

Blumintra Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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Blumintra Limited
DIRECTOR AND OTHER INFORMATION

Director	Dan Moore
Company Secretary	Aban O'Riordan
Company Number	746234
Registered Office and Business Address	3 Maglin Green Ballincollig Cork
Accountants	Kinore finance & business services Upper Cork Street Mitchelstown Co. Cork

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements 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 to Kinore finance & business services, all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 December 2025."

Signed on behalf of the board

Dan Moore
Director

17 February 2026

Blumintra Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	5	<u>375</u>	<u>375</u>
Current Assets			
Cash and cash equivalents		1	1
Creditors: amounts falling due within one year	6	<u>(1,158)</u>	<u>(375)</u>
Net Current Liabilities		<u>(1,157)</u>	<u>(374)</u>
Total Assets less Current Liabilities		<u>(782)</u>	<u>1</u>
Capital and Reserves			
Called up share capital presented as equity		1	1
Retained earnings		<u>(783)</u>	<u>-</u>
Equity attributable to owners of the company		<u>(782)</u>	<u>1</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Blumintra 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 17 February 2026 and signed on its behalf by:

Dan Moore
Director

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 3 August 2023	-	-	-
Net proceeds of equity Ordinary share issue	1	-	1
At 31 December 2024	1	-	1
Loss for the financial year	-	(783)	(783)
At 31 December 2025	1	(783)	(782)

Blumintra Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Blumintra Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 746234. The registered office of the company is 3 Maglin Green, Ballincollig, Cork which is also the principal place of business of the company. The principal activity of the company is to carry on the business of an investment holding company and all other business related to same. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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 17 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. Investments

	Other unlisted investments	Total
	€	€
Investments		
Cost		
At 1 January 2025	375	375
Additions	375	375
Disposals	(375)	(375)
	<hr/>	<hr/>
At 31 December 2025	375	375
	<hr/>	<hr/>
Net book value		
At 31 December 2025	375	375
	<hr/>	<hr/>
At 31 December 2024	375	375
	<hr/>	<hr/>

Blumintra Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	10	-
Director's current account (Note 9)	35	-
Other creditors	375	375
Accruals	738	-
	<u>1,158</u>	<u>375</u>

7. Income Statement

	2025
	€
At 1 January 2025	-
(Loss)/profit for the financial year	(783)
At 31 December 2025	<u>(783)</u>

8. Capital commitments

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

9. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Dan Moore	35	-

The company had the following transactions with company director Dan Moore during the period: Opening creditor balance at 1/1/25: €Nil, advanced to director during the period €Nil, repaid by director during the period (€35), Closing creditor balance at 31/12/25 (€35).

10. Related party transactions

At 1/1/2025 the Company held 375 B Ordinary Shares of €1 each in Sullane Automation Limited. On 6/2/2025 the Company transferred its 375 B Ordinary Shares of €1 each held in Sullane Automation Limited to Teicneolaíocht Réalta Teoranta in exchange for 375 B Ordinary Shares of €1 each of Teicneolaíocht Réalta Teoranta. Teicneolaíocht Réalta Teoranta was incorporated on 13th December 2024 for the purpose to act as a holding Company for the issued shares of Sullane Automation Ltd. Company Director Dan Moore is also a Company Director of both Sullane Automation Ltd and Teicneolaíocht Réalta Teoranta and the holder of 100 A Ordinary Shares of €0.01 each and 100 C Ordinary Shares of €1 each of Teicneolaíocht Réalta Teoranta.

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 17 February 2026.