

Company Number: 584455

AYUR CLINIC LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Ayur Clinic Limited
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Ayur Clinic Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mendinaro Ram Perumalpuram Ram
Company Secretary	Perumalpuram Ram
Company Number	584455
Registered Office	2nd Floor, George's Quay House George's Quay Limerick City V94 YW9T
Accountants	HDS Chartered Accountants 2nd Floor Riverpoint Lower Mallow Street Limerick V94 WC6A

Ayur Clinic Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 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", applying Section 1A of that Standard, 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 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 to HDS, (Chartered Accountants), 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 31 May 2025."

Signed on behalf of the board

Mendinaro Ram
Director

23 February 2026

Perumalpuram Ram
Director

23 February 2026

Ayur Clinic Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	206,213	42,359
Current Assets			
Debtors	6	19,043	3,200
Cash and cash equivalents		441,355	267,968
		460,398	271,168
Creditors: amounts falling due within one year	7	(145,681)	(53,609)
Net Current Assets		314,717	217,559
Total Assets less Current Liabilities		520,930	259,918
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	8	520,830	259,818
Equity attributable to owners of the company		520,930	259,918

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Ayur Clinic 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 February 2026 and signed on its behalf by:

Mendinaro Ram
Director

Perumalpuram Ram
Director

Ayur Clinic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Imcha Clinic Limited, is a company limited by shares incorporated in the Republic of Ireland. The company's registered office is Riverside Clinic, Steamboat Quay, Limerick. The company's registration number is 584455. The company provides consultant surgical treatments and procedures, medical advice and associated services to private patients. The service is primarily provided through the engagement of Mrs Mendinaro Ram as the company's agent.

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 year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

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

Tangible assets and depreciation

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

Leasehold improvements	-	12.5% Straight Line
Fixtures and Fittings	-	12.5% Straight Line
Equipment	-	12.5% Straight Line

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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	40,695	15,127
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2024 - 11).

Ayur Clinic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

5. Tangible assets	Leasehold improvements	Fixtures and Fittings	Equipment	Total
	€	€	€	€
Cost				
At 1 June 2024	-	-	121,012	121,012
Additions	84,541	115,727	4,282	204,550
At 31 May 2025	<u>84,541</u>	<u>115,727</u>	<u>125,294</u>	<u>325,562</u>
Depreciation				
At 1 June 2024	-	-	78,653	78,653
Charge for the financial year	10,568	14,466	15,662	40,696
At 31 May 2025	<u>10,568</u>	<u>14,466</u>	<u>94,315</u>	<u>119,349</u>
Net book value				
At 31 May 2025	<u><u>73,973</u></u>	<u><u>101,261</u></u>	<u><u>30,979</u></u>	<u><u>206,213</u></u>
At 31 May 2024	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>42,359</u></u>	<u><u>42,359</u></u>
6. Debtors			2025	2024
			€	€
Other debtors			3,150	3,200
Taxation			15,893	-
			<u>19,043</u>	<u>3,200</u>
7. Creditors			2025	2024
Amounts falling due within one year			€	€
Trade creditors			19,347	6,150
Taxation			66,548	19,629
Directors' current accounts (Note 10)			56,259	24,136
Other creditors			339	20
Accruals			3,188	3,674
			<u>145,681</u>	<u>53,609</u>
8. Income Statement			2025	2024
			€	€
At 1 June 2024			259,818	8,247
Profit for the financial year			261,012	251,571
At 31 May 2025			<u>520,830</u>	<u>259,818</u>
9. Capital commitments				

The company had no material capital commitments at the financial year-ended 31 May 2025.

Ayur Clinic Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

10. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	396,400	326,000
Pension contributions	-	58,332
	<u>396,400</u>	<u>384,332</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Mendinaro Ram	<u>56,259</u>	<u>24,136</u>

11. Related party transactions

There were no other contracts or arrangements of any significance in relation to the business of the company in which the directors had any interest, as defined in the Companies Act 2014, at any time during the year ended 31 May 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 February 2026.