

**OPTACONSULT LIMITED**  
**Abridged Financial Statements**  
**for the period ended 22 December 2025**

**CONTENTS**

	<b>Page</b>
Director's Responsibilities Statement	3
Statement of Financial Position	4
Notes to the Financial Statements	5

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the period ended 22 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 the 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 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 and enable them to ensure that the financial statements and director's report comply with the Companies Act 2014 and enable the financial statements to be audited. The director is 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.

**Signed on behalf of the board**

**Robert Meleady**  
**Director**

**13 February 2026**

**STATEMENT OF FINANCIAL POSITION**

as at 22 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		<u>2,708</u>	<u>3,061</u>
		<b>2,708</b>	<b>3,061</b>
Creditors: Amounts falling due within one year	<b>3</b>	<u>(22,542)</u>	<u>(27,107)</u>
<b>Net Current Assets</b>		<u><b>(19,834)</b></u>	<u><b>(24,046)</b></u>
<b>Total Assets less Current Liabilities</b>		<u><u><b>(19,834)</b></u></u>	<u><u><b>(24,046)</b></u></u>
<b>Equity &amp; Reserves</b>			
Called up share capital	<b>4</b>	<b>100</b>	100
Retained Surplus/(Deficit)		<u>(19,934)</u>	<u>(24,146)</u>
<b>Equity attributable to owners of the company</b>		<u><u><b>(19,834)</b></u></u>	<u><u><b>(24,046)</b></u></u>

I/We, as director(s) of OPTACONSULT 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 s.358 are satisfied,  
(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

(d) we 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 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 specified exemption contained in s.352 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 s.353 Companies Act 2014.

**Approved by the board on 13 February 2026 and signed on its behalf by:**

**Robert Meleady**  
**Director**  
**13 February 2026**

# NOTES TO THE FINANCIAL STATEMENTS

as at 22 December 2025

## 1. GENERAL INFORMATION

OPTACONSULT LIMITED is a company limited by shares incorporated in the Republic of Ireland. Staxon House, Unit 12 Mullaghboy Industrial Estate, Navan, Co Meath C15 NV2N, Ireland, is the registered office. The nature of the company's operations and its principal activities are the development of a medical device for use in the ophthalmology field and associated software. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

## 2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

### Statement of compliance

The financial statements of the company for the year ended 22 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.

### Employee benefits

The company makes available a defined contribution pension scheme to the employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also makes available a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

---

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

as at 22 December 2025

**3. CREDITORS**

	<b>2025</b>	2024
	<b>€</b>	€
Amount due to connected parties	<b>22,542</b>	27,107
	<b>22,542</b>	27,107

**4. CALLED UP SHARE CAPITAL**

			<b>2025</b>	2024
			<b>€</b>	€
<b>Description</b>	<b>Number of Shares</b>			
<b>Authorised</b>				
Ordinary Shares	100,000	€1.00 each	<b>100,000</b>	100,000
<b>Allotted, called-up &amp; fully paid</b>				
Ordinary Shares	100	€1.00 each	<b>100</b>	100

**5. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 13 February 2026.