

Company registration number: 371275

Bellamont Holdings Ltd

Unaudited abridged financial statements

for the financial year ended 30 April 2025

Bellamont Holdings Ltd

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2 - 3
Balance sheet	4 - 5
Notes to the abridged financial statements	6 - 10

Bellamont Holdings Ltd

Directors and other information

Directors	Mr. Conor McCrystal Ms. Clare McCrystal Mr. Barry McCrystal
Secretary	Mr. Conor McCrystal
Company number	371275
Registered office	78 Market Street Cootehill Co. Cavan
Business address	78 Market Street Cootehill Co. Cavan
Accountants	JAAD Accounting Services Ltd, 43 Wolfe Tone St, Clonakilty, Co. Cork
Bankers	Allied Irish Bank 62 St. Brigids Road Dublin 5

Bellamont Holdings Ltd

Directors responsibilities statement

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 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 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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 compiled. 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.

On behalf of the board

Mr. Conor McCrystal
Director

Mr. Barry McCrystal
Director

Date: 16th February 2026

Bellamont Holdings Ltd

Directors responsibilities statement

Directors' Declaration on Un-audited Financial Statements

In relation to the financial statements as set out on pages 4 to 10.

- 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 JAAD Accounting Services Ltd, the company's accounting records and provide all the information necessary for the compilation of the financial statement.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025.

On behalf of the board

Mr. Conor McCrystal
Director

Mr. Barry McCrystal
Director

Date: 16th February 2026

Bellamont Holdings Ltd

**Balance sheet
As at 30 April 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Financial assets	7	3,587,175		2,973,652	
			3,587,175		2,973,652
Current assets					
Debtors	8	-		163	
Cash at bank and in hand		12,422		20,378	
		12,422		20,541	
Creditors: amounts falling due within one year	9	(256,459)		(280,274)	
Net current liabilities			(244,037)		(259,733)
Total assets less current liabilities			3,343,138		2,713,919
Creditors: amounts falling due after more than one year	10		(1,009,338)		(1,167,689)
Net assets			2,333,800		1,546,230
Capital and reserves					
Called up share capital presented as equity			1,000,000		172
Share premium account			-		389,351
Other undenominated capital			-		28
User defined reserve 3			-		4
Profit and loss account	6		1,333,800		1,156,675
Shareholders funds			2,333,800		1,546,230

These 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'.

The notes on pages 6 to 10 form part of these abridged financial statements.

Bellamont Holdings Ltd

**Balance sheet (continued)
As at 30 April 2025**

We, as directors of Bellamont Holdings Ltd, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- 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 financial 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.

We, as directors of Bellamont Holdings Ltd, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company the qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

These abridged financial statements were approved by the board of directors on 16th February 2026 and signed on behalf of the board by:

Mr. Conor McCrystal
Director

Mr. Barry McCrystal
Director

The notes on pages 6 to 10 form part of these abridged financial statements.

Bellamont Holdings Ltd

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private holding company limited by shares, registered in Ireland and its company registration number is 371275. The address of the registered office is 78 Market Street, Cootehill, Co. Cavan.

2. Accounting policies and measurement bases

Basis of preparation

The Financial statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Investments in subsidiary undertakings

Investments in subsidiary undertakings are shown at historical cost less provision for impairments in value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the repayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Bellamont Holdings Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non - current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share-based payments

Ordinary shares are classified as equity.

3. Group loan written off

	2025	2024
	€	€
Amounts written off group loans	(276,000)	(301,000)
	<u> </u>	<u> </u>

4. Interest payable and similiar expenses

	2025	2024
	€	€
Loans and overdrafts from credit institutions	90,756	104,806
	<u> </u>	<u> </u>

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Pension contributions to defined contribution plans in respect of directors policies	11,480	11,655
	<u> </u>	<u> </u>

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,156,675	972,453
Profit for the financial year	177,125	184,222
At the end of the financial year	<u>1,333,800</u>	<u>1,156,675</u>

Bellamont Holdings Ltd

**Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025**

7. Financial assets	Participating interests	Total
	€	€
Cost		
At 1 May 2024	2,973,652	2,973,652
Additions	613,523	613,523
At 30 April 2025	<u>3,587,175</u>	<u>3,587,175</u>
Provision for diminution in value At 1 May 2024 and 30 April 2025	<u>-</u>	<u>-</u>
Carrying amount At 30 April 2025	<u>3,587,175</u>	<u>3,587,175</u>
At 30 April 2024	<u>2,973,652</u>	<u>2,973,652</u>
8. Debtors	2025	2024
	€	€
Other debtors	-	163
	<u>-</u>	<u>163</u>
9. Creditors: amounts falling due within one year	2025	2024
	€	€
Amounts owed to credit institutions	250,462	271,981
Accruals	5,997	8,293
	<u>256,459</u>	<u>280,274</u>
10. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Other creditors including tax and social insurance	1,009,338	1,167,689
	<u>1,009,338</u>	<u>1,167,689</u>

Bellamont Holdings Ltd

Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

11. Prior period errors

The previous years share capital was incorrectly shown as it did not include the conversion of the share premium accounts along with the decrease in denomination per share through the purchase of participating interests shares. The share capital has now been updated to reflect the correct shareholding, along with the share capital held and interest in participating interests.

12. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Bellamont Medical Ltd	72,000	96,000	-	-
Ramor Medical Ltd	-	22,000	-	-
Drumnaveil Medical Ltd	204,000	183,000	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Bellamont Medical Ltd the subsidiary company is repaying loan and life assurance on behalf of Bellamont Holdings Ltd. The directors of Bellamont Holdings Ltd are also directors of Bellamont Medical Ltd. This amount of 72,000 is written off in the year.

Ramor Medical Ltd the subsidiary company is repaying a loan on behalf of Bellamont Holdings Ltd. The directors of Bellamont Holdings Ltd are also directors of Ramor Medical Ltd. Ramor made no contributions in the year.

Drumnaveil Medical Ltd the subsidiary company is repaying a loan on behalf of Bellamont Holdings Ltd. The directors of Bellamont Holdings Ltd are also directors of Drumnaveil Medical Ltd. This amount of 204,000 is written off in the year.

13. Ultimate party undertaking

The directors control the company.

Bellamont Holdings Ltd owns 100% of the share capital of Bellamont Medical Ltd. The directors of Bellamont Holdings Ltd are also directors of Bellamont Medical Ltd.

Bellamont Holdings Ltd owns 100% of the share capital of Ramor Medical Ltd. The directors of Bellamont Holdings Ltd are also directors of Ramor Medical Ltd.

Bellamont Holdings Ltd owns 100% of the share capital of Drumnaveil Medical Ltd. The directors of Bellamont Holdings Ltd are also directors of Drumnaveil Medical Ltd.

Bellamont Holdings Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

14. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16 February 2026.