

Dynamic Controls and Automation Limited
Unaudited Financial Statements
Year Ended 31 March 2025

Company Number: 738935

Noel Conn & Company
Chartered Accountants

Abridged financial statements for the period ended 31 March 2025

Contents

Directors and advisors.....	1
Accountants report – audit exempt.....	2
Abridged balance sheet.....	3
Notes to the financial statements.....	4

Dynamic Controls and Automation Limited

Company Information

Directors	Mr J Hale
Secretary	Ms D Hale
Company Number	738935
Registered office	The Black Church St Mary's Place Dublin 7 D07 P4AX
Business address	2 Linvara Tandragee Armagh BT62 2GY
Bankers	Revolut Bank UAB 2 Dublin Landings North Dock Dublin 1 Ireland
Reporting Accountants	Noel Conn & Company 7 Seven Houses Upper English Street Armagh BT61 7LA

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Dynamic Controls and Automation Limited

In accordance with the engagement letter dated 12 February 2026, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors, that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants Ireland and have complied with the Code of Ethics for Members published by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 March 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Noel Conn & Company

Chartered Accountants

7 Seven houses

Upper English Street

Armagh

BT61 7LA

12 February 2026

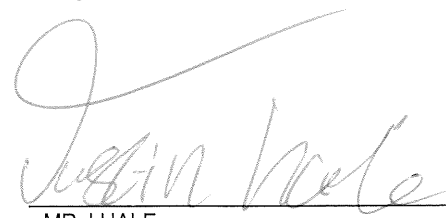
Abridged Balance Sheet as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		-	-
Current Assets			
Stock		-	-
Debtors		7,671	7,532
Cash at bank and in hand		2,138	3,216
		<u>9,809</u>	<u>10,748</u>
Creditors: amounts falling due within one year	3	<u>(5,299)</u>	<u>(5,268)</u>
Net Current Liabilities		<u>4,510</u>	<u>5,480</u>
Total Assets less Current Liabilities		<u>4,510</u>	<u>5,480</u>
Creditors: amounts falling due after one year	4	-	-
Net Liabilities		<u><u>4,510</u></u>	<u><u>5,480</u></u>
Capital and Reserves			
Called up share capital	5	100	100
Profit and loss account	6	4,410	5,380
Shareholders Funds		<u><u>4,510</u></u>	<u><u>5,480</u></u>

We, as directors of Dynamic Controls and Automation 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 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014;
- 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 period and of its profit or loss for such a period 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
- The company has relied on the specified exemption contained in section 352; it has done so on the ground 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.

On behalf of the board:


 MR J HALE
 Director

Notes to the abridged financial statements for the period ended 31 March 2025

1. Accounting policies

1.1 General information and basis of preparation

The company is limited by shares and incorporated in Ireland. The address of the registered office and company registration number is given in the company information on page 2 of these financial statements.

The financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 "The Financial Reporting Standards applicable in the UK and Ireland". The financial statements have been prepared under the historical cost basis as modified by the revaluation of certain assets.

The financial statements are presented in Euro, which is the functional currency of the company.

1.2 Turnover

Turnover is measured at the fair value of consideration received or receivable net of VAT and trade discounts.

Turnover from the sale of goods is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably. This is usually on the dispatch of the goods.

1.3 Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life, as follows:

	%	
Plant & Machinery	20	Reducing Balance Basis
Fixture & Fittings	20	Reducing Balance Basis

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition. Provision is made for damaged, obsolete, and slow-moving stock where appropriate.

2. Employees

The average weekly number of employees, including directors, during the period was as follows: -

	2025	2024
	Number	Number
Directors	1	1
	<u>1</u>	<u>1</u>

3. Creditors: amounts falling due within one year

	2025	2024
	€	€
Corporation Tax	-	768
Directors Current Account	2,352	2,352
Sundry Creditors & Accruals	2,947	2,148
Trade Creditors	-	-
	<u>5,299</u>	<u>5,268</u>

4. Creditors: amounts falling due after one year

	2025	2024
	€	€
	-	-
	<u>-</u>	<u>-</u>

5. Share capital

	2025	2024
	€	€
Authorised		
100,000 ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
	<u>100,000</u>	<u>100,000</u>
 Allotted, Called Up and Fully Paid		
100 ordinary shares of €1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

6. Movement on profit and loss reserve

	€	€
Opening balance as at 1 April 2024	5,380	-
Retained Profit / (Loss) for the year	(970)	5,380
Closing balance at 31 March 2025	<u>4,410</u>	<u>5,380</u>