

Registration number: 683409

# INNOCENT DRINKS LIMITED

Directors' Report and Unaudited Financial Statements

for the Financial Year Ended 31 December 2025

## **INNOCENT DRINKS LIMITED**

### **Contents**

Company Information	1
Directors' Report	2 to 3
Directors' Responsibility Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Notes to the Financial Statements	8 to 10

## **INNOCENT DRINKS LIMITED**

### **Company Information**

**Directors** SJ Clifford

T Ekpfadt

**Company secretary** T Ekpfadt

**Registered office** 24-26 City Quay,  
Dublin 2,  
D02 NY19.

**Solicitors** Arthur Cox,  
Earlsfort Centre,  
Earlsfort Terrace,  
Dublin 2.

## **INNOCENT DRINKS LIMITED**

### **Directors' Report for the Financial Year Ended 31 December 2025**

The Directors present their report and the unaudited financial statements for the year ended 31 December 2025.

#### **Principal activity**

The Company's principal activity is that of a holding company. The Company did not trade during the current or previous financial year.

#### **Directors and secretary**

The Directors, who held office at any time during the financial year, and to the date of this report were as follows:

SJ Clifford

D O'Farrell (resigned 9 October 2025)

T Ekpfadt (appointed 9 October 2025)

#### **Business review**

The Company did not trade and neither earned income nor incurred expenses during the current or previous financial year.

#### **Principal risks and uncertainties**

The Company is not exposed to any significant risks or uncertainties.

#### **Future developments**

The Company intends to distribute in Ireland, drinks that have been manufactured by innocent Limited, a company incorporated in the United Kingdom, in the future.

#### **Research and development**

Due to the nature of the Company, INNOCENT DRINKS LIMITED does not currently incur expenditure on research or development activities. Should the nature of the business change, the Company will disclose the nature of such in accordance with Company Law requirements.

#### **Post balance sheet events**

#### **Going concern**

After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

#### **Political donations**

No political donations were made by the Company during the current or previous financial year.

#### **Declaration of material interest in transactions**

None of the Directors or secretary own more than 1% of the nominal value of shares of the Company or shares of any other company in the group.

## INNOCENT DRINKS LIMITED

### Directors' Report for the Financial Year Ended 31 December 2025 (continued)

#### Accounting records

The measures taken by the Directors to ensure compliance with the requirements of section 281 to 285 of the Companies Act 2014 with regard to keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company accounting records are maintained at the Company's registered office at:

24-26 City Quay,  
Dublin 2,  
D02 NY19.

Approved by the Board on 23 March 2026 and signed on its behalf by:

*Sarah Jane Clifford*

.....  
SJ Clifford  
Director

*Tobias Ekpfadt*

.....  
T Ekpfadt  
Director

## INNOCENT DRINKS LIMITED

### Directors' Responsibility Statement

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

Irish company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 101 Reduced Disclosure Framework 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under Irish 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 the profit or loss of the Company for that 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether FRS 101 has been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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 and enable the financial statements to be unaudited.

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.

Approved by the Board on 23 March 2026 and signed on its behalf by:

*Sarah Jane Clifford*  
.....  
SJ Clifford  
Director

*Tobias Ekpfadt*  
.....  
T Ekpfadt  
Director

## **INNOCENT DRINKS LIMITED**

### **Statement of Comprehensive Income for the Financial Year Ended 31 December 2025**

The Company did not trade during the current or previous financial year. The Company did not earn income or incur expenditure during these periods. Consequently, the Company made neither a profit nor a loss and there were also no items of comprehensive income during the current or previous financial year.

## INNOCENT DRINKS LIMITED

### Statement of Financial Position as at 31 December 2025

	Note	2025 €	2024 €
<b>Assets</b>			
<b>Current assets</b>			
Trade and other receivables	6	<u>100</u>	<u>100</u>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Called-up share capital	7	<u>100</u>	<u>100</u>
Total equity and liabilities		<u>100</u>	<u>100</u>

We, as Directors of INNOCENT DRINKS LIMITED, 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 is complied with;

(c) 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 otherwise comply with the provisions of this Act 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.

Approved by the Board on 23 March 2026 and signed on its behalf by:

*Sarah Jane Clifford*  
 .....  
 SJ Clifford  
 Director

*Tobias Ekpfadt*  
 .....  
 T Ekpfadt  
 Director

**INNOCENT DRINKS LIMITED**

**Statement of Changes in Equity for the Financial Year Ended 31 December 2025**

	<b>Called-up share capital €</b>	<b>Total €</b>
At 1 January 2024	100	100
At 31 December 2024	<u>100</u>	<u>100</u>

	<b>Called-up share capital €</b>	<b>Total €</b>
At 1 January 2025	100	100
At 31 December 2025	<u>100</u>	<u>100</u>

## **INNOCENT DRINKS LIMITED**

### **Notes to the Financial Statements for the Financial Year Ended 31 December 2025**

#### **1 General information**

The Company is incorporated and domiciled in Ireland. The Company's registration number is 683409.

The address of its registered office is:

24-26 City Quay,  
Dublin 2,  
D02 NY19.

These financial statements were authorised for issue by the Board on 23 March 2026.

#### **2 Accounting policies**

##### **Summary of material accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the financial years presented, unless otherwise stated.

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

The financial statements have been prepared in accordance with Financial Reporting Standard 101, 'Reduced Disclosure Framework', issued by the Financial Reporting Council and Irish statute comprising of the Companies Act 2014.

The financial statements have been prepared under the historical cost convention, except that as disclosed in the accounting policies, certain items are shown at fair value, and on the going concern basis.

The financial statements are prepared Euro (€).

The Company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: Disclosures;
- the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement;
- the requirements of IAS 7 Statement of Cash Flows;
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- the requirements of paragraph 17 of IAS 24 Related Party Disclosures;
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

These exemptions that the Company has availed of are disclosed in the consolidated financial statements of The Coca-Cola Company.

##### **Changes in accounting policy**

None of the standards, interpretations and amendments effective for the first time from 1 January 2025 have had a material effect on the financial statements.

**INNOCENT DRINKS LIMITED****Notes to the Financial Statements for the Financial Year Ended 31 December 2025  
(continued)****2 Accounting policies (continued)****Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

**3 Directors' remuneration**

None of the Directors received remuneration in the current or previous financial year for their services as a director and for the management of the affairs of the Company.

**4 Auditor's remuneration**

Auditor's remuneration relates to the audit of the statutory financial statements. There are no other assurance services, tax advisory or other non-audit services provided by the statutory auditor.

The auditor's remuneration for the financial year amounted to €0 (2024: €5,500). No statutory audit was required or performed in 2025, and no non-audit services were provided.

**5 Corporation tax**

As the Company earned neither a profit or loss in the current or previous financial year, no corporation tax is chargeable.

**6 Trade and other receivables**

	<b>2025</b>	<b>2024</b>
	€	€
Receivables from parent undertaking	<u>100</u>	<u>100</u>

Receivables from parent undertaking are non-interest bearing and settled on demand.

**INNOCENT DRINKS LIMITED****Notes to the Financial Statements for the Financial Year Ended 31 December 2025  
(continued)****7 Called-up share capital****Authorised, allotted, called-up and unpaid shares**

	<b>2025</b>		<b>2024</b>	
	<b>No.</b>	<b>€</b>	<b>No.</b>	<b>€</b>
Ordinary shares of €1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

**8 Parent and ultimate parent undertaking**

The Company's immediate parent is innocent Limited, a company incorporated in England.

The ultimate parent is The Coca-Cola Company, a company incorporated in the United States of America.

**9 Related party transactions**

During the year the Company entered into transactions, in the ordinary course of business, with other related parties. The Company has taken advantage of the exemption under paragraph 8(k) of FRS101 not to disclose transactions with fellow wholly owned subsidiaries of The Coca-Cola Company.

**10 Parent of group in whose consolidated financial statements the Company is consolidated**

The smallest and largest group for which consolidated financial statements are prepared and for which the Company is included is The Coca-Cola Company.

These financial statements are available upon request from The Coca-Cola Company, PO Box 1734, Atlanta, Georgia 30301, United States of America.

**11 Post balance sheet events**

There are no events which occurred after the year end which require adjustment or disclosure in the financial statements.