

**Biota Method Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Biota Method Limited**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 8

# Biota Method Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under 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 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 directors are 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 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. 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 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 judgements 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, books and documents 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 financial year ended 30 June 2025."

### Signed on behalf of the board

**Monika Rostkowska**  
Director

**23 September 2025**

**Sean Beakey**  
Director

**23 September 2025**

# Biota Method Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	786	1,352
<b>Current Assets</b>			
Debtors	6	293	-
Cash and cash equivalents		5,267	3,406
		5,560	3,406
<b>Creditors: amounts falling due within one year</b>	7	(1,219)	(984)
<b>Net Current Assets</b>		4,341	2,422
<b>Total Assets less Current Liabilities</b>		5,127	3,774
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		5,027	3,674
<b>Equity attributable to owners of the company</b>		5,127	3,774

We as Directors of Biota Method 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) 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 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 small companies' regime.

**Approved by the board on 23 September 2025 and signed on its behalf by:**

**Monika Rostkowska**  
Director

**Sean Beakey**  
Director

**Biota Method Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	100	4,305	4,405
Loss for the financial year	-	(631)	(631)
<b>At 30 June 2024</b>	100	3,674	3,774
Profit for the financial year	-	1,353	1,353
<b>At 30 June 2025</b>	<b>100</b>	<b>5,027</b>	<b>5,127</b>

# Biota Method Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Biota Method Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 673863. The registered office of the company is 104 Sundrive Road, Crumlin, Dublin 12, D12R7W1, Ireland which is also the principal place of business of the company. The company has been established to provide seminar based tuition based on exercise, movement, sport/active psychology and adherence protocols. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of services provided by the company, exclusive of trade discounts.

#### Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of the tangible assets less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	33% 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.

#### 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.

#### 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 Balance Sheet date.

## Biota Method Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

<b>3. Operating profit/(loss)</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible assets	<b>772</b>	715
	<u>          </u>	<u>          </u>
<b>4. Tax on profit/(loss)</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%) (Note 4 (b))	<b>235</b>	-
	<u>          </u>	<u>          </u>
<b>(b) Factors affecting tax charge for the financial year</b>		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	<b>2025</b>	<b>2024</b>
	€	€
Profit/(loss) taxable at 12.50%	<b>1,588</b>	(631)
	<u>          </u>	<u>          </u>
Profit/(loss) before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	<b>199</b>	(79)
<b>Effects of:</b>		
Depreciation in excess of capital allowances for period	<b>59</b>	56
Trading losses available to carry forward	-	23
Utilisation of trading losses carried forward	<b>(23)</b>	-
	<u>          </u>	<u>          </u>
Total tax charge for the financial year (Note 4 (a))	<b>235</b>	-
	<u>          </u>	<u>          </u>

**Biota Method Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**5. Tangible assets**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 July 2024	2,145	2,145
Additions	206	206
At 30 June 2025	<u>2,351</u>	<u>2,351</u>
<b>Depreciation</b>		
At 1 July 2024	793	793
Charge for the financial year	772	772
At 30 June 2025	<u>1,565</u>	<u>1,565</u>
<b>Net book value</b>		
At 30 June 2025	<u><b>786</b></u>	<u><b>786</b></u>
At 30 June 2024	<u><u>1,352</u></u>	<u><u>1,352</u></u>
<b>6. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<u><b>293</b></u>	<u>-</u>
<b>7. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Taxation	<b>235</b>	-
Accruals	<b>984</b>	984
	<u><b>1,219</b></u>	<u>984</u>
<b>8. Income Statement</b>		
	<b>2025</b>	2024
	€	€
At 1 July 2024	<b>3,674</b>	4,305
Profit/(loss) for the financial year	<b>1,353</b>	(631)
At 30 June 2025	<u><b>5,027</b></u>	<u>3,674</u>

**9. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 June 2025.

**10. Post-Balance Sheet Events**

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

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23 September 2025.