



Abridged Financial Statements Global Creatures Limited

For the financial year ended 31 March 2025

Registered number: 535299

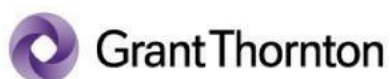
Global Creatures Limited

Company Information

Directors	Sandra Masterson Power Carmen Tresea Pavlovic Gerard Thomas Ryan
Company secretary	Gerard Thomas Ryan
Registered number	535299
Registered office	13 - 18 City Quay Dublin 2 Ireland
Accountants	Grant Thornton Corporate Finance Limited Chartered Accountants 13 - 18 City Quay Dublin 2 Ireland

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Independent Accountant's Report to the directors of the unaudited financial statements of Global Creatures Limited for the financial year ended 31 March 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Global Creatures Limited for the financial year ended 31 March 2025, which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes to the financial statements, including a summary of significant accounting policies, from the company's accounting records and from information and explanations you have given to us.

The financial statements have been prepared on the basis set out in the notes to the financial statements.

This report is made solely to the directors of Global Creatures Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely that we might compile the financial statements that we have been engaged to compile, report to the company's directors that we have done so and state those matters that we have agreed to state to the directors of Global Creatures Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Global Creatures Limited and its directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements issued by the International Auditing and Assurance Standards Board (the 'IAASB') and have complied with the ethical guidance laid down by the IESBA Code and Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have approved the financial statements for the financial year ended 31 March 2025 and you have acknowledged on the Statement of financial position as at 31 March 2025 your duty to ensure that Global Creatures Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Global Creatures Limited is exempt from the statutory audit requirement for the financial year ended 31 March 2025.

We have not been instructed to carry out an audit or review the financial statements of Global Creatures Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

A handwritten signature in black ink, appearing to read "Michael Shelley", with a horizontal line underneath.

Michael Shelley
for and on behalf of
Grant Thornton Corporate Finance Limited
Chartered Accountants &
Statutory Audit Firm
13-18 City Quay
Dublin 2
Ireland

Date: 19 February 2026

Statement of financial position

As at 31 March 2025

	Note	2025 €	2024 €
Current assets			
Debtors due within 1 year	4	101	101
		101	101
Net assets			
		101	101
Capital and reserves			
Called up share capital presented as equity	5	101	101
		101	101
Shareholders' funds			
		101	101

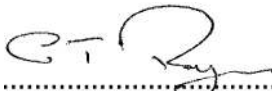
We, as directors of Global Creatures Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (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 state 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.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of the exemption as a dormant Company.

The financial statements were approved and authorised for issue by the board:



.....
Carmen Tresea Pavlovic
Director



.....
Gerard Thomas Ryan
Director

Date: 19 February 2026

The notes on pages 3 to 4 form part of these financial statements.

Notes to the financial statements

For the financial year ended 31 March 2025

1. General information

Global Creatures Limited (the Company) was incorporated and registered with the Companies Registration Office on 13 November 2013 in the Republic of Ireland with a registered office at 13 - 18 City Quay, Dublin 2, Ireland. The Company is a limited liability company. The Company did not trade during the current or previous year.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The Company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the "Small Companies' Regime" in accordance with Section 280C of the Act and Section 1A of FRS 102.

The following principal accounting policies have been applied:

2.2 Debtors

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

2.3 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors.

3. Judgments in applying accounting policies

The Company is dormant and the directors have therefore concluded that there are no significant judgments.

4. Debtors: Amounts falling due within one year

	2025	2024
	€	€
Other debtors	<u>101</u>	<u>101</u>

Notes to the financial statements

For the financial year ended 31 March 2025

5. Share capital

	2025	2024
	€	€
Allotted, called up and fully paid		
90 (2023: 90) "A" Ordinary shares of €1.00 each	90	90
10 (2023: 10) "B" Ordinary shares of €1.00 each	10	10
1 (2023: 1) "C" Ordinary share of €1.00	1	1
	<u>101</u>	<u>101</u>

The rights attached to each class of shares are as follows:

Voting Rights:

The "A" Ordinary and "B" Ordinary shares shall rank pari passu in all respects. The "C" Ordinary shares shall not be entitled to receive notice of, attend, or vote at general meetings.

Income Rights:

The holders for the time being of the "A" Ordinary shares and "B" Ordinary shares shall be entitled to receive a dividend and shall receive such percentage of the dividends and distributions as are made available to each class of share as equates to the percentage held by the holders of the "A" Ordinary shares and "B" Ordinary shares in issue in the Company at the time. The holders of the "C" Ordinary shares shall be entitled to participate in the profits of the Company at the discretion of the "A" and "B" Ordinary shareholders.

Liquidation Rights:

On a return of assets on liquidation or capital reduction or otherwise, the assets of the Company remaining after the payment of its liabilities shall be applied in paying to the holders of the "A" Ordinary and "B" Ordinary shares the amount paid up per share and finally any remaining surplus is to be distributed on a pro rata basis to the holders of the "A" and "B" Ordinary shares in proportion to the amounts paid up on the respective Ordinary shares. The "C" Ordinary shares shall have an entitlement to participate in any remaining surplus at the discretion of the holders of the "A" and "B" Ordinary shares.

6. Events since the end of the financial year

There have been no significant events affecting the Company since the financial year end.

7. Controlling party

The Company is a subsidiary of GTR Ventures Pty Limited, a company incorporated in Australia.

8. Approval of financial statements

The board of directors approved these financial statements for issue on 19 February 2026.