

Pura Vida Home Limited
Unaudited Financial Statements
for the financial year ended 20 January 2026

Pura Vida Home Limited
CONTENTS

	Page
Directors and Other Information	3
Accountants' Report	4
Income Statement	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 8

Pura Vida Home Limited
DIRECTORS AND OTHER INFORMATION

Directors	Paul Quinn Nicoleta Quinn
Company Secretary	Paul Quinn
Company Number	700325
Registered Office and Business Address	Baltrasna House, Ashbourne, Co. Dublin.
Accountant	Tanya Quinn

Pura Vida Home Limited

ACCOUNTANT'S REPORT

**to the Board of Directors on the Compilation of the unaudited financial statements
of Pura Vida Home Limited
for the financial year ended 20 January 2026**

In order to assist you to fulfil your duties under the Companies Act 2014, I have compiled for your approval the financial statements of the company for the financial year ended 20 January 2026 as set on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to me.

As a practising member firm of the Institute of Chartered Accountants Ireland, I am subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Pura Vida Home Limited, as a body, in accordance with the terms of our engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for my work or for this report.

I have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 20 January 2026 your duty to ensure that Pura Vida Home Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pura Vida Home Limited. You consider that Pura Vida Home Limited is exempt from the statutory audit requirement for the financial year.

I have not been instructed to carry out an audit or a review of the financial statements of Pura Vida Home Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Tanya Quinn
Chartered Accountant

24 February 2026

Pura Vida Home Limited

INCOME STATEMENT

for the financial year ended 20 January 2026

	2026	2025
	€	€
Turnover	-	-
Other income	-	-
Cost of raw materials and consumables	-	-
Staff costs	-	-
Value adjustments and other amounts written off assets	-	-
Other expenses	-	-
Profit	-	-
Accumulated profit (loss) brought forward	-	-
Accumulated profit (loss) carried forward	-	-

Pura Vida Home Limited

STATEMENT OF FINANCIAL POSITION

as at 20 January 2026

	2026	2025
	€	€
Fixed Assets	-	-
Current assets	-	-
Creditors: amounts falling due within one year	-	-
Net Current Liabilities	-	-
Total Assets less Current Liabilities	-	-
Creditors: amounts falling due after more than one year	-	-
Accruals and deferred income	-	-
Net Liabilities	-	-
Capital and Reserves	-	-

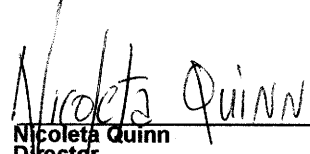
The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Pura Vida Home 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) 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 year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Directors and authorised for issue on 24 February 2026 and signed on its behalf by:


Paul Quinn
Director


Nicoleta Quinn
Director

Pura Vida Home Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 20 January 2026

1. General Information

Pura Vida Home Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 700325. The registered office of the company is Baltrasna House, Ashbourne, Co. Dublin, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 0 years.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Leased Equipment	-	33.33% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and Hire Purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest 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.

Pura Vida Home Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 20 January 2026

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement	2026 €	2025 €
Profit brought forward	-	-
Profit for the financial year	-	-
Profit carried forward	-	-

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.