

Company registration number: 759876

Petcare Investments Ltd

Unaudited abridged financial statements

for the financial period ended 30 June 2025

Petcare Investments Ltd

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Petcare Investments Ltd

Directors and other information

Directors	Simon O'Connor Mairead Kilbride
Secretary	Mairead Kilbride
Company number	759876
Registered office	Unit 1 Charlesland Centre Greystones Wicklow
Accountants	IFAC First Floor Rear 3 Wentworth Place Wicklow
Bankers	Permanent TSB Main Street Bray Wicklow
Solicitors	Mc Donnell Solicitors 28 Pearse Street Mullingar Westmeath

Petcare Investments Ltd

**Accountants' Report to the board of directors
on the Unaudited financial statements of Petcare Investments Ltd**

We have compiled the financial statements which comprise the balance sheet and related notes of Petcare Investments Ltd for the financial period ended 30 June 2025.

Respective responsibilities of directors and accountants

As described on page the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Petcare Investments Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

IFAC
Certified Public Accountants
First Floor Rear
3 Wentworth Place
Wicklow

Date: 24th March 2026

Petcare Investments Ltd

**Balance sheet
As at 30 June 2025**

	30/06/25
	€
Called up share capital not paid	100
Financial Assets	238,981
Creditors: amounts falling due within one year	(200)
Net current liabilities	(200)
Total assets less current liabilities	238,881
Net assets	238,881
Capital and reserves	238,881

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

We, as directors of Petcare Investments Ltd 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 section 359 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (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 assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 24 March 2026 and signed on behalf of the board by:

Simon O'Connor
Director

Mairead Kilbride
Director

Petcare Investments Ltd

Notes to the abridged financial statements Financial period ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Unit 1, Charlesland Centre, Greystones, Wicklow.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial period or prior financial period and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial period or prior financial period.

Financial assets

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Petcare Investments Ltd

Notes to the abridged financial statements (continued) Financial period ended 30 June 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.