

Delta Asset Investments Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Delta Asset Investments Limited
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Delta Asset Investments Limited

BALANCE SHEET

as at 30 April 2025

| | 2025 | 2024 |
|--|--------------------|------------------|
| | € | € |
| Fixed Assets | 1,177,137 | 1,046,855 |
| Current assets | 53,686 | 39,308 |
| Prepayments and accrued income | 1,188 | 587 |
| Creditors: amounts falling due within one year | (1,129,135) | (964,090) |
| Net Current Liabilities | (1,074,261) | (924,195) |
| Total Assets less Current Liabilities | 102,876 | 122,660 |
| Accruals and deferred income | (7,627) | (10,273) |
| Net Assets | 95,249 | 112,387 |
| Capital and Reserves | 95,249 | 112,387 |

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Delta Asset Investments 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 359 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) 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 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 4 December 2025 and signed on its behalf by:

Padraic O'Kane
Director

Tanya O'Kane
Director

Delta Asset Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Delta Asset Investments Limited is a private company limited by shares incorporated in Ireland. The company registration number is 356505. 20 Park Street, Dundalk, Co. Louth, Republic of Ireland is the registered office, which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

These financial statements cover the individual entity Delta Asset Investments Limited for the year ended 30 April 2025.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax. Rental income from leased property is recognised on a straight-line basis over the term of the relevant lease.

Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at cost net of depreciation and any impairment losses.

Investments

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 year in which it is receivable.

Trade and other debtors

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

Cash at bank and in hand

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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Delta Asset Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

| 3. Appropriation of Profit and Loss Account | 2025 | 2024 |
|--|-----------------|-------------|
| | € | € |
| Profit brought forward | 112,287 | 123,117 |
| Loss for the financial year | (17,138) | (10,830) |
| Profit carried forward | 95,149 | 112,287 |

4. Parent company

The company regards Delta Investment Holdings Limited as its parent company.

The company's ultimate parent undertaking is Delta Investment Holdings Limited.

The address of Delta Investment Holdings Limited is 43 Bernish Road, Newry, Northern Ireland BT35 8PZ.

Delta Investment Holdings Limited is regarded as both the controlling party and the ultimate controlling party.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 December 2025.