

Registration number: 2701

# John Jameson & Son Limited

Annual Report and Unaudited Financial Statements

for the Financial Year Ended 30 June 2025

## **John Jameson & Son Limited**

### **Contents**

|   |        |
|---|--------|
| Company Information                         | 1      |
| Directors' Report                           | 2 to 3 |
| Directors' Responsibility Statement         | 4      |
| Income Statement                            | 5      |
| Balance Sheet                               | 6      |
| Statement of Changes in Equity              | 7      |
| Notes to the Unaudited Financial Statements | 8 to 9 |

## **John Jameson & Son Limited**

### **Company Information**

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

## **John Jameson & Son 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**

Due to the fact that the company did not trade during the financial year or prior financial year and is not expected to commence trading in the foreseeable future, the directors feel that there are no significant risks or uncertainties pertaining to the company.

#### **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 (ceased 7 November 2025)

Nodjame Fouad (ceased 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

## John Jameson & Son 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 and authorised by the Board on ~~09/03/2026~~ and signed on its behalf by:

Signed by:

  
765A23E3F8064B4.....

Colm Maguire  
Director

Signed by:

  
35EE962C2000490.....

Ciara Sharkey  
Director

## **John Jameson & Son 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.

## **John Jameson & Son 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.

**John Jameson & Son Limited**

**(Registration number: 2701)  
Balance Sheet as at 30 June 2025**

|   | Note | 2025<br>€ | 2024<br>€ |
|---|------|-----------|-----------|
| <b>Current assets</b>                       |      |           |           |
| Debtors                                     | 2    | <u>1</u>  | <u>1</u>  |
| <b>Capital and reserves</b>                 |      |           |           |
| Called-up share capital presented as equity | 3    | <u>1</u>  | <u>1</u>  |
| Shareholders' funds                         |      | <u>1</u>  | <u>1</u>  |

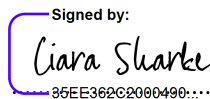
We, as directors of John Jameson & Son Limited, state that:

- (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:  
  
 35EE362C2000490:.....

Ciara Sharkey  
 Director

**John Jameson & Son Limited**

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

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

## **John Jameson & Son Limited**

### **Notes to the Unaudited 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.

##### **Summary of disclosure exemptions**

John Jameson & Son 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.

The financial statements of Pernod Ricard 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.

##### **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.

## John Jameson & Son Limited

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

#### 2 Debtors

| Current                         | Note | 2025<br>€ | 2024<br>€ |
|---------------------------------|------|-----------|-----------|
| Amounts owed by related parties |      | 1         | 1         |

#### 3 Called-up share capital presented as equity

##### Authorised shares

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

##### Allotted, called-up and fully paid shares

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

#### 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