

Curios Giftware (Tipperary) Limited
Directors' Report and Financial Statements
for the year ended 30 September 2025

Curios Giftware (Tipperary) Limited

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Curios Giftware (Tipperary) Limited

Directors and Other Information

Directors	Raymond Downey Patricia Downey
Secretary	Raymond Downey
Company Number	349285
Registered Office	Templenoë, Cashel, Co. Tipperary.
Business Address	Templenoë, Cashel, Co. Tipperary.

Curios Giftware (Tipperary) Limited

Directors' Report for the year ended 30 September 2025

The Directors present their report and the financial statements for the year ended 30 September 2025.

Principal Activity and Business Review

The principal activity of the company is as a retailer of giftware and ancillary products. However, the company is not currently trading.

Results and Dividends

The results for the year are set out on page 6.

The Directors do not recommend payment of a final dividend.

Directors and Secretary and their interest in Shares of the Company

The Directors and Secretary who served during the year and their interests in the company are as stated below:

	Ordinary Shares	
	30/09/25	01/10/24
Raymond Downey	43,914	43,914
Patricia Lahart	-	-


Mr. Raymond Downey and Ms. Patricia Lahart retire from the Board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

Books of Account

The measures taken by the Directors to ensure compliance with the requirements of Section 202, Companies Act, 1990, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

This report was approved by the Board on and signed on its behalf by

Raymond Downey
Director  20/02/2026

Patricia Downey
Director  20/02/26

Curios Giftware (Tipperary) Limited

Statement of Directors' Responsibilities for the Shareholders' Financial Statements

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

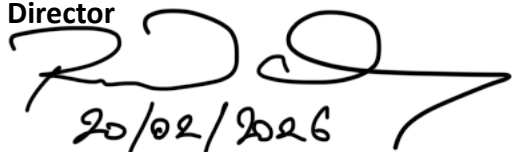
The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

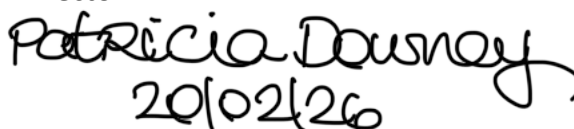
On behalf of the Board

Raymond Downey
Director



20/02/2026

Patricia Downey
Director



20/02/2026

Curios Giftware (Tipperary) Limited

Profit and Loss Account for the year ended 30 September 2025

	2025	2024
	€	€
Administrative Expenses	0	0
Loss on Ordinary Activities before Taxation	0	0
Tax on Loss on Ordinary Activities	0	-
Loss for the Year	0	0
Retained Loss Brought Forward	41,868	41,868
Retained Loss Carried Forward	41,868	41,868

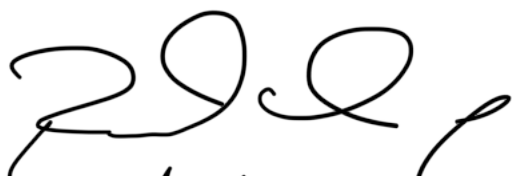
The notes on pages 9 and 10 form an integral part of these financial statements.

Curios Giftware (Tipperary) Limited

Balance Sheet as at 30 September 2025

		2025		2024	
	Notes	€	€	€	€
Creditors: Amounts falling due within 1 year	5	(2,046)		(2,046)	
Net Current Liabilities			(2,046)		(2,046)
Total Assets Less Current Liabilities			(2,046)		(2,046)
Deficiency of Assets			(2,046)		(2,046)
Capital and Reserves					
Called Up Share Capital	6		(43,914)		(43,914)
Profit and Loss Account			41,868		41,868
Equity Shareholders' Funds			(2,046)		(2,046)

The notes on pages 9 and 10 form an integral part of these financial statements.


20/02/2026

Patricia Downey
20/02/26

We, as Directors of Curio's Giftware (Tipperary) Limited, state that:

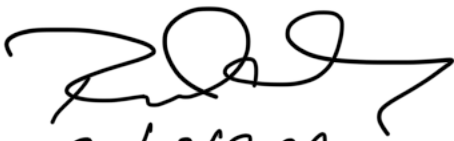
(a) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

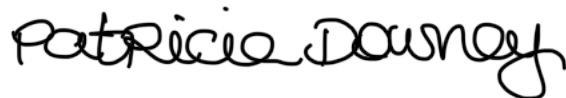
(d) we hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

On behalf of the board



20/02/2026

Raymond Downey
Director



20/02/26

Patricia Downey
Director

Curios Giftware (Tipperary) Limited

Notes to the Financial Statements for the year ended 30 September 2025

1.0 Statement of 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.

1.1 Basis of Preparation

The audited financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Deferred Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

- Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;
- Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;
- Deferred tax assets are recognised only to the extent that the Directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.
- Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2	Operating Profit	2025	2024
		€	€

Operating profit is stated after charging:

3 Employees

There were no employees during the year apart from the Directors.

Curios Giftware (Tipperary) Limited

Notes to the Financial Statements for the year ended 30 September 2025

4 Transactions with Directors

There were no related party transactions with the Directors during the period.

5	Creditors: Amounts Falling Due Within One Year	2025	2024
		€	€
	Other Creditors		
	Directors' Accounts	1,746	1,746
	Accruals and Deferred Income	300	300
		<hr/>	<hr/>
		2,046	2,046

6	Share Capital	2025	2024
		€	€
	Equity Shares	<hr/>	<hr/>
	43,914 Ordinary Shares of €1 each	(43,914)	(43,914)

7 Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.