

Company No: 598815 (Ireland)

STERIS IRISH FINCO II UNLIMITED COMPANY
Reports and Financial Statements
for the financial year ended 31 March 2025

STERIS IRISH FINCO II UNLIMITED COMPANY
REPORTS AND FINANCIAL STATEMENTS

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STERIS IRISH FINCO II UNLIMITED COMPANY
DIRECTORS AND OTHER INFORMATION

DIRECTORS

Brian Cooper (Ireland),
John Robert Schloss (United States) (resigned 28 October 2025)
Michael Tokich (United States)(resigned 28 October 2025)
John P. Ubbing (United States) (appointed 28 October 2025)
Karen L. Burton (United States) (appointed 28 October 2025)

SECRETARY

Matsack Trust Limited.

REGISTERED OFFICE

70 Sir John Rogerson's Quay, Dublin 2, D02 R296, Ireland.

COMPANY NUMBER

598815

AUDITOR

Ernst & Young,
Harcourt Centre,
Harcourt Street,
Dublin 2,
Ireland.

SOLICITORS

Matheson LLP
70 Sir John Rogerson's Quay, Dublin 2,
Ireland.

STERIS IRISH FINCO II UNLIMITED COMPANY

DIRECTORS' REPORT

The Directors present their annual report on the affairs of STERIS Irish FinCo II Unlimited (the "Company"), together with the financial statements and auditors' report, for the financial year ended 31 March 2025.

PRINCIPAL ACTIVITIES

The Company was established on 17 February 2017 as a Single-Member Private Unlimited Company. The main objective of the Company is to provide financing for STERIS group activities.

BUSINESS REVIEW, RESULTS & DIVIDENDS

Turnover for the financial year amounted to \$Nil (2024: \$Nil). The Company incurred a loss after taxation totaling \$30,909 (2024: Loss after taxation of \$37,487).

The net current liability position of the Company as at the financial year end amounted to \$5,431 (net current asset position 2024: \$25,478).

The net liability position of the Company as at the financial year end amounted to \$5,431 (net asset position 2024: \$25,478). No final or interim dividend was declared or paid in the current year (2024: \$Nil).

FUTURE DEVELOPMENTS

There are no plans to materially change the Company's activities in the future.

PRINCIPAL RISKS AND UNCERTAINTIES

The Company's activities are exposed to a liquidity risk.

Liquidity risk is the risk an entity will encounter difficulty in meeting financial obligations.

In order to ensure a sufficient liquidity level is maintained, the Company avails of short-term group finance.

DIRECTORS

The Directors, who served during the financial year and to the date of approval of these financial statements were as follows:

Brian Cooper (Ireland),
John Robert Schloss (United States) (resigned 28 October 2025)
Michael Tokich (United States) (resigned 28 October 2025)
John P. Ubbing (United States) (appointed 28 October 2025)
Karen L. Burton (United States) (appointed 28 October 2025)

SECRETARY

The Secretary, who served during the financial year and to the date of these financial statements was as follows:

Matsack Trust Limited.

DIRECTORS' AND SECRETARY'S INTERESTS IN SHARES AND DEBENTURES

The Directors and Secretary of the Company who held office at 31 March 2025 had no beneficial interest in the shares of the Company at 31 March 2025 or at 1 April 2024.

The beneficial interests, including the interests of spouses and minor children, of the Directors and Secretary in office at 31 March 2025 in the share capital of the Company's ultimate parent company, STERIS plc, were less than 1% of the total share capital of the ultimate parent company at 31 March 2025 and 1 April 2024.

GOING CONCERN

The Company meets its day to day working capital requirements through inter-company loans.

Its ultimate parent company, STERIS plc, a company registered in Ireland, has confirmed that it will provide continued financial support to the Company to ensure that it can meet its financial liabilities as they fall due for a period of at least twelve months from the date of approval of these financial statements. Thus, the Company continues to adopt the going concern basis of accounting in preparing the annual financial statements.

STERIS IRISH FINCO II UNLIMITED COMPANY
DIRECTORS' REPORT (CONTINUED)

RESEARCH AND DEVELOPMENT

The Company has not incurred any research and development expenditure.

POLITICAL CONTRIBUTIONS

The Company did not make any political donations during the period (2024: \$Nil).

EVENTS AFTER THE BALANCE SHEET DATE

There have been no significant events affecting the Company since the financial year end.

ACCOUNTING RECORDS

The measures that the Directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office at 70 Sir John Rogerson's Quay, Dublin 2, Ireland.

DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each of the persons who are directors at the time the Directors' report and financial statements are approved:

- A) So far as the directors are aware, there is no relevant audit information of which the Company's statutory auditors are unaware; and
- B) Each director has taken all steps that ought to have been taken by the director in order to make himself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 330 of the Companies Act 2014.


TRANSACTIONS INVOLVING DIRECTORS

There are no contracts of significance in relation to the business of the Company in which the directors had any interest as defined in the Companies Act 2014 at any time during the reporting period.

AUDITORS

In accordance with Section 383 (2) of the Companies Act, 2014, Ernst & Young, Chartered Accountants, will be deemed to be reappointed and will therefore continue in office.

Approved by the Board of Directors and signed on its behalf by:


Brian Cooper
Director
Date: January 15, 2026


John Vobbing
Director

STERIS IRISH FINCO II UNLIMITED COMPANY
DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.


Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council ("relevant financial reporting framework"). Under 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 of the profit or loss of the Company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:


- Select suitable accounting policies for the Company financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with the 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.


Brian Cooper
Director

Date: January 15, 2026


John Ubbing
Director



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STERIS IRISH FINCO II UNLIMITED COMPANY

Report on the audit of the financial statements

Opinion

We have audited the financial statements of STERIS Irish Finco II Unlimited Company ('the Company') for the year ended 31 March 2025, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STERIS IRISH FINCO II UNLIMITED COMPANY (Continued)

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Directors' Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' report for the financial year ended 31 March 2025 for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report, other than those parts relating to sustainability reporting where required by Part 28 of the Companies Act 2014, has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures required by sections 305 to 312 of the Act, which relate to disclosures of Directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STERIS IRISH FINCO II UNLIMITED COMPANY (Continued)

Respective responsibilities

Responsibilities of Directors for the financial statements

As explained more fully in the Directors' responsibilities statement set out on page 5, the Directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

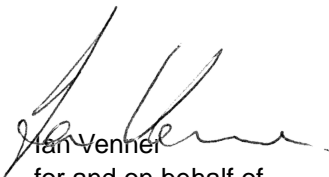
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Venner
for and on behalf of
Ernst & Young Chartered Accountants and Statutory Audit Firm

Dublin, Ireland

19 January 2026

STERIS IRISH FINCO II UNLIMITED COMPANY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

	Note	31.03.2025	31.03.2024
		\$	\$
Administrative expenses	3	(31,788)	(37,291)
Operating loss		(31,788)	(37,291)
Finance income	4	1,172	1,199
Loss on ordinary activities before taxation	5	(30,616)	(36,092)
Tax on loss on ordinary activities	7	(293)	(1,395)
Loss for the financial year		(30,909)	(37,487)

All amounts relate to continuing operations.

There was no other comprehensive income for 2025 (2024: \$Nil).

The notes on pages 12 to 16 form an integral part of these financial statements.


STERIS IRISH FINCO II UNLIMITED COMPANY

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	31.03.2025 \$	31.03.2024 \$
Current assets			
Debtors	9	406	403
Cash and cash equivalents		193,096	216,603
		193,502	217,006
Creditors: amounts falling due within one year	10	(198,933)	(191,528)
		(5,431)	25,478
Net current (liabilities)/assets		(5,431)	25,478
Total assets less current liabilities		(5,431)	25,478
Net (liabilities)/assets		(5,431)	25,478
Capital and reserves			
Called-up share capital presented as equity	12	7	7
Capital contribution reserve		300,000	300,000
Profit and loss account		(305,438)	(274,529)
Total shareholder's fund		(5,431)	25,478

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements of STERIS Irish FinCo II Unlimited Company (registered number: 598815) were approved by the Board of Directors and authorised for issue on 28 October 2025. They were signed on its behalf by:


 Brian Cooper
 Director
 Date: January 15, 2026


 John Ubbing
 Director

The notes on pages 12 to 16 form an integral part of these financial statements.

STERIS IRISH FINCO II UNLIMITED COMPANY
STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

	Called up Share capital	Capital Contribution reserve	Profit and loss account	Total
	\$	\$	\$	\$
At 01 April 2023	7	300,000	(237,042)	62,965
Loss for the financial year	-	-	(37,487)	(37,487)
At 31 March 2024	7	300,000	(274,529)	25,478
At 01 April 2024	7	300,000	(274,529)	25,478
Loss for the financial year	-	-	(30,909)	(30,909)
At 31 March 2025	7	300,000	(305,438)	(5,431)

The notes on pages 12 to 16 form an integral part of these financial statements.

STERIS IRISH FINCO II UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS FOR THE
FINANCIAL YEAR ENDED 31 MARCH 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies and measurement bases have all been applied consistently throughout the financial year and the preceding financial year.

General information

STERIS Irish FinCo II Unlimited Company is registered and domiciled in Ireland under the Companies Act 2014. The address of the registered office is 70 Sir John Rogerson's Quay, Dublin 2, Ireland.

The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The functional currency of the Company is considered to be USD ("\$\$") because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Financial Reporting Standard 102 ("FRS 102") issued by the Financial Reporting Council and the Companies Act 2014 (the "Act"). The Company qualifies as a small company 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.

Exemptions for qualifying entities under FRS 102

The Company 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. The Company is included in the consolidated financial statements of its ultimate parent company, STERIS plc, which are available on the group website, www.steris.com. As a qualifying entity the company has taken advantage of the following exemptions in its separate financial statements:

- from the requirement to prepare a statement of cash flows as required by paragraph 3.17(d) of FRS 102.
- from the requirement to disclose the key management personnel compensation in total as required by paragraph 33.7 of FRS 102.
- from the requirements of paragraphs 29.28(b) and 29.29 of FRS 102.

Going concern

The Company meets its day to day working capital requirements through inter-company loans.

Its ultimate parent, STERIS plc, a company registered in Ireland, has confirmed that it will provide continued financial support to the Company to ensure that it can meet its financial liabilities as they fall due for a period of at least twelve months from the date of approval of these financial statements.

The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Taxation

Current tax, including Irish corporation tax, is provided on the Company's taxable profits, at amounts expected to be paid using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

- 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;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where timing differences relate to interests in subsidiaries, associates, branches and joint ventures and the group can control their reversal and such reversal is not considered probable in the foreseeable future.

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.

STERIS IRISH FINCO II UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

Financial Instruments

Initial recognition

Financial assets and financial liabilities are recognised in the Company's statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Company only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other receivables and payables and intercompany receivable and payables.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and, thereafter, stated at amortised cost using the effective interest rate method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and, thereafter, stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in Creditors: amounts falling due within one year.

Foreign Currency

Transactions in foreign currencies are initially recorded using the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the contracted rate or the rate of exchange at the balance sheet date and the gains or losses on translation are included in the statement of comprehensive income.

Finance income

Interest receivable and similar income

Interest income and similar income including bank interest income.

2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year, or in the financial year of the revision and future financial years if the revision affects both current and future financial years.

Critical judgements in applying the Company's accounting policies

The directors do not consider that any critical judgements have been made in the application of the Company's accounting policies and no key sources of estimation uncertainty have been identified that have a significant risk of causing a material misstatement to the carrying amount of assets and liabilities within the financial year.

Key source of estimation uncertainty

There are no key sources of estimation uncertainty in the process of applying the Company's accounting policies that have a significant effect on the amounts recognised in the financial statements.

STERIS IRISH FINCO II UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

3. Administrative expenses

	31.03.2025	31.03.2024
	\$	\$
Foreign exchange gains/(losses)	<u>963</u>	<u>(1,539)</u>

4. Finance income

Interest income and other similar income

	31.03.2025	31.03.2024
	\$	\$
Interest income and similar receipts	<u>1,172</u>	<u>1,199</u>

5. Loss on ordinary activities before taxation

Loss on ordinary activities before taxation is stated after charging/(crediting):

	31.03.2025	31.03.2024
	\$	\$
Foreign exchange losses/(gains)	<u>963</u>	<u>(1,539)</u>

The Company had no staff or staff costs in the current or previous financial year.

6. Directors' remuneration

	31.03.2025	31.03.2024
	\$	\$
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	<u>12,923</u>	<u>13,038</u>

No pension contributions were made for the benefit of directors during the financial year (2024: €Nil).

7. Tax on loss on ordinary activities

	31.03.2025	31.03.2024
	\$	\$
Current tax on loss on ordinary activities		
Irish corporation tax	<u>293</u>	<u>1,395</u>
Total current tax	<u>293</u>	<u>1,395</u>
Total tax on loss on ordinary activities	<u>293</u>	<u>1,395</u>

STERIS IRISH FINCO II UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

7. Tax on loss on ordinary activities (continued)

Tax reconciliation

The differences between the total tax charge shown above and the amount calculated by applying the standard rate of Irish corporation tax to the loss before taxation is as follows:

	31.03.2025	31.03.2024
	\$	\$
Loss on ordinary activities before taxation	(30,616)	(36,092)
Tax on loss on ordinary activities at standard Irish corporation tax rate of 12.50% (2024: 12.50%)	(3,827)	(4,512)
Effects of:		
Losses carried forward	3,827	4,512
Income taxed at higher rate	293	1,395
Total tax charge for year	293	1,395

The Company had no taxable losses that are available for offset against future taxable profits. No deferred tax assets have been recognised as it is the directors' opinion that there is uncertainty regarding future profits being available to utilise the tax losses.

8. Auditors' remuneration

Auditors' remuneration for work carried out for the Company in respect of the financial year is as follows:

	31.03.2025	31.03.2024
	\$	\$
Audit of individual company financial statements	6,347	6,147

There was no remuneration to the auditors for other assurance services, advisory or other non-audit services for this entity in the current financial year.

9. Debtors

	31.03.2025	31.03.2024
	\$	\$
Amounts falling due within one year		
Amounts owed by Group undertakings	7	7
Other Debtors	399	396
	<u>406</u>	<u>403</u>

Amounts owed by Group undertakings are repayable on demand and do not bear interest.

10. Creditors: amounts falling due within one year

	31.03.2025	31.03.2024
	\$	\$
Amounts owed to Group undertakings	184,766	176,342
Accrued expenses	14,167	15,186
	<u>198,933</u>	<u>191,528</u>

Amounts owed to Group undertakings are repayable on demand and do not bear interest.

STERIS IRISH FINCO II UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

11. Financial instruments

The carrying values of the Company's financial assets and liabilities are summarised by category below:

	31.03.2025	31.03.2024
	\$	\$
Financial assets		
<i>Measured at undiscounted amount receivable</i>		
- Amounts owed by Group undertakings (note 9)	<u>7</u>	<u>7</u>
<i>Measured at undiscounted amount receivable</i>		
- Amounts owed to Group undertakings (note 10)	<u>184,766</u>	<u>176,342</u>

12. Called-up share capital and reserves

	31.03.2025	31.03.2024
	\$	\$
Authorised		
100,000,000 ordinary shares of US\$0.00001 each	<u>10</u>	<u>10</u>
Allotted, called-up and fully-paid		
700,001 ordinary shares of US \$0.00001	<u>7</u>	<u>7</u>

The Company has one class of ordinary shares which carry no right to fixed income.

Capital Contribution

In June 2022, the Company received a capital contribution of \$300,000 from its parent company STERIS Emerald IE Limited.

13. Related party transactions

The Company has availed of the exemption provided in FRS 102 Section 33 'Related Party Disclosures' paragraph 1A for wholly owned subsidiary undertakings whose voting rights are controlled within the group, from the requirements to give details of transactions with entities that are part of the group.

The Company has availed of the exemption to disclose the key management personnel compensation in total as required by paragraph 33.7 of FRS 102.

14. Events after the Balance Sheet date

There have been no events after the Balance Sheet date affecting the Company since the financial year.

15. Controlling party

The Company's parent undertaking and controlling party is STERIS Emerald IE Limited, a company incorporated in Ireland.

The Company's ultimate parent undertaking and controlling party is STERIS plc, which is incorporated in Ireland.

STERIS plc is the parent company of the smallest and largest group of undertakings for which group financial statements are drawn up and of which Steris Ireland Limited is a member. The group financial statements are publicly available on the group website www.steris.com

16. Approval of the financial statements

The financial statements were approved by the directors on 28 October 2025.