

**Ceromed Nominees Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Company Number:**

**Ceromed Nominees Limited**  
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## **Ceromed Nominees Limited**

# **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director 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 director is 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 director is 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 Director's 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.

**Ceromed Nominees Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

Notes	2025 €	2024 €
<b>Current Assets</b>		
Cash and cash equivalents	100	100
<b>Net Current Assets</b>	<u>100</u>	<u>100</u>
<b>Total Assets less Current Liabilities</b>	<u>100</u>	<u>100</u>
<b>Equity</b>		
Called up share capital presented as equity	100	100
<b>Equity attributable to owners of the company</b>	<u>100</u>	<u>100</u>

I as Director of Ceromed Nominees 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) 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 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. 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 small companies' regime.

**Approved by the board on 20 February 2026 and signed on its behalf by:**

**Mark Gibbs**  
**Director**

**Ceromed Nominees Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2025

	<b>Called up share capital €</b>	<b>Total €</b>
<b>At 14 November 2023</b>	-	-
Net proceeds of equity Ordinary share issue	100	100
<b>At 31 December 2024</b>	100	100
<b>At 31 December 2025</b>	<b>100</b>	<b>100</b>

# Ceromed Nominees Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Ceromed Nominees Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is . The registered office of the company is C/o Mark Gibbs, G.F.S.C, Moneenageisha Road, Galway. The principal activity of the Company is holding of shares in a nominee capacity on behalf of investors in Ceroflo Limited. 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### Taxation

The Company has no activity in the year, therefore there is no taxable charge in the period.

#### Ordinary share capital

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

### 3. Period of financial statements

The comparative figures relate to the 14 month period ended 31 December 2024.

### 4. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

### 5. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

### 6. Events After the End of the Reporting Period

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

### 7. Changes in Equity

The changes in equity during the financial year after the prior financial year adjustment are the remeasurement of the assets and liabilities in the defined benefit pension scheme for staff, the establishment of a cash flow hedge, a gain on the hedging instrument in respect of the net assets of foreign operations, the dividends paid in respect of the equity share capital and a further issue of equity shares.

**Ceromed Nominees Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 20 February 2026.