

# OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

**Company Name: DTP Logistical Solutions Limited**  
**Company Number: 681456**  
**Financial Year: Year Ended 31 December 2025**

## CERTIFICATE:

**WE HEREBY CERTIFY** that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

**Signature:** \_\_\_\_\_

**Secretary**

**Name:** Mark Domican

**Signature:** \_\_\_\_\_

**Director**

**Name:** Claire Domican

**Date:** 30 January 2026

**CRO Number - 681456**

**DTP LOGISTICAL SOLUTIONS LIMITED**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2025**

**DTP LOGISTICAL SOLUTIONS LIMITED**  
Year Ended 31 December 2025

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## Directors' Responsibilities Statement

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 financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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<sup>1</sup>.

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.

On behalf of the board

\_\_\_\_\_  
Mark Domican  
Director

\_\_\_\_\_  
Claire Domican  
Director

**DATE: 30 January 2026**

## Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 to 8.

- The Directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The Directors confirm that they have made available to the company's accountant all 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 December 2025.

On behalf of the board

\_\_\_\_\_  
Mark Domican  
Director

\_\_\_\_\_  
Claire Domican  
Director

**DATE: 30 January 2026**

## **DTP Logistical Solutions Limited**

### **Balance Sheet as at 31 December 2025**

	<b>Notes</b>	<b>Year ended 31-Dec-25 €</b>	<b>Year ended 31-Dec-24 €</b>
<b>Fixed Assets</b>		1,179	71,592
<b>Financial Investments</b>		25,000	25,000
<b>Current Assets</b>			
Closing Stock		15,588	83,594
Debtors	<b>2</b>	61,532	186,001
Bank	<b>3</b>	127,853	133,931
		<u>204,973</u>	<u>403,526</u>
<b>Creditors &lt; 1 Year</b>	<b>4</b>	(46,431)	(311,998)
<b>Net Current Assets/(Liabilities)</b>		<u><b>158,542</b></u>	<u><b>91,528</b></u>
<b>Total Assets less current liabilities</b>		<b>184,721</b>	<b>188,120</b>
<b>Creditors &gt; 1 year</b>			
<b>Net Assets</b>		<u><u><b>184,721</b></u></u>	<u><u><b>188,120</b></u></u>
<b>Capital &amp; Reserves</b>			
Profit and loss account		184,621	188,020
Share Capital		100	100
<b>Shareholders' funds - equity</b>		<u><u><b>184,721</b></u></u>	<u><u><b>188,120</b></u></u>

We, as Directors of DTP Logistical Solutions 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 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.

(e) the company has relied on the specified exemption contained in Section 352 Companies Act 2014; 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.

On behalf of the board

\_\_\_\_\_  
Mark Domican  
Director

\_\_\_\_\_  
Claire Domican  
Director

**DATE: 30 January 2026**

# **DTP Logistical Solutions Limited**

## **Notes**

*forming part of the financial statements*

### **1. ACCOUNTING POLICIES**

The significant accounting policies adopted by the Company and applied consistently are as follows:

#### **Basis of Accounting**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, as published by Association of Chartered Certified Accountants and the Companies Act 2014

#### **Cash Flow Statement**

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

#### **Turnover**

Turnover represents net sales to customers and excludes Value Added Tax.

#### **Other Financial Assets**

Other investments are shown at cost less provision for impairments in value.

#### **Tangible Fixed Assets**

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. Revaluation losses are recognised in the statement of total recognised gains and losses until the carrying amount reaches its depreciated historical cost and thereafter in the profit and loss account. An exception is where the recoverable amount of the asset is greater than its revalued amount. In this case the loss is recognised in the statement of total recognised gains and losses to the extent that the recoverable amount is greater than its revalued amount.

#### **Depreciation**

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Computer & Office equipment	20% straight line on cost
Wasting Chattels	15% Reducing Balance

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

### **Stocks and Work in Progress**

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution

### **Taxation**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation 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. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognized in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

### **Provisions for Liabilities**

Provisions for the expected legal costs are charged against profits when an action against the company commences. The effect of the time value of money is not material, therefore the provisions are not discounted.

### **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 the profit and loss account in respect of capital instruments other than equity shares is allocated to periods over the term of the instrument at a constant rate on the carrying amount.

### **Dividends**

Dividends to the company's equity shareholders (holders of ordinary shares) are recognised as a liability

of the company when approved by the company's shareholders.

<b>2</b>	<b><u>Debtors</u></b>	<b>Year ended 31/12/2025</b>	<b>Year ended 31/12/2024</b>
		€	€
	Trade Debtors	61,532	178,635
	VAT/CT	0	7,366
		<u>61,532</u>	<u>186,001</u>
<b>3</b>	<b>Creditors &lt; 1 Year</b>	<b>Year ended 31/12/2025</b>	<b>Year ended 31/12/2024</b>
		€	€
	Trade Creditors	(28,242)	(241,114)
	Accruals	0	(9,234)
	Tax Creditors	(17,708)	(3,649)
	Shareholder Loan	(481)	(58,001)
		<u>(46,431)</u>	<u>(311,998)</u>
<b>4</b>	<b>Called up Share Capital</b>	<b>Year ended 31/12/2025</b>	<b>Year ended 31/12/2024</b>
		€	€
	<i>Authorised</i>		
	10,000 ordinary shares of €1 each	<u>10,000</u>	<u>10,000</u>
	<i>Allotted, called up and fully paid</i>		
	100 ordinary shares of €1 each	<u>100</u>	<u>100</u>
<b>5</b>	<b>Controlling party</b>		
	The company is controlled by the Directors.		
<b>6</b>	<b>Approval of shareholders' financial statements</b>		
	The Director approved the shareholders' financial statements on 30 January 2026.		