



Company registration number 655074 (Ireland)

PERISHIELD IRELAND LIMITED

Abridged Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2025

PERISHIELD IRELAND LIMITED

Accountants' Report To The Board Of Directors On The Preparation Of The Unaudited Statutory Financial Statements Of Perishield Ireland Limited For The Year Ended 31 December 2025

In accordance with our engagement letter and in order to assist you to fulfill your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the company for the financial year ended 31 December 2023 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the board of directors of Perishield Ireland Limited, as a body, in accordance with the terms of our engagement letter dated 6 February 2024. Our work has been undertaken solely to prepare for your approval the financial statements of Perishield Ireland Limited and state those matters that we have agreed to state to the board of directors of Perishield Ireland Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Perishield Ireland Limited and its board of directors as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 December 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

Scope of work

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements of Perishield Ireland Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Lewis & Co

Chartered Accountants
8 Priory Office Park
Stillorgan Road
Blackrock
Co. Dublin

PERISHIELD IRELAND LIMITED

Notes To The Financial Statements

As At 31 December 2025

1 Accounting policies

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Profit and loss reserves

	2025	2024
	€	€
At the beginning and end of the year	-	-
	<u> </u>	<u> </u>

PERISHIELD IRELAND LIMITED

Balance Sheet

As At 31 December 2025

	2025		2024	
	€	€	€	€
Current assets	100		100	
	<u> </u>		<u> </u>	
Net current assets		100		100
		<u> </u>		<u> </u>
Capital and reserves		100		100
		<u> </u>		<u> </u>

The company has not traded during the year or the preceding financial period. During this time the company received no income and incurred no expenditure and therefore no profit and loss account is presented in these financial statements.

Perishield Ireland Limited is a private company limited by shares incorporated in Ireland. The registered office is 8 Priory Office Park, Stillorgan Road, Blackrock, Co Dublin.

We, as directors of (Perishield Ireland Limited), state that:

(a) The company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.

(c) We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

(d) We hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

(e) The company has relied on the specified exemption as a micro company 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 we confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Ben Lewis
Director

Peter Orton
Director