

Enhance Dynamics Europe Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Enhance Dynamics Europe Limited

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Enhance Dynamics Europe Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 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 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 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. 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.

Signed on behalf of the board

Ciarán Burke
Director

16 February 2026

Nicholas Stidolph
Director

16 February 2026

Enhance Dynamics Europe Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	1,546	287
Current Assets			
Debtors	7	183,331	4,082
Cash and cash equivalents		115,504	79,218
		298,835	83,300
Creditors: amounts falling due within one year	8	(53,127)	(14,205)
Net Current Assets		245,708	69,095
Total Assets less Current Liabilities		247,254	69,382
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		247,154	69,282
Equity attributable to owners of the company		247,254	69,382

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.

We as Directors of Enhance Dynamics Europe 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. 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 16 February 2026 and signed on its behalf by:

Ciarán Burke
Director

Nicholas Stidolph
Director

Enhance Dynamics Europe Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	36,295	36,395
Profit for the financial year	-	32,987	32,987
At 31 August 2024	100	69,282	69,382
Profit for the financial year	-	177,872	177,872
At 31 August 2025	100	247,154	247,254

Enhance Dynamics Europe Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Enhance Dynamics Europe Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 675487. The registered office of the company is Rathlucan, Balkinstown, Nurney, Co. Kildare, R51 NC59 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 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 year, 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.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 0 years.

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	-	12.5% 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.

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.

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 and deferred 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.

Enhance Dynamics Europe Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Amortisation of intangible assets	-	112
Depreciation of tangible assets	226	41
Loss on foreign currencies	914	750
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Director	1	1
Employee	1	1
	<u> </u>	<u> </u>
	2	2
	<u> </u>	<u> </u>

5. Intangible assets

	Development
	Costs
	€
Cost	
At 1 September 2024	450
	<u> </u>
At 31 August 2025	450
	<u> </u>
Provision for	
diminution in value	
At 31 August 2025	450
	<u> </u>
Net book value	
At 31 August 2025	-
	<u> </u>

Enhance Dynamics Europe Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 September 2024	328	328
Additions	1,485	1,485
	<u>1,813</u>	<u>1,813</u>
At 31 August 2025	1,813	1,813
Depreciation		
At 1 September 2024	41	41
Charge for the financial year	226	226
	<u>267</u>	<u>267</u>
At 31 August 2025	267	267
Net book value		
At 31 August 2025	<u>1,546</u>	<u>1,546</u>
At 31 August 2024	<u>287</u>	<u>287</u>

7. Debtors

	2025 €	2024 €
Trade debtors	128,470	3,784
Amounts owed by group undertakings	54,861	-
Taxation	-	298
	<u>183,331</u>	<u>4,082</u>

8. Creditors
Amounts falling due within one year

	2025 €	2024 €
Trade creditors	35	121
Amounts owed to group undertakings	6,397	4,781
Taxation	46,670	7,337
Other creditors	25	1,966
	<u>53,127</u>	<u>14,205</u>

9. Income Statement

	2025 €	2024 €
At 1 September 2024	69,282	36,295
Profit for the financial year	177,872	32,987
	<u>247,154</u>	<u>69,282</u>
At 31 August 2025	247,154	69,282

10. Capital commitments

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

11. Directors' remuneration

	2025 €	2024 €
Remuneration	<u>100,000</u>	<u>89,583</u>

Enhance Dynamics Europe Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

12. Related party transactions

The company had sales during the year totaling €165,648 to Enhance Dynamics Limited. Enhance Dynamics Limited is 50% shareholder of Enhance Dynamics Europe Limited.

13. Parent company

The company regards Enhance Dynamics Limited as its parent company.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 February 2026.