

Company Number: 770596

GLUAN Medical Services Limited

Abridged Unaudited Financial Statements

**for the financial period from 28 August 2024 (date of incorporation) to 31
December 2025**

GLUAN Medical Services Limited
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GLUAN Medical Services Limited
DIRECTOR AND OTHER INFORMATION

Director	Dr Giselle Lopes Semedo Dos Reis (Appointed 28 August 2024)
Company Secretary	Iolanda Lopes Semedo (Appointed 28 August 2024)
Company Number	770596
Registered Office and Business Address	18 Holdbrook Drive Kilminchy Portlaoise Co. Laois IRELAND
Accountants	Garvanbay Accounting 26A Parnell Street Dungarvan Co. Waterford Ireland

GLUAN Medical Services Limited

BALANCE SHEET

as at 31 December 2025

	Dec 25
	€
Called up share capital not paid	100
Net Current Assets	100
Total Assets less Current Liabilities	100
Net Assets	100
Capital and Reserves	100

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".

I as Director of GLUAN Medical Services Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 period 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;

(d) I hereby certify that I 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 that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Director and authorised for issue on 25 March 2026 :

Dr Giselle Lopes Semedo Dos Reis
Director

GLUAN Medical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 28 August 2024 (date of incorporation) to 31 December 2025

1. General Information

GLUAN Medical Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 770596. The registered office of the company is 18 Holdbrook Drive, Kilminchy, Portlaoise, Co. Laois, 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 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 280D 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 debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

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.

3. Appropriation of Profit and Loss Account

Dec 25
€

Profit brought forward

-

Retained profit carried forward

-

4. Post-Balance Sheet Events

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

GLUAN Medical Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 28 August 2024 (date of incorporation) to 31 December 2025

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 25 March 2026.