

Peranthus Investments Limited

Registration Number 543895 (Ireland)

**Abridged Unaudited Annual Financial Statements of a micro entity prepared in accordance with the Micro Entities
Regime as introduced by the Companies (Accounting) Act 2017
for the year ended 30 April 2025**

Peranthus Investments Limited

Abridged Unaudited Annual Financial Statements of a micro entity prepared in accordance with the Micro Entities Regime as introduced by the Companies (Accounting) Act 2017 for the year ended 30 April 2025

	Page
Statement of Financial Position	2
Notes to the Financial Statements	3 - 4

Peranthus Investments Limited

(Registration Number 543895)

Annual Financial Statements for the year ended 30 April 2025

Statement of Financial Position

Figures in €	2025	2024
Fixed assets	10,275	8,133
Current assets	767	218
Creditors: amounts falling due within one year	-	(1,631)
Net current assets / (liabilities)	767	(1,413)
Total assets less current liabilities	11,042	6,720
Creditors: amounts falling due after more than one year	(37,952)	(30,823)
Accruals and deferred income	(2,198)	(1,976)
Net liabilities	(29,108)	(26,079)
Capital and reserves	(29,108)	(26,079)

I, as director of Peranthus Investments Limited, state that –

- the company is availing itself of the audit 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 section 358, as appropriate, are satisfied;
- the shareholder of the company has not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014;
- I acknowledges the company's obligations under Companies Act 2014, to keep adequate accounting records and prepare annual 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 annual financial statements so far as they are applicable to the company.
- the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company); has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged annual financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

These accounts have been prepared in accordance with the micro-entities regime.

The annual financial statements were approved and authorised for issue by the Board of Directors on 17 December 2025.

Signed on behalf of the director



Gary Thoresen

Director

17 December 2025

Company registration number: 543895

Peranthus Investments Limited

(Registration Number 543895)

Annual Financial Statements for the year ended 30 April 2025

Notes to the Financial Statements

Figures in €

2025

2024

1. Summary of significant accounting policies

1.1 General information and basis of preparation

The annual financial statements comprising the Statement of Financial Position and the related notes constitute the individual financial statements of Peranthus Investments Limited for the financial year ended 30 April 2025.

Peranthus Investments Limited is a private company limited by shares, registered in Ireland. The address of the registered office is as below:

Carrick House
49 Fitzwilliam Square West
Dublin 2
Dublin
D02 N578

The nature of the company's operations and principal activities are that of investments and related activities.

The annual financial statements are prepared in euro which is the functional currency of the company.

The financial statements are prepared on a going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro entities Regime" issued by the Financial Reporting Council (FRC) and promulgated by the institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with Section 280E of the Act and FRS105.

1.2 Intangible assets - other

Intangible assets acquired separately from a business are capitalised at cost. They are amortised using the straight-line basis over their useful lives. Research expenditure is written off against profits in the year in which it is incurred.

Intangible assets acquired separately from a business, such as patents, are capitalised at cost including any directly attributable cost of preparing the assets for their intended use. They are amortised using the straight-line basis over their useful lives.

Research and development expenditure is charged to the profit and loss account in the financial year in which it is incurred.

1.3 Debtors and creditors receivable / payable within one year

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 other administrative expenses.

1.4 Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Peranthus Investments Limited

(Registration Number 543895)

Annual Financial Statements for the year ended 30 April 2025

Notes to the Financial Statements

Figures in €

2025

2024

Summary of significant accounting policies continued...

1.5 Tax

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2. Appropriation of profit and loss

Loss brought forward at the beginning of the financial year	(26,179)	(23,377)
Loss for the year	(3,028)	(2,802)
Loss carried forward at the end of the financial year	(29,207)	(26,179)

3. Guarantees and other financial commitments

At the financial year end date the company had no financial commitments.

4. Contingent liabilities

At the financial year end date the company had no contingent liabilities.