REGISTERED NUMBER: 08321015 (England and Wales)

DIVTEC MINING SUPPLY LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Christiansons Ltd
Chartered Certified Accountants
Sterling House
Fulbourne Road
Walthamstow
London
E17 4EE

DIVTEC MINING SUPPLY LTD (REGISTERED NUMBER: 08321015)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

DIVTEC MINING SUPPLY LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

DIRECTOR:	Mr G Angelidis
REGISTERED OFFICE:	Sterling House Fulbourne Road Walthamstow London E17 4EE
REGISTERED NUMBER:	08321015 (England and Wales)
ACCOUNTANTS:	Christiansons Ltd Chartered Certified Accountants Sterling House Fulbourne Road Walthamstow London E17 4EE

BALANCE SHEET
31 DECEMBER 2025

	Notes	31.12.25 £	£	31.12.24 £	£
FIXED ASSETS					
Property, plant and equipment	4		38,106		44,831
CURRENT ASSETS					
Debtors	5	793,676		817,476	
Cash at bank		19,773		160,609	
		813,449		978,085	
CREDITORS					
Amounts falling due within one year	6	766,795		959,182	
NET CURRENT ASSETS			46,654		18,903
TOTAL ASSETS LESS CURRENT LIABILITIES			84,760		63,734
CREDITORS					
Amounts falling due after more than one year	7		-		5,018
NET ASSETS			84,760		58,716
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Retained earnings	9		84,759		58,715
SHAREHOLDERS' FUNDS			84,760		58,716

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the Company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the Company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 25 September 2026 and were signed by:

Mr G Angelidis - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Divtec Mining Supply Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents invoiced sales, excluding value added tax. Turnover is recognised on the earlier receipt of the invoice or the receipt of the funds relating thereto.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery - 15% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2024 - 1) .

4. **PROPERTY, PLANT AND EQUIPMENT**

	Plant and machinery £
COST	
At 1 January 2025 and 31 December 2025	73,000
DEPRECIATION	
At 1 January 2025	28,169
Charge for year	6,725
At 31 December 2025	34,894
NET BOOK VALUE	
At 31 December 2025	38,106
At 31 December 2024	44,831

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.25 £	31.12.24 £
Trade debtors	792,934	817,433
Other debtors	43	43
VAT Repayment	699	-
	793,676	817,476

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.25 £	31.12.24 £
Bank loans and overdrafts	5,498	10,648
Trade creditors	684,343	867,466
Corporation tax	9	-
Directors' current accounts	284	89
Accrued expenses	76,661	80,979
	766,795	959,182

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.25 £	31.12.24 £
Bank loans - 2-5 years	-	5,018

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.25 £	31.12.24 £
1	Ordinary	£1	1	1

9. RESERVES

	Retained earnings £
At 1 January 2025	58,715
Profit for the year	26,044
At 31 December 2025	84,759

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr G Angelidis.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.