

DX TECHNOLOGY Limited

Abridged Unaudited Financial Statements

**for the financial period from 24 October 2024 (date of incorporation) to 31
December 2025**

DX TECHNOLOGY Limited

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DX TECHNOLOGY Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 24 October 2024 (date of incorporation) to 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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



Ling Xie
Director

Date: 18-03-26

DX TECHNOLOGY Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €
Current Assets		
Trade Debtors		2,664
Cash and cash equivalents		5,251
Creditors: amounts falling due within one year	7	(8,168)
		<hr/>
Net Current Liabilities		(253)
		<hr/>
Total Assets less Current Liabilities		(253)
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		(353)
		<hr/>
Equity attributable to owners of the company		(253)
		<hr/> <hr/>

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.

I as Director of DX TECHNOLOGY Limited, state that -

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 18-03-26 and signed on its behalf by:

Ling Xie

Ling Xie
Director

DX TECHNOLOGY Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Loss for the financial period	-	(353)	(353)
Net proceeds of equity ordinary share issue	100	-	100
At 31 December 2025	100	(353)	(253)

DX TECHNOLOGY Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 October 2024 (date of incorporation) to 31 December 2025

1. General Information

DX TECHNOLOGY Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 774419. The registered office of the company is 37 Ballinteer Drive, Dublin 16, Ireland which is also the principal place of business of the company. The principal activity of this company is computer consultancy activities. 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 31 December 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 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 "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.

Investment properties

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors 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.

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.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 14 month 8 days period from 24 October 2024 (date of incorporation) to 31 December 2025.

DX TECHNOLOGY Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 October 2024 (date of incorporation) to 31 December 2025

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Employees

The average monthly number of employees, including directors, during the financial period was 1.

	2025 Number
Director	1

6. Debtors

	2025 €
Trade debtors	2,664
	<u>2,664</u>

**7. Creditors
Amounts falling due within one year**

	2025 €
Trade creditors	7,044
Directors' current accounts (Note 10)	1,124
	<u>8,168</u>

8. Income Statement

	2025 €
At 24 October 2024	-
Loss for the financial period	(353)
	<u>(353)</u>
At 31 December 2025	<u>(353)</u>

9. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

10. Directors' transactions

The following amounts are repayable to the directors:

	2025 €
Ling Xie	1,124

11. Post-Balance Sheet Events

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

DX TECHNOLOGY Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 24 October 2024 (date of incorporation) to 31 December 2025

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on
18-03-26.