

**Company registration number: 632091**

**Therakind (Europe) Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 April 2025**

## **Therakind (Europe) Limited**

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## Therakind (Europe) Limited

### Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and Section 1A of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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.

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. 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.

Signed by:



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Feb 4, 2026 | 10:14 AM GMT

**Susan Esther Conroy**  
Director

**Therakind (Europe) Limited**  
**Statement of financial position**  
**Financial year ended 30 April 2025**

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors	3	100	100
<b>Net assets</b>		100	100
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
<b>Shareholders funds</b>		100	100


These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Therakind (Europe) Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act
- the company is availing itself of the exemption on the grounds that the conditions specified in section 359 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 financial 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; and

These abridged financial statements were approved by the board of directors on 04 February 2026 and signed on behalf of the board by:

Feb 4, 2026 | 10:14 AM GMT

Signed by:  
  
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**Susan Esther Conroy**  
**Director**

**The notes on pages 3 to 5 form part of these abridged financial statements.**

## **Therakind (Europe) Limited**

### **Notes to the abridged financial statements Financial year ended 30 April 2025**

#### **1. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and investment properties measured at fair value through profit or loss.

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

##### **Going concern**

The financial statements have been prepared on a going concern basis, as the company will continue in operational existence for the foreseeable future with the full financial support of the company directors and the parent company.

The Directors have carefully reviewed the future prospects of the company and its future cash flows. Having assessed this the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future being at least the next 12 months from signing of these financial statements.

For this reason the directors continue to adopt the going concern basis for the preparation of the Financial Statements. Accordingly, these financial statements do not include any adjustments to the carrying amount or classification of assets and liabilities that would result if the company was unable to continue as a going concern.

##### **Cash flow statement**

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

##### **Debtors and Creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in administrative expenses. Other financial assets and liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### **Critical judgements and estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk to changes in value.

**Therakind (Europe) Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025**

**Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

**2. Directors remuneration**

There is no directors remuneration for the year ended 30 April 2025 (2024: €Nil).

**3. Debtors**

	2025	2024
	€	€
Called up share capital not paid	<u>100</u>	<u>100</u>

**4. Related party transactions**

The company is exempt from disclosing related party transactions entered with Therakind Limited under Financial Reporting Standard 102 - Related Party Disclosures, as it is a 100% subsidiary of Therakind Limited.

**5. Key management personnel**

Key Management includes the directors of the company, all members of the company management and the company secretary. There was no compensation paid or payable to key management for employee services.

**6. Ultimate parent and Controlling party**

The company is a 100% subsidiary of Therakind Limited, a company incorporated in the United Kingdom. Therakind Limited is a subsidiary of Vindeca Limited, a company registered in United Kingdom which holds 100% of the share capital of Therakind Limited. The directors consider Vindeca Limited as the Ultimate Beneficial Owner of Therakind (Europe) Limited.

**Therakind (Europe) Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 April 2025**

**7. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 04 February 2026.