

**InterGal Pharma Ireland Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30 September 2025**

# InterGal Pharma Ireland Limited

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**Directors' report for the year ended 30 September 2025**

The directors present their annual report and the unaudited financial statements of the company for the year ended 30 September 2025.

**Principal activities and review of the business**

InterGal Pharma Ireland Limited is a dormant private company limited by shares and is incorporated, domiciled, and registered in the Republic of Ireland. The directors are satisfied with the position of the company at the year end.

**Results and dividends**

The company did not trade during the year and therefore did not earn any profit or loss.

**Future developments**

The company's directors have no immediate plans to alter the current status of the company.

**Principal risks and uncertainties**

The management of the business and the execution of the company's strategy are subject to a number of risks including the competitive market conditions. The principal issues in relation to the company are discussed below:

**Employees**

The company does not have any employees.

**Key performance indicators**

The directors manage the company's operations on a divisional basis. For this reason, the company's directors believe that analysis using key performance indicators is not necessary for an understanding of the development, performance or position of the business of the company.

**Environment**

The company recognises its corporate responsibility to carry out its operations whilst minimising environmental impacts. The directors' continued aim is to comply with all applicable environmental legislation, prevent pollution and reduce waste wherever possible.

**Health and safety**

The company is committed to achieving the highest practicable standards in health and safety management and strives to make all sites and offices safe environments for employees and customers alike.

**Directors**

In accordance with the company's articles of association the directors are not required to retire by rotation. The directors who served during the year were A D Armstrong, N Harkin, D Broderick and G McBurney.

**Directors' report for the year ended 30 September 2025 (continued)****Going concern**

The directors of Almac Group Limited, the company's ultimate parent, have prepared cash flow forecasts for a period of at least twelve months from the date of signing of this report and confirm that adequate funding has been committed by Almac Group Limited to support the company's operations and planned growth over this period. The directors have received confirmation that Almac Group Limited intends to support the company for at least one year after these financial statements are signed. Consequently, the directors have prepared these financial statements on a going concern basis.

After making enquiries, the directors have a reasonable expectation that the company has access to adequate financial and other resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

**Political donations**

There were no political donations during the year (2024: €Nil).

**Events subsequent to the year**

There are no significant events affecting the company subsequent to the year.

**Financial risk management**

The company operates within the competitive conditions of its marketplace. Regarding credit risk, it is standard company policy to perform appropriate credit checks on all potential customers before contracts are entered into.

**Accounting records**

The measures taken by the directors to secure compliance with the company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at Almac House, 20 Seagoe Industrial Estate, Craigavon, Co Armagh, BT63 5QD.

**Directors' and secretaries' interests**

The directors who served during the year and up to the date of signing the financial statements are listed on page 1. The shares of InterGal Pharma Ireland Limited are 100% owned by Galen Pharma Ireland Ltd and the ultimate parent company is Almac Group Ltd.

No directors or secretaries had any interest in the company at any time during the year.

This report was approved by the board and signed on its behalf.



A D Armstrong  
**Director**  
29 January 2026



N Harkin  
**Director**

**Statement of directors' responsibilities in respect of the financial statements**

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Irish law requires the directors to prepare financial statements for each financial year giving a true and fair view of the company's assets, liabilities and financial position at the end of the financial year and the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union (IFRS).

Under Irish law the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

In preparing these 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 financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain 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 the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors 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.



A D Armstrong  
**Director**  
29 January 2026



N Harkin  
**Director**

**Income statement for the financial year ended 30 September 2025**

There is no profit or loss in the financial year, arising from continuing operations (2024: €nil).

**Statement of changes in equity for the financial year ended 30 September 2025**

	Share Capital €	Total Equity €
At 1 October 2023	1	1
At 1 October 2024	1	1
<b>At 30 September 2025</b>	<b>1</b>	<b>1</b>

The notes on pages 7 to 9 are an integral part of these financial statements

## Balance sheet as at 30 September 2025

	Note	2025 €	2024 €
<b>Assets</b>			
<b>Current assets</b>			
Trade and other receivables	3	1	1
<b>Total assets</b>		<b>1</b>	<b>1</b>
<b>Equity attributable to owners of the company</b>			
Share capital	4	1	1
<b>Total equity</b>		<b>1</b>	<b>1</b>

The notes on pages 7 to 9 are an integral part of these financial statements.

We, as directors of InterGal Pharma Ireland 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

On behalf of the board:



A D Armstrong  
**Director**  
Date: 29 January 2026



N Harkin  
**Director**  
Date: 29 January 2026

**Cash flow statement for the financial year ended 30 September 2025**

There were no cash transactions during the financial year (2024: €Nil).

## Notes to the financial statements for the financial year ended 30 September 2025

### 1 Accounting policies

#### General information

InterGal Pharma Ireland Limited is a private limited company incorporated and domiciled in the Republic of Ireland. The company's registered address is Finnabair Industrial Estate, Dundalk, Co. Louth A91 P9KD and the company registered number is IE630239.

#### Basis of preparation

The financial statements of InterGal Pharma Ireland Limited have been prepared on the going concern basis and in accordance with International Financial Reporting Standards as adopted by the European Union (IFRSs as adopted by the EU), the Companies Act 2014 applicable to companies reporting under IFRS, and IFRIC Interpretations. The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the company's accounting policies. Management has concluded that there are no critical assumptions, estimates or judgements involving a high degree of judgment or complexity which require further disclosure. The company's accounting policies and estimates are detailed below.

#### New standards, amendments and interpretations effective in the year to 30 September 2025

The accounting policies set out below are those that the company has adopted in accordance with international accounting standards in conformity with the requirements of the Companies Act 2014 for the year ended 30 September 2025.

No standards have been adopted by the company for the first time during the financial year beginning on or after 1 October 2024 that have had a material impact on the company.

#### Standards, amendments and interpretations that are not yet effective and have not been adopted early by the company

Certain new accounting standards and interpretations have been published that are not mandatory for 30 September 2025 reporting periods and have not been early adopted by the company. None of these are expected to have a material impact on the company in the current or future reporting periods and on foreseeable future transactions.

#### Going concern

The company has adequate resources available to meet its day to day operations and consequently, the directors have prepared these financial statements on a going concern basis.

#### Financial assets

##### *Classification*

The company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income (OCI) or through profit or loss); and
- those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. The company reclassifies debt investments when and only when its business model for managing those assets changes.

##### *Recognition and derecognition*

Regular purchases and sales of financial assets are recognised on trade-date, the date on which the group commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the company has transferred substantially all the risks and rewards of ownership.

##### *Measurement*

At initial recognition, the company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

## Notes to the financial statements for the financial year ended 30 September 2025 (continued)

### 1 Accounting policies (continued)

#### Financial assets (continued)

##### *Debt instruments*

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. The company only has debt instruments which are held for collection of cash flows where those cash flows represent solely payments of principal and interest. These are subsequently measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses). Impairment losses are presented as separate line item in the statement of profit or loss.

##### *Impairment*

The company assesses on a forward-looking basis the expected credit losses associated with its debt instruments carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

#### Trade and other receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

#### Share capital

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

### 2 Capital management

The capital of the company is managed as part of the capital of the group as a whole. The company is a subsidiary of Almac Group Limited, whose objectives when managing capital are to safeguard the company's ability to continue as a going concern in order to provide returns to shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt. For further details, refer to the report and financial statements for Almac Group Limited.

### 3 Trade and other receivables

	2025	2024
	€	€
Amounts owed by group undertakings (note 5)	1	1

The fair value of trade and other receivables is not materially different from their carrying value.

**Notes to the financial statements for the financial year ended 30 September 2025  
(continued)****4 Share capital**

	2025	2024
	€	€
<b>Allotted and fully paid</b>		
1 ordinary share of €1 (2024: €1)	1	1
	<b>1</b>	<b>1</b>

**5 Ultimate controlling party and related party transactions**

The immediate parent undertaking of the company is Galen Pharma Ireland Limited.

The ultimate parent undertaking and the largest and smallest group of undertakings of which the company is a member and for which group financial statements are prepared is Almac Group Limited, a company incorporated in Northern Ireland. The registered office of Almac Group Limited is Almac House, 20 Seagoe Industrial Estate, Craigavon, BT63 5QD. Copies of the group financial statements are available from Companies Registry.

During the period the ultimate controlling parties were A D Armstrong, S Campbell and J W Irvine.

Companies within Almac Group Limited are related parties of InterGal Pharma Ireland Limited.

Balances owed by and to group undertakings are disclosed in note 3.

**6 Approval of financial statements**

The directors approved these financial statements for issue on 29 January 2026