

Unaudited Abridged Financial Statements

for the financial period from 29th of October 2024
(date of incorporation) to 31 December 2025

D2 NOVA LIMITED

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Directors and Other Information

D2 NOVA LIMITED

For the year ended 31 December 2025

Directors

David Chapman

David Moffitt

Secretary

David Moffitt

Registered Office

7 Struan Glen, Enniskerry Road, Kilternan, Dublin 18, Ireland

CRO Number

774662

Directors' Declaration on Unaudited Financial Statements

D2 NOVA LIMITED

For the year ended 31 December 2025

In relation to the financial statements as set out on pages 5 and 6

- 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 accountant, the company's 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:

Director Name: David Chapman

Director Name: David Moffitt

Date: 03/03/2026

Signed:

David Chapman

David Moffitt

Balance Sheet

D2 NOVA LIMITED

As at 31 December 2025

31 DEC 2025

Assets

Called Up Share Capital Not Paid	7
Current Assets	7
Net Assets	7

Equity

Share Capital	7
Total Equity	7

Balance Sheet Notes

We, as directors of D2 NOVA LIMITED state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 of the Companies Act 2014 are complied with,
- no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'. The company was dormant throughout the period. The financial statements were approved by the Board of Directors and authorised for issue. They were signed on its behalf by:

David Chapman

David Moffitt

Date: 3rd of March 2026

Signed:

David Chapman

David Moffitt

Notes to the Financial Statements

D2 NOVA LIMITED

For the year ended 31 December 2025

1. ACCOUNTING POLICIES

The company's registered office is 7 Struan Glen, Enniskerry Road, Kiltarnan, Dublin 18, Ireland. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 774662. The financial statements have been presented in Euro which is also the functional currency of the company.

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

Basis of preparation

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 [and promulgated by Chartered Accountants Ireland] including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014 OR other than where the true and fair view override has been invoked as detailed below.

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.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

Current Assets

Current assets include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.