

Company registration number: **663524**

Curti Environment Limited
Unaudited Abridged Financial Statements
for the year ended 30 June 2025

Curti Environment Limited

Balance Sheet

30 June 2025

	2025	2024
	€	€
Current assets	9,251,468	11,307,741
Prepayments and accrued income	35,952	21,979
Creditors: amounts falling due within one year	(7,830,918)	(9,897,696)
Net current assets	1,456,502	1,432,024
Total assets less current liabilities	1,456,502	1,432,024
Capital and reserves	1,456,502	1,432,024

We, as directors of Curti Environment 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 section 358 of the Companies Act 2014 is 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 obligations of the company 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 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 Curti Environment Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

Curti Environment Limited

Balance Sheet (continued)

30 June 2025

These financial statements were approved by the board of directors and authorised for issue on 9 February 2026, and are signed on behalf of the board by:

Tomaz Groff
Director

Gal Cohen
Director

Company registration number: 663524

Curti Environment Limited

Notes to the Financial Statements

Year ended 30 June 2025

1 General information

Curti Environment Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 663524 and the address of the registered office is 93 George's Street Upper, Dun Laoghaire, Dublin, A96V1K8, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

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

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

FOREIGN CURRENCIES

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Curti Environment Limited

Notes to the Financial Statements (continued)

Year ended 30 June 2025

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	1,371,626	1,365,271
Profit for the financial year	24,479	6,356
At end of year	<u>1,396,105</u>	<u>1,371,627</u>