

BIONOME EUROPE LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR END 31 JULY 2025

BIONOME EUROPE LIMITED

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BIONOME EUROPE LIMITED**ABRIDGED BALANCE SHEET
AS AT 31 JULY 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	5	23,525	7,086
Cash at bank and in hand	6	797	8,968
		24,322	16,054
Creditors: amounts falling due within one year	7	(133,473)	(55,922)
Net current liabilities		(109,151)	(39,868)
Total assets less current liabilities		(109,151)	(39,868)
Net liabilities		(109,151)	(39,868)
Capital and reserves			
Called up share capital presented as equity		1	1
Profit and loss account		(109,152)	(39,869)
Shareholders' funds		(109,151)	(39,868)

We, as directors of Bionome Europe 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:

Signiert von:

Jurgen Hormann

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Jurgen Hörmann (Germany)

Director

Date: 11-11-2025

Signed by:

Dennis McCarthy

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Dennis McCarthy

Director

Date: 18-11-2025

The notes on pages 2 to 4 form part of these financial statements.

BIONOME EUROPE LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025****1. General information**

The financial statements comprising the Statement of Income and Retained Earnings, the Balance Sheet and the related notes constitute the individual financial instruments of Bionome Europe Limited for the financial year ended 31 July 2025.

Bionome Europe Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated in the Republic of Ireland (CRO number 736339). The registered office is 5 Lapps Quay, 5th floor, Cork, T12 RW7D. The nature of the company's operations and its principal activities are set out in the Director's Report.

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS102), applying Section 1A of that standard.

The financial statements have been prepared in Euro (€) which is also the functional currency of the company. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014. The company qualifies as a small company for the year, as defined by section 280C of the Act and Section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 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.

2.3 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.

2.4 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.

BIONOME EUROPE LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025****3. Judgements in applying accounting policies and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are discussed below.

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis. The validity of the going concern basis depends on the continued support of the company's director and shareholders. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

4. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	31 July 2025 No.	31 July 2024 No.
Average number of employees	1	1

5. Debtors

	2025 €	2024 €
Amounts owed by joint ventures and associated undertakings	17,354	5,842
VAT repayable	6,171	1,244
	<u>23,525</u>	<u>7,086</u>

6. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	797	8,968
	<u>797</u>	<u>8,968</u>

BIONOME EUROPE LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025****7. Creditors: Amounts falling due within one year**

	2025	2024
	€	€
Trade creditors	4,924	9,456
Amount owed to Bionome Holdings UK	112,245	38,371
PAYE	104	1,145
Accruals	16,200	6,950
	<u>133,473</u>	<u>55,922</u>

8. Appropriation of Profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	(39,869)	-
Other movement in the profit and loss account	(69,283)	(39,869)
Profit and loss account carried forward at the end of the year	<u>(109,152)</u>	<u>(39,869)</u>

9. Related party transactions and controlling party**Ultimate controlling party**

Bionome Group Limited hold 100% of the ordinary share capital of the company. Dennis McCarthy holds 85.5% of the ordinary share capital of the parent company and is therefore deemed to be the ultimate controlling party.

Key management personnel compensation

No remuneration has been paid to key management personnel.

Other related party transactions

The company has availed of the exemption available under Paragraph 55(3) of Schedule 3A of the Companies Act 2014 not to disclose transactions with other group undertakings that are wholly within the group.

10. Accounting periods

The current accounts are for a full year. The comparative accounts are for a 17 month period.

11. Approval of financial statements

The board of directors approved these financial statements for issue on 18-11-2025