

Company Registration Number: 698239

Non Audited Abridged Financial Statements Dalla Rovere Solutions Limited

Year Ended 30 June 2025

Accounting **R**evolution

56 Kildonan Drive

Finglas West

D11 WTC2

Dalla Rovere Solutions Limited
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DIRECTORS AND OTHER INFORMATION

| | |
|--------------------------|--|
| Directors | Ricardo Augusto Dalla Rovere Claudio Neili Dalla Rovere Claudio Vanessa Dalla Rovere Claudio |
| Company Secretary | Vanessa Dalla Rovere Claudio |
| Registered Office | Ap 206, The Glen, Clon Brugh Aiken's Village Sandyford Dublin D18FF97 |
| Company Number | 698239 |
| Legal Form | company limited per shares |
| Accountants | Accounting Revolution 56 Kildonan Drive Finglas West D11 WTC2 |
| Bankers | Revolut Ireland 2 Dublin Landings North Dock Dublin 1 |
| Solicitors | - |

Dalla Rovere Solutions Limited
DIRECTORS' REPORT

Year Ended 30 June 2025

Extract from the Directors report in accordance with section 329 of the Companies Act 2014

The directors present their annual report and unaudited financial statements for the period started 01 July 2024 (incorporation) and Year Ended 30 June 2025.

Directors and Secretary and their interests

The directors and secretary at the year end and their interests in shares in the company were as follows:

| | 2025 | 2024 |
|--------------------------------------|-------|-------|
| Directors: | | |
| Ricardo Augusto Dalla Rovere Claudio | 33% | 33% |
| Neili Dalla Rovere Claudio | 33% | 33% |
| Vanessa Dalla Rovere Claudio | 33% | 33% |
| | <hr/> | <hr/> |
| Company Secretary | | |
| Vanessa Dalla Rovere Claudio | 33% | 33% |

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Year Ended 30 June 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 the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give 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 and 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.

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 and loss of the company to be determined with reasonable accuracy, enable them to ensure 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.

Dalla Rovere Solutions Limited
STATEMENT OF FINANCIAL POSITION and other comprehensive incomes
Year Ended 30 June 2025

| | Notes | 2025 € | 2024 € |
|--|-------|----------------|----------------|
| Fixed Assets | | | |
| Tangible Assets | | 50,991 | 43,775 |
| | | <u>50,991</u> | <u>43,775</u> |
| Current Assets | | | |
| Debtors and prepayments | 6 | 40,911 | 26,013 |
| Cash and cash equivalents | | 626,643 | 549,804 |
| | | <u>667,554</u> | <u>575,817</u> |
| Creditors: amounts falling due within one year | 7 | (53,493) | (12,215) |
| | | <u>614,061</u> | <u>563,602</u> |
| Net Current Assets | | <u>614,061</u> | <u>563,602</u> |
| Total Assets less current liabilities | | 665,052 | 607,377 |
| Creditors: Amounts falling due after more than one year | | - | - |
| | | <u>665,052</u> | <u>607,377</u> |
| NET ASSETS | | <u>665,052</u> | <u>607,377</u> |
| Capital and Reserves | | | |
| Called up equity share capital | 8 | 100 | 100 |
| Profit and Loss Account | | 664,952 | 607,277 |
| | | <u>665,052</u> | <u>607,377</u> |
| Total Equity | | <u>665,052</u> | <u>607,377</u> |

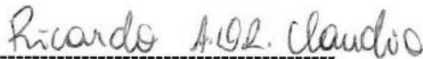
Dalla Rovere Solutions Limited
STATEMENT OF FINANCIAL POSITION and other comprehensive incomes
Year Ended 30 June 2025

I, as director of Dalla Rovere 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 s.358 are satisfied,
- c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 Companies Act 2014;

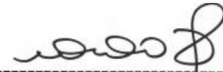
has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

These financial statements were approved by the board of directors on 25 January 2026 and signed on behalf of the board by:



Ricardo Augusto Dalla Rovere Claudio

Date: 25 January 2026



Vanessa Dalla Rovere Claudio

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 30 June 2025

1. General Information

Dalla Rovere Solutions Limited is a company limited per shares incorporated in the Republic of Ireland. Ap 206, The Glen, Clon Brugh, Aiken's Village, Sandyford Dublin, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. Its company registration number is 698239.

2. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation of the company's financial statements.

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Basis of preparation

The Financial statements have been prepared on the historical cost basis, as modified by revaluation of certain financial assets and liabilities and investments properties measured at fair value through profit and loss.

Income

Turnover is measured at fair value of the consideration received or receivable for good supplied and services rendered, net of discounts and Value Added Tax.

Revenue is recognised when it is capable of reliable measurement, it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible Assets

Tangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 30 June 2025

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in the profit and loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|---|-------|---------------|
| Fixtures and Fittings & IT - Equipments | 12.5% | Straight line |
| Motor Vehicles | 25.0% | Straight line |

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or group of assets.

Leases

Leases are classified as finance leases when they transfer substantially all the risk and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

Assets held under finance leases can include property, plant and equipment and are depreciated and reviewed for impairment in the same way as assets owned outright.

Payments received under operating leases are recognised as income over the lease term on a straight-line basis.

Taxation

The yearly 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.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 30 June 2025

3. Turnover

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in Ireland.

4. Employees and Remuneration

The average number of persons employed by the company (including executive directors) during the year, was as follows:

| | Avg 2025 | Avg 2024 |
|---|-----------------|-----------------|
| Average number of employees | 5 | 5 |
| The aggregate payroll costs of these persons were as follows: | 2025 | 2024 |
| | € | € |
| Wages and Salaries | 535,142 | 331,158 |
| Pension | - | - |
| | <u>535,142</u> | <u>331,158</u> |

5. Directors' Emoluments

The directors aggregate remuneration was as follows:

| | 2025 | 2024 |
|--|----------------|----------------|
| | € | € |
| Emoluments in respect of qualifying services | 443,965 | 291,579 |
| | <u>443,965</u> | <u>291,579</u> |

6. Debtors

| | 2025 | 2024 |
|-------------------------|---------------|---------------|
| | € | € |
| Trade Debtors | 31,958 | 8,085 |
| Other Financial Debtors | 99 | 99 |
| Taxation | 8,854 | 17,829 |
| | <u>40,911</u> | <u>26,013</u> |

Dalla Rovere Solutions Limited
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 30 June 2025

7. Short Term Creditors

Amounts falling due within one year

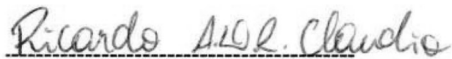
| | 2025 | 2024 |
|------------------------------|---------------|---------------|
| | € | € |
| Trade Creditors | 29,114 | - |
| Director Loan | 5,507 | 5,507 |
| PAYE | 18,872 | 6,708 |
| Accruals and other creditors | - | - |
| | <u>53,493</u> | <u>12,215</u> |

8. Share Capital issue

| | 2025 | 2024 |
|-----------------------------------|-------------|-------------|
| | € | € |
| 99 Ordinary Shares of € 1.00 each | <u>99</u> | <u>99</u> |
| | <u>99</u> | <u>99</u> |

9. Approval of Financial Statements

These financial statements were approved by the board on 25 January 2026



Ricardo Augusto Dalla Rovere Claudio



Vanessa Dalla Rovere Claudio