

Company registration number: 727346

DT Labs Ltd

Abridged financial statements

for the financial year ended 31 December 2025

DT Labs Ltd

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DT Labs Ltd

Directors and other information

Directors Fiona Holmes and Pat Hayes

Secretary Fiona Holmes

Company number 727346

Registered office 18 Rockingham Avenue,
Leixlip
Co Kildare

Business address 18 Rockingham Avenue
Leixlip
Co. Kildare

DT Labs Ltd

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, she has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable her to ensure that the financial statements comply with the Companies Act 2014. She has general responsibility for taking such steps as are reasonably open to her to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Fiona Holmes Director and Secretary

Date: 29 March 2026



Pat Hayes – Director

Date 29 March 2026

DT Labs Ltd

I, Fiona Holmes as director of DT Labs Ltd 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 (as a micro company) 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.

On behalf of the board:



Fiona Holmes Director and Secretary

Pat Hayes – Director

Date: 29 March 2026

Date 29 March 2026

DT Labs Ltd
Balance sheet
As at 31 December 2025

	2025	2024
	€	€
Intangible assets	-	15,198
Current assets	8,060	1,131
Current Liabilities	-	1,566
Total assets less current liabilities	<u>8,060</u>	<u>-435</u>
Net assets	<u>8,060</u>	<u>14,763</u>
Capital and reserves	<u>8,060</u>	<u>14,763</u>

The financial statements have been prepared in accordance with the micro companies regime, they have relied on the specified exemption contained in section 352;(b) they have done so on the ground that the company is entitled to the benefit of that exemption as a small company and (c) the abridged financial statements have been properly prepared in accordance with section 353.

These abridged financial statements were approved by the director of the company on 29 March 2026 and signed by:



Fiona Holmes
Director and Secretary



Pat Hayes
Director

DT Labs Ltd

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 18 Rockingham Avenue, Leixlip, Co Kildare.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Turnover comprises the invoice value of services supplied by the company. Annual membership income is recognised when received.

Intangible assets and depreciation

Intangible 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.

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.

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 29 March 2026.