

Company Number: 303436

Barna Pharmacy Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Barna Pharmacy Limited

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Barna Pharmacy Limited
DIRECTORS AND OTHER INFORMATION

| | |
|---|--|
| Directors | Mr. Kieran Brennan Ms. Angela Finnerty |
| Company Secretary | Ms. Angela Finnerty |
| Company Number | 303436 |
| Registered Office and Business Address | 3 Hawthorn Place Clybaun Road Galway Republic of Ireland |
| Accountants | Michael McEvoy & Co. Chartered Accountants Seville House New Dock Street Galway Republic of Ireland |
| Bankers | Bank of Ireland University Branch Galway Republic of Ireland |
| Solicitors | Breun Glynn & Co Tuam Co Galway Republic of Ireland |

Barna Pharmacy Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the 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; and
- prepare the 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, enable them to ensure that the 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 financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The directors approve these 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 they have made available to Michael McEvoy & Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board



Mr. Kieran Brennan
Director

9 January 2026



Ms. Angela Finnerty
Director

9 January 2026

Barna Pharmacy Limited
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of Barna Pharmacy Limited
for the financial year ended 31 August 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 August 2025 as set out on pages 6 to 16 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are 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 Barna Pharmacy Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We 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 Statement of Financial Position for the year ended 31 August 2025 your duty to ensure that Barna Pharmacy 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 loss of Barna Pharmacy Limited. You consider that Barna Pharmacy Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Barna Pharmacy 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 abridged financial statements.

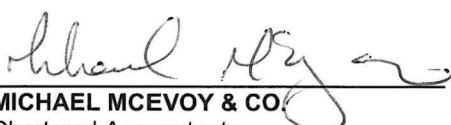
Respective Responsibilities of Directors and Accountants

As described on page 6 the company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31 August 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Barna Pharmacy Limited from the accounting records, information and explanations supplied to us by the directors.

You have acknowledged on the balance sheet for the year ended 31 August 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.


MICHAEL MCEVOY & CO
Chartered Accountants
Seville House
New Dock Street
Galway
Republic of Ireland

9 January 2026

Barna Pharmacy Limited
STATEMENT OF FINANCIAL POSITION
as at 31 August 2025

| | Notes | 2025 € | 2024 € |
|--|-------|-----------------------|-------------------------|
| Non-Current Assets | | | |
| Property, plant and equipment | 6 | 9,908 | 11,462 |
| Financial assets | 7 | 200 | 300 |
| Non-Current Assets | | <u>10,108</u> | <u>11,762</u> |
| Current Assets | | | |
| Inventories | 8 | 140,039 | 129,863 |
| Receivables | 9 | 973,285 | 992,998 |
| Cash and cash equivalents | | 151,157 | 153,821 |
| | | <u>1,264,481</u> | <u>1,276,682</u> |
| Payables: amounts falling due within one year | 10 | <u>(167,927)</u> | <u>(105,731)</u> |
| Net Current Assets | | <u>1,096,554</u> | <u>1,170,951</u> |
| Total Assets less Current Liabilities | | 1,106,662 | 1,182,713 |
| Payables: | | | |
| amounts falling due after more than one year | 11 | <u>(118,179)</u> | <u>(161,130)</u> |
| Net Assets | | <u><u>988,483</u></u> | <u><u>1,021,583</u></u> |
| Equity | | | |
| Called up share capital presented as equity | | 127 | 127 |
| Retained earnings | | 988,356 | 1,021,456 |
| Equity attributable to owners of the company | | <u><u>988,483</u></u> | <u><u>1,021,583</u></u> |

Barna Pharmacy Limited

STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Barna Pharmacy 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 359 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),

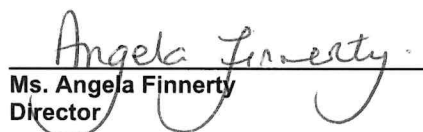
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 9 January 2026 and signed on its behalf by:



Mr. Kieran Brennan
Director



Ms. Angela Finnerty
Director

Barna Pharmacy Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 August 2025

| | Called up share capital € | Retained earnings € | Total € |
|-------------------------------|--|------------------------------------|--------------------|
| At 1 September 2023 | 127 | 933,825 | 933,952 |
| Profit for the financial year | - | 87,631 | 87,631 |
| At 31 August 2024 | 127 | 1,021,456 | 1,021,583 |
| Loss for the financial year | - | (33,100) | (33,100) |
| At 31 August 2025 | 127 | 988,356 | 988,483 |

Barna Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Barna Pharmacy Limited is a company limited by shares incorporated in Ireland

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.

Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest Income

Interest income is recognised using the effective interest method.

Provisions & Contingencies

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the

Barna Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Investment in Subsidiary Undertakings

Investments in subsidiary undertakings are shown at cost less provision for impairments in value.

Property, plant and equipment and depreciation

Property, plant and equipment and depreciation

(i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Fixtures fittings equipment and motor vehicles are stated at cost less accumulated depreciation and accumulated impairment losses.

(ii) Depreciation

Depreciation is provided on fixtures fittings equipment and motor vehicles, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to fixtures fittings equipment and motor vehicles are as follows:

| | |
|----------------------------------|---------------------|
| Fixtures, fittings and equipment | - 15% Straight line |
|----------------------------------|---------------------|

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in the Income Statement.

If an impairment loss is subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the Income Statement.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Inventories

Inventories comprise consumable items and goods held for resale. Inventories are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period inventories are assessed for impairment. If an item of inventory is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the Income Statement. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the Income Statement.

Barna Pharmacy Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

Trade and other receivables

Trade and other receivables are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the Income Statement.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Borrowing costs

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

Trade and other payables

Trade and other payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements and paid holiday arrangements.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Taxation and deferred 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.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in

Barna Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025
financial statements.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

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

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the Income Statement within 'Administrative expenses'.

Pensions

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Ordinary share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

| | | |
|--|--------------------------|--------------------------|
| 3. Operating (loss)/profit | 2025 | 2024 |
| | € | € |
| Operating (loss)/profit is stated after charging/(crediting): | | |
| Depreciation of property, plant and equipment | 3,323 | 3,417 |
| Government grants received | (10,000) | (4,094) |
| | <u><u> </u></u> | <u><u> </u></u> |
| 4. Finance costs | 2025 | 2024 |
| | € | € |
| Interest | 7,017 | 6,039 |
| | <u><u> </u></u> | <u><u> </u></u> |

Barna Pharmacy Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 7. (2024 - 7).

| | 2025 Number | 2024 Number |
|------------|----------------|----------------|
| Operations | 7 | 7 |

6. Property, plant and equipment

| | Fixtures, fittings and equipment € | Total € |
|-------------------------------|---|------------|
| Cost | | |
| At 1 September 2024 | 418,596 | 418,596 |
| Additions | 1,769 | 1,769 |
| At 31 August 2025 | 420,365 | 420,365 |
| Depreciation | | |
| At 1 September 2024 | 407,134 | 407,134 |
| Charge for the financial year | 3,323 | 3,323 |
| At 31 August 2025 | 410,457 | 410,457 |
| Carrying amount | | |
| At 31 August 2025 | 9,908 | 9,908 |
| At 31 August 2024 | 11,462 | 11,462 |

7. Financial fixed assets

| | Subsidiary undertakings shares € | Total € |
|------------------------|---|------------|
| Investments | | |
| Cost | | |
| At 1 September 2024 | 300 | 300 |
| Disposals | (100) | (100) |
| At 31 August 2025 | 200 | 200 |
| Carrying amount | | |
| At 31 August 2025 | 200 | 200 |
| At 31 August 2024 | 300 | 300 |

Barna Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

7.1. Holdings in related undertakings

The company holds 20% or more of the share capital of the following companies:

| Name | Registered office / Principal place of business and address of Registered Office | Nature of business | Details of investment | Proportion held by company |
|---|--|--------------------------|-----------------------------|----------------------------------|
| Subsidiary undertaking | | | | |
| Valu+ Pharmacy & Healthfoods Limited | Republic of Ireland | Pharmacy | Ordinary | 100 |
| Amludar Limited | Republic of Ireland | Pharmacy | Ordinary | 100 |

8. Inventories

| | 2025 € | 2024 € |
|-------------------------------------|----------------|----------------|
| Finished goods and goods for resale | <u>140,039</u> | <u>129,863</u> |

The replacement cost of stock did not differ significantly from the figures shown.

9. Receivables

| | 2025 € | 2024 € |
|---|----------------|----------------|
| Trade receivables | 71,150 | 63,927 |
| Amounts owed by group undertakings | 442,463 | 553,885 |
| Amounts owed by connected parties (Note 16) | 366,439 | 323,228 |
| Other debtors | 7,000 | 7,500 |
| Taxation | 68,592 | 31,434 |
| Prepayments | 10,825 | 10,756 |
| Accrued income | 6,816 | 2,268 |
| | <u>973,285</u> | <u>992,998</u> |

10. Payables

| Amounts falling due within one year | 2025 € | 2024 € |
|-------------------------------------|----------------|----------------|
| Amounts owed to credit institutions | 31,193 | 19,435 |
| Trade payables | 96,139 | 44,477 |
| Amounts owed to group undertakings | - | 100 |
| Taxation | 18,404 | 22,440 |
| Other creditors | 97 | 2,218 |
| Accruals | 22,094 | 17,061 |
| | <u>167,927</u> | <u>105,731</u> |

Barna Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

| | | |
|---|----------------|----------------|
| 11. Payables | 2025 | 2024 |
| Amounts falling due after more than one year | € | € |
| Bank loan | <u>118,179</u> | <u>161,130</u> |
| Loans | | |
| Repayable in one year or less, or on demand | 31,193 | 19,435 |
| Repayable between one and two years | 31,193 | 19,435 |
| Repayable between two and five years | 86,986 | 58,305 |
| Repayable in five years or more | - | 83,390 |
| | <u>149,372</u> | <u>180,565</u> |

12. Pension costs - defined contribution

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. Pension costs amounted to €174,050 (2024 - €24,298).

13. Income Statement

| | | |
|--------------------------------------|----------------|------------------|
| | 2025 | 2024 |
| | € | € |
| At 1 September 2024 | 1,021,456 | 933,825 |
| (Loss)/profit for the financial year | (33,100) | 87,631 |
| At 31 August 2025 | <u>988,356</u> | <u>1,021,456</u> |

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

15. Directors' remuneration

| | | |
|--|----------------|----------------|
| | 2025 | 2024 |
| | € | € |
| Remuneration | 74,303 | 76,304 |
| Pension contributions | 174,050 | 24,298 |
| Compensation for loss of office from company | 2,000 | - |
| | <u>250,353</u> | <u>100,602</u> |

16. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

| | Balance 2025 | Movement in year | Balance 2024 | Maximum in year |
|----------------------------|-------------------------|-----------------------------|-------------------------|----------------------------|
| | € | € | € | € |
| Chequer Pharmacies Limited | 231,157 | 29,771 | 201,386 | - |
| Clarejack Limited | 135,282 | 13,440 | 121,842 | - |
| | <u>366,439</u> | <u>43,211</u> | <u>323,228</u> | |

Barna Pharmacy Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Management charges to Chequer Pharmacies Limited €24,600

Amount paid to/by Chequer Pharmacies Limited €5,171

Management charges to Clarejack Limited €12,300

Expenses incurred on behalf of Clarejack Limited €1,140

17. Events After the End of the Reporting Period

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 January 2026.