

Company Number: 769655

Stellaia Limited

Abridged Unaudited Financial Statements

**for the financial period from 14 August 2024 (date of incorporation) to 31
December 2025**

Stellaia Limited

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Stellaia Limited
DIRECTOR AND OTHER INFORMATION

Director	Talia Macias Martinez (Appointed 14 August 2024)
Company Secretary	Company Setup Secretarial Services Limited (Appointed 14 August 2024)
Company Number	769655
Registered Office and Business Address	13 Adelaide Road Dublin Ireland
Accountants	Malone & Company Accountants Limited Chartered Certified Accountants Landscape House Baldoonnell Business Park Baldoonnell Dublin 22

Stellaia Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 14 August 2024 (date of incorporation) to 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Malone & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 14 August 2024 (date of incorporation) to 31 December 2025."

Signed on behalf of the board

Talia Macias Martinez
Director

10 March 2026

Stellaia Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Dec 25
	€
Current assets	38
Creditors: amounts falling due within one year	(4,136)
Net Current Liabilities	(4,098)
Total Assets less Current Liabilities	(4,098)
Accruals and deferred income	(1,220)
Net Liabilities	(5,318)
Capital and Reserves	(5,318)

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

I as Director of Stellaia 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),
- (d) I 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 financial period 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 Companies Act 2014 (as a micro company). The 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 section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Director and authorised for issue on 10 March 2026 :

Talia Macias Martinez
Director

Stellaia Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 14 August 2024 (date of incorporation) to 31 December 2025

1. General Information

Stellaia Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769655. The registered office of the company is 13 Adelaide Road, Dublin, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Stellaia Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 14 August 2024 (date of incorporation) to 31 December 2025

3. Appropriation of Income Statement	Dec 25
	€
Profit brought forward	-
Loss for the financial period	(5,418)
Loss carried forward	(5,418)

4. Going concern

The company made a loss after taxation of €5,418. This results in net liabilities as at the 31st December 2025 of €5,318. The balance sheet deficit was financed by accrued expenses and the directors' loan. The director's loan is unsecured, interest-free, and repayable on demand. The director has undertaken not to seek repayment until such time as the company is in a position to do so. Accrued expenses outstanding at year end have been settled subsequent to the reporting date. On that basis the financial statements are prepared on a going concern basis. The financial statements include no adjustments to write down assets to their recoverable amounts or to provide for the costs associated with a cessation of trade, should the company be unable to continue as a going concern.

5. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 March 2026.