

**Company registration number: 276260**

**Globild Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30th November 2025**

# Globild Limited

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**Globild Limited**

**Accountants' Report to the director  
on the unaudited financial statements of Globild Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of Globild Limited for the financial year ended 30th November 2025.

**Respective responsibilities of directors and accountants**

As described on the Directors' report the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Globild Limited from the accounting records, information and explanations supplied to us by the director.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in International Standard on Related Services 4410 (Revised) - Compilation Engagements (ISRS 4410) from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

*Kerry Lehane No 6*

**Kerry Lehane & Co Ltd.  
Financial Consultants  
Dun Mhuire House  
Kilbarry Road  
Dunmanway  
Co. Cork**

**23rd February 2026**

**Globild Limited**

**Balance sheet  
As at 30th November 2025**

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Debtors	6	-		490	
Cash at bank and in hand		5,051		2,099	
		<u>5,051</u>		<u>2,589</u>	
<b>Creditors: amounts falling due within one year</b>					
	7	<u>(2,123)</u>		<u>(1,040)</u>	
<b>Net current assets</b>			<u>2,928</u>		<u>1,549</u>
<b>Total assets less current liabilities</b>			<u>2,928</u>		<u>1,549</u>
<b>Net assets</b>			<u><u>2,928</u></u>		<u><u>1,549</u></u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			127		127
Profit and loss account			2,801		1,422
<b>Shareholders funds</b>			<u>2,928</u>		<u>1,549</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of Globild Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- 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);
- I 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**The notes on pages 4 to 6 form part of these abridged financial statements.**

**Globild Limited**

**Balance sheet (continued)**  
**As at 30th November 2025**

These abridged financial statements were approved by the director of the company on 23rd February 2026 and signed by:

**Adrian O' Neill**  
**Director**

**The notes on pages 4 to 6 form part of these abridged financial statements.**

## Globild Limited

### Notes to the abridged financial statements Financial year ended 30th November 2025

#### 1. General information

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is Sackville House, Sackville Street, Dunmanway, Co. Cork.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### 3. Critical accounting judgements and estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

When preparing these financial statements, there were no situations where critical accounting judgements and estimates were required.

#### 4. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

##### Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

##### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

## Globild Limited

### Notes to the abridged financial statements (continued) Financial year ended 30th November 2025

The deferred tax position of the company has been considered. As it is not material, deferred tax has not been included in the accounts.

#### Financial instruments

##### *Debtors*

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method, less any impairment.

##### *Cash and cash equivalents*

Cash is represented by cash in hand, and deposits with financial institutions without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risks of change in value. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

##### *Creditors*

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method.

##### *Borrowings*

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transactions costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

#### Share Capital

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.

#### 5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,422	-
Profit for the financial year	1,379	1,422
<b>At the end of the financial year</b>	<b>2,801</b>	<b>1,422</b>

#### 6. Debtors

	2025	2024
	€	€
Trade debtors	-	490

All debtors are receivable within one year.

**Globild Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30th November 2025**

**7. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other creditors including tax and social insurance	823	390
Accruals	1,300	650
	<u>2,123</u>	<u>1,040</u>

**8. Events after the end of the reporting period**

There have been no significant events affecting the company since the year-end

**9. Controlling party**

The issued share capital of the company is owned by Adrian O' Neill (100%).

**10. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 23rd February 2026.