

**ROBWAL RETAIL LIMITED**

**COMPANY REGISTRATION NUMBER: 505740**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

**ROBWAL RETAIL LIMITED**

**COMPANY INFORMATION**

**DIRECTORS:** Richard Walsh  
Helen Walsh

**SECRETARY:** Richard Walsh

**COMPANY NO:** 505740

**REGISTERED OFFICE:** 8 Eglinton Street,  
Galway

**BUSINESS ADDRESS:** 8 Eglinton Street,  
Galway

# **ROBWAL RETAIL LIMITED**

## **TABLE OF CONTENTS**

	<b>Page</b>
<b>Balance Sheet</b>	<b>1</b>
<b>Notes to the Abridged Financial Statements</b>	<b>2-4</b>

**Robwal Retail Limited**  
**Balance Sheet as at 31<sup>st</sup> December 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible Assets		0	0
<b>Current Assets</b>			
Debtors and Prepayments	6		100
Cash at bank and in hand		100	
		<b>100</b>	<b>100</b>
<b>Current Liabilities</b>			
Creditors and Accruals	7	0	0
		<b>0</b>	<b>0</b>
<b>Net Current Assets</b>		<b>100</b>	<b>100</b>
<b>Total Net Assets</b>		<b>100</b>	<b>100</b>
<b>Capital and Reserves:</b>			
Called up Share Capital	8	100	100
<b>Shareholders' Funds</b>		<b>100</b>	<b>100</b>

We the directors of Robwal Retail 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 been served on the Company
- (d) We acknowledge the obligation 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 the companies act 2014 relating to financial statements so far as they are applicable to the Company.

We as directors of Robwal Retail Limited state that we have relied on the specific 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 prepared in accordance with section 353 of the Companies Act 2014.

Signed on behalf of the board

Dated: 01<sup>st</sup> February 2026.

Richard Walsh  
 Director

Helen Walsh  
 Director



## TANGIBLE ASSETS

Tangible Assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value over the useful economic life of that asset as follows:

Land and Buildings	Straight line over 40 years
Plant and Machinery	20% Straight Line
Fixtures and Fittings	20% Straight Line
Motor Vehicles	20% Straight Line

## 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.

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

Investment 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 expenses recognised to date less all repayments or 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 or impairment, any impairment loss is recognised in profit or loss immediately.

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

## PROVISION FOR LIABILITIES

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event. It is probable that the entity will be required to transfer economic benefit in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance Sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

#### DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period to which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the reporting date in which the employees render the related service, the liability is measured on a discount present value basis. The unwinding of the discount is recognised to finance costs in profit or loss in the period in which it arises

<b>4. Directors Transactions</b>	<b>2025</b>	<b>2024</b>
	€	€
At start of year	0	0
Advances Made	0	0
Amounts Repaid	0	0
At end of year	0	0
<b>5. Appropriation of Profit and Loss Account</b>	<b>2025</b>	<b>2024</b>
	€	€
At start of year	0	0
Profit/(Loss ) for the financial year	0	0
Dividends Paid	0	0
At the end of year	0	0
<b>6: Debtors and Prepayments</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade Debtors	0	0
Other Debtors	0	100
	<b>0</b>	<b>100</b>
<b>7: Creditors and Accruals</b>	<b>2025</b>	<b>2024</b>
	€	€
Other Creditors	0	0
	<b>0</b>	<b>0</b>
<b>8: Share Capital</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised:</b>		
100,000 ordinary shares of €1 each	100,000	100,000
<b>Allotted, called up, and fully paid</b>		
100 shares of €1 each	100	100

The Financial Statements were approved by the board on the 01<sup>st</sup> February 2026 and signed on its behalf by

**Richard Walsh**                      **Director**

**Helen Walsh**                      **Director**