

Company Registration No. 344816 (Ireland)

TRI-TEC SUPPORT LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

TRI-TEC SUPPORT LIMITED

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TRI-TEC SUPPORT LIMITED

DIRECTORS AND OTHER INFORMATION AT DATE OF APPROVAL OF FINANCIAL STATEMENTS

Directors	Jonathan Croyden Grant Jones	(Appointed 30 October 2025)
Secretary	Jonathan Croyden	
Company number	344816	
Registered office	Unit 6B Westgate Business Park Ballymount Dublin	
Independent Auditors	Johnston Kennedy DFK 10 Pilots View Heron Road Belfast BT3 9LE	
Business address	Unit 6B Westgate Business Park Ballymount Dublin	
Solicitors	IIB Solicitors Capital Court Windsor Road Uxbridge Middlesex UB8 1AB	

TRI-TEC SUPPORT LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 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 year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland " applying Section 1A of the Standard, which is issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland ("relevant Financial reporting framework"). 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 and of the profit or loss of the company 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 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 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 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.

Signed on behalf of the board

Jonathan Croyden

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Jonathan Croyden
Director

Grant Jones

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Grant Jones
Director

Date: 3 February 2026

TRI-TEC SUPPORT LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF TRI-TEC SUPPORT LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

We have examined:

- (i) the abridged financial statements for the year ended 31 March 2025 on pages 8 to 18, which the directors of Tri-Tec Support Limited 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.

Respective responsibilities of directors and auditor

It is your responsibility to prepare abridged financial statements which comply with 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 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 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 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 company and the company's directors as a body, for our work, for this report, or for the opinions we have formed.

Basis of opinion

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.

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 Tri-Tec Support Limited and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

On 3 February 2026 we reported to the members of Tri-Tec Support Limited on the company's financial statements for the year ended 31 March 2025 and our report was as follows:

We have audited the financial statements of Tri-Tec Support Limited (the 'company') for the year ended 31 March 2025 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies. The relevant 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*.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its loss for the year 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 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 further described 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 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.

TRI-TEC SUPPORT LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED) TRI-TEC SUPPORT LIMITED PURSUANT TO SECTION 356 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 entity's ability to continue as a going concern for a period of at least twelve months from 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 in the annual report. 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.

In connection with our audit of the financial statements, 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 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

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- the information given in the directors' report 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 we consider 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 disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

TRI-TEC SUPPORT LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED) TRI-TEC SUPPORT LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the company's 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.

The scope of our audit

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. As part of our audit, we determined materiality and assessed the risks of material misstatement, in the financial statements.

Capability of the audit in determining irregularities, including fraud

Based on our understanding of the company we identified that the principal risks of non-compliance with the laws and regulations related to Irish tax legislation, employment law and breaches of health and safety regulations and GDPR. As auditors we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2014. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were posting inappropriate journal entries and management bias in accounting judgements and estimates. We designed procedures in line with our risk assessment and incorporated appropriate audit procedures and safeguards where relevant.

Audit procedures performed (by the engagement team) included the following:

- discussion with management, and the company's legal team, including known or suspected instances of non-compliance with laws and regulations and fraud;
- the assessment of matters such as whistleblowing and the results of any management investigation into these matters;
- challenging assumptions made by management in their significant accounting estimates, in particular in relation to judgements formed in relation to provisions and the impairment of assets which in the auditors' professional judgement were of most significance in the audit of the financial statements for the current year;
- reading minutes of meetings of those charged with governance and reviewing correspondence with Revenue; and
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, journal entries crediting revenue, journal entries crediting cash and journal entries of a large or unusual nature.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

TRI-TEC SUPPORT LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED) TRI-TEC SUPPORT LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

James Gage

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James Gage (Statutory Auditor)
for and on behalf of Johnston Kennedy DFK
Chartered Accountants
Statutory Auditor
10 Pilots View
Heron Road
Belfast
BT3 9LE

Date: 3 February 2026

TRI-TEC SUPPORT LIMITED

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED) TRI-TEC SUPPORT LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

We, the undersigned, hereby certify that:

- the foregoing is a true copy of the Special Report of the Auditor.
- the attached balance sheet and the related abridged notes are a correct abridged copy of those laid before the annual general meeting of the company.

On behalf of the board

Jonathan Croyden

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Jonathan Croyden

Director

Date: 3 February 2026

Grant Jones

.....

Grant Jones

Director

Date: 3 February 2026

TRI-TEC SUPPORT LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Intangible assets	6		11,550		13,200
Tangible assets	7		10,461		11,955
Right of use assets	8		945,160		-
			<u>967,171</u>		<u>25,155</u>
Current assets					
Debtors	9	918,679		1,376,592	
Cash at bank and in hand		-		38,150	
		<u>918,679</u>		<u>1,414,742</u>	
Creditors: amounts falling due within one year	10	(303,716)		(309,344)	
Net current assets			<u>614,963</u>		<u>1,105,398</u>
Total assets less current liabilities			1,582,134		1,130,553
Creditors: amounts falling due after more than one year	11		(702,796)		-
Net assets			<u>879,338</u>		<u>1,130,553</u>
Capital and reserves					
Called up share capital presented as equity	12		2		2
Profit and loss reserves			879,336		1,130,551
Total equity			<u>879,338</u>		<u>1,130,553</u>

We, as directors of Tri-Tec Support Limited, state that:

The company has relied on the specified exemption relating to the preparation of abridged financial statements 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.

These financial statements have been prepared in accordance with the Small Companies' Regime.

The financial statements were approved by the board of directors and authorised for issue on 3 February 2026 and are signed on its behalf by:

Jonathan Croyden

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Jonathan Croyden
Director

Grant Jones

.....
Grant Jones
Director

Company Registration No. 344816

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 General information and basis of preparation

Tri-Tec Support Limited is a private company limited by shares, registered and incorporated in Ireland (CRO number 344816). The registered office is Unit 6B, Westgate Business Park, Ballymount, Dublin, 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 Directors' report.

Statement of compliance

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The principal accounting policies adopted are set out below.

1.2 Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

1.3 Turnover

Turnover is stated net of trade discounts, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

1.4 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property charges	10% straight line
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TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at historical cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold adaptations	10% straight line
Office equipment & fittings	20% reducing balance

1.6 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

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.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Taxation

The tax expense represents the sum of the tax currently payable.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.9 Leases

At inception of a contract, the Company assesses whether a contract is, or contains, a lease based on whether the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The Right of use asset is initially measured based on the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The assets are depreciated to the earlier of the end of the useful life of the right-of-use asset or the lease term using the straight-line method as this most closely reflects the expected pattern of consumption of the future economic benefits. The lease term includes periods covered by an option to extend if the Company is reasonably certain to exercise that option.

In addition, the Right of use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero. The Company has elected to apply the practical expedient not to recognise Right of use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

1.10 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Capital Instruments

Shares are included in shareholders' funds. Other instruments are classified as liabilities if not included in shareholders funds and if they contain an obligation to transfer economic benefits. The finance cost recognised in profit and loss account in respect of capital instruments other than equity is allocated to periods over the term of the instruments at a constant rate on the carrying amount.

1.12 Dividends

Dividends to the company's ordinary shareholders are recognised as a liability of the company when approved by the company's directors.

2 Operating profit/(loss)

	2025	2024
	€	€
Operating profit/(loss) for the year is stated after charging:		
Exchange (gains)/losses	-	6,486
Depreciation of owned tangible fixed assets	1,494	1,494
Depreciation of right of use assets	141,774	-
Amortisation of intangible assets	1,650	1,650
Operating lease charges	-	190,000
	<u> </u>	<u> </u>

Exchange differences recognised in profit or loss during the year, except for those arising on financial instruments measured at fair value through profit or loss, amounted to €Nil (2024: €6,486).

In the year ended 31 March 2025, the company has early adopted Section 20 of FRS 102: Leases, which introduces a new approach to accounting for leases, including the recognition of right-of-use assets and lease liabilities for all leases (with certain exemptions). Depreciation of the right of use asset is included above, and finance charges on the lease liability is detailed in note .

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025	2024
	Number	Number
Workshop & services	6	6
	<u> </u>	<u> </u>
	6	6
	<u> </u>	<u> </u>

Their aggregate remuneration comprised:

	2025	2024
	€	€
Wages and salaries	254,079	256,754
	<u> </u>	<u> </u>

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Directors' remuneration

2025	2024
€	€
-	-
<u> </u>	<u> </u>

No director received emoluments during the year ended 31 March 2025. No pension schemes were operated during the year.

5 Taxation

The actual charge for the year can be reconciled to the expected credit for the year based on the profit or loss and the standard rate of tax as follows:

	2025	2024
	€	€
Loss before taxation	(251,215)	(79,571)
Expected tax credit based on the standard rate of corporation tax of 12.50% (2024: 12.50%)	(31,402)	(9,946)
Unutilised tax losses carried forward	31,215	9,760
Depreciation in excess of capital allowances	187	187
Other adjustments	-	(1)
Taxation charge for the year	-	-

6 Intangible fixed assets

	Property charges
	€
Cost	
At 1 April 2024 and 31 March 2025	16,500
Amortisation and impairment	
At 1 April 2024	3,300
Amortisation charged for the year	1,650
At 31 March 2025	4,950
Carrying amount	
At 31 March 2025	11,550
At 31 March 2024	13,200

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Tangible fixed assets

	Leasehold adaptations	Office equipment & fittings	Total
	€	€	€
Cost			
At 1 April 2024	14,943	31,865	46,808
At 31 March 2025	14,943	31,865	46,808
Depreciation			
At 1 April 2024	2,988	31,865	34,853
Depreciation charged in the year	1,494	-	1,494
At 31 March 2025	4,482	31,865	36,347
Net book value			
At 31 March 2025	10,461	-	10,461
At 31 March 2024	11,955	-	11,955

8 Right of use assets

	Building €
Cost	
At 1 April 2024	-
Additions	1,086,934
At 31 March 2025	1,086,934
Depreciation	
At 1 April 2024	-
Depreciation charged in the year	141,774
At 31 March 2025	141,774
Net book value	
At 31 March 2025	945,160
At 31 March 2024	-

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Debtors	2025	2024
	€	€
Amounts falling due within one year:		
Trade debtors	248,597	219,736
Corporation tax recoverable	-	14,506
Amounts owed by participating interests	608,042	1,094,938
Other tax and social security	22,135	6,943
Prepayments and accrued income	39,905	40,469
	<u>918,679</u>	<u>1,376,592</u>
	<u><u>918,679</u></u>	<u><u>1,376,592</u></u>
10 Creditors: amounts falling due within one year	2025	2024
	€	€
Lease liability	181,817	-
Trade creditors	13,202	109,554
PAYE/PRSI	4,297	5,019
Accruals and deferred income	104,400	194,771
	<u>303,716</u>	<u>309,344</u>
	<u><u>303,716</u></u>	<u><u>309,344</u></u>
11 Creditors: amounts falling due after more than one year	2025	2024
	€	€
Lease liability	702,796	-
	<u>702,796</u>	<u>-</u>
	<u><u>702,796</u></u>	<u><u>-</u></u>
12 Share capital	2025	2024
	€	€
Ordinary share capital		
Authorised equity		
126,970 of €1 each	126,970	126,970
	<u>126,970</u>	<u>126,970</u>
Allotted, called up and fully paid equity		
2 of €1 each	2	2
	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Financial commitments

At the reporting end date the company had outstanding annual commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	€	€
Within one year	-	190,000

In the year ended 31 March 2025, the company has early adopted Section 20 of FRS 102: Leases, which introduces a new approach to accounting for leases, including the recognition of right-of-use assets and lease liabilities for all leases (with certain exemptions). This early adoption was implemented with the aim of enhancing transparency and providing users of the financial statements with more relevant information regarding the company's leasing arrangements and to bring in line with the wider group structure.

The impact of this early adoption on the company's financial position as of 31 March 2025, includes the recognition of right-of-use assets of an initial amount of €1,086,934, with corresponding lease liabilities of €1,086,934, which represent the net present value of future lease payments of the lease for property. The year end lease liability at the year end amounted to €884,613.

14 Capital commitments

There were no capital commitments at 31 March 2025 or 31 March 2024.

15 Directors' and secretary's interests in shares

The directors and secretary holding office at 01 April 2024 and 31 March 2025 held no direct interests in the share capital of the company during the financial year or at the balance sheet date.

The ultimate parent company of Tri-Tec Support Limited is TVS Logistics Investments UK Limited. The interests of the directors in the share capital of group companies are shown in the financial statements of Rico Logistics Limited and TVS Logistics Investments UK Limited.

16 Control

TVS Logistics Investment UK Limited is considered to be the ultimate controlling party by virtue of interest in TVS SCS IFM Limited who have control over Tri-Tec Computer Support Limited. During the year Tri-Tec Support Limited was a wholly owned subsidiary of Tri-Tec Computer Support Limited, a company registered in Northern Ireland. In July 2025 the shares held by Tri-Tec Computer Support Limited were transferred to TVS SCS IFM Limited. Tri-Tec Computer Support Limited is a wholly owned subsidiary of TVS SCS IFM Limited, which is ultimately controlled by TVS Investments UK Limited.

17 Related party transactions

During the year the company had transactions with TVS SCS IFM Limited and TVS Logistics Investment UK Limited in the ordinary course of business. The balance owed by TVS SCS IFM Limited to the company at the year end date is €608,042 (2024: €1,094,938). Sales to group companies during the year amounted to €615,821 under normal commercial terms.

The balance owed by TVS SCS IFM Limited at the year end includes working capital debtor balances of €5,038,023 and a loan from TVS SCS IFM Limited of €4,429,981, which is offset against the amount owed to the company. Interest is charged on the loan at the rate of SONIA plus 2.10% per annum and is reviewed every 6 months. The loan agreement is automatically renewed annually if not repaid and is unsecured.

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

18 Events after the reporting date

There are no significant events affecting the company since the year end.

19 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

TRI-TEC SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Appropriation of profit and loss account

	2025	2024
	€	€
Profit brought forward at the beginning of the financial year	1,130,551	1,210,122
Loss for the year	(251,215)	(79,571)
Dividends paid	-	-
	<hr/>	<hr/>
Profit carried forward at the end of the financial year	879,336	1,130,551
	<hr/> <hr/>	<hr/> <hr/>

21 Approval of financial statements

The directors approved the financial statements on 3 February 2026.