

Company Number: 702259

DZPHARMASPED LIMITED

**Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025**

DZPHARMASPED LIMITED

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DZPHARMASPED LIMITED DIRECTOR AND OTHER INFORMATION

Director	Nour Goubaa
Company Secretary	Mohamed Goubaa
Company Number	702259
Registered Office and Business Address	Columba House, Airside Retail Park Swords Dublin Ireland
Accountants	Icon Accounting Chartered Certified Accountants Columba House Airside Swords Dublin Ireland
Bankers	Bank of Ireland Portlaoise Co. Laois

DZPHARMASPED LIMITED

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	28,156	28,755
Cash at bank and in hand		345,043	230,821
		<u>373,199</u>	<u>259,576</u>
Creditors: amounts falling due within one year	5	(33,114)	(25,073)
Net Current Assets		340,085	234,503
Total Assets less Current Liabilities		340,085	234,503
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	6	339,985	234,403
Shareholders' Funds		340,085	234,503

I as Director of DZPHARMASPED 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 358 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) I 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 micro companies' regime.

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

Nour Gubaa
Director

DZPHARMASPED LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

DZPHARMASPED LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 702259. The registered office of the company is Columba House,, Airside Retail Park, Swords, Dublin, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

DZPHARMASPED LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Consultant	<u>1</u>	<u>1</u>

4. Debtors

	2025 €	2024 €
Trade debtors	28,056	28,655
Called up share capital not paid	100	100
	<u>28,156</u>	<u>28,755</u>

5. Creditors Amounts falling due within one year

	2025 €	2024 €
Trade creditors	9,861	9,861
Taxation	19,001	10,986
Other creditors	4,252	4,226
	<u>33,114</u>	<u>25,073</u>

6. Profit and loss account

	2025 €	2024 €
At 1 September 2024	234,403	187,875
Profit for the financial year	105,582	46,528
	<u>339,985</u>	<u>234,403</u>
At 31 August 2025	<u>339,985</u>	<u>234,403</u>

7. Capital commitments

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

8. Post-Balance Sheet Events

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

9. Approval of financial statements

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