

EVERYDERM LIMITED

For the year ending 31st August 2025

Everyderm Limited Abridged

Financial Statements

For the year ending 31st of August 2025

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For the year ending 31st of August 2025

Directors and other information

Directors	<i>Peter Prendergast</i>
Secretary	<i>P G O'Donovan Corporate & Secretarial Limited</i>
Company Number	<i>764779</i>
Registered Office	<i>The Greenbank House 5 Bridge Street Waterford</i>
Business Address	<i>Heritage House, Dundrum Office Park, Dublin D14C2R2</i>
Bank	<i>AIB Bank, 10 Main St, Dundrum, Dublin 14.</i>
Accountants	<i>Patrick O'Donovan & Co, Chartered Certified Accountants, The Greenbank House, 5, Bridge Street, Waterford.</i>

Directors' Report

The directors present their report and unaudited financial statements for the year ending the 31st of August 2025

Change in Financial Reporting Framework

The financial statements prepared by Everyderm Limited are in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

Directors and secretary

The names of persons who at any time during the financial year were directors of the company are as follows:

P G O'Donovan Corporate & Secretarial Ltd held the position of company secretary for the duration of the financial year.

Peter Prendergast held to position of director for the period.

Principal Activities and Business Review

The principal activity of the company in the period under review was the provision of medical skin treatments and related services.

Future Developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Events after the Balance Sheet date

There have not been any significant events after the balance sheet.

Research and Development

The company did not engage in any research and development activity during the year.

Political and charitable contributions

The company made no political donations.

Directors' Report

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Directors' Responsibilities

The Directors acknowledge their responsibilities under Section 281 to Section 285 of the Companies Act 2014 to keep adequate accounting records for the company.

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with Companies Act 2014. The accounting records of the company are kept at the registered office and principal place of business at Heritage House, Dundrum Office Park, Dublin D14C2R2

On behalf of the board

Peter Prendergast

Director

Patrick O'Donovan

on behalf of Company Secretary

DATE:28/11/2025

Directors' Responsibilities Statement

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 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 those financial statements, the directors are required to:

- *Select suitable accounting policies and then apply them consistently*
- *Make judgements 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*
- *Prepare the financial statements on the going concern basis*

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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

On behalf of the board

Peter Prendergast

Director

Patrick O'Donovan

on behalf of Company Secretary

DATE 28/11/2025

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 5 to 14.

- *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 to Patrick O'Donovan & Co., 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 31st of August 2025.*

On behalf of the board

Peter Prendergast

Director

Patrick O'Donovan

on behalf of Company Secretary

DATE 28/11/2025

Balance Sheet
For the year ending 31st of August 2025

	<i>Notes</i>	<i>31st August 2025 €</i>
<u>Fixed Assets</u>		
<i>Tangible Fixed Assets</i>		-
<i>Total Fixed Assets</i>		-
<u>Current Assets</u>		
<i>Debtors</i>	4	-
<i>Cash at bank and in hand</i>		100
<i>Total Current Assets</i>		100
<i>Creditors: amounts falling due within one year</i>	5	-
NET CURRENT ASSETS		100
TOTAL ASSETS LESS CURRENT LIABILITIES		100
NET ASSETS		100
<u>Equity</u>		
<i>Shareholders' funds</i>	7	100
Total Equity		100

We, as directors of Everyderm 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 is complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

Balance Sheet
For the year ending 31st of August 2025

(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 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.

We, as directors of Everyderm Limited, state that - The company has relied on the specified exemption contained in section 352 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 confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

behalf of the board

Peter Prendergast

Director

Patrick O'Donovan

on behalf of Company Secretary

DATE 28/11/2025

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Accounting Policies

The principal activity of the company in the period under review was providing medical skin treatments and related services.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The financial statements prepared by Everyderm Limited are in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

The significant accounting policies adopted by the Company and applied in the preparation of these financial statements are set out below:

(a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

(b) Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

(c) Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

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Accounting Policies

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

(d) Interest income

Interest income is recognised using the effective interest method.

(e) Dividend distribution

Dividend distribution to the company's shareholders is recognised as a liability in the Company's financial statements in the period in which the dividends are approved by the company's shareholders.

(f) Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity, respectively.

(i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

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Accounting Policies

(g) Property Plant and Equipment

(i) Cost

Property, plant and equipment are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Fixtures and fittings, computer equipment and motor vehicles are stated at cost less accumulated depreciation and accumulated impairment losses.

(ii) Depreciation

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows:

Office Equipment, fixtures & fittings	12.5% straight line on
cost Computer equipment	12.5% straight line on
cost	
Motor Vehicles	20% straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

(h) Trade receivables

Trade and other debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

(i) Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(j) Trade payables

Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Accounting Policies

(k) Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

(l) Employee Benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(m) Dividend distribution

Dividend distribution to equity shareholders are recognised as a liability in the company's financial statements in the period in which the dividends are approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

(n) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Notes to the Financial Statements

2. EMPLOYEES

There were no employees during the period.

3. DIRECTORS REMUNERATION AND FINANCIAL TRANSACTIONS

	<i>31st August 2025</i>
<i>Remuneration</i>	€
<i>Salary</i>	-
<i>Retirement Benefits</i>	-
	<hr/>
	-
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4. DEBTORS

	<i>31st August 2025</i>
	€
<i>Trade Debtors</i>	-
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5. CREDITORS

	<i>31st August 2025</i>
	€
<i>Accounts Payable</i>	-
<i>Corporation Tax</i>	-
<i>Directors Current Account</i>	-
	<hr/>
	-
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Notes to the Financial Statements**6. SHARE CAPITAL**

	31st August 2025 €
<u>Authorised</u> 1,000,000 Ordinary Shares of €1 each	1,000,000
<u>Allotted, Called Up and Fully paid equity</u> 100 Ordinary shares of €1 each	100

7. RESERVES

	<i>Called up Share Capital</i>	<i>Profit and loss account</i>	<i>Total Equity</i>
Balance at 27th of May 2024	100	-	100
Share Premium/Profit for the period	-	-	-
Balance at 31st of August 2025	100	-	100

8. DIRECTORS' SECRETARY'S INTERESTS

The director's interests in the company at the beginning and end of the year were as follows.

	31st August 2025 €
Peter Prendergast	100
	100