

Company Registration No. 765831 (Ireland)

BIOVANCIA SALES LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

BIOVANCIA SALES LIMITED

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BIOVANCIA SALES LIMITED

DIRECTORS AND OTHER INFORMATION

Directors	Mr. Pierre-Alain Cardinaux Mr. Kevin Hurley
Company Secretary	Mr. Kevin Hurley
Company Number	765831
Registered Office	Unit 5 Glasnevin Business Centre Ballyboggan Road Glasnevin Dublin 11 D11 KH31

BIOVANCIA SALES LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council. Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those 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 the statutory 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
- Prepare the statutory 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 and enable them to ensure that the statutory financial statements and directors report comply with the Companies Act 2014. 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.

Directors' declaration on unaudited financial statements in relation to the statutory financial statements as set out on pages 3 to 5.

The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board

Pierre-Alain Cardinaux
Director

12th December 2025

Kevin Hurley
Director

12th December 2025

BIOVANCIA SALES LIMITED

BALANCE SHEET AS AT 30th JUNE 2025

	Notes	€	2025 €
Assets			
Fixed assets			
Tangible assets		0	
Intangible assets		0	
		<u>0</u>	0
Current assets			
Debtors		0	
Cash at bank and in hand		100	
		<u>100</u>	100
Liabilities			
Current liabilities		0	
Non current liabilities		0	
		<u>0</u>	0
Net assets			<u>0</u>
Capital & reserves			
Called up share capital presented as equity	3	100	
Profit & loss account		0	
		<u>0</u>	0
Total capital & reserves			<u>100</u>

BIOVANCIA SALES LIMITED

BALANCE SHEET AS AT 30th JUNE 2025 (CONTINUED)

We the directors of BIOVANCIA SALES Ltd state that;

- (a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) of the Companies Act 2104 are satisfied;
- (c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 to 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 Section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- (e) the company has relied on the specified exemption contained in Section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

On behalf of the board

Pierre-Alain Cardinaux
Director

12th December 2025

Kevin Hurley
Director

12th December 2025

BIOVANCIA SALES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2025

1 Accounting policies

The significant accounting policies adopted by the Company are as follows:

Basis of Preparation

The Statutory financial statements have been prepared on the going concern basis under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

Functional currency

The functional currency of the financial statements is the euro.

2 Dormant Status

The company had no significant accounting transactions during the year.

3 Share Capital

Authorised

1,000,000 Ordinary of €1 each	1,000,000
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Allotted, called up and fully paid

100 Ordinary of €1 each	100
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4 Directors Interests

The directors hold no beneficial interest in the shares of the company.

5 Approval of Financial Statements

The directors approved the financial statements on 12th December 2025.