
INTERPET EUROPE LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 27 SEPTEMBER 2025

INTERPET EUROPE LIMITED

COMPANY INFORMATION

Directors	Liam Ryan Todd Regan (appointed 31 July 2025) Adrian Justin Excell (British) (resigned 31 July 2025)
Company secretary	Porema Limited
Registered number	699561
Registered office	22 Northumberland Road Ballsbridge Dublin 4 Dublin D04ED73
Independent auditors	Azets Audit Services Ireland Limited Floor 3 40 Mespil Road Ballsbridge Dublin 4 Dublin D04 C2N4

INTERPET EUROPE LIMITED

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INTERPET EUROPE LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 27 SEPTEMBER 2025**

The directors present their annual report and the audited financial statements for the year ended 27 September 2025. The Company qualifies as a small company in accordance with Section 280A of the Companies Act 2014 and this report had been prepared in accordance with the small companies regime.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 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. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal activities

The company remained dormant during the year to 27 September 2025. It is foreseeable the company will remain dormant for the foreseeable future.

Directors and their interests

The directors who served during the year were:

Liam Ryan
Todd Regan

INTERPET EUROPE LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 27 SEPTEMBER 2025**

In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movements therein during the year ended 27th September 2025 were as follows: None of the directors had a beneficial interest in the share capital of the company at 27th September 2025.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 22 Northumberland Road, Ballsbridge, Dublin 4, D04 ED73, Ireland.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

There have been no significant events affecting the Company since the year end.

Auditors


The auditors, Azets Audit Services Ireland Limited, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

DocuSigned by:

.....101B109B3098478.....
Todd Regan
Director

Date: 17 December 2025 | 10:38 PST

Signed by:

.....B4C40B21E5A3486.....
Liam Ryan
Director

Date: 18 December 2025 | 10:05 GMT

INTERPET EUROPE LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INTERPET EUROPE LIMITED

Report on the audit of the financial statements**Opinion**

We have audited the financial statements of Interpet Europe Limited (the 'Company') for the year ended 27 September 2025, which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 27 September 2025 and of its result for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and We have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence We have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, Wewe have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. We We

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Companys ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INTERPET EUROPE LIMITED

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INTERPET EUROPE LIMITED
(CONTINUED)**

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, We do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If We identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work We have performed, We conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, We report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, We have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

INTERPET EUROPE LIMITED

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INTERPET EUROPE LIMITED
(CONTINUED)**

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement on page 1, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

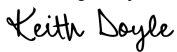
Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' Report.

The purpose of our audit work and to whom We owe our responsibilities

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that We might state to the Company's members those matters We are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, We do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions We have formed.

DocuSigned by:

A6DAA001FDA5428...

Keith Doyle
for and on behalf of
Azets Audit Services Ireland Limited
Floor 3
40 Mespil Road
Ballsbridge
Dublin 4
Dublin
D04 C2N4

Date: 18 December 2025 | 10:18 GMT

INTERPET EUROPE LIMITED

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 27 SEPTEMBER 2025**

The Company has not traded during the year. During these period, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

Signed on behalf of the board:

DocuSigned by:
Todd Regan
.....
101B108B3098478
Todd Regan

Director

Date: 17 December 2025 | 10:38 PST

Signed by:
Liam Ryan
.....
B4G40B21E5A3486
Liam Ryan

Director

Date: 18 December 2025 | 10:05 GMT

INTERPET EUROPE LIMITED

**BALANCE SHEET
AS AT 27 SEPTEMBER 2025**

	Note	27 September 2025 €	24 September 2024 €
Current assets			
Debtors: amounts falling due within one year	5	1	1
		<u>1</u>	<u>1</u>
Total assets less current liabilities		1	1
Net assets			
		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital presented as equity	6	1	1
Shareholders' funds		<u>1</u>	<u>1</u>

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

DocuSigned by:


 101E108B3098478
 Todd Regan
 Director

Signed by:


 B4C40B21E5A3486
 Liam Ryan
 Director

Date: 17 December 2025 | 10:38 PST

Date: 18 December 2025 | 10:05 GMT

The notes on pages 9 to 11 form part of these financial statements.

INTERPET EUROPE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 27 SEPTEMBER 2025**

	Called up share capital	Total equity
	€	€
At 25 September 2024	1	1
Total comprehensive income for the year	-	-
Total transactions with owners	-	-
At 27 September 2025	1	1

The notes on pages 9 to 11 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 24 SEPTEMBER 2024**

	Called up share capital	Total equity
	€	€
At 25 September 2023	1	1
Other comprehensive income for the year	-	-
Total comprehensive income for the year	-	-
Total transactions with owners	-	-
At 24 September 2024	1	1

The notes on pages 9 to 11 form part of these financial statements.

INTERPET EUROPE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 27 SEPTEMBER 2025**

1. General information

These financial statements comprising the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes constitute them individual financial statements of Interpet Europe Limited for the financial year ended 27 September 2025.

Interpet Europe Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The registered office is 22 Northumberland Road, Ballsbridge, Dublin 4, Ireland.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

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

2.2 Going concern

The company remained dormant during the year to 27 September 2025. It is foreseeable the company will remain dormant for the foreseeable future.

2.3 Share capital of the company

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

3. Judgments in applying accounting policies and key sources of estimation uncertainty

There were no judgments and estimation uncertainties considered during the period.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

5. Debtors

	2025	2024
	€	€
Amounts owed by parent company	1	1
	1	1

INTERPET EUROPE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 27 SEPTEMBER 2025**

6. Share capital

	2025	2024
	€	€
Authorised, allotted, called up and fully paid		
1 Ordinary Shares share of €1.00	1	1
	<u><u>1</u></u>	<u><u>1</u></u>

7. Parent Company

Interpret Europe Limited is a wholly owned subsidiary of Central Europe Limited, a UK company.

8. Approval of financial statements

The board of directors approved these financial statements for issue on