

**KOB1 GEOMETRICS LIMITED**

**ABRIDGED**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**30 APRIL 2025**

**KOB1 GEOMETRICS LIMITED**  
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**KOB1 GEOMETRICS LIMITED**

**DIRECTORS & OTHER INFORMATION**

DIRECTOR	Kerry O'Brien
SECRETARY	Domhnall Cahill
REGISTERED OFFICE	6th Floor, 1 Grand Canal Quay Dublin 2, D02FF61
REGISTERED NUMBER	673501

## KOB1 GEOMETRICS LIMITED

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### BALANCE SHEET

	€ 2025	€ 2024
Current Assets	378	2,421
Creditors: amounts falling due within one year	(49,888)	(28,857)
Net current assets	----- (49,510)	----- (26,436)
Total assets less current liabilities	(49,510)	(26,436)
Accruals and deferred income	(1,537)	(1,107)
	----- (51,047)	----- (27,543)
Net assets	----- (51,047)	----- (27,543)
Capital and reserves	----- (51,047)	----- (27,543)

These financial statements have been prepared in accordance with the Micro Companies Regime.

As Director of KOB1 GEOMETRICS Limited,:

- A** the company is availing itself of audit exemption - 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 is complied with;
- C** no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- D** the director acknowledges the obligations 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- E** the company has relied on the specified exemption contained in s. 352 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 prepared in accordance with s.353 Companies Act 2014.

These financial statements have been approved by the board and signed on behalf of the board by:

Kerry O'Brien  
Director

12 February 2026

# KOB1 GEOMETRICS LIMITED

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 April 2025

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of KOB1 GEOMETRICS LTD for the year ended 30 April 2025.

KOB1 Geometrics Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 673501). The registered office of the company is 6th Floor, 1 Grand Canal Quay, Dublin 2.

#### Currency

The financial statements have been presented in the Euro currency (€) without rounding.

#### 2. Summary of Significant 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

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

Investments in shares ,subsidiaries or participating interests are subsequently measured at cost.

Derivatives are subsequently measured at cost plus any transaction costs not immediately recognised in the 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 cost plus any transaction costs not immediately recognised in profit or loss , plus accumulated interest income or expense recognised to date, less all repayments of 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 of impairment , an impairment loss is recognised in profit or loss immediately.

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

3	Apporiation of profit and loss account	30/04/25	30/04/24
		€	€
	Loss brought forward at the beginning of the year	(27,643)	(20,176)
	Loss for the financial year	(23,504)	(7,467)
		-----	-----
	Loss carried forward at the end of the year	(51,147)	(27,643)
		=====	=====