

Company Number: 745378

**NUBIDOL Limited**

**Unaudited Abridged Financial Statements**

**for the period ended 31 August 2025**

**NUBIDOL Limited**  
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**NUBIDOL Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Kenneth Lavelle Ian Coffey
<b>Company Number</b>	<b>745378</b>
<b>Legal Form</b>	Private Limited Company Ltd
<b>Place of Registration</b>	Republic of Ireland
<b>Registered Office and Business Address</b>	Bridge Street, Westport, Co. Mayo, F28 VX02; Ireland.
<b>Accountants</b>	Michael F. Cleary, Chartered Accountant, Whistling Straits, Clooneen, Westport, Co. Mayo, F28 WR50, Ireland.

# NUBIDOL Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the period ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Directors' declaration on unaudited financial statements

"In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Michael F. Cleary (Chartered Accountant), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31 August 2025."

### Signed on behalf of the board

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Kenneth Lavelle  
Director

28 November 2025

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Ian Coffey  
Director

28 November 2025

**NUBIDOL Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 August 2025

	€ 2025	€ 2024
Fixed Assets	0	0
Cash at Bank	21	74
Stock	1,000	1,000
	<u>1,021</u> =====	<u>1,074</u> =====
Capital and Reserves	1,021	1,074
	<u>1,021</u> =====	<u>1,074</u> =====

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Nubidol 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 the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 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 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 section 352 Companies Act 2014 (as a micro company). The company 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 Companies Act 2014 and the micro companies' regime.

**Approved by the Directors and authorised for issue on 28 November 2025 and signed on its behalf by:**

\_\_\_\_\_  
Kenneth Lavelle  
Director

28 November 2025

\_\_\_\_\_  
Ian Coffey  
Director

28 November 2025

# NUBIDOL Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the period ended 31 August 2025

### 1. GENERAL INFORMATION

Nubidol Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is **745378**. The registered office of the company is Bridge Street, Westport, Co. Mayo, F28 VX02, Ireland. which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 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 as defined by section 2800 of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Trade and other creditors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

#### Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.  
Deferred tax is not recognised.

#### Foreign currencies

##### (i) Functional currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

##### (ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions or the contract rate.

At each period end foreign currency monetary items are translated using the closing rate or the contract rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

All foreign exchange gains and losses are presented in the profit and loss account within 'Other expenses'.

**NUBIDOL Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the period ended 31 August 2025

continued

**Share capital of the company**

**Ordinary share capital**

The ordinary share capital of the company is presented as equity.

**Exceptional item**

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

<b>3. APPROPRIATION OF INCOME STATEMENT</b>	<b>€</b>	<b>€</b>
	<b>2025</b>	<b>2024</b>
Profit / (Loss) brought forward	(2,888)	0
	<hr/>	<hr/>
Profit / (Loss) carried forward	(5,166)	(2,888)
	=====	=====

**4. CONTINGENT LIABILITIES**

No contingent liabilities existed at the year end.

**5. POST-BALANCE SHEET EVENTS**

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

**6. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 28 November 2025.