

Registration number: 16239

Midleton Distilleries Limited

Annual Report and Unaudited Financial Statements

for the Financial Year Ended 30 June 2025

Midleton Distilleries Limited

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Midleton Distilleries Limited

Company Information

Directors	Colm Maguire Thomas Keane Ciara Sharkey Gareth Evans
Company secretary	Aishling Hourican
Registered office	Simmonscourt House Simmonscourt Road Ballsbridge Dublin 4 D04 W9H6
Solicitors	A & L Goodbody International Financial Services Centre North Wall Quay Dublin 1

Midleton Distilleries Limited

Directors' Report for the Financial Year Ended 30 June 2025

The directors present their report and the financial statements for the year ended 30 June 2025.

Principal activity

The company did not trade during the financial year or prior financial year and is not expected to commence trading in the foreseeable future.

Directors of the company

The directors, who held office at any time during the financial year, were as follows:

Colm Maguire

Thomas Keane

Benjamin Granger (resigned 7 November 2025)

Nodjame Fouad (resigned 1 October 2025)

Ciara Sharkey

Gareth Evans

Directors' and secretary's interests in shares

The beneficial interests, including the interests of spouses and minor children, of the directors and the company secretary who held office at 30 June 2025, in the share capital of the ultimate parent company, Pernod Ricard S.A., at 30 June 2025 and 1 July 2024, are less than 1% of the total share capital of the company.

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to adopt the going concern basis in preparation of the annual financial statements.

Accounting records

The measures taken by the director 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 registered office at:

Simmonscourt House

Simmonscourt Road

Ballsbridge

Dublin 4

D04 W9H6

Midleton Distilleries Limited

Directors' Report for the Financial Year Ended 30 June 2025

Approval of reduced disclosures

The company, as a qualifying entity, has taken advantage of the disclosure exemptions in FRS 102 paragraph 1.12. The company's shareholder has been notified in writing about the intention to take advantage of the disclosure exemptions and no objections have been received.

The company also intends to take advantage of these exemptions in the financial statements to be issued in the following year. Objections may be served on the company by Irish Distillers Limited, as the immediate parent of the entity.

Approved by the Board on 09/03/2026 and signed on its behalf by:


Signed by:



766A23E3F8064B4.....

Colm Maguire
Director

Signed by:



35EE362C2080490.....

Ciara Sharkey
Director

Midleton Distilleries Limited

Directors' Responsibility Statement

The directors acknowledge their responsibilities for preparing the Annual 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 Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and Irish Law), including FRS 102 '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 state of affairs of the company, of the profit or loss of the company for that period and that they otherwise comply with Section 329 of 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 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; 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 audited.

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.

Midleton Distilleries Limited

Income Statement for the Financial Year Ended 30 June 2025

The company did not trade during the financial year or the preceding financial year and received no income and incurred no expenditure. Consequently, during these two financial years the company made neither a profit nor a loss.

The company has no recognised gains or losses or other movements in shareholders' funds.

Midleton Distilleries Limited
(Registration number: 16239)
Balance Sheet as at 30 June 2025

	Note	2025 €	2024 €
Current assets			
Debtors	2	1	1
Capital and reserves			
Called-up share capital presented as equity	3	1	1
Shareholders' funds		1	1

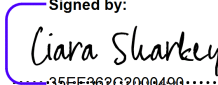
We, as directors of Midleton Distilleries Limited, state that:

- (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 the conditions specified in s.365(2) are satisfied;
- (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 Companies Act 2014 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 s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

Approved and authorised by the Board on 09/03/2026 and signed on its behalf by:

Signed by:

 765A29E9F8064B4:.....
 Colm Maguire
 Director

Signed by:

 35EE062G2006490:.....
 Ciara Sharkey
 Director

Midleton Distilleries Limited

Statement of Changes in Equity for the Financial Year Ended 30 June 2025

	Share capital	Total
	€	€
At 1 July 2024	<u>1</u>	<u>1</u>
At 30 June 2025	<u><u>1</u></u>	<u><u>1</u></u>
	Share capital	Total
	€	€
At 1 July 2023	<u>1</u>	<u>1</u>
At 30 June 2024	<u><u>1</u></u>	<u><u>1</u></u>

Midleton Distilleries Limited

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

1 Accounting policies

Summary of significant 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

These financial statements have been prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland' and Irish Statute comprising the Companies Act 2014. These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The functional currency of Midleton Distilleries Limited is considered to be euro because that is the currency of the primary economic environment in which the company operates.

Summary of disclosure exemptions

Midleton Distilleries Limited meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemptions available to it in respect of its separate financial statements. Exemptions have been taken in these separate company financial statements in relation to share-based payments, financial instruments, presentation of a cash flow statement and remuneration of key management personnel..

Name of parent of group

These financial statements are consolidated in the financial statements of Pernod Ricard S.A..

The financial statements of Pernod Ricard S.A. may be obtained from 5, Cours Paul Ricard, 75380 Paris, France.

Activity

The company did not trade during the current financial year or the previous financial year.

There were no emoluments of directors in the current financial year or the previous financial year.

There were no employees in the current financial year or in the previous financial year.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Midleton Distilleries Limited

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

1 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.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

2 Debtors

	Note	2025 €	2024 €
Amounts owed by related parties		<u>1</u>	<u>1</u>
		<u>1</u>	<u>1</u>
Unsecured, repayable on demand and not interest bearing.			

3 Called-up share capital presented as equity

Authorised shares

	2025		2024	
	No.	€	No.	€
Ordinary Shares of €1.27 each	<u>1</u>	<u>1.27</u>	<u>1</u>	<u>1.27</u>
Called-up share capital presented as equity		<u>-</u>		<u>-</u>
Called-up share capital presented as a liability		<u>-</u>		<u>-</u>

Allotted, called-up and fully paid shares

	2025		2024	
	No.	€	No.	€
Ordinary Shares of €1.27 each	<u>1</u>	<u>1.27</u>	<u>1</u>	<u>1.27</u>
Called-up share capital presented as equity		<u>-</u>		<u>-</u>
Called-up share capital presented as a liability		<u>-</u>		<u>-</u>

Midleton Distilleries Limited

Notes to the Financial Statements for the Financial Year Ended 30 June 2025

4 Parent and ultimate parent undertaking

The company's immediate parent is Irish Distillers Limited, incorporated in Ireland.

The ultimate parent is Pernod Ricard S.A., incorporated in France.

These financial statements are available upon request from 5, Cours Paul Ricard, 75380 Paris, France