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**CAMBRIDGE HEALTHCARE IRELAND LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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## CAMBRIDGE HEALTHCARE IRELAND LIMITED

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### COMPANY INFORMATION

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<b>DIRECTORS</b>	Punam Ondhia Yashvantraï Ondhia
<b>COMPANY SECRETARY</b>	Yashvantraï Ondhia
<b>REGISTERED NUMBER</b>	637520
<b>REGISTERED OFFICE</b>	20 Holles Street Dublin 2

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## CAMBRIDGE HEALTHCARE IRELAND LIMITED

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## CAMBRIDGE HEALTHCARE IRELAND LIMITED

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### DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

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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 the 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 for the company financial statements and then apply them consistently;
- make judgments and 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 audited. 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.


#### DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 7:

- 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 all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 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 31 March 2025.

On behalf of the board

Signed by:  
  
99BB74BBDDDF476...  
**Punam Ondhia**  
Director

Signed by:  
  
A143640177F443D...  
**Yashvantrai Ondhia**  
Director

Date: 19-01-2026

## CAMBRIDGE HEALTHCARE IRELAND LIMITED

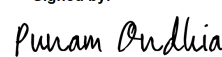
### ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025


	Note		2025 €	2024 €
<b>CURRENT ASSETS</b>				
Debtors: amounts falling due within one year	4	51,000	1,000	
Cash at bank and in hand		4,316	2,076	
		55,316	3,076	
Creditors: amounts falling due within one year	5	(86,842)	(35,567)	
<b>NET CURRENT LIABILITIES</b>			<b>(31,526)</b>	(32,491)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(31,526)</b>	(32,491)
<b>NET LIABILITIES</b>			<b>(31,526)</b>	(32,491)
<b>CAPITAL AND RESERVES</b>				
Called up share capital presented as equity			1,000	1,000
Profit and loss account			(32,526)	(33,491)
<b>SHAREHOLDERS' FUNDS</b>			<b>(31,526)</b>	(32,491)

We, as directors of Cambridge Healthcare Ireland Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Signed by:  
  
 99BB74BBDD0DF476...  
**Punam Ondhia**  
 Director

Signed by:  
  
 A143640177F443D...  
**Yashvantraai Ondhia**  
 Director

Date: 19-01-2026

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**CAMBRIDGE HEALTHCARE IRELAND LIMITED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2025**

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	Called up share capital	Profit and loss account	Total equity
	€	€	€
<b>At 1 April 2023</b>	<b>1,000</b>	<b>(26,731)</b>	<b>(25,731)</b>
<b>COMPREHENSIVE INCOME FOR THE YEAR</b>			
Loss for the year	-	<b>(6,760)</b>	<b>(6,760)</b>
<b>At 1 April 2024</b>	<b>1,000</b>	<b>(33,491)</b>	<b>(32,491)</b>
<b>COMPREHENSIVE INCOME FOR THE YEAR</b>			
Profit for the year	-	<b>965</b>	<b>965</b>
<b>AT 31 MARCH 2025</b>	<b>1,000</b>	<b>(32,526)</b>	<b>(31,526)</b>

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# CAMBRIDGE HEALTHCARE IRELAND LIMITED

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## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1. GENERAL INFORMATION

Cambridge Healthcare Ireland Limited (“the Company”) is a private company limited by shares. The company’s registered office is 20 Holles Street, Dublin 2 and its registered number is 637520. The company is a limited liability company incorporated in Ireland and tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

### 2. ACCOUNTING POLICIES

#### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on the going concern basis, under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

#### 2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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## CAMBRIDGE HEALTHCARE IRELAND LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 2. ACCOUNTING POLICIES (CONTINUED)

##### 2.3 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.4 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.5 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.6 SHARE CAPITAL

Ordinary shares are classed as equity.

##### 2.7 CASH FLOW STATEMENT EXEMPTION

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

#### 3. EMPLOYEES

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

#### 4. DEBTORS

	2025	2024
	€	€
Amounts owed by group undertakings	750	750
Other debtors	250	250
Accrued income	50,000	-
	51,000	1,000
	51,000	1,000

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## CAMBRIDGE HEALTHCARE IRELAND LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 5. CREDITORS: Amounts falling due within one year

	2025	2024
	€	€
Amounts owed to associated undertakings	85,492	34,217
Accruals	1,350	1,350
	86,842	35,567

#### 6. TRANSACTIONS WITH DIRECTORS

##### **Yashvantraï Ondhia**

Yashvantraï Ondhia is a director and shareholder of Cambridge Healthcare Limited. At 1 April 2024 and 31 March 2025, Yashvantraï Ondhia owed €150 to Cambridge Healthcare Ireland Limited.

##### **Punam Ondhia**

Punam Ondhia is a director and shareholder of Cambridge Healthcare Limited. At 1 April 2024 and 31 March 2025, Punam Ondhia owed €100 to Cambridge Healthcare Ireland Limited.

#### 7. RELATED PARTY TRANSACTIONS

The key management of the company comprises the directors. The directors did not receive any remuneration during the year.

##### **Cambridge Healthcare Supplies 2012 Limited**

Cambridge Healthcare Supplies 2012 Limited holds 75% of the issued share capital of Cambridge Healthcare Ireland Limited. At 1 April 2024 and 31 March 2025, Cambridge Healthcare Supplies 2012 Limited owed €750 to Cambridge Healthcare Ireland Limited.

##### **Cambridge Healthcare Supplies Limited**

Yashvantraï Ondhia and Punam Ondhia are directors of Cambridge Healthcare Supplies Limited. At 1 April 2024, Cambridge Healthcare Ireland Limited owed €11,217 to Cambridge Healthcare Supplies Limited. During the period, Cambridge Healthcare Ireland Limited repaid €9,225 to Cambridge Healthcare Supplies Limited. At 31 March 2025, Cambridge Healthcare Ireland Limited owed €1,992 to Cambridge Healthcare Supplies Limited.

##### **Torbet Laboratories Ireland Limited**

Yashvantraï Ondhia and Punam Ondhia are directors of Torbet Laboratories Ireland Limited. At 1 April 2024, Cambridge Healthcare Limited owed €23,000 to Torbet Laboratories Ireland Limited. During the year, Cambridge Healthcare Limited repaid €23,000 to Torbet Laboratories Ireland Limited. At 31 March 2025, there is no balance due to Torbet Laboratories Ireland Limited.

##### **Torbet Laboratories UK Limited**

Yashvantraï Ondhia and Punam Ondhia are directors of Torbet Laboratories UK Limited. At 1 April 2024, Torbet Laboratories UK Limited advanced €83,500 to Cambridge Healthcare Ireland Limited. At 31 March 2025, Cambridge Healthcare Ireland Limited owed €83,500 to Torbet Laboratories UK Limited.

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## **CAMBRIDGE HEALTHCARE IRELAND LIMITED**

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### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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#### **8. CONTROLLING PARTY**

Cambridge Healthcare Supplies 2012 Limited, an entity registered in the United Kingdom, holds 75% of the issued share capital of Cambridge Healthcare Ireland Limited. Cambridge Healthcare Supplies 2012 Limited is controlled by Yashvantrai Ondhia who owns 70% of the issued share capital of Cambridge Healthcare Supplies 2012 Limited.

#### **9. APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these financial statements for issue on 19-01-2026