

---

**VENTUS MEDICAL LIMITED**

---

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 10 NOVEMBER 2023 (DATE OF INCORPORATION) TO 31 MARCH 2025**

---

## VENTUS MEDICAL LIMITED

---

### COMPANY INFORMATION

---

**DIRECTOR** David Lawson

**COMPANY SECRETARY** Mark Dignum

**REGISTERED NUMBER** 751968

**REGISTERED OFFICE** 20 Holles Street  
Dublin 2  
Dublin

---

## VENTUS MEDICAL LIMITED

---

### CONTENTS

---

	Page
<b>Director's Responsibilities Statement</b>	1
<b>Abridged Statement of Financial Position</b>	2
<b>Statement of Changes in Equity</b>	3
<b>Notes to the Abridged Financial Statements</b>	4 - 5

---

## VENTUS MEDICAL LIMITED

---

### DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE PERIOD FROM 10 NOVEMBER 2023 (DATE OF INCORPORATION) TO 31 MARCH 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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Ireland", (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end 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 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 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 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.

#### DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 5:

- The director approves these financial statements and confirm that he is 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 director confirms that he has made available all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the period ended 31 March 2025.

On behalf of the board

DocuSigned by:  
  
535E534938D549E  
**David Lawson**  
**Director**

Date: 02-12-2025

## VENTUS MEDICAL LIMITED

### ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Note		2025 €
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	4	1	
		1	
		1	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1</b>
<b>NET ASSETS</b>			<b>1</b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital presented as equity			<b>1</b>
<b>SHAREHOLDERS' FUNDS</b>			<b>1</b>

I, as director of Ventus Medical Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; 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:  
  
 535F534938D549E...  
**David Lawson**  
**Director**

Date: 02-12-2025

The notes on pages 4 to 5 form part of these financial statements.

---

## VENTUS MEDICAL LIMITED

---

### STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD FROM 10 NOVEMBER 2023 (DATE OF INCORPORATION) TO 31 MARCH 2025

---

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 10 November 2023	-	-	-
<b>COMPREHENSIVE INCOME FOR THE PERIOD</b>			
Profit for the period	-	-	-
<b>CONTRIBUTIONS BY AND DISTRIBUTIONS TO OWNERS</b>			
Shares issued during the period	<b>1</b>	-	<b>1</b>
<b>AT 31 MARCH 2025</b>	<b>1</b>	-	<b>1</b>

The notes on pages 4 to 5 form part of these financial statements.

---

## VENTUS MEDICAL LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD FROM 10 NOVEMBER 2023 (DATE OF INCORPORATION) TO 31 MARCH 2025

---

#### 1. GENERAL INFORMATION

Ventus Medical Limited is involved in the holding of marketing authorisation's on medical equipment. The company's registered office is 20 Holles Street, Dublin 2, Ireland and its registered number is 751968. The company is a limited liability company incorporated and tax resident in Ireland.

#### 2. ACCOUNTING POLICIES

##### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The Company's functional and presentational currency is Euros.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

##### 2.2 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.

#### 3. EMPLOYEES

The Company has no employees. The Director did not receive any remuneration in the period.

#### 4. CASH AND CASH EQUIVALENTS

	<b>2025</b>
	€
Cash at bank and in hand	1
	1
	1

#### 5. CONTROLLING PARTY

The Company's immediate and ultimate parent company is Ventus Medical Limited, a UK registered company.

---

## **VENTUS MEDICAL LIMITED**

---

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD FROM 10 NOVEMBER 2023 (DATE OF INCORPORATION) TO 31 MARCH 2025**

---

#### **6. APPROVAL OF FINANCIAL STATEMENTS**

The director approved these financial statements for issue on 02-12-2025