

Company Number: 711732

**Biovis Sports Solution Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2026**

# Biovis Sports Solution Limited

## CONTENTS

	<b>Page</b>
Director's Responsibilities Statement	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 7

# Biovis Sports Solution Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2026

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 Statement of Financial Position 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 Guardian Management Accountants, 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 28 February 2026."

**Biovis Sports Solution Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 28 February 2026

	Notes	2026 €	2025 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>33,792</u>	<u>38,792</u>
<b>Current Assets</b>			
Debtors	7	100	100
Cash at bank and in hand		<u>10,663</u>	<u>7,779</u>
		<u>10,763</u>	<u>7,879</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(16,630)</u>	<u>(18,663)</u>
<b>Net Current Liabilities</b>		<u>(5,867)</u>	<u>(10,784)</u>
<b>Total Assets less Current Liabilities</b>		<u>27,925</u>	<u>28,008</u>
<b>Creditors:</b> amounts falling due after more than one year	9	<u>(17,077)</u>	<u>(18,601)</u>
<b>Net Assets</b>		<u><u>10,848</u></u>	<u><u>9,407</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	10	<u>10,748</u>	<u>9,307</u>
<b>Shareholders' Funds</b>		<u><u>10,848</u></u>	<u><u>9,407</u></u>

I as Director of Biovis Sports Solution 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 micro companies' regime.

**Approved by the board on 27 March 2026 and signed on its behalf by:**

**Sergio Coyle Diez**  
**Director**

# Biovis Sports Solution Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2026

### 1. General Information

Biovis Sports Solution Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 711732. The registered office of the company is 42 The Drive, Mullen park, Maynooth, Kildare which is also the principal place of business of the company. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 28 February 2026 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of 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. Cost comprises purchase price and other directly attributable costs. 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:

Plant and machinery	- 12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### 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.

#### 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.

## Biovis Sports Solution Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2026

### Taxation

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

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2026</b>	2025
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>5,830</b>	5,662
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2026</b>	2025
	€	€
Interest	<b>1,795</b>	2,071
	<u>          </u>	<u>          </u>
<b>5. Employees</b>		
The average monthly number of employees, including director, during the financial year was 1, (2025 - 1).		
<b>6. Tangible assets</b>		<b>Plant and machinery</b>
		€
<b>Cost</b>		
At 1 March 2025		46,086
Additions		830
		<u>          </u>
At 28 February 2026		46,916
		<u>          </u>
<b>Depreciation</b>		
At 1 March 2025		7,294
Charge for the financial year		5,830
		<u>          </u>
At 28 February 2026		13,124
		<u>          </u>
<b>Net book value</b>		
At 28 February 2026		<b>33,792</b>
		<u>          </u>
At 28 February 2025		38,792
		<u>          </u>
<b>7. Debtors</b>	<b>2026</b>	2025
	€	€
Other debtors	<b>100</b>	100
	<u>          </u>	<u>          </u>

# Bioviv Sports Solution Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2026

<b>8. Creditors</b>	<b>2026</b>	<b>2025</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	<b>5,296</b>	6,979
Trade creditors	<b>2,522</b>	2,176
Taxation	<b>4,300</b>	3,826
Director's current account	<b>43</b>	1,213
Other creditors	<b>4,469</b>	4,469
	<b>16,630</b>	18,663
	<b>16,630</b>	18,663
<b>9. Creditors</b>	<b>2026</b>	<b>2025</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	<b>17,077</b>	18,601
	<b>17,077</b>	18,601
<b>Loans</b>		
Repayable in one year or less, or on demand	<b>5,296</b>	6,979
Repayable between two and five years	<b>17,077</b>	18,601
	<b>22,373</b>	25,580
	<b>22,373</b>	25,580
<b>10. Income Statement</b>		
	<b>2026</b>	<b>2025</b>
	<b>€</b>	<b>€</b>
At 1 March 2025	<b>9,307</b>	282
Profit for the financial year	<b>1,441</b>	9,025
	<b>10,748</b>	9,307
	<b>10,748</b>	9,307

### 11. Capital commitments

The company had no material capital commitments at the financial year-ended 28 February 2026.

### 12. Post-Balance Sheet Events

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

### 13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27 March 2026.