
PET PHARMACEUTICALS IRELAND LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

PET PHARMACEUTICALS IRELAND LIMITED

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PET PHARMACEUTICALS IRELAND LIMITED

COMPANY INFORMATION

DIRECTORS	Simon John Hill (United Kingdom) Richard Anthony Dillon (United Kingdom)
COMPANY SECRETARY	Neil Alan Brown (United Kingdom)
REGISTERED NUMBER	659503
REGISTERED OFFICE	6th Floor South Bank House Barrow Street Dublin 4
ACCOUNTANTS	Crowe Ireland Chartered Accountants 40 Mespil Road Dublin 4

PET PHARMACEUTICALS IRELAND LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF PET PHARMACEUTICALS IRELAND LIMITED
FOR THE YEAR ENDED 30 JUNE 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Pet Pharmaceuticals Ireland Limited for the year ended 30 June 2025 which comprise the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Pet Pharmaceuticals Ireland Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Pet Pharmaceuticals Ireland Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Pet Pharmaceuticals Ireland Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pet Pharmaceuticals Ireland Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 30 June 2025 your duty to ensure that Pet Pharmaceuticals Ireland Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Pet Pharmaceuticals Ireland Limited. You consider that Pet Pharmaceuticals Ireland Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Pet Pharmaceuticals Ireland Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Crowe Ireland
Chartered Accountants
40 Mespil Road
Dublin 4
Date: 15/01/2026

PET PHARMACEUTICALS IRELAND LIMITED

ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	4	200	200
		<u>200</u>	<u>200</u>
Total assets less current liabilities		200	200
Net assets			
		<u>200</u>	<u>200</u>
Capital and reserves			
Called up share capital presented as equity		200	200
Shareholders' funds			
		<u>200</u>	<u>200</u>

We, as directors of Pet Pharmaceuticals Ireland Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (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 state 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.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



Simon John Hill
Director

Date: 13/1/26



Richard Anthony Dillon
Director

Date: 13/1/26

The notes on pages 4 to 7 form part of these financial statements.

PET PHARMACEUTICALS IRELAND LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Pet Pharmaceuticals Ireland Limited for the financial year ended 30 June 2025.

Pet Pharmaceuticals Ireland Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014) incorporated and registered in the Republic of Ireland (CRO number 659503). The registered office is 6th Floor, South Bank House, Barrow Street, Dublin 4. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company for the year, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

The preparation of the 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.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2.2 CURRENCY

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

PET PHARMACEUTICALS IRELAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. ACCOUNTING POLICIES (continued)

2.3 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.4 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

PET PHARMACEUTICALS IRELAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. ACCOUNTING POLICIES (continued)

2.5 FINANCIAL INSTRUMENTS

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

Ordinary Share Capital

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

Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

3. EMPLOYEES

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. DEBTORS

	2025	2024
	€	€
Called up share capital not paid	200	200
	<u>200</u>	<u>200</u>

5. APPROPRIATION OF PROFIT AND LOSS ACCOUNT

The company has not traded during the year. During this year the company received no income and incurred no expenditure and therefore made neither profit or loss.

PET PHARMACEUTICALS IRELAND LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

6. CONTROLLING PARTY

Cannon Services Limited is the parent company and there is no one ultimate controlling party.

7. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 15/01/2026.