

PERLXD LIMITED

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

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for the financial year ended 30 June 2025**

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PERLXD LIMITED

COMPANY INFORMATION

for the financial year ended 30 June 2025

DIRECTORS

Brian Cahill
Emma Harney (Resigned 03 December 2025)
Caroline Usher (Appointed 19 March 2025)

SECRETARY

CBF Secretarial Limited

REGISTERED OFFICE

Ground Floor
71 Lower Baggot Street
Dublin
D02 P593
Ireland

COMPANY NUMBER

722706

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS

Revolut Bank UAB
2 Dublin Landings
North Dock
Dublin 1
D01 V4A3
Ireland

PERLXD LIMITED
BALANCE SHEET
As at 30 June 2025

	30.06.2025	30.06.2024
	€	€
Fixed assets	162	325
Current assets	305,435	16,639
Prepayments and accrued income	(1)	(2)
Creditors: amounts falling due within one year	(84,868)	(14,217)
Net current assets	220,566	2,420
Total assets less current liabilities	220,728	2,745
Accruals and deferred income	(2,051)	(735)
Net assets	218,677	2,010
Capital and reserves	218,677	2,010

We, as directors of Perlxd Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Perlxd Limited (registered number: 722706) were approved and authorised for issue by the Board of Directors on 23 February 2026 and were signed on its behalf by:

Brian Cahill
 Director

Caroline Usher
 Director

PERLXD LIMITED

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

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Perlxd Limited (registered number 722706) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street,, Dublin, D02 P593, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Perlxd Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is recognised at the Invoice value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Employee benefits

Defined contribution schemes

The company operates a defined contribution scheme. However, none of the employees have signed up for the scheme.

PERLXD LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 June 2025

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

Ordinary share capital

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

2. Appropriation of profit and loss

	Profit and loss account
	€
At 01 July 2023	6,531
Loss for the financial year	(4,621)
Total comprehensive loss	(4,621)
At 30 June 2024	1,910
At 01 July 2024	1,910
Profit for the financial year	216,667
Total comprehensive income	216,667
At 30 June 2025	218,577