

Company Registration Number: 684971

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**SHAMROCK INNOVATIONS LIMITED**

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**FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

**SHAMROCK INNOVATIONS LIMITED**

**CONTENTS**

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**FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

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**SHAMROCK INNOVATIONS LIMITED**

**COMPANY INFORMATION**

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<b>DIRECTORS</b>	Patrick Spicer Russell Wheatley (United States) John R. Schloss (United States) resigned 28 October 2025 John P. Ubbing (United States) appointed 28 October 2025
<b>COMPANY REGISTRATION NUMBER</b>	684971
<b>COMPANY REGISTERED OFFICE</b>	70 Sir John Rogerson's Quay Dublin 2 Ireland
<b>COMPANY SECRETARY</b>	Matsack Trust Limited
<b>SOLICITORS</b>	Matheson LLP 70 Sir John Rogerson's Quay Dublin 2 Ireland
<b>BANKERS</b>	None
<b>REGISTERED AUDITORS</b>	Ernst & Young Chartered Accountants, Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2.

## SHAMROCK INNOVATIONS LIMITED

### DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

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The directors present their Directors' report and the audited financial statements of Shamrock Innovations Limited (the "Company") for the financial period ended 31 March 2025.

#### PRINCIPAL ACTIVITIES

The Company was incorporated on 3 December 2020, in accordance with the laws of Ireland with a registration number 684971.

The Company has been formed for the purpose of holding intellectual property for the STERIS Group, however, to date, no intellectual property has been acquired or is held by the Company. Furthermore, no commercial activity has commenced during the financial period.

#### RESULTS FOR THE PERIOD AND STATE OF AFFAIRS AS AT THE PERIOD FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

The results for the financial period and the Company's financial position at the end of the financial period are set out on page 10 and page 11 respectively. Loss before taxation amounted to \$6,540 (2024: \$32,450). After deducting taxation of \$ nil, an amount of \$6,540 is debited to reserves for the financial year ended 31 March 2025.

#### DIVIDENDS

No dividends were recommended to be paid during the financial year ended 31 March 2025.

#### REVIEW OF THE DEVELOPMENT AND PERFORMANCE OF THE BUSINESS

The Company did not enter into any other transactions during the financial year ended 31 March 2025.

#### PRINCIPAL RISKS AND UNCERTAINTIES

As the Company did not enter into any other transactions during the financial year ended 31 March 2025, no principal risks and uncertainties were noted.

#### DIRECTORS AND COMPANY SECRETARY

The Directors and the Company secretary are listed on page 3 and except where indicated, have served for the entire financial period.

The Directors and the Company secretary had no material interest in any contract of significance in relation to the business of the Company. The Directors and Company secretary who held office on 31 March 2025 did not hold any shares, debentures or loan stock of the Company on that date or on 1 April 2024.

The beneficial interest, including the interest of spouses and minor children, of the Directors and Secretary in office on 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 parent Company on 31 March 2025 and 1 April 2024.

#### GOING CONCERN

The Company did not trade during the financial year ended 31 March 2025. At the time of approving the financial statements, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. STERIS plc has provided a letter of comfort to the Company to allow it to meet its liabilities as they fall due. On this basis, the Directors are satisfied that the Company should have adequate resources to meet its obligations as they fall due and, for this reason, they continue to adopt the going concern basis in preparing the financial statements.

**SHAMROCK INNOVATIONS LIMITED**

**DIRECTORS' REPORT (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

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**RELATED PARTY TRANSACTIONS**

There were no related party transactions during the financial period.

**SIGNIFICANT SUBSEQUENT EVENTS**

There were no significant subsequent events since the end of the financial period until the date of approving of this report that would require an adjustment to, or disclosure in the financial statements.

**FINANCIAL RISK MANAGEMENT**

As the Company has yet to commence operations, the directors believe that the Company currently faces no risks or uncertainties.

**POLITICAL DONATIONS**

The Company did not make any political donations during the financial period.

**ADEQUATE ACCOUNTING RECORDS**

The Directors are responsible for ensuring that adequate accounting records, as outlined in Section 281-285 of the Companies Act 2014, are kept by the Company. The measures taken by directors to ensure compliance with the Company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and by ensuring that a competent service provider is responsible for the preparation and maintenance of the accounting records. The accounting records are kept at 70 Sir John Rogerson's Quay, Dublin 2, Ireland.

**DISCLOSURE OF INFORMATION TO AUDITORS**

The Directors in office at the date of this report have each confirmed that:

- as far as he/she is aware, there is no relevant audit information of which the Company's statutory auditors are unaware; and
- he/she has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the Company's statutory auditors are aware of that information.

**AUDITOR**

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 behalf by:

  
\_\_\_\_\_  
Patrick Spicer  
Director

  
\_\_\_\_\_  
John Ubbing  
Director

Date: January 15, 2026

SHAMROCK INNOVATIONS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

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**DIRECTORS' RESPONSIBILITIES STATEMENT**

The Directors are responsible for preparing the Directors' 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 period. Under that law, they have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") issued by the Financial Reporting Council.

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 and of its profit or loss for that financial period, and otherwise comply with Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether they have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Act 2014.

On behalf of the Board:

  
\_\_\_\_\_  
Patrick Spicer  
Director

  
\_\_\_\_\_  
John Jbbing  
Director

Date: January 15, 2026



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## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SHAMROCK INNOVATIONS LIMITED**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Shamrock Innovations Limited ('the Company') for the year ended 31 March 2025, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, and the Statement of Changes in Equity and notes to the financial statements, including the summary of significant accounting policies set out in note 3. 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 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 SHAMROCK INNOVATIONS LIMITED (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 SHAMROCK INNOVATIONS LIMITED (Continued)**

### **Respective responsibilities**

#### **Responsibilities of Directors for the financial statements**

As explained more fully in the Directors' responsibilities statement set out on page 6, 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**

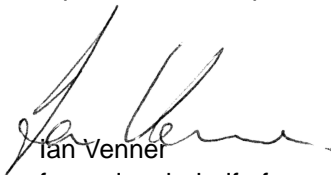
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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](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

**SHAMROCK INNOVATIONS LIMITED**

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 31 MARCH 2025**

	<b>From 31 March 2024 through 31 March 2025 \$</b>	<b>From 31 March 2023 through 31 March 2024 \$</b>
Administration expenses	<u>(6,540)</u>	<u>(32,450)</u>
<b>Loss before taxation</b>	<b>(6,540)</b>	<b>(32,450)</b>
Taxation on profit on ordinary activities	5 <u>-</u>	<u>-</u>
<b>Loss after taxation</b>	<b>(6,540)</b>	<b>(32,450)</b>

The Company has not commenced trading and has not received any income or any other comprehensive income/expenditure during the current year financial period or the prior period.


**SHAMROCK INNOVATIONS LIMITED**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2025**

	Notes	As at 31 March 2025 \$	As at 31 March 2024 \$
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one year	8	1	1
<b>CREDITORS</b>			
Creditors: Amounts falling due within one year	9	<u>(38,990)</u>	<u>(32,450)</u>
<b>NET CURRENT LIABILITIES</b>		(38,989)	(32,449)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(38,989)	(32,449)
<b>NET LIABILITIES</b>		<u>(38,989)</u>	<u>(32,449)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	10	1	1
Profit and Loss Account		<u>(38,990)</u>	<u>(32,450)</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>		<u>(38,989)</u>	<u>(32,449)</u>

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

  
 \_\_\_\_\_  
 Patrick Spicer  
 Director

  
 \_\_\_\_\_  
 John Ubbing  
 Director

**SHAMROCK INNOVATIONS LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

	<b>Ordinary share capital</b>	<b>Profit and loss account</b>	<b>Total</b>
	\$	\$	\$
Balance as at 31 March 2023	1	-	1
Loss for the year	-	(32,450)	(32,450)
Balance as at 31 March 2024	1	(32,450)	(32,449)

	<b>Ordinary share capital</b>	<b>Profit and loss account</b>	<b>Total</b>
	\$	\$	\$
Balance as at 31 March 2024	1	(32,450)	(32,449)
Loss for the year	-	(6,540)	(6,540)
Balance as at 31 March 2025	1	(38,990)	(38,989)

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**SHAMROCK INNOVATIONS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

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**1. GENERAL INFORMATION**

The Company was incorporated on 3 December 2020 in accordance with the laws applicable in Ireland under registration number 684971.

**2. AUTHORISATION OF FINANCIAL STATEMENTS AND STATEMENT OF COMPLIANCE**

**(a) Statement of Compliance**

Shamrock Innovations Limited is a limited liability company incorporated in Ireland. The registered office is 70 Sir John Rogerson Quay, Dublin 2.

The Company's financial statements have been prepared in compliance with FRS 102 as it applies to the financial statements of the Company for the financial year ended to 31 March 2025.

**(b) Basis of preparation and change in accounting policy**

The financial statements of Shamrock Innovations Limited were approved for issue by the Board of Directors on 28 October 2025. The financial statements have been prepared in accordance with Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland) - Financial Reporting Standards 102 (FRS 102).

The financial statements are prepared on the going concern basis.

The financial statements are prepared in US Dollars, which is the functional and presentational currency of the Company and rounded to the nearest \$.

This company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the Company. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 7 'Statement of Cash Flows': Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues: The disclosure requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b), 11.48(c), 12.26, 12.27, 12.29(a), 12.29(b), and 12.29A;
- Section 26 'Share based Payment': Share based payment arrangements required under FRS 102 paragraphs 26.18(b), 26.19 to 26.21 and 26.23;
- Section 33 'Related Party Disclosures': Compensation for key management personnel.

The financial statements of the Company are consolidated in the financial statements of STERIS plc. These consolidated financial statements are available from its registered office, 70 Sir John Rogerson's Quay, Dublin 2, Ireland.

**3. ACCOUNTING POLICIES**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to the financial period presented, unless otherwise stated.

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**SHAMROCK INNOVATIONS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

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**(a) Basis of preparation**

The financial statements have been prepared the going concern basis and under the historical cost convention. At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. STERIS plc has provided a letter of comfort to the Company to allow it to meet its liabilities as they fall due. On this basis, the Directors are satisfied that the Company should have adequate resources to meet its obligations as they fall due and, for this reason, they continue to adopt the going concern basis in preparing the financial statements.

**(b) Use of estimates and judgements**

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date. It also requires the directors to exercise their judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 5 below.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

**(c) Short term debtors**

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income in operating expenses.

**(d) Share capital**

Ordinary shares are classified as equity, as per the Company's Constitution.

**4. STATUTORY INFORMATION**

The Company did not employ any persons during the financial year ended 31 March 2025 or for the financial year ended 31 March 2024 except for the Directors who received no remuneration from the Company during the period.

The auditor's remuneration is paid through the parent company, STERIS plc.

**5. TAX ON LOSS ON ORDINARY ACTIVITIES**

	31 March 2025 \$	31 March 2024 \$
<b>Current tax on loss on ordinary activities</b>		
Irish corporation tax	-	-
<b>Total current tax</b>	-	-
Total tax on loss on ordinary activities	-	-

**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:

**SHAMROCK INNOVATIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

	<b>31 March 2025</b>	<b>31 March 2024</b>
	<b>\$</b>	<b>\$</b>
<b>Loss on ordinary activities before taxation</b>	(6,540)	(32,450)
Tax on loss on ordinary activities at standard Irish corporation tax rate of 12.50%	(818)	(4,056)
Effects of:		
Losses carried forward	818	4,056
<b>Total tax charge for year</b>	-	-

The Company has taxable losses of \$818 (2024: \$4,056) that are available indefinitely for offset against future taxable profits. No deferred taxes have been recognised as it is the Directors' opinion that there is uncertainty regarding future profits being available to be utilise the tax losses.

	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	<b>\$</b>	<b>\$</b>
<b>6. DEBTORS</b>		
Amounts due from Group undertakings	1	1

	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	<b>\$</b>	<b>\$</b>
<b>7. CREDITORS</b>		
Amounts due to Group undertakings	(38,990)	(32,450)

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

	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	<b>\$</b>	<b>\$</b>
<b>8. CALLED UP SHARE CAPITAL</b>		
<b>Authorised</b>		
1 ordinary shares of \$1 each	1	1
<b>Issued and called up</b>		
1 ordinary share of \$1	1	1

The Company has issued 1 share which is held by STERIS Irish Finco Unlimited Company.

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**SHAMROCK INNOVATIONS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

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**9. CONTINGENT LIABILITIES AND COMMITMENTS**

There were no contingent liabilities or commitments as of the periods ended 31 March 2025 and 2024. Contingent liabilities are assessed continually to determine whether transfers of economic benefits have become probable. Where future transfers of economic benefits change from previously disclosed contingent liabilities, provisions are recognised in the financial period in which the changes in probability occur.

**10. DIRECTORS' REMUNERATION**

The Company does not have any employees as it is a non-trading holding company. The Directors' remuneration has been borne by another group company.

The Directors are also directors or officers of a number of the companies within the STERIS plc group. The Directors' services to the company do not occupy a significant amount of their time. As such the Directors do not consider that they have received any remuneration for their inconsequential services to the company for the current or preceding year.

**11. RELATED PARTY TRANSACTIONS**

The company has taken advantage of the exemption conferred by section 33 of FRS 102 "Related party disclosures" not to disclose transactions with wholly owned members of the group headed by STERIS plc.

**12. ULTIMATE CONTROLLING PARTY**

The Company's ultimate parent undertaking is STERIS plc, a company incorporated in Ireland. The largest and smallest group for which consolidated financial statements are prepared is STERIS plc. Copies of the consolidated financial statements are available from its registered office at 70 Sir John Rogerson's Quay, Dublin 2, Ireland.

**13. EVENTS AFTER THE REPORTING PERIOD**

There were no significant subsequent events since the end of the financial period until the date of approving of this report that would require an adjustment to, or disclosure in the financial statements.

**14. APPROVAL OF FINANCIAL STATEMENTS**

The Directors approved the financial statements and authorised them for issue on 28 October 2025.