

**Limonci Distribution Limited**

Company No. 749192

**Abridged Financial Statements**

for the year ended 25 September 2025

Prepared in accordance with the provisions applicable to companies entitled to the micro-companies regime (FRS 105) under Section 353 of the Companies Act 2014.

Registered Office:

Srah Upper, Carracastle, Ballaghaderreen, Co. Mayo, Ireland

**Profit and Loss Account**

for the period 26 September 2024 to 25 September 2025

Trading Income € 6,242.14

Operating Expenses € 10,106.84

Net Loss € (3,864.70)

**Balance Sheet**

as at 25 September 2025

Fixed and Current Assets € 38,377.42

Liabilities € 41,602.63

Net Liabilities € (3,225.21)

**Audit Exemption Statement**

We, the directors of Limonci Distribution Limited, state that:

- (a) the company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of this exemption because it satisfies the conditions in section 358 of the Act,
- (c) the members of the company have not served a notice on the company under section 334 of the Act requiring an audit,
- (d) the directors acknowledge the company's obligations under the Companies Act 2014 to keep adequate accounting records and to prepare compliant financial statements,
- (e) the company has relied on the exemption in section 352 as a small company, and these abridged financial statements have been properly prepared in accordance with section 353 of that Act.

These financial statements have been prepared in accordance with the micro-entity provisions of FRS 105 – The Financial Reporting Standard applicable to the Micro-entities Regime.

Approved by the Board on 09 March 2026

Michael Schaefer

Director

**Notes to the Abridged Financial Statements****1. Basis of Preparation**

The financial statements have been prepared in accordance with the Micro-Companies Regime (FRS 105).

## **2. Accounting Policies**

The accounts are prepared on a going-concern basis, under historical cost convention. Revenue is recognised when earned and expenses when incurred.

## **3. Employees**

The average number of employees during the year was 2 (including the director).

## **4. Assets**

The company holds a stock of limonci® bottles as a fixed asset valued at € 33,930. These bottles are not held for trade but form part of the company's investment assets.

## **5. Related Party Transactions**

During the year, the director advanced € 40,410 to the company through the director's loan account, which is interest-free and repayable on demand.

## **6. Post Balance Sheet Events**

There were no significant events after the balance sheet date.

## **7. Approval of the Financial Statements**

These financial statements were approved by the board of directors on 09 March 2026.

Company No. 749192 – Limonci Distribution Limited