
LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2025

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

COMPANY INFORMATION

Directors	Gemma Lawlor Derek Walsh
Company secretary	Gemma Lawlor
Registered number	604735
Registered office	9 Walnut Close Kingswood Dublin 24
Accountants	Peter Murphy ACA, APA Susan E Brown Chartered Accountants 6 Archway House Main Street Donabate County Dublin
Bankers	Bank of Ireland Tallaght Dublin 24

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

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LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED
FOR THE YEAR ENDED DECEMBER 31, 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Lawlor Pharmaceutical Consultancy Limited for the year ended December 31, 2025 which comprise the Balance sheet, the Statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Lawlor Pharmaceutical Consultancy Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Lawlor Pharmaceutical Consultancy Limited 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 the Board of directors of Lawlor Pharmaceutical Consultancy Limited, as a body, 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 Lawlor Pharmaceutical Consultancy Limited and its Board of directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance sheet as at December 31, 2025 your duty to ensure that Lawlor Pharmaceutical Consultancy Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Lawlor Pharmaceutical Consultancy Limited. You consider that Lawlor Pharmaceutical Consultancy Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Lawlor Pharmaceutical Consultancy Limited. For this reason, we have not verified the 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 financial statements.

Peter Murphy ACA, APA

Susan E Brown Chartered Accountants

6 Archway House
Main Street
Donabate
County Dublin
January 23, 2026

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

**ABRIDGED BALANCE SHEET
AS AT DECEMBER 31, 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	7	11,040	8,756
Cash at bank and in hand	8	16,609	13,884
		27,649	22,640
Creditors: amounts falling due within one year	9	(5,910)	(5,054)
Net current assets		21,739	17,586
Total assets less current liabilities		21,739	17,586
Net assets		21,739	17,586
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account	11	21,639	17,486
Shareholders' funds		21,739	17,586

We, as directors of Lawlor Pharmaceutical Consultancy Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:

Gemma Lawlor
Director

Derek Walsh
Director

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT DECEMBER 31, 2025**

Date: January 23, 2026

The notes on pages 6 to 10 form part of these financial statements.

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At January 1, 2025	100	17,486	17,586
Comprehensive income for the year			
Profit for the year	-	4,153	4,153
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	4,153	4,153
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At December 31, 2025	100	21,639	21,739

The notes on pages 6 to 10 form part of these financial statements.

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2024

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At January 1, 2024	100	34,354	34,454
Comprehensive income for the year			
Loss for the year	-	(16,868)	(16,868)
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	(16,868)	(16,868)
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At December 31, 2024	100	17,486	17,586
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 10 form part of these financial statements.

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

1. General information

The company is an Irish registered LTD with members liability limited. The address of the registered office is 9 Walnut close, Kingswood, Dublin 24. The nature of the Company's operations and it's principal activities are the provision of pharmaceutical consultancy services. The functional currency of the Company is EURO.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

2. Accounting policies (continued)

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.7 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will by definition, seldom equal the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year relate to the short term financing provided to SMEs. The directors have appropriate controls in place to minimise the risk associated with this trade.

4. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	2024
	No.	No.
Directors	1	1

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

5. Directors' remuneration

	2025	2024
	€	€
Directors' emoluments	66,660	81,708
	<u>66,660</u>	<u>81,708</u>

6. Taxation

	2025	2024
	€	€
Total current tax	<u>-</u>	<u>-</u>
Deferred tax		
Total deferred tax	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2024 - *lower than*) the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%). The differences are explained below:

	2025	2024
	€	€
Profit/(loss) on ordinary activities before tax	<u>4,153</u>	<u>(16,868)</u>
Profit/(loss) on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	519	(2,109)
Effects of:		
Utilisation of tax losses	(519)	2,109
Total tax charge for the year	<u>-</u>	<u>-</u>

Factors that may affect future tax charges

There are losses carried forward that may affect future tax charges.

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

7. Debtors

	2025 €	2024 €
Trade debtors	10,940	8,656
Other debtors	100	100
	<u>11,040</u>	<u>8,756</u>

8. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	16,609	13,884
	<u>16,609</u>	<u>13,884</u>

9. Creditors: Amounts falling due within one year

	2025 €	2024 €
Taxation and social insurance	5,590	4,734
Accruals	320	320
	<u>5,910</u>	<u>5,054</u>

10. Financial instruments

	2025 €	2024 €
Financial assets		
Financial assets measured at fair value through profit or loss	<u>16,609</u>	<u>13,884</u>

11. Reserves

Profit and loss account

There was no movement through reserves other than through the profit and loss account.

LAWLOR PHARMACEUTICAL CONSULTANCY LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

12. Pension commitments

Company pension contributions to defined contribution schemes during the year was €36,000 (2024: €36,000)

13. Related party transactions

There were no related party transactions during the period under review.

14. Post balance sheet events

There have been no events since the year end which would require disclosure in the financial statements.

15. Controlling party

The company's controlling party are the directors acting in concert.

16. Exemption from production of a Statement of Cashflows

The company has availed of the exemption under S3.1B under FRS 102 to not prepare a statement of cash flows as it qualifies as a small company.

17. Approval of financial statements

The board of directors approved these financial statements for issue on 23 January 2026