

URBAN GARDEN LIMITED
UNAUDITED FINANCIAL STATEMENTS
For the Financial Year Ended 30 June 2025

CONTENTS

1. Directors and Other Information
 2. Directors' Report
 3. Income Statement
 4. Appropriation of Income Statement
 5. Statement of Financial Position
 6. Notes to the Financial Statements
-

DIRECTORS AND OTHER INFORMATION

Directors

- Dmitri Rogachev
- Ekaterina Kostyunina

Company Secretary

- Dmitri Rogachev

Company Number

- 524505

Registered Office

89 Roseland Avenue
Glenageary
Co. Dublin
Ireland

DIRECTORS' REPORT

The directors present their report and financial statements for the year ended 30 June 2024.

Results and Dividends

The loss for the financial year amounted to €88 (2024: €1,083). The directors do not recommend the payment of a dividend.

Significant Events

During the year, the company continued its operations in line with its business objectives. No significant events materially impacted the company's financial position.

Directors and Secretary

The directors who served during the year were:

- **Dmitri Rogachev**
- **Ekaterina Kostyunina**

The company secretary during the year was **Dmitri Rogachev**.

Accounting Records

The directors acknowledge their responsibility under the Companies Act 2014 to maintain adequate accounting records and have taken appropriate measures to ensure compliance.

This report was approved by the Board on **1 March 2026**, and signed on behalf of the board:

Dmitri Rogachev (Director)

Ekaterina Kostyunina (Director)

INCOME STATEMENT

For the Financial Year Ended 30 June 2024

Description	2025 (€)	2024 (€)
Loss for the financial year	(88)	(1,083)
Accumulated loss brought forward	(63,722)	(62,689)
Accumulated loss carried forward	(63,810)	(63,772)

APPROPRIATION OF INCOME STATEMENT

For the Financial Year Ended 30 June 2025

Description	2025 (€)	2024 (€)
Loss brought forward	(63,722)	(62,689)
Loss for the financial year	(88)	(1,083)
Loss carried forward	(63,810)	(63,772)

STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

Description	2025 (€)	2024 (€)
Current Assets	2,317	2,192
Creditors: amounts falling due within one year	(64,895)	(64,975)
Net Current Liabilities	(62,578)	(62,783)
Total Assets less Current Liabilities	(62,578)	(62,783)
Net Liabilities	(62,578)	(62,783)
Capital and Reserves	(62,578)	(62,783)

This financial statement was approved by the Board on **1 March 2026**, and signed on behalf of the board:

Dmitri Rogachev (Director)

Ekaterina Kostyunina (Director)

NOTES TO THE FINANCIAL STATEMENTS

1. Basis of Preparation

The financial statements have been prepared in accordance with the Companies Act 2014 and accounting standards generally accepted in Ireland.

2. Audit Exemption

For the financial year ended 30 June 2025, the company has availed of the small company audit exemption under section 352 of the Companies Act 2014. The directors confirm that:

- The company qualifies as a small company under the relevant provisions.
- The shareholders have not requested an audit.
- The financial statements are in compliance with the applicable financial reporting framework.

3. Accounting Policies

- (a) **Stock:** Stock is valued at the lower of cost and net realisable value.
- (b) **Cash and Cash Equivalents:** Cash consists of cash on hand and deposits.
- (c) **Creditors:** Liabilities are recognised when the company has a legal obligation to pay.
- (d) **Going Concern:** The directors have assessed the company's ability to continue as a going concern and believe it remains appropriate to prepare the financial statements on this basis.

These financial statements were approved and signed on **1 March 2026**.