

Delta Echo Group Ltd

(Registration Number: 747078)

**ABRIDGED FINANCIAL STATEMENTS
for the period ended 31 August 2025**

Delta Echo Group Ltd
Financial Statements
for the period ended 31 August 2025

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General information

Country of incorporation	Ireland
Reporting currency	Euro
Registered office	Landscape House Baldonnell Business Park Dublin 22
Business address	Landscape House Baldonnell Business Park Dublin 22
Bank	Bank Of Ireland
Company secretary	Marwan Duibi
Company registration number	747078

Financial Statements for the period ended 31 August 2025

DIRECTORS' RESPONSIBILITIES STATEMENT

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

directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102. The Financial Reporting Standard applicable in Republic of Ireland (Generally accepted Accounting in Ireland) 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 that financial year and otherwise comply with the Companies Act 2014

In preparing these financial statements, the directors ar required to:

- Select suitable accounting policies for the company financial statements and then apply them consistently:
- Make judgements and 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 surplus or deficit 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.

On behalf of the board

Khairi

Khairi Duibi

Director

Statement of financial position at 31 August 2025

	Notes	2025 €	2024 €
ASSETS			
Non-current assets			
Property, plant & equipment	5	0	0
		<u>0</u>	<u>0</u>
Current assets			
Trade and other receivables	6	500	500
Bank		0	0
		<u>500</u>	<u>500</u>
Total assets		<u>500</u>	<u>500</u>
EQUITY & LIABILITIES			
Equity			
Share capital	8	500	500
Retained earnings		0	0
		<u>500</u>	<u>500</u>
Current liabilities			
Corporation Tax		0	0
Total liabilities		<u>0</u>	<u>0</u>
Total equity & liabilities		<u>500</u>	<u>500</u>

We, as directors of Delta Echo Group Ltd , state that:

(a) the company is availing itself of the exemption from audit 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 section 358 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and

(i) 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 surplus or deficit for such a year; and

(e) the company has relied on the specified exemption relating to the preparation of abridged financial statements contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company; and confirm that the abridged financial statements have been properly prepared in

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in UK and Republic of Ireland'.

Statement of financial position (continued)
at 31 August 2025

The financial statements were approved by the board of directors and authorised for issue on 26/03/2026 and are signed on its behalf by:

On Behalf of the board

Khairi

Khairi Duibi

Director

Accounting policies & explanatory notes to the financial statements for the period ended 31 August 2025

1. Basis of preparation and accounting policies

Delta Echo Group Ltd company domiciled and incorporated in Ireland.

These financial statements have been prepared on the historical cost basis in accordance with FRS 102 and the requirement of the Companies Act 2014 and are consistent with the previous period. They are presented in the currency units of Ireland.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents the amounts receivable for services provided in the normal course of business, net of discounts, returns, rebates and sales-related taxes.

taxation

The taxation represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on the taxable profit for the year.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Accounting policies & explanatory notes to the financial statements for the period ended 31 August 2025 (continued)

Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. Land and buildings are not depreciated. The following rates are used for the depreciation of other property, plant and equipment:

Furniture & fittings	16.7%
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If there is an indication that there has been a significant change in the depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised accordingly to reflect the new expectations.

Trade and other receivables

Most sales are made on the basis of normal credit terms and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit or loss.

Trade payables

Trade payables are obligations on the basis of normal credit terms and do not bear interest.

Provisions and contingencies

Provisions are recognised when the company has an obligation at the reporting date as a result of a past event; it is probable that the company will be required to transfer economic benefits in settlement; and the amount of the obligation can be estimated reliably. Provisions are not recognised for future operating losses. Contingent assets and contingent liabilities are not recognised.

Bank loans and overdrafts

Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments.

Dividend distribution

Dividend distribution to the company's shareholders is recognised as a liability in the period in which the dividends are approved by the company's shareholders.

Accounting policies & explanatory notes to the financial statements for the period ended 31 August 2025 (continued)

Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Accounting policies & explanatory notes to the financial statements for the period ended 31 August 2025 (continued)

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

a) Establishing useful economic lives for depreciation of tangible fixed assets. The company's accounting policies for depreciation set out in policy 1.4. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of assets and estimates of residual values. The directors regularly review these asset's useful lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the asset concerned.

2. Revenue

	2025	2024
	€	€
Income	0	0
	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>

3. Profit before tax

The following items have been recognised as income / (expenses) in determining profit before tax:

	2025	2024
	€	€
Depreciation on property, plant & equipment	0	0

4. Corporation tax

	2025	2024
	€	€
Current taxation	0	0
	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>

The actual charge for the year can be reconciled to the expected charge for the year based on the profit or loss and the standard rate of tax as follows:

Tax reconciliation

Expected tax charge based on the standard rate of corporation tax of	0	0
Capital allowance	0	0
Depreciation on assets not qualifying for tax allowances	0	0
Loss from current period	-	0
Effective tax	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>

Accounting policies & explanatory notes to the financial statements for the year ended 31 August 2025 (continued)

5. Property, plant & equipment

Cost	At 1 September 2024	Additions	Impairment & Disposals	At 31 August 2025
	€	€	€	€
Furniture & fittings	0	0	0	0
Total	0	0	0	0

Accumulated depreciation	At 1 September 2024	Depreciation	Impairment & Disposals	At 31 August 2025
	€	€	€	€
Furniture & fittings	0	0	0	0
Total	0	0	0	0

Carrying amount	0			0
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6. Trade and other receivables

	2025	2024
	€	€
Loans & advances	500	500
Other debtors	0	0
Amounts due by related parties	0	0
	500	500

7. Profit and loss reserves

	2025	2024
	€	€
At the beginning of the year	0	0
Profit/(loss) for the year	0	0
	0	0

8. Share capital

	2025	2024
	€	€
Issued share capital	500	500

The share capital balances comprise 500 ordinary shares (2024: 500) with a par value of €1.00 fully paid. An additional 0 shares (2024: 0) are legally authorised but unissued.

9. Trade and other payables

	2025	2024
	€	€
Accrued expenses	0	0
VAT & PAYEE taxes	0	0
	0	0

Accounting policies & explanatory notes to the financial statements for the period ended 31 August 2025 (continued)

10. Financial instruments

	2025	2024
	€	€
Carrying amount of financial assets		
Debt instruments measured at amortised cost	500	500
Carrying amount of financial liabilities		
Measured at cost	0	0

11. Average number of employees

The average number of persons employed by the company during the year was 0 (2020: 0).

12. Related party transactions

	2025	2024
	€	€
Amounts owed by directors	500	500

At 31 August 2025 Directors owed €500 to Delta Echo Group Ltd.

The total remuneration of directors and members of key management in 2025 (including salaries and benefits) was €0 (2024: €0).

13. Ultimate controlling party

The company is controlled by the one of the directors Khairi Duibi

14. Approval of financial statements

The directors approved the financial statements on the 26/03/2026