

Company Number: 4437638DH

Ocuforma Limited

Abridged Unaudited Financial Statements

**for the financial period from 1 July 2025 (date of incorporation) to 31 December
2025**

Ocuforma Limited
CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 9

Ocuforma Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 1 July 2025 (date of incorporation) to 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.

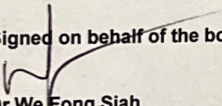
Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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 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 period end date and of the profit or loss of the company for the financial period 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.

Signed on behalf of the board


Dr We Fong Siah
Director

4 March 2026

Ocuforma Limited
BALANCE SHEET
as at 31 December 2025

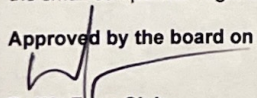
	Notes	Dec 25 €
Fixed Assets		
Tangible assets	7	<u>304,661</u>
Current Assets		
Debtors	8	2,307
Cash and cash equivalents		<u>27,460</u>
		<u>29,767</u>
Creditors: amounts falling due within one year	9	<u>(13,699)</u>
Net Current Assets		<u>16,068</u>
Total Assets less Current Liabilities		<u>320,729</u>
Creditors:		
amounts falling due after more than one year	10	<u>(349,999)</u>
Net Liabilities		<u><u>(29,270)</u></u>
Capital and Reserves		
Called up share capital presented as equity		101
Retained earnings		<u>(29,371)</u>
Equity attributable to owners of the company		<u><u>(29,270)</u></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 Ocuforma 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 period and of its profit or loss for such a financial period 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 4 March 2026 and signed on its behalf by:


Dr We Fong Siah
Director

Ocuforma Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Loss for the financial period	-	(29,371)	(29,371)
Net proceeds of equity Ordinary share issue	101	-	101
At 31 December 2025	101	(29,371)	(29,270)

Ocuforma Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 1 July 2025 (date of incorporation) to 31 December 2025

1. General Information

Ocuforma Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 4437638DH. The registered office of the company is Unit 7 Building 125, Omni Shopping centre, Swords Road Santry Dublin 9, Dublin, Ireland which is also the principal place of business of the company. Medial Aesthetics 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 period 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 period, 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.

Turnover

Turnover comprises the invoice value of medical services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight line
----------------------------------	-----------------------

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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

for the financial period from 1 July 2025 (date of incorporation) to 31 December 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet 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 Balance Sheet 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 Profit and Loss Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 6 month period from 1 July 2025 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating lossDec 25
€**Operating loss is stated after charging:**

Depreciation of tangible assets

17,829

6. Employees

The average monthly number of employees, including director, during the financial period was 1, (Jun 25 - 0).

Dec 25
Number

Director

1

Ocuforma Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 1 July 2025 (date of incorporation) to 31 December 2025

7. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2025	-	-
Additions	322,490	322,490
	<hr/>	<hr/>
At 31 December 2025	322,490	322,490
	<hr/>	<hr/>
Depreciation		
At 1 July 2025	-	-
Charge for the financial period	17,829	17,829
	<hr/>	<hr/>
At 31 December 2025	17,829	17,829
	<hr/>	<hr/>
Net book value		
At 31 December 2025	304,661	304,661
	<hr/> <hr/>	<hr/> <hr/>
8. Debtors		Dec 25
		€
Taxation		468
Called up share capital not paid		100
Prepayments		1,739
		<hr/>
		2,307
		<hr/> <hr/>
9. Creditors		Dec 25
Amounts falling due within one year		€
Trade creditors		11,280
Taxation		261
Director's current account (Note 13)		158
Accruals		2,000
		<hr/>
		13,699
		<hr/> <hr/>
10. Creditors		Dec 25
Amounts falling due after more than one year		€
Amounts owed to connected parties (Note 14)		349,999
		<hr/> <hr/>
11. Income Statement		Dec 25
		€
At 1 July 2025		-
Loss for the financial period		(29,371)
		<hr/>
At 31 December 2025		(29,371)
		<hr/> <hr/>
12. Capital commitments		
The company had no material capital commitments at the financial period-ended 31 December 2025.		

Ocuforma Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 1 July 2025 (date of incorporation) to 31 December 2025

13. Director's remuneration and transactions	Dec 25
	€
Remuneration	500

The following amounts are repayable to the director:

	Dec 25
	€
Dr We Fong Siah	158

14. Related party transactions

The following amounts are due to other connected parties:

	Dec 25
	€
Amounts falling due after more than one year	349,999

At the end of the financial period the company owed €349,999 (2024 - €0) to Oculo Limited
The company is related by way of common director We Fong Siah.
The companies are also connected by way of a Golden Share.

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 March 2026.