

**Company registration number: 618362**

**Assuré Medical Ltd**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

## Assuré Medical Ltd

### Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Directors responsibilities statement	<b>2</b>
Balance sheet	<b>3 - 4</b>
Notes to the financial statements	<b>5 - 8</b>

**Assuré Medical Ltd**

**Directors and other information**

<b>Directors</b>	Liam O'Neill John O'Donoghue Ger O'Keeffe
<b>Secretary</b>	Ger O'Keeffe
<b>Company number</b>	618362
<b>Registered office</b>	Assuré Medical Ltd Sonas Quin Co. Clare
<b>Business address</b>	Sonas Quin Co. Clare
<b>Accountants</b>	Complete Rational Solutions Ltd 56 Kiltegan Park Rochestown Road Cork
<b>Bankers</b>	Allied Irish Banks Bank Place Ennis Co. Clare

**Assuré Medical Ltd**

**Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

**Assuré Medical Ltd**

**Balance sheet  
As at 31 December 2025**

	<b>2025</b>	2024
	€	€
Fixed assets	-	34,795
Current assets	-	574
Creditors: amounts falling due within one year	-	(26,586)
<b>Net current liabilities</b>	-	(26,012)
<b>Total assets less current liabilities</b>	-	8,783
Creditors: amounts falling due after more than one year	-	(225,796)
Accruals and deferred income	-	(79)
<b>Net assets/(liabilities)</b>	-	(217,092)
<b>Capital and reserves</b>	-	(217,092)

We, as directors of Assuré Medical Ltd 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

**Assuré Medical Ltd**

**Balance sheet (continued)  
As at 31 December 2025**

These abridged financial statements were approved by the board of directors on 10/ March /26 and signed on behalf of the board by:



**Ger O'Keeffe**  
Director



**Liam O'Neill**  
Director

Company registration number: 618362

## Assuré Medical Ltd

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Assuré Medical Ltd, Sonas, Quin, Co. Clare.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with the Companies Act 2014 (Micro Companies Regime) and FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

##### Intangible assets

Intangible assets are measured initially at cost, and are subsequently stated at cost less accumulated amortisation and impairment losses.

##### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Patents, trademarks and licences - 10 %

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Government grants

Grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

**Assuré Medical Ltd**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	(219,484)	(194,529)
Loss for the financial year	(38,354)	(24,955)
<b>At the end of the financial year</b>	<u>(257,838)</u>	<u>(219,484)</u>

**5. Events after the end of the reporting period**

There were no significant events after the end of the reporting period.

**Assuré Medical Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**6. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	175,796	152,517
Advances made during the financial year	30,150	23,279
Amounts repaid during the financial year	(500)	-
Amounts converted to share capital	(205,446)	-
At the end of the financial year	-	175,796

Value of arrangements expressed as a percentage of net assets/(liabilities) was as follows:

	<b>2025</b>	<b>2024</b>
	%	%
At the start of the financial year	80.98	79.40
At the end of the financial year	-	80.98

Disclosure for each director or other person is as follows:

**Ger O'Keeffe**

These loans were advanced to the company by Naíonra Céimeanna Beaga Teoranta and G & K O'Keeffe Ltd, companies in which Ger O'Keeffe has a material interest.

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	48,595	40,482
Advances made during the financial year	2,140	8,113
Amounts repaid during the financial year	(500)	-
Amounts converted to share capital	(50,235)	-
At the end of the financial year	-	48,595

**John O'Donoghue**

This loan was advanced to the company by Iota Ventures Ltd, a company which is owned by John O'Donoghue.

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	27,915	21,332
Advances made during the financial year	19,400	6,583
Amounts converted to share capital	(47,315)	-
At the end of the financial year	-	27,915

## Assuré Medical Ltd

### Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

#### Liam O'Neill

This loan was advanced to the company by Clonmult Holding Limited, a company which is controlled by Liam O'Neill.

	2025	2024
	€	€
At the start of the financial year	49,286	40,703
Advances made during the financial year	8,610	8,583
Amounts converted to share capital	(57,896)	-
At the end of the financial year	-	49,286

#### Dermot O'Keeffe

This loan was advanced to the company by Dermot O'Keeffe who is a brother of Ger O'Keeffe.

	2025	2024
	€	€
At the start of the financial year	50,000	50,000
Amounts converted to share capital	(50,000)	-
At the end of the financial year	-	50,000

#### 7. Guarantees

The directors of the company have provided personal guarantees of €25,000 each to the company's bankers.

#### 8. Approval of financial statements

The board of directors approved these financial statements for issue on 10 March 2026.