

Rilta Environmental Limited

Directors' report and unaudited financial statements

Year ended 31 March 2025

Registered number: 374837

Rilta Environmental Limited

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Rilta Environmental Limited

Directors and other information

Directors	Tom Walsh (resigned 1 July 2024) Simon Woods (resigned 1 July 2024) Roger McDermott (appointed 1 July 2024) James Priestley (appointed 1 July 2024, resigned 14 May 2025) Terry Strain (appointed 1 July 2024, resigned 14 May 2025) Melinda Tehan (appointed 1 January 2025) Jason Ashton (appointed 14 May 2025)
Secretaries	Terry Strain (appointed 1 July 2024, resigned 1 January 2025) Roger McDermott (appointed 1 January 2025)
Registered office	Enva Ireland Clonminam Industrial Estate Portlaoise Co. Laoise R32 XD95
Registered number	374837

Rilta Environmental Limited

Directors' report

The directors present their report and unaudited financial statements of the company for the year ended 31 March 2025.

The company has been dormant as defined in section 365 of the Companies Act 2014 throughout the year. It is anticipated that the company will remain dormant for the foreseeable future.

Results for the year

The company did not trade during the year.

Dividends

During the period, there were no dividends approved or paid (2024: €Nil).

Directors and Secretary and their interests

The Directors and Company Secretaries are listed on page 1.

The directors and Secretary who held office at 31 March 2025 had no disclosable interests in the shares of the Company or any group company

Post reporting date events

There have been no events subsequent to year end impacting upon these financial statements.

Political donations

The Company made no political or charitable donations in the current or prior year.

Accounting records

The directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to maintaining adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the company are maintained at Block 402, Greenogue Business Park, Rathcoole, Co. Dublin.

On behalf of the board



Jason Ashton
Director



Roger McDermott
Director

19 February 2026

Rilta Environmental Limited

Profit and loss account

for the year ended 31 March 2025

The company did not trade during the current or prior year and received no income and incurred no expenditure. Consequently, the company made neither a profit nor a loss. The company had no other recognised gains and losses during these years and accordingly, no statement of other comprehensive income is presented.

The notes on pages 6 to 8 form part of these financial statements.

Rilta Environmental Limited

Balance sheet as at 31 March 2025

	Note	2025 €'000	2024 €'000
Current assets			
Debtors	3	26,518	26,518
Net current assets		<u>26,518</u>	<u>26,518</u>
Provisions for liabilities			
Deferred tax liabilities	4	33	33
Net assets		<u>26,485</u>	<u>26,485</u>
Capital and reserves			
Called up share capital	5	4,795	4,795
Share premium account	5	1	1
Capital contribution reserve	5	301	301
Profit and loss account		21,388	21,388
Total equity		<u>26,485</u>	<u>26,485</u>

We, as directors of Rilta Environmental 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.

The notes on pages 6 to 8 form part of these financial statements.

These financial statements were approved by the board of directors on 19 February 2026 and were signed on its behalf by:



Jason Ashton
Director



Roger McDermott
Director

Rilta Environmental Limited

Statement of changes in equity for the year ended 31 March 2025

	Called up share capital €'000	Share premium account €'000	Capital contribution reserve €'000	Profit and loss account €'000	Total equity €'000
Balance at 1 April 2023	4,795	1	301	21,388	26,485
Year ended 31 March 2024:					
Result for the year	-	-	-	-	-
Balance at 31 March 2024	4,795	1	301	21,388	26,485
Year ended 31 March 2025:					
Result for the year	-	-	-	-	-
Balance at 31 March 2025	4,795	1	301	21,388	26,485

The notes on pages 6 to 8 form part of these financial statements.

Rilta Environmental Limited

Notes to the financial statements – For the year ended 31 March 2025

1 Accounting policies

These financial statements comprising the profit and loss account and other comprehensive income, the balance sheet and the statement of changes in equity constitute the financial statements of Rilta Environmental Limited (the “company”) for the year ended 31 March 2025.

Rilta Environmental Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014, incorporated in the Republic of Ireland). The registered office is disclosed on page.1. The nature of the company’s operations and its principal activities are set out in the Directors’ report.

These financial statements were prepared in accordance with Financial Reporting Standard 101 *Reduced Disclosure Framework* (“FRS 101”). The presentation currency of these financial statements is Euro. All amounts in the financial statements have been rounded to the nearest €1,000.

In preparing these financial statements, the company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU (“Adopted IFRSs”), but makes amendments where necessary in order to comply with the Companies Act 2014 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

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

The company’s intermediate parent undertaking, Enva Topco Limited includes the company in its consolidated financial statements. The consolidated financial statements of Enva Topco Limited are prepared in accordance with International Financial Reporting Standards, as adopted by the EU and are available to the public and may be obtained from Brailwood Road, Bilsthorpe Industrial Estate, Bilsthorpe, Newark, Nottinghamshire, United Kingdom, NG22 8UA.

In these financial statements, the company has applied the exemptions available under FRS 101 in respect of the following disclosures:

- A Cash Flow Statement and related notes;
- Comparative period reconciliations for share capital; and
- The effects of new but not yet effective IFRSs.

As the consolidated financial statements of Enva TopCo Ltd include the equivalent disclosures, the Company has also taken the exemptions under FRS 101 available in respect of the following disclosures:

Certain disclosures required by IFRS 13 Fair Value Measurement and the disclosures required by IFRS 7 Financial Instrument Disclosure.

No judgements have been made by the Directors, in the application of these accounting policies that have a significant effect on the financial statements and there are no estimates with a significant risk of material adjustment in the next year.

Rilta Environmental Limited

Notes to the financial statements – For the year ended 31 March 2025 (continued)

2 Taxation

There is no taxation charge in the current or prior year.

3 Debtors: amounts falling due within one year	2025	2024
	€'000	€'000
Amounts due from group undertaking – funding	26,518	26,518
	<hr/>	<hr/>
	26,518	26,518
	<hr/> <hr/>	<hr/> <hr/>

Amounts due from group undertakings are interest free, unsecured and repayable on demand.

4 Deferred taxation

Other timing differences
€'000

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon during the current and prior reporting year.

	<hr/>	33
Deferred tax liability at beginning and end of year		33
		<hr/> <hr/>

Deferred tax assets and liabilities are offset in the financial statements only where the company has a legally enforceable right to do so.

5 Capital and reserves	2025	2024
	€'000	€'000
(a) Share capital		
Authorised		
10,000,000 ordinary shares of €1 each	10,000	10,000
	<hr/>	<hr/>
Number of shares allotted, issued and fully paid		
4,793,558 ordinary shares of €1 each	4,796	4,796
	<hr/>	<hr/>
Issued shares and premium		
Balance at the beginning and end of the year	4,796	4,796
	<hr/>	<hr/>
Comprising:		
Share capital	4,795	4,795
Share premium	1	1
	<hr/>	<hr/>
Total	4,796	4,796
	<hr/> <hr/>	<hr/> <hr/>

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Notes to the financial statements – For the year ended 31 March 2025 (continued)

5 Share capital (continued)

(b) Dividends

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the company.

(c) Capital contribution reserve

	2025 €'000	2024 €'000
At beginning of year and end of year	301	301

6 Related party transactions

The company has availed of the exemptions granted under FRS 101 8(k) from disclosing intra-group transactions as it is a wholly owned subsidiary of its intermediate parent undertaking Enva Topco Limited.

7 Ultimate controlling party

The Company is a subsidiary undertaking of Enva Topco Limited, which is an intermediate parent company incorporated in England.

The ultimate parent undertaking is Enva Group Holdings Limited (formerly Cube Resource Recovery Europe Limited), a company incorporated in England, by virtue of its indirect holding of the issued share capital of Rilta Environmental Limited.

The largest group into which the results of the company are included is that headed by Enva Group Holdings Limited (formerly Cube Resource Recovery Europe Limited). The smallest group into which the results of the company are included is that headed by Enva Topco Limited.

The publicly available consolidated financial statements of Enva Topco Limited can be obtained from:

Enva Topco Limited
Brailwood Road, Bilsthorpe Industrial Estate
Bilsthorpe
Newark
Nottinghamshire
United Kingdom, NG22 8UA

The publicly available consolidated financial statements of Enva Group Holdings Limited (formerly Cube Resource Recovery Europe Limited) can be obtained from:

Enva Group Holdings Limited (formerly Cube Resource Recovery Europe Limited)
6 Chesterfield Gardens
1st floor
London
United Kingdom, W1J 5BQ

8 Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 February 2026.