

Company Number: 662045

Tartan Medical Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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Tartan Medical Ltd
DIRECTOR AND OTHER INFORMATION

Director	Gillian McLaughlin
Company Secretary	Thomas O'Byrne
Company Number	662045
Registered Office and Business Address	71 Deerpark Road Mount Merrion Blackrock Co Dublin Ireland
Accountants	Xeinadin Building 1 Swift Square Northwood Park Northwood Dublin D09 A0E4 Ireland

Tartan Medical Ltd
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	2025	2024
	€	€
Current assets	362,440	171,892
Creditors: amounts falling due within one year	(258,456)	(6,621)
Net Current Assets	103,984	165,271
Total Assets less Current Liabilities	103,984	165,271
Accruals and deferred income	(2,325)	(2,214)
Net Assets	101,659	163,057
Capital and Reserves	101,659	163,057

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Tartan 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 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 (as a micro company). 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 Director and authorised for issue on 26 February 2026:

Gillian McLaughlin
Director



Tartan Medical Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Tartan Medical Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 662045. The registered office of the company is 71 Deerpark Road, Mount Merrion, Blackrock, Co Dublin, Ireland 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.

These financial statements are for this individual entity, the company does not have a parent or any subsidiaries.

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.

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.

Turnover

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

Intangible assets

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Trade and other debtors

Trade and other debtors are initially recognised at cost less impairment losses for bad and doubtful debts.

Cash at bank and in hand

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 Statement of Financial Position bank overdrafts are shown within Creditors.

Borrowing costs

All 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 stated at cost.

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.

Deferred taxation is not recognised under FRS 105.

Ordinary share capital

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

Tartan Medical Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Creditors

Security given in respect of creditors

Since 16th April 2020 Bank of Ireland hold a floating debenture over all assets and undertakings of the company.

4. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	162,857	215,193
Loss for the financial year	(61,398)	(52,336)
Profit carried forward	101,459	162,857

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 February 2026.