

**MERMAID SEAFOODS HOLDINGS LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD 20 FEBRUARY 2026 TO 31 MARCH 2026**

Mermaid Seafoods Holdings Limited
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Mermaid Seafoods Holdings Limited
Abridged Balance Sheet
As At 31 March 2026

Registered number: 17045708

		31 March 2026	
	Notes	£	£
FIXED ASSETS			
Investments	4		1,329,620
			<u>1,329,620</u>
CURRENT ASSETS			
Debtors		25	
		<u>25</u>	
Creditors: Amounts Falling Due Within One Year		(32,820)	
NET CURRENT ASSETS (LIABILITIES)			<u>(32,795)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,296,825</u>
NET ASSETS			<u>1,296,825</u>
CAPITAL AND RESERVES			
Called up share capital	5		853,025
Profit and Loss Account			<u>443,800</u>
SHAREHOLDERS' FUNDS			<u>1,296,825</u>

Mermaid Seafoods Holdings Limited
Abridged Balance Sheet (continued)
As At 31 March 2026

For the period ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Balance Sheet for the year end 31 March 2026 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Mrs S Jones

Director

17 August 2026

The notes on page 3 form part of these financial statements.

Mermaid Seafoods Holdings Limited
Notes to the Abridged Financial Statements
For the Period 20 February 2026 to 31 March 2026

1. General Information

Mermaid Seafoods Holdings Limited is a private company, limited by shares, incorporated in England & Wales, registered number 17045708 . The registered office is Commodore House, 51 Conway Road, Colwyn Bay, LL29 7AW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

In assessing whether the going concern assumption is appropriate, the directors have considered all available information about the future, which is at least, but is not limited to, 12 months from the date when the financial statements are authorised for issue.

3. Average Number of Employees

Average number of employees, including directors, during the period was: NIL

4. Investments

	Total £
Cost or Valuation	
As at 20 February 2026	-
Additions	1,329,620
As at 31 March 2026	<u>1,329,620</u>
Provision	
As at 20 February 2026	-
As at 31 March 2026	<u>-</u>
Net Book Value	
As at 31 March 2026	<u>1,329,620</u>
As at 20 February 2026	<u>-</u>

Investments in Subsidiary Undertakings

1. The company acquired the entire issued share capital of Mermaid Seafoods Limited during the year by way of a share-for-share exchange.
2. The consideration for the acquisition amounted to £1,323,000 and comprised the issue of preference shares together with other consideration payable under the terms of the Share Transfer Agreement.
3. Acquisition costs of £6,620 relating to stamp duty were capitalised as part of the cost of the investment.
4. At the balance sheet date the company held 100% of the ordinary share capital of Mermaid Seafoods Limited, a company incorporated in England and Wales.

5. Share Capital

	31 March 2026 £
Allotted, Called up and fully paid	<u>853,025</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.