

Company registration number: 572065

Spoletto Investments Ltd

Unaudited Abridged Financial Statements

For The Financial Year Ended 31st December 2025

**Quintas Accounting Services (Ireland) Limited
Chartered Accountants Ireland
Heron House
Blackpool Retail Park
Blackpool
Cork**

Spoleto Investments Ltd

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Spoletto Investments Ltd

Balance Sheet
As At 31st December 2025

	Dec '25	Dec '24
	€	€
Fixed assets	200	200
Current assets	4,294	4,376
Net current assets	4,294	4,376
Total assets less current liabilities	4,494	4,576
Net assets	4,494	4,576
Capital and reserves	4,494	4,576

We, as directors of Spoletto Investments Ltd 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 13th January 2026 and signed on behalf of the board by:

Fachtna O'Mahony
Director

Tim McCarthy
Director

Spoletto Investments Ltd

Notes To The Abridged Financial Statements **Financial Year Ended 31st December 2025**

1. General information

The financial statements comprising the profit and loss account, the balance sheet and the related notes constitute the individual financial statements of Spoletto Investments Ltd for the financial year ended 31st December 2025.

Spoletto Investments Ltd is a private company limited by shares, (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 572065). The address of the registered office is C/o Quintas Business Centre, Heron House, Blackpool Retail Park, Blackpool, Cork, which is also the principal place of business of the company.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime' and the Companies Act 2014.

3. Accounting policies

Basis of preparation

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

The financial statements are prepared in Euro, which is the functional currency of the entity.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company incurred no significant transactions during the current financial year or prior financial year.

Financial assets

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

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.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Spoleto Investments Ltd

Notes To The Abridged Financial Statements (Continued) Financial Year Ended 31st December 2025

Financial instruments

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

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.

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment.

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 payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

4. Appropriations of profit and loss account

	Dec '25	Dec '24
	€	€
At the start of the financial year	3,721	3,804
Profit for the financial year	79,918	79,917
Dividends paid	(80,000)	(80,000)
At the end of the financial year	3,639	3,721