

D.P. IMAGING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

D.P. IMAGING LIMITED

CONTENTS

	Page
Company information	1
Directors' responsibilities statement	2
Accountants' report	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements	6 - 11

D.P. IMAGING LIMITED

COMPANY INFORMATION

Directors	Paul Brierton Patrick Brierton
Company secretary	Paul Brierton
Registered number	363748
Registered office	Unit D2 Ballymount Drive Ballymount Industrial Estate Dublin 12
Accountants	Noone Casey Chartered Accountants 25 Herbert Place Dublin 2

D.P. IMAGING LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 OCTOBER 2025

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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 year end date, of the profit or loss for that financial year 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's financial statements and then apply them consistently;
- make judgments 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 and enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Noone Casey, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 October 2025.

On behalf of the board

Paul Brierton
Director
Date: 3 March 2026

Patrick Brierton
Director
Date: 3 March 2026

D.P. IMAGING LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF D.P. IMAGING LIMITED FOR THE YEAR ENDED 31 OCTOBER 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of D.P. Imaging Limited for the year ended 31 October 2025 which comprise the Balance sheet 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 D.P. Imaging 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 D.P. Imaging 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 D.P. Imaging 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 D.P. Imaging 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 31 October 2025 your duty to ensure that D.P. Imaging Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of D.P. Imaging Limited. You consider that D.P. Imaging 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 D.P. Imaging 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.

Noone Casey

Chartered Accountants

25 Herbert Place
Dublin 2
3 March 2026

D.P. IMAGING LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 OCTOBER 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets		449,730	426,974
Financial assets		657,273	657,273
		1,107,003	1,084,247
Current assets			
Debtors		309,830	337,637
Cash at bank and in hand		329,808	411,705
		639,638	749,342
Creditors: amounts falling due within one year	5	(545,390)	(514,562)
Net current assets		94,248	234,780
Total assets less current liabilities		1,201,251	1,319,027
Creditors: amounts falling due after more than one year	6	(209,210)	(314,856)
Net assets		992,041	1,004,171
Capital and reserves			
Called up share capital presented as equity	7	200	200
Other reserves		100	100
Profit and loss account		991,741	1,003,871
Shareholders' funds		992,041	1,004,171

D.P. IMAGING LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 OCTOBER 2025**

We, as directors of D.P. Imaging 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:

Paul Brierton
Director

Patrick Brierton
Director

Date: 3 March 2026

The notes on pages 6 to 11 form part of these financial statements.

D.P. IMAGING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

1. General information

D.P. Imaging Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is Unit D2, Ballymount Drive, Ballymount Industrial Estate, Dublin 12, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of comprehensive income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

D.P. IMAGING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

2. Accounting policies (continued)

2.3 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:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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.

2.4 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.5 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.6 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

D.P. IMAGING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

2. Accounting policies (continued)

2.7 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.

2.8 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.9 Tangible fixed assets

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.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 12.50% - 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 12.50% 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 profit or loss.

D.P. IMAGING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

2. Accounting policies (continued)

2.10 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.11 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.

2.12 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.

2.13 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.

2.14 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

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

2025 No.	2024 No.
6	5

D.P. IMAGING LIMITED

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

4. Directors' remuneration

	2025 €	2024 €
Directors' emoluments	263,462	260,000
Company contributions to defined contribution pension schemes	50,000	50,000
	313,462	310,000
	313,462	310,000

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Loans owed to credit institutions	57,205	63,853
Trade creditors	78,994	46,490
Corporation tax	7,011	16,144
Taxation and social insurance	154,540	156,511
Obligations under finance lease and hire purchase contracts	112,730	91,745
Other creditors	125,492	113,943
Accruals	9,418	25,876
	545,390	514,562
	545,390	514,562

6. Creditors: Amounts falling due after more than one year

	2025 €	2024 €
Loans owed to credit institutions	73,220	129,679
Net obligations under finance leases and hire purchase contracts	135,990	185,177
	209,210	314,856
	209,210	314,856

7. Share capital

	2025 €	2024 €
Allotted, called up and fully paid		
200 (2024 - 200) Ordinary shares of €1.00 each	200	200
	200	200

D.P. IMAGING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

8. Reserves

	2025 €	2024 €
Profit and loss account		
Profit and loss account brought forward at the beginning of the year	1,003,870	1,007,442
Dividends paid in the year	(18,850)	(18,500)
Profit/(Loss) for the year	6,721	14,929
Profit and loss account carried forward at the end of the year	<u>991,741</u>	<u>1,003,871</u>

9. Pension commitments

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company.

10. Charges and guarantees

Bank of Ireland hold a fixed and floating charge over the assets of the company.

11. Post balance sheet events

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

12. Approval of financial statements

The board of directors approved these financial statements for issue on 3 March 2026.