

Perfuzė Nominees Limited

Directors' report and financial statements

For the period ended 30 September 2025

Registered number: 743379

Perfuzė Nominees Limited

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Perfuze Nominees Limited

Directors and other information

Directors	Wayne Allen Daniel O'Mahony
Secretary	Wayne Allen
Company registration number	743379
Registered office	Unit 6 Galway Business Park Dangan Newcastle H91 W7CP Galway
Solicitors	Mason Hayes & Curran South Bank House Barrow Street Dublin 4

Perfuzé Nominees Limited

Directors' report

The directors present their directors' report together with the financial statements of the company for the period ended 30 September 2025.

Principal activities

The principal activity of the company is to hold share options.

Results and dividends

The results for the year are set out in the profit and loss account and other comprehensive income on page 4, and in the related notes. The directors are satisfied with the results for the year and the assets, liabilities and financial position at the year end date. The directors do not recommend the payment of a dividend.

Directors and secretary and their interests

The directors who served during the period and in the subsequent period to date, were as follows:

Wayne Allen
Daniel O'Mahony

The directors and secretary who held office at 30 September 2025 had no interests in the company.

Political contributions

The company made no political donations nor incurred any political expenditure during the period.

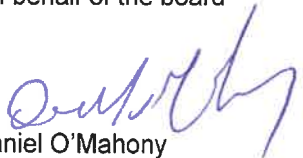
Post balance sheet events

No material events have occurred since the balance sheet date which would affect the financial statements of the company.

Accounting records

The directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to maintaining adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the company are maintained at Unit 6, Galway Business Park, Dangan, Newcastle H91 W7CP, Galway, Ireland.

On behalf of the board


Daniel O'Mahony
Director


Wayne Allen
Director

27 January 2026

Perfuze Nominees Limited

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, including Section 1A.

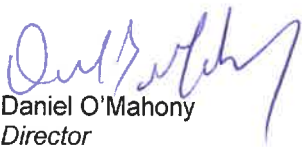
Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company and of its profit or loss for that year.

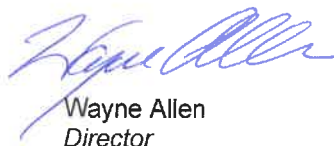
In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the board


Daniel O'Mahony
Director


Wayne Allen
Director

27 January 2026

Perfuzo Nominees Limited

Profit and loss account and other comprehensive income
for the period ended 30 September 2025

Profit for the financial period

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

Signed on behalf of the board:


Daniel O'Mahony
Director


Wayne Allen
Director

27 January 2026

Perfuze Nominees Limited

Balance sheet

as at 30 September 2025

	Note	2024 €
Current assets		
Debtors: amounts falling due after more than one year	3	1
		<hr/>
Net assets		1
		<hr/>
Capital and reserves		
Called up share capital presented as equity	4	1
		<hr/>
Shareholder's funds		1
		<hr/>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I/We, as director(s) of (company name), 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

On behalf of the board:


Daniel O'Mahony
Director


Wayne Allen
Director

27 January 2026

The notes on pages 7 to 9 form part of these financial statements.

Perfuzo Nominees Limited

Statement of changes in equity for the period ended 30 September 2025

	Called up share capital presented as equity €	Total equity €
Balance at 30 September 2023	1	1
Shares issued during the period	-	-
Balance at 30 September 2024	1	1
Shares issued during the period	-	-
Balance at 30 September 2025	1	1

The notes on pages 7 to 9 form part of these financial statements.

Perfuzé Nominees Limited

Notes

to the financial statements

1 Significant accounting policies

Perfuzé Nominees Limited is a private company limited by shares and is incorporated and domiciled in Ireland. The registered number of the company is 743379 and the address of its registered office is Unit 6, Galway Business Park, Dangan, Newcastle H91 W7CP, Galway, Ireland.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Section 1A of 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.

Going concern

The financial statements have been prepared on a going concern basis. The company incurred no profit or loss for the year ended 30 September 2025. Cash flow forecasts have been prepared by management which indicate that the company has sufficient funding to enable it to discharge its liabilities as they fall due for twelve months after the approval of the financial statements.

The directors are satisfied that no material uncertainty exists which may cast significant doubt on the company's ability to continue as a going concern.

Classification of financial instruments issued by the company

In accordance with FRS 102.22, financial instruments issued by the company are treated as equity only to the extent that they meet the following two conditions:

- (a) they include no contractual obligations upon the company to deliver cash or other financial assets or to exchange financial assets or financial liabilities with another party under conditions that are potentially unfavourable to the company; and
- (b) where the instrument will or may be settled in the entity's own equity instruments, it is either a non-derivative that includes no obligation to deliver a variable number of the entity's own equity instruments or is a derivative that will be settled by the entity exchanging a fixed amount of cash or other financial assets for a fixed number of its own equity instruments.

Perfuzė Nominees Limited

Notes (continued)

1 Significant accounting policies (continued)

To the extent that this definition is not met, the proceeds of issue are classified as a financial liability. Where the instrument so classified takes the legal form of the entity's own shares, the amounts presented in these financial statements for called up share capital and share premium account exclude amounts in relation to those shares.

Where a financial instrument that contains both equity and financial liability components exists these components are separated and accounted for individually under the above policy. The liability component is measured as the fair value of a similar liability that does not have a conversion feature or similar associated equity component. The entity shall allocate the residual amount as the equity component. Transaction costs are allocated between the debt component and the equity component on the basis of their relative fair values.

Basic financial instruments

Trade and other debtors/creditors

Trade and other debtors are recognised initially at transaction price plus attributable transaction costs. Trade and other creditors are recognised initially at transaction price less attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A FRS 102 and as a result has elected not to prepare a cash flow statement.

2 Employees

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

3 Debtors

Due within one year	2024
	€
Other Debtors – unpaid share capital	1
	<u>1</u>

4 Capital and reserves

Allotted, called up and unpaid equity shares	2024
	€
1 ordinary share of €1	1
	<u>1</u>

Perfuzė Nominees Limited

Notes *(continued)*

5 Events after the end of the financial period

No material events have occurred since the balance sheet date which would affect the financial statements of the company.

6 Approval of financial statements

The board of directors approved these financial statements on 27 January 2026