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**COB VENTURES LIMITED**

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**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**COB VENTURES LIMITED**

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**COB VENTURES LIMITED**

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**COMPANY INFORMATION**

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<b>Director</b>	Clodagh O'Brien
<b>Company secretary</b>	George Kennington
<b>Registered number</b>	570059
<b>Registered office</b>	Crowe Ireland 5th Floor 40 Mespil Road Dublin 4 D04 C2N4

**COB VENTURES LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 30 APRIL 2025**

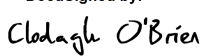
	2025 €	2024 €
Fixed assets	5	5
Current assets	<u>236,938</u>	<u>236,938</u>
<b>Net current assets</b>	<b>236,938</b>	<b>236,938</b>
<b>Total assets less current liabilities</b>	<b>236,943</b>	<b>236,943</b>
<b>Net assets</b>	<b>236,943</b>	<b>236,943</b>
<b>Capital and reserves</b>	<b>236,943</b>	<b>236,943</b>

These financial statements have been prepared in accordance with the micro-companies regime.

I, as Director of COB Ventures 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 359 are satisfied.
- (c) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (d) 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 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 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) the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved:

DocuSigned by:  
  
 .....  
**Clodagh O' Brien**  
 Director

Date: 18/3/2026

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

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**COB VENTURES LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**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 COB Ventures Limited for the financial year ended 30 April 2025. COB Ventures 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 570059). The registered address is Crowe Ireland, 5th Floor, 40 Mespil Road, Dublin 4, D04 C2N4 which is also the principal place of business of the company.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Valuation of investments**

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

**2.4 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable 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 risk of change in value.

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**COB VENTURES LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**3. Share capital**

	<b>2025</b>	<i>2024</i>
	€	€
<b>Authorised, allotted, called up and fully paid</b>		
100 ( <i>2024 - 100</i> ) Ordinary shares of €1.00 each	<b>100</b>	<i>100</i>
	<u><u>100</u></u>	<u><u>100</u></u>

**4. Appropriation of Profit & loss account**

	<b>2025</b>	<i>2024</i>
	€	€
Profit and loss account brought forward at the beginning of the year	<b>236,843</b>	<i>236,848</i>
Other movement in the profit and loss account	-	<i>(5)</i>
<b>Profit and loss account carried forward at the end of the year</b>	<b>236,843</b>	<i>236,843</i>
	<u><u>236,843</u></u>	<u><u>236,843</u></u>