

**DAL ELECTRONICS LIMITED**

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2025**

# DAL ELECTRONICS LIMITED

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5

**DAL ELECTRONICS LIMITED  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Denis Kinsella Jnr Anne Kinsella
<b>Company Secretary</b>	Anne Kinsella
<b>Company Number</b>	367918
<b>Registered Office and Business Address</b>	Unit 2-22 Site C Blanchardstown Corporate Park 2 Ballycoolin Dublin 15
<b>Accountants</b>	NKC Business & Taxation Consultants Limited Unit 9, 4075 Kingswood Road Citywest Business Campus Dublin 24
<b>Bankers</b>	Allied Irish Bank 10 Main Street Dundrum Dublin 14

**DAL ELECTRONICS LIMITED  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 OCTOBER 2025**

	2025	2024
	€	€
Fixed Assets	1,571	-
Current assets	311,467	280,389
Creditors: amounts falling due within one year	(13,034)	(5,857)
<b>Net Current Assets</b>	<b>298,433</b>	<b>274,532</b>
<b>Total Assets less Current Liabilities</b>	<b>300,004</b>	<b>274,532</b>
Accruals and deferred income	(410)	(157)
<b>Net Assets</b>	<b>299,594</b>	<b>274,375</b>
<b>Capital and Reserves</b>	<b>299,594</b>	<b>274,375</b>

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 Dal Electronics 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,

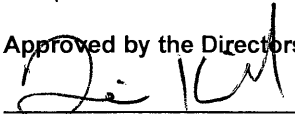
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

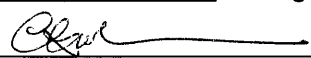
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 03/03/26 and signed on its behalf by:

  
\_\_\_\_\_  
Denis Kinsella Jnr  
Director

  
\_\_\_\_\_  
Anne Kinsella  
Director

# DAL ELECTRONICS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

### FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2025

#### 1. General Information

Dal Electronics Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 367918. The registered office of the company is Unit 2-22 Site C, Blanchardstown Corporate Park 2, Ballycoolin, Dublin 15 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.

#### 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 is measured at fair value of consideration received or receivable for goods supplied and services rendered, net of discounts and value added tax.

##### **Tangible assets and depreciation**

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	33.33% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

##### **Trade and other debtors**

Trade and other debtors are initially recognised at transaction price (including transaction costs) less impairment losses for bad and doubtful debts.

##### **Trade and other creditors**

Trade and other creditors are initially recognised at transaction price (including transaction costs).

##### **Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the Statement of Financial Position date.

##### **Ordinary share capital**

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

#### 3. Post-Balance Sheet Events

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

#### 4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

03/03/26.