

Registered number: 645401 (Ireland)

DGSL Privacy Services Limited

Annual Report and Financial Statements

for the Year Ended 31 May 2025

DGSL Privacy Services Limited

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DGSL Privacy Services Limited

Company Information

Directors John Gray (appointed 17 December 2024)
Eliana Maldonado Colman (resigned 17 December 2024)
John Powers (resigned 17 December 2024)
Freeman Rosencrans
Philippe Voyer (appointed 17 December 2024)

Company Secretary John Gray (appointed 17 December 2024)
Eliana Maldonado Colman (resigned 17 December 2024)

Registered office 29 Earlsfort Terrace
Dublin 2
Ireland
D02AY28

Company number 645401

Auditors OKC Chartered Accountants
Statutory Audit Firm
Unit 1A, Bracken Business Park
Bracken Road
Sandyford, Dublin 18
D18H283

DGSL Privacy Services Limited

Directors' Report For the Year Ended 31 May 2025

The Directors present their annual report and the audited financial statements for DGSL Privacy Services Limited (the "Company") for the financial year ended 31 May 2025. The Company qualifies as a small company in accordance with Section 280A of the Companies Act 2014 and this report has been prepared in accordance with the small companies regime.

Principal activities

The principal activity of the Company during the financial year was the provision of services to its ultimate controlling party Deloitte Global Services Holdings Limited ("DGSHL") and certain other Deloitte entities for the purposes of compliance with European privacy regulation.

Results & dividends

Turnover for the financial year amounted to €13,928 (31 May 2024: €11,815). The Company had a result after taxation totalling €nil (2024: €nil).

The net current asset position and the net asset position of the Company for the financial year amounted to €1 (31 May 2024: €1).

No dividend was paid for the current financial year (31 May 2024: €nil).

Directors of the company

The Directors, who served during the financial year and to the date of this report except as noted, were as follows:

John Gray (appointed 17 December 2024)

Eliana Maldonado Colman (resigned 17 December 2024)

John Powers (resigned 17 December 2024)

Freeman Rosencrans

Philippe Voyer (appointed 17 December 2024)

Secretary

The secretary, who served during the financial year and to the date of this report except as noted, was as follows:

John Gray (appointed 17 December 2024)

Eliana Maldonado Colman (resigned 17 December 2024)

The directors and company secretary had no direct beneficial interest in the shares of the Company at the beginning or end of the financial year. There were no changes in the shareholdings between 31 May 2025 and the date of signing the financial statements.

Future developments

There are no plans to materially change the Company's activities in the future.

Post balance sheet events

There were no events after the balance sheet date affecting the Company since the financial period.

DGSL Privacy Services Limited

Directors' Report For the Year Ended 31 May 2025 (continued)

Accounting records

The measures that the Directors have taken to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office at 29 Earlsfort Terrace, Dublin 2, D02AY28, Ireland. The Company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Directors' statement of relevant audit information

So far as each of the Directors in office at the date of approval of the financial statements is aware:

- a) There is no relevant audit information of which the Company's auditors are unaware; and
- b) The Directors and management have taken all steps necessary to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 330 of the Companies Act 2014.

Auditors

OKC Chartered Accountants have expressed their willingness to continue in office. Pursuant to Section 383(2) of the Companies Act 2014, OKC Chartered Accountants will be deemed to be reappointed and will therefore continue in office.

Approved by the Board of Directors on 23 February 2026 and signed on its behalf by:



John Gray
Director



Freeman Rosencrans
Director

DGSL Privacy Services Limited

Directors' Responsibilities Statement

The Directors and management are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors and management have elected to prepare the financial statements in accordance with Section 1a of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("relevant financial reporting framework"). Under company law, the Directors and management 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 and management are required to:

- Select suitable accounting policies for the Company financial statements 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 the 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 and management 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 audited.

The Directors and management are also responsible for safeguarding the assets of the Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 23 February 2026 and signed on its behalf by:



John Gray
Director



Freeman Rosencrans
Director

Independent Auditor’s Report

Report on the audit of the financial statements

Opinion

We have audited the financial statements of DGSL Privacy Services Limited (“the Company”) for the financial year ended 31 May 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and 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’s as at 31 May 2025 and of its results for the financial year then ended;
- have been properly prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”; and
- have been 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.

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 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.

Independent Auditor's Report (continued)

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 year 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.

Auditor 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 located at page 7, 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 shareholders, 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 shareholders 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 shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

Independent Auditor's Report (continued)

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.

Eoghan McMorrow

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Eoghan McMorrow (Senior Statutory Auditor)
For and on behalf of OKC Chartered Accountants,
Chartered Accountants and Statutory Audit Firm
Unit 1A, Bracken Business Park
Bracken Road
Sandyford, Dublin 18
D18H283
Republic of Ireland

Date: 23 February 2026

DGSL Privacy Services Limited

Profit and Loss Account For the Year Ended 31 May 2025

	Year ended 31 May 2025	Year ended 31 May 2024
	€	€
Turnover	13,928	11,815
Administrative expenses	(13,928)	(11,815)
Operating profit before taxation	–	–
Tax on profit	–	–
Result for the financial year after taxation	–	–
Total comprehensive income	–	–

All amounts relate to continuing operations.

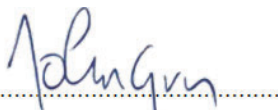
DGSL Privacy Services Limited

Balance Sheet As at 31 May 2025

		31 May 2025	31 May 2024
	Note	€	€
Current assets			
Cash at banks		1	—
Receivables	5	22,111	23,522
		<u>22,112</u>	<u>23,522</u>
Current liabilities			
Payables	6	(22,111)	(23,521)
		<u>1</u>	<u>1</u>
Net current assets			
		<u>1</u>	<u>1</u>
Total assets less current liabilities			
		<u>1</u>	<u>1</u>
Net assets			
		<u>1</u>	<u>1</u>
Equity			
Called up share capital presented as equity		1	1
		<u>1</u>	<u>1</u>
Equity attributable to the owners of the Company			
		<u>1</u>	<u>1</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject the small companies regime.

The financial statements of DGSL Privacy Services Limited (registered number: 645401) were approved and authorised by the Board of Directors on 23 February 2026.



John Gray
Director



Freeman Rosencrans
Director

DGSL Privacy Services Limited

Statement of Changes in Equity For the Year Ended 31 May 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 1 June 2023	1	—	1
Results for the year	—	—	—
Total comprehensive income	—	—	—
At 31 May 2024	<u>1</u>	<u>—</u>	<u>1</u>
At 1 June 2024	1	—	1
Results for the year	—	—	—
Total comprehensive income	—	—	—
At 31 May 2025	<u>1</u>	<u>—</u>	<u>1</u>

DGSL Privacy Services Limited

Notes to the Financial Statements For the Year Ended 31 May 2025

1 General Information

DGSL Privacy Services Limited (registered number: 645401) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 29 Earlsfort Terrace, Dublin 2, D02AY28, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The functional currency of DGSL Privacy Services Limited is considered to be the Euro (EUR) because that is the currency of the primary economic environment in which the Company operates.

2 Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year.

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 Section 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

These financial statements are separate financial statements.

The Company has availed of the exemption under Section 1.12 of FRS 102 from preparing a cash flow statement and the exemption under Section 33.1A of FRS 102 from disclosing intergroup transactions. The Company qualifies as a qualifying entity under FRS 102.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Profit and Loss Account.

Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable. Where a contract has only been partially completed at the Balance Sheet date turnover represents the fair value of the service provided to date based on the stage of completion of the contract activity at the Balance Sheet date. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of payables due within one year.

Taxation

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

DGSL Privacy Services Limited

Notes to the Financial Statements For the Year Ended 31 May 2025 (continued)

2 Accounting policies (continued)

Taxation (continued)

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 that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the Balance Sheet date. Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date that are expected to apply to the reversal of the timing difference. Deferred tax relating to property, plant and equipment measured using the revaluation model and investment property is measured using the tax rates and allowances that apply to sale of the asset.

Cash at banks

Cash at banks is composed of current cash balances with banks.

Trade and other receivables

Trade and other receivables 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 and in such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other payables

Trade and other payables 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.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Related party

For the purpose 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.

DGSL Privacy Services Limited

Notes to the Financial Statements For the Year Ended 31 May 2025 (continued)

2 Accounting policies (continued)

Ordinary share capital

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

3 Employees

Other than the Directors, the Company has no employees. Therefore, the average number of Directors and employees during the current financial year was 3 (year ended 31 May 2024: 3).

4 Directors' remuneration

There was no remuneration paid or payable to Directors in the current financial year (year ended 31 May 2024: €nil).

The Directors of the Company are deemed to be the key personnel of the Company as defined in Section 33 of FRS 102.

5 Receivables

	31 May 2025	31 May 2024
Current	€	€
Amounts owed by group undertakings	22,111	23,522

Amounts due from group undertakings are unsecured, interest free and repayable on demand.

6 Payables

	31 May 2025	31 May 2024
	€	€
Accounts payable	8,966	—
Accrued expenses	13,145	23,521
	22,111	23,521

7 Related party transactions

The Company is a wholly-owned subsidiary of Deloitte Global Services Limited, incorporated in the United Kingdom. The Company's ultimate controlling party is Deloitte Global Services Holdings Limited, also incorporated in the United Kingdom. The Company has availed of the exemption provided in FRS 102 Section 33 Related Party Disclosures, not to disclose transactions entered into with members of the group.

Some of the Company's transactions and arrangements are between members of the group and the effect of these on the basis determined between the parties are reflected in these financial statements. The intercompany balances are unsecured, repayable on demand and interest-free.

8 Post balance sheet events

There were no events after the balance sheet date affecting the Company since the financial period.

DGSL Privacy Services Limited

Notes to the Financial Statements For the Year Ended 31 May 2025 (continued)

9 Ultimate controlling party

The largest and smallest group for which consolidated financial statements are prepared is that headed by Deloitte Global Services Holdings Limited, the ultimate parent undertaking and controlling party at 31 May 2025. The results of the Company are consolidated into the financial statements of Deloitte Global Services Holdings Limited which are drawn up and audited in accordance with UK adopted International Accounting Standards. The financial statements of Deloitte Global Services Holdings Limited are publicly available and can be obtained from The Registrar of Companies, Companies House, Crown Way, Cardiff, CF14 3UZ.

10 Approval of financial statements

The financial statements of DGSL Privacy Services Limited (registered number: 645401) were approved and authorised for issue by the Board of Directors on 23 February 2026.