

Company Number  
04805917

**AD LATIN AMERICA FINANCE**

**BALANCE SHEET AS AT 30 JUNE 2023**

	Note	2023 \$'000	2022 \$'000
<b>CURRENT LIABILITIES</b>			
Amounts owed to group undertakings		-	-
<b>NET ASSETS</b>		-	-
<b>CAPITAL AND RESERVES</b>			
Allotted, called up and fully paid share capital		-	-
200,003 ordinary shares of £0.001 each		-	-
Share premium	2	16,788	16,788
Profit and loss reserve		(16,788)	(16,788)
		-	-

**STATEMENT OF CHANGES IN EQUITY**

	Share Capital \$'000	Share Premium \$'000	Profit and Loss reserve \$'000	Total \$'000
Balance at 1 July 2021:	-	16,788	(16,788)	-
Period ended 30 June 2022:				
Profit and total comprehensive income for the year	-	-	-	-
Balance at 30 June 2022:	-	16,788	(16,788)	-
Balance at 1 July 2022:	-	16,788	(16,788)	-
Balance at 30 June 2023:				
Profit and total comprehensive income for the year	-	-	-	-
Balance at 30 June 2023:	-	16,788	(16,788)	-

**STATEMENT OF COMPREHENSIVE INCOME**

During the financial period the Company did not trade and received no income and incurred no expenditure. Consequently, during this period the Company made neither a profit nor a loss.

The Company was dormant throughout the year ended 30 June 2023. For the year ended 30 June 2023 the Company was entitled to exemption from audit under section 480(1)(b) of the Companies Act 2006.

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 responsibility for: (i) Ensuring the Company keeps accounting records which comply with section 386; and (ii) Preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of its financial year, and of its profit and loss for the financial year in accordance with sections 394-397, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the Company.

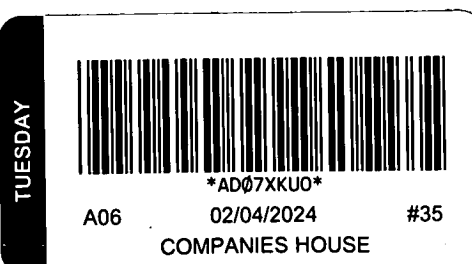
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Notes to the accounts are on page 2

S McKechnie

Director

8 February 2024



## NOTES TO THE ACCOUNTS

### 1. Accounting policies

#### 1.1 Basis of accounting

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard* applicable in the UK and Republic of Ireland ("FRS 102") as issued in August 2014. The amendments to FRS 102 issued in July 2015 and December 2017 have been applied. The presentation currency of these financial statements is U.S. Dollar, which is also the functional currency of the Company.

These accounts have been prepared under the historical cost convention and comply with applicable accounting standards.

#### 1.2 Reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by Section 1 of FRS 102.

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement of Presentation
- the requirements of Section 11 Basic Financial Instruments, financial instruments disclosure;
- the requirements of Section 33 Related Party Disclosure, key management personnel compensation.

This information is included in the consolidated financial statements of Pernod Ricard S.A. as at 30 June 2023. Copies of its annual report may be obtained from 5 Cours Paul Ricard, 75380 Paris, France.

#### 1.3 Equity instruments

Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs.

#### 2 Share premium account

This reserve records the amount above the nominal value received for shares issued, less transaction costs.

#### 3 Controlling party

The Company's immediate parent company is Spain Alecq B.V.

The ultimate parent company is Pernod Ricard SA, a company incorporated and registered in France. Pernod Ricard S.A. group accounts are available at 5 Cours Paul Ricard, 75380 Paris, France.