

Company Number: 641360

D Tec Solutions Ltd
Abridged Financial Statements
for the financial period ended 30 April 2025

D Tec Solutions Ltd

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D Tec Solutions Ltd
DIRECTORS AND OTHER INFORMATION

Directors

Mark Coleman
Chris Adair

Company Secretary

Mark Coleman (Appointed 1 September 2025)
PSC Company Secretarial Ltd (Resigned 1 September 2025)

Company Number

641360

Registered Office and Business Address

Allagheemore
Ballinskelligs
Co. Kerry
V23 F990

Auditors

PSC Accountants Limited
Chartered Accountants and Statutory Auditors
Beech Tree House
Market Street
Killorglin
Kerry
Ireland

D Tec Solutions Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 30 April 2025

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 period. 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 period end date and of the profit or loss of the company for the financial period 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 and enable the financial statements to be readily and properly audited. 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Mark Coleman

Mark Coleman
Director

28 January 2026

Chris Adair

Chris Adair
Director

28 January 2026

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF D TEC SOLUTIONS LTD

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of D Tec Solutions Ltd ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial period ended 30 April 2025 on pages 9 to 15 which the directors of D Tec Solutions Ltd propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On 28 January 2026 we reported to the members on the company's financial statements for the financial period ended 30 April 2025 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of D Tec Solutions Ltd ('the company') for the financial period ended 30 April 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its loss for the financial period then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF D TEC SOLUTIONS LTD

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 4, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF D TEC SOLUTIONS LTD

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed."

Noel Fitzgerald

Noel Fitzgerald

for and on behalf of

PSC ACCOUNTANTS LIMITED

Chartered Accountants and Statutory Auditors

Beech Tree House

Market Street

Killorglin

Kerry

Ireland

28 January 2026

We certify that the auditor's report on pages 5 - 7 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.

Mark Coleman

Mark Coleman

Secretary

28 January 2026

Chris Adair

Chris Adair

Director

28 January 2026

D Tec Solutions Ltd

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

D Tec Solutions Ltd

BALANCE SHEET

as at 30 April 2025

	Notes	Apr 25 €	Jan 24 €
Fixed Assets			
Tangible assets	7	371	21,771
Current Assets			
Stocks	8	21,386	38,520
Debtors	9	1,033,086	66,001
Cash and cash equivalents		953,210	-
		2,007,682	104,521
Creditors: amounts falling due within one year	10	(2,029,825)	(94,730)
Net Current (Liabilities)/Assets		(22,143)	9,791
Total Assets less Current Liabilities		(21,772)	31,562
Equity			
Called up share capital presented as equity		1	1
Retained earnings	11	(21,773)	31,561
Equity attributable to owners of the company		(21,772)	31,562

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 D Tec Solutions Ltd , state that -

The company has relied on the specified exemption contained in section 352 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 confirm that 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 28 January 2026 and signed on its behalf by:

Mark Coleman

 Mark Coleman
 Director

Chris Adair

 Chris Adair
 Director

D Tec Solutions Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of D Tec Solutions Limited for the financial period-ended 30 April 2025.

D Tec Solutions Ltd is a company limited by shares (registered under Part 2 of Companies Act 2014) incorporated in Ireland. (CRO number 641360). The registered office is Allagheemore, Ballinskelligs, Co. Kerry, V23 F990. The nature of the company's operations and its principal activities are set out in the Directors Report.

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 period ended 30 April 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, as explained in the accounting policies below. 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 280A of the Companies Act 2014 in respect of the financial period 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.

Turnover

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

Contract revenue recognition

Long term contracts

The company enters into long term contracts and projects and recognises revenue and costs associated with the contract using the percentage of completion method. Percentage of completion is determined by comparing the proportion of costs incurred for work performed to date against the estimated total costs. Costs incurred for work performed to date do not include costs relating to future activity, such as prepayments.

Costs relating to such future activity are recognised as an asset only if it is probable that such costs will be recovered. Where the recovery of such costs is not probable then an expense is recognised immediately. Management recognise revenue and profits from the start of the project. Costs are included based on best estimate. Regular contract reviews are performed by senior and project staff, management support the process. Where it is probable that contract costs will exceed total contract revenue the expected loss is immediately recognised.

Tangible assets and depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised immediately in profit or loss where the carrying amount exceeds the recoverable amount.

The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	15% Straight line
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D Tec Solutions Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

Fixtures, fittings and equipment

- 15% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Profit and Loss Account.

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in-first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow-moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Where a surcharge rate of tax applies to certain undistributed profits, the tax (deferred and current) charge is calculated at the tax rate applicable to undistributed profits until the company recognises a liability to pay a dividend.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

The exchange rates used at the period end are as follows:

STG£ to Euro: STG£1 = €1.174

SEK to Euro : SEK1 = €0.0871

D Tec Solutions Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

Financial Instruments

Cash and Cash Equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other Financial Assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Other Financial Liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

Impairment of Financial Assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

Loans and Borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market rate of interest. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Long term contracts

Income is recognised based on costs incurred to date as a percentage of the total expected costs on the contract, which is deemed best estimate of the stage of completion of each project. Provisions have been made on contracts where there are disputes, damages or foreseeable losses. Losses are provided in full in the period the contract is forecast to make a loss.

Net Book Value of Fixed Assets

Long-lived assets comprising primarily of property, plant and machinery represent a significant portion of total assets. The annual depreciation and amortisation charge depend primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary, to reflect current conditions. In determining these useful lives management consider technological change patterns of consumption, physical condition and expected economic utilisation of the asset. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end was €5,603 (2024: €23,532).

D Tec Solutions Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

Impairment of Debtors

The company uses estimates based on historical experience and current information in determining the level of debt for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total number of trade debtors is €2,937 (2024: €48,000).

4. Period of financial statements

The financial statements are for the 15 month period ended 30 April 2025.

This has been extended to correspond with the accounting period of its parent company, CNC Group Holdings Limited.

5. Operating loss

	15 Mths Apr 25	12 Mths Jan 24
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	207	1,760
Loss/(profit) on disposal of tangible assets	15,718	-
Loss on foreign currencies	22,930	1,261
	<u>22,930</u>	<u>1,261</u>

6. Employees

The company did not have any employees during the year.

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 February 2024	28,650	1,641	30,291
Disposals	(28,122)	-	(28,122)
At 30 April 2025	<u>528</u>	<u>1,641</u>	<u>2,169</u>
Depreciation			
At 1 February 2024	7,060	1,460	8,520
Charge for the financial period	26	181	207
On disposals	(6,929)	-	(6,929)
At 30 April 2025	<u>157</u>	<u>1,641</u>	<u>1,798</u>
Net book value			
At 30 April 2025	<u>371</u>	<u>-</u>	<u>371</u>
At 31 January 2024	<u>21,590</u>	<u>181</u>	<u>21,771</u>

8. Stocks

	Apr 25	Jan 24
	€	€
Work in progress	<u>21,386</u>	<u>38,520</u>

The replacement cost of stock and work in progress did not differ significantly from the figures shown.

D Tec Solutions Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

9. Debtors	Apr 25	Jan 24
	€	€
Trade debtors	2,937	48,000
Amounts recoverable on contracts	1,019,393	1
Taxation	10,756	-
Accrued income	-	18,000
	<u>1,033,086</u>	<u>66,001</u>

All trade are due within one year. All trade debtors are due withing the company's normal terms, which is thirty days. Trade debtors are shown net of impairment of doubtful debts.

10. Creditors	Apr 25	Jan 24
Amounts falling due within one year	€	€
Amounts owed to credit institutions	4,893	11,068
Trade creditors	52,044	70,345
Amounts owed to group undertakings (Note 15)	767,313	-
Amounts owed to related parties (Note 15)	969,747	-
Directors' current accounts (Note 14)	-	11,595
Accruals	235,828	1,722
	<u>2,029,825</u>	<u>94,730</u>

Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales. It is not practicable to quantify this amount, or how much of it is included in stocks.

Taxes are due for payment in line with relevant legislation. Interest on overdue tax may be charged between 8% and 10% per annum.

Directors' loans are repayable on demand and do not bear interest.

The terms on other creditors and accruals vary in line with the relevant contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

11. Profit and loss account	15 Mths	12 Mths
	Apr 25	Jan 24
	€	€
At 1 February 2024	31,561	36,796
Loss for the financial period	(40,415)	(5,235)
Payment of dividends	(12,919)	-
	<u>(21,773)</u>	<u>31,561</u>
At 30 April 2025	<u>(21,773)</u>	<u>31,561</u>

12. Capital commitments

The company had no material capital commitments at the financial period-ended 30 April 2025.

13. Contingent liabilities

The company had no contingent liabilities at the 30th April 2025.

D Tec Solutions Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

14. Directors' transactions

The following amounts are repayable to the directors:

	Apr 25	Jan 24
	€	€
Mark Coleman	-	11,595
	<u> </u>	<u> </u>

15. Related party transactions

Key Management Personnel Compensation

There was no compensation paid to key management personnel during the year.

Other Related Party Transactions

During the year Coleman and Company Ltd advanced a loan of €767,312 to D Tec Solutions Ltd. This amount is outstanding at the year end.

At 31 January 2024, D Tec Solutions Limited was owed €48,000 and had accrued income of €18,000 from Coleman and Company Limited. These amounts were discharged during the year. At 31 January 2024, Coleman and Company Ltd also owed D Tec Solutions Limited €31,826. This was repaid in full during the year.

D Tec Solutions Limited also acquired goods from Coleman and Company Limited for €6,540 during the year. These were fully paid for during the year.

Coleman & Company Limited and D Tec Solutions Limited subsidiaries of CNC Group Holdings Limited.

During the year CNC Group Holdings SSAS advanced €1,044,052 to D Tec Solutions Limited. D Tec Solutions Limited also sold services of €74,305 to CNC Group Holdings SSAS. At the year end €969,747 was owed to CNC Group Holdings SSAS (2024 : €Nil).

Amounts recoverable on contracts of €1,019,393 represents revenue associated with the contract between D Tec Solutions Limited and CNC Group Holdings SSAS using the percentage of completion method.

Both D Tec Solutions Limited and CNC Group Holdings SSAS are under the control of Mark Coleman, Director.

Transactions and balances with group company:

	Apr 25	Jan 24
	€	€
Group Undertaking Creditors		
CNC Group Holdings Limited	767,313	-
	<u> </u>	<u> </u>

16. Parent company

The company regards CNC Group Holdings Limited as its parent company.

The parent of the largest group in which the results are consolidated is CNC Group Holdings Limited. CNC Group Holdings Limited is registered in United Kingdom.

17. Controlling interest

The company is 100% controlled by Mark Coleman.

18. Post-Balance Sheet Events

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.