICATE**  
**FOR FINANCIAL STATEMENTS**  
**COMPANIES ACT 2014**

**Company Name: CISTERNA LIMITED**

**Company Number: 741460**

**Financial Year: 31st May 2025**

**CERTIFICATE:**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Signature: \_\_\_\_\_  
Secretary

Name: Simone D'Agostino  
Date: 16th December 2025

Signature: \_\_\_\_\_  
Director

Name: Mario Borza  
Date: 16th December 2025

**CISTERNA LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST MAY 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**Registration Number 741460**

# **CISTERNA LIMITED**

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**CISTERNA LIMITED**

**Company Information**

**Directors**

Mario Borza

**Secretary**

Simone D'Agostino

**Company Number**

741460

**Registered Office**

10 Strand Street  
Skerries  
Dublin

**Accountants**

Eolach Accountants & Business Advisors Limited  
t/a McGinley & Co.  
Unit A9, Celbridge M4 Business Park  
Maynooth Road  
Celbridge  
Co. Kildare

**CISTERNA LIMITED**

**DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2025**

In relation to the statutory financial statements as set out on pages 4 to 7.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Eolach Accountants & Business Advisors Limited t/a McGinley & Co., the company's accounting records and provided all information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st May 2025.

**On behalf of the Board**

Mario Borza ) Director

)

Simone D'Agostino ) Secretary

16th December 2025

**CISTERNA LIMITED**

**ABRIDGED BALANCE SHEET**  
**AS AT 31ST MAY 2025**

	<u>€</u>	<u>2025</u> <u>€</u>	<u>€</u>	<u>2024</u> <u>€</u>
Called up share capital not paid		-		-
Fixed assets		-		-
Current assets	100		100	
Prepayments and accrued income	-		-	
	<u>100</u>		<u>100</u>	
Creditors: amounts falling due within one year	-		-	
Net current assets		<u>100</u>		<u>100</u>
Total assets less current liabilities		<u>100</u>		<u>100</u>
Creditors: amounts falling due after more than one year		-		-
Provision for Liabilities		-		-
Accruals and deferred income		-		-
<b>Net Assets</b>		<u><u>100</u></u>		<u><u>100</u></u>
Capital and Reserves		<u><u>100</u></u>		<u><u>100</u></u>

## CISTERNA LIMITED

We, as directors of Cisterna 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 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 company's obligations under 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 profits 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.

We, as directors of Cisterna Limited, state that - the company has relied on the specified exemption contained in Section 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro-Entities Regime'.

The financial statements were approved and authorised for issue by the Board on 16th December 2025 and signed on its behalf by

Mario Borza  
Director

Simone D'Agostino  
Secretary

## **CISTERNA LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST MAY 2025**

#### **1. Accounting Policies**

The company did not trade during the year and at the time of signing off on the accounts still has not traded. The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

#### **1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and promulgated by The Association of Chartered Certified Accountants and The Institute of Chartered Accountants in Ireland and the Companies Act 2014.

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

#### **1.2. Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

#### **1.3. Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **1.4. Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**CISTERNA LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2025**

**2. Movement on profit and loss reserves**

	<u>Equity</u> <u>Share</u> <u>Capital</u> <u>€</u>	<u>Share</u> <u>Premium</u> <u>€</u>	<u>Capital</u> <u>Conversion</u> <u>Reserve</u> <u>€</u>	<u>Other</u> <u>Reserves</u> <u>€</u>	<u>Retained</u> <u>Earnings</u> <u>€</u>	<u>Total</u> <u>Equity</u> <u>€</u>
Balance at 1st June 2023	-	-	-	-	-	-
Equity shares issued	100	-	-	-	-	100
Profit for the year	-	-	-	-	-	-
<b>Balance at 31st May 2024</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
<b>Balance at 1st June 2024</b>	100	-	-	-	-	100
Profit for the year	-	-	-	-	-	-
<b>Balance at 31st May 2025</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>

