Registered number: 512040

DR BERNABEU MEDICAL LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2025

DR BERNABEU MEDICAL LIMITED

CONTENTS

DR BERNABEU MEDICAL LIMITED

EXTRACT FROM THE DIRECTORS' REPORT
FOR THE YEAR ENDED MARCH 31, 2025

DIRECTORS, SECRETARY AND THEIR INTERESTS

In accordance with Section 329 of the Companies Act 2014, the Directors' and the Company secretary's shareholdings and the movements therein during the financial Year ended March 31, 2025 were as follows:

	ORDINARY shares of €1 each		
	31/3/25	*1/4/24*	
Silvia Bernabeu Diez (appointed 17 April 2012)	**100**	*100*	*
Anthony Ewing (appointed 17 April 2012)	**-**	-	
Company secretary			
Silvia Bernabeu Diez	**-**	-	

(* held on date of appointment)

The name/s of the Director/s who signed the original Directors' report were Silvia Diez and Anthony Ewing.

This report was approved by the board on February 1, 2026 and signed on its behalf.

....
Silvia Bernabeu Diez
Director

....
Anthony Ewing
Director

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED MARCH 31, 2025

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 that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ("Irish GAAP"). Under the 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 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 judgments and 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 and enable the financial statements to be audited. 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 as set out on pages 5 to 9:

- 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 judgments 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 HIGGINS ACCOUNTING AND CONSULTANCY SERVICES all the Company's accounting records and provided all the information 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 for the Year ended March 31, 2025.

On behalf of the board

....	....
Silvia Bernabeu Diez	**Anthony Ewing**
Director	Director

Date: February 1, 2026

The following reproduces the text of the Chartered accountant's report in respect of the Company's annual financial statements, from which the abridged accounts (set out on pages 5 to 9) have been prepared.

CHARTERED ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF DR BERNABEU MEDICAL LIMITED FOR THE YEAR ENDED MARCH 31, 2025

In order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements of DR BERNABEU MEDICAL LIMITED for the Year ended March 31, 2025 which comprise the Profit and loss account, the Balance sheet and the related notes from the Company's accounting records and from information and explanations you have given to me.

This report is made solely to the Board of directors of DR BERNABEU MEDICAL LIMITED, as a body, in accordance with the terms of my engagement letter. My work has been undertaken solely so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that I have agreed to state to the Board of directors of DR BERNABEU MEDICAL LIMITED, as a body, in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than DR BERNABEU MEDICAL LIMITED and its Board of directors, as a body, for my work or for this report.

I have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at March 31, 2025 your duty to ensure that DR BERNABEU MEDICAL LIMITED has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of DR BERNABEU MEDICAL LIMITED. You consider that DR BERNABEU MEDICAL LIMITED is exempt from the statutory audit requirement for the Year.

I have not been instructed to carry out an audit of the financial statements of DR BERNABEU MEDICAL LIMITED. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.

HIGGINS ACCOUNTING AND CONSULTANCY SERVICES
DERRYGOLA
VIA BOYLE
SLIGO

February 1, 2026

ABRIDGED BALANCE SHEET
AS AT MARCH 31, 2025

	Note	€	2025 €	€	2024 €
FIXED ASSETS					
Tangible assets			**482**		*724*
CURRENT ASSETS					
Debtors		**-**		*1,077*	
Cash at bank		**2,041**		*35,176*	
		2,041		*36,253*	
CREDITORS: amounts falling due within one year	5	**(2,281)**		*(3,962)*	
NET CURRENT (LIABILITIES)/ASSETS			**(240)**		*32,291*
TOTAL ASSETS LESS CURRENT LIABILITIES			**242**		*33,015*
CAPITAL AND RESERVES					
Called up share capital presented as equity	6	**100**		*100*	
Profit and loss account		**142**		*32,915*	
			242		*33,015*
			242		*33,015*

We, the Directors of DR BERNABEU MEDICAL 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 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 (objection of members), and
(d) the Directors acknowledge the obligations of the Company under the Companies Act 2014 to
(i) keep adequate accounting records and prepare Financial Statements which give a true and fair view of assets, liabilities and financial position of the Company at the end of the financial year and of its profit or loss for such a year, and
(ii) 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 s352 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 properly prepared in accordance with s353 Companies Act 2014.

ABRIDGED BALANCE SHEET (continued)
AS AT MARCH 31, 2025

Signed on behalf of the board:

....	....
Silvia Bernabeu Diez	**Anthony Ewing**
Director	**Director**

Date: February 1, 2026

The notes on pages 7 to 9 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abridged accounts have been extracted, have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those promulgated by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

1.2 Turnover

Turnover represents net sales to customers and excludes Value Added Tax. Turnover is recognised upon delivery of the goods and services to the customer.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	12.5%
Fixtures and fittings	-	12.5%

1.4 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are discounted.

1.5 Pensions

The Company operates a defined contribution pension scheme and the assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund, and amounted to €20,000 *(2024 - €NIL)*.

2. TURNOVER

All turnover arose in Ireland.

3. STAFF COSTS

Staff costs, including Directors' remuneration, were as follows:

	2025	2024
	€	€
Wages and salaries	24,450	71,470
Other pension costs	20,000	-
	44,450	71,470

Capitalised employee costs during the Year amounted to €*NIL (2024 - €NIL)*.
The average monthly number of employees, including the Directors, during the Year was as follows:

	2025	2024
	0	2

4. DIRECTORS' REMUNERATION

	2025	2024
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	24,450	71,470
Company pension contributions to defined contribution pension schemes	20,000	-

5. CREDITORS:
Amounts falling due within one year

Other taxes

	2025	2024
	€	€
Corporation tax	-	1,838
PAYE/PRSI	-	1,123
	-	2,961

6. SHARE CAPITAL

	2025	2024
	€	*€*
Authorised		
1,000,000 ORDINARY shares of €1 each	**1,000,000**	*1,000,000*
Allotted, called up and fully paid		
100 ORDINARY shares of €1 each	**100**	*100*

7. POST BALANCE SHEET EVENTS

There are no Post Balance Sheet Events which require disclosure.

8. APPROVAL OF FINANCIAL STATEMENTS

The board of Directors approved these financial statements for issue on February 1, 2026.