

Company Number: 622732

Dev Mac Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Dev Mac Limited
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Dev Mac Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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 that 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" 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

Kevin McCarthy
Director

22 December 2025

Dev Mac Limited
STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	122,161	78,386
Current Assets			
Receivables	7	185,907	47,316
Cash and cash equivalents		375,912	138,371
		561,819	185,687
Payables: amounts falling due within one year	8	(110,530)	(177,668)
Net Current Assets		451,289	8,019
Total Assets less Current Liabilities		573,450	86,405
Equity			
Called up share capital presented as equity		100	100
Retained earnings		573,350	86,305
Equity attributable to owners of the company		573,450	86,405

I as Director of Dev Mac 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 22 December 2025 and signed on its behalf by:

Kevin McCarthy
Director

Dev Mac Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	10,579	10,679
Profit for the financial year	-	75,726	75,726
At 31 March 2024	100	86,305	86,405
Profit for the financial year	-	487,045	487,045
At 31 March 2025	100	573,350	573,450

Dev Mac Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Dev Mac Limited is a company limited by shares incorporated in Ireland. The registered office of the company is C/O Baker Sheehy Crowe, Global House, 1 Michael Street, Limerick which is also the principal place of business of the company. The installation of Telecom infrastructure 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 20% Straight line
Motor vehicles	- 12.5% Straight line

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.

Trade and other receivables

Trade and other receivables 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.

Trade and other payables

Trade and other payables 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 Statement of Financial Position date.

Dev Mac Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	20,406	12,453
(Profit)/loss on disposal of property, plant and equipment	-	1,875
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including director, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Director & Secretary	2	2
Employees	3	3
	<u> </u>	<u> </u>
	<u><u>5</u></u>	<u><u>5</u></u>

5. Tax on profit

	2025	2024
	€	€

(a) Analysis of charge in the financial year**Current tax:**

Corporation tax at 12.50% (2024 - 12.50%)	69,840	7,073
Under/over provision in prior year	-	(835)
	<u> </u>	<u> </u>
Total current tax	<u><u>69,840</u></u>	<u><u>6,238</u></u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Profit taxable at 12.50%	556,885	81,964
	<u> </u>	<u> </u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	69,611	10,246
Effects of:		
Depreciation in excess of capital allowances for period	229	(4,008)
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 5 (a))	<u><u>69,840</u></u>	<u><u>6,238</u></u>

Dev Mac Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

6. Property, plant and equipment

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 April 2024	29,275	1,691	67,651	98,617
Additions	64,181	-	-	64,181
	<u>93,456</u>	<u>1,691</u>	<u>67,651</u>	<u>162,798</u>
Depreciation				
At 1 April 2024	5,444	618	14,169	20,231
Charge for the financial year	11,682	268	8,456	20,406
	<u>17,126</u>	<u>886</u>	<u>22,625</u>	<u>40,637</u>
Net book value				
At 31 March 2025	<u>76,330</u>	<u>805</u>	<u>45,026</u>	<u>122,161</u>
At 31 March 2024	<u>23,831</u>	<u>1,073</u>	<u>53,482</u>	<u>78,386</u>

7. Receivables

	2025	2024
	€	€
Trade receivables	124,439	2,677
Other debtors	5,000	5,000
Director's current account	42,932	33,244
Taxation	13,536	6,395
	<u>185,907</u>	<u>47,316</u>

8. Payables
Amounts falling due within one year

	2025	2024
	€	€
Trade payables	-	24,669
Taxation	97,876	132,188
Accruals	12,654	20,811
	<u>110,530</u>	<u>177,668</u>

9. Income Statement

	2025	2024
	€	€
At 1 April 2024	86,305	10,579
Profit for the financial year	487,045	75,726
	<u>573,350</u>	<u>86,305</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

11. Director's remuneration

	2025	2024
	€	€
Remuneration	<u>46,800</u>	<u>46,800</u>

Dev Mac Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

12. Events After the End of the Reporting Period

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 22 December 2025.