

Company Number: 765208

**Gitega Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 31 May 2024 (date of incorporation) to 28 February  
2025**

**Gitega Limited**  
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# Gitega Limited

## DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Thomas Dever (Appointed 31 May 2024) Stephen McCarthy (Appointed 31 May 2024) David O'Beirne (Appointed 24 November 2025) Gerald Barry (Appointed 31 May 2024, Resigned 24 November 2025)
<b>Company Secretary</b>	Thomas Dever (Appointed 31 May 2024)
<b>Company Number</b>	765208
<b>Registered Office and Business Address</b>	47 Stephen's Place Dublin 2 D02 NX78 Ireland
<b>Accountants</b>	PKF Brenson Lawlor Limited Chartered Accountants and Statutory Audit Firm Alexandra House 3 Ballsbridge Park Merrion Road Ballsbridge Dublin 4 D04 C7H2 Ireland

# Gitega Limited

## BALANCE SHEET

as at 28 February 2025

	<b>Feb 25</b>
	<b>€</b>
Called up share capital not paid	<b>100</b>
Fixed Assets	<b>48</b>
Creditors: amounts falling due within one year	<b>(15)</b>
<b>Net Current Assets</b>	<b>85</b>
<b>Total Assets less Current Liabilities</b>	<b>133</b>
<b>Net Assets</b>	<b>133</b>
<b>Capital and Reserves</b>	<b>133</b>

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".

We as Directors of Gitega 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 359 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) 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 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 Directors and authorised for issue on 25 November 2025 and signed on its behalf by:**

**Thomas Dever**  
Director

**David O'Beirne**  
Director

# Gitega Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 31 May 2024 (date of incorporation) to 28 February 2025

### 1. General Information

Gitega Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 765208. The registered office of the company is 47 Stephen's Place, Dublin 2, D02 NX78, Ireland which is also the principal place of business of the company. The company's business consists wholly or mainly of the making of investments, and the principal part of its income is derived from the making of investments. 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 comprises the share of profits from investment in a Limited Partnership.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial period in which it is receivable.

#### 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.

#### Trade and other creditors

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 Balance Sheet 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 Profit and Loss Account.

#### Share capital of the company

##### Ordinary share capital

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

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

for the financial period from 31 May 2024 (date of incorporation) to 28 February 2025

<b>3. Appropriation of Profit and Loss Account</b>	<b>Feb 25</b>
	<b>€</b>
Profit brought forward	-
Profit for the financial period	<b>33</b>
	<hr/>
<b>Retained profit carried forward</b>	<b>33</b>
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**4. Controlling interest**

The company's ultimate controlling party is Thomas Kelly.

The address of Thomas Kelly is 12 Myra Manor, Malahide, Co. Dublin K36 D659.

**5. Post-Balance Sheet Events**

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

**6. Period of financial statements**

The financial statements are for the 9 month 1 day period from 31 May 2024 (date of incorporation) to 28 February 2025.

**7. Statement on previous periods**

The company did not present financial statements for previous periods.

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 25 November 2025.