

West Coast Shellfish Ltd

Balance Sheet as at 31/07/2025

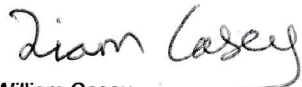
	€	€	€
	Cost	Accumulated Depreciation	NBV
Assets			
Fixed Assets (1)			
Plant & Equipment	22,147	-20,045	2,101
	<u>22,147</u>	<u>-20,045</u>	<u>2,101</u>
Current Assets			
Inventory (2)		26,250	
Debtors		22,147	
Tax (3)		640	
Prepayments		247	
Cash and Cash Equivalents		<u>3,983</u>	
			<u>53,267</u>
Total Assets			<u><u>55,368</u></u>
Equity & Liabilities			
Capital			
Ordinary Shares		100	
Retained Earnings		<u>55,268</u>	
			55,368
Current Liabilities			0
Long-Term Liabilities			0
Total Equity & Liabilities			<u><u>55,368</u></u>

I, as director of West Coast Shellfish Ltd, 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, 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 (as a micro company) contained in s.352 Companies Act 2014; 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.

On behalf of the Board



William Casey
Director

Date 24/03/2026

West Coast Shellfish Ltd

Notes to Accounts

- | | |
|-------------------------|---|
| (1) Fixed Assets | Fixed Assets have been valued in accordance with IAS 16 and all Fixed Assets are depreciated over a period of 8 years |
| (2) Inventory Valuation | Inventory has been valued in accordance with IAS 41 and is adjusted for an expected average mortality rate of 30%. |
| (3) Tax | Corporation Tax Over Payment |