

Company Number: 586011

DHH Capital Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

DHH Capital Limited
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DHH Capital Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Financial assets	5	551,959	551,959
Current Assets			
Receivables	6	9,245	30,752
Cash at bank and in hand		273,568	257,201
		282,813	287,953
Payables: amounts falling due within one year	7	(1,293)	(9,115)
Net Current Assets		281,520	278,838
Total Assets less Current Liabilities		833,479	830,797
Equity			
Called up share capital presented as equity		2	2
Retained earnings	8	833,477	830,795
Shareholders' Funds		833,479	830,797

I as Director of DHH Capital Limited, 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 section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 financial year 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 20 March 2026 and signed on its behalf by:

Alan Adams
Director

DHH Capital Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

DHH Capital Limited is a company limited by shares incorporated in Ireland. The registered office of the company is AMOSS Solicitors, Warrington House, Mount Street Crescent, Dublin 2, D02 R256 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Revenue

Turnover comprises the invoice value of services supplied by the company.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Trade and other receivables

Trade and other receivables 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 payables

Trade and other payables 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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Financial Instruments

Basic financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as trade debtors and trade creditors, loans from banks and other third parties and loans to related parties. Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or

DHH Capital Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income Statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Income from investments	2025	2024
	€	€
Dividends from associate undertakings	-	175,000
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

5. Investments

	Participating interests/ joint ventures shares	Other unlisted investments	Total
	€	€	€
Investments Cost			
At 30 June 2025	3	551,956	551,959
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 June 2025	3	551,956	551,959
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	3	551,956	551,959
	<u> </u>	<u> </u>	<u> </u>

6. Receivables

	2025	2024
	€	€
Trade receivables	-	30,750
Amounts owed by connected parties (Note 10)	7,235	-
Other debtors	2	2
Taxation	2,008	-
	<u> </u>	<u> </u>
	9,245	30,752
	<u> </u>	<u> </u>

DHH Capital Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Payables	2025	2024
Amounts falling due within one year	€	€
Amounts owed to participating interests	3	3
Taxation	-	7,822
Other creditors	40	40
Accruals	1,250	1,250
	<u>1,293</u>	<u>9,115</u>

8. Income Statement

	2025	2024
	€	€
At 1 July 2024	830,795	635,259
Profit for the financial year	2,682	195,536
	<u>833,477</u>	<u>830,795</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

10. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
The Dougie Partnership	<u>7,235</u>	<u>7,235</u>	-	<u>7,235</u>

DHH Capital Limited is a limited partner of The Dougie Partnership. As at the balance sheet date, the company had made capital contributions totaling €551,956 to The Dougie Partnership. During the year, DHH Capital Limited incurred expenses amounting to €943 on behalf of The Dougie Partnership. The Dougie Partnership disposed of an investment property during the year, of which DHH Capital Limited's share was €6,292. At 30 June 2025, The Dougie Partnership owed DHH Capital Limited €7,235 (2024: €NIL).

11. Controlling interest

The company is owned and controlled by Mr. Alan Adams.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 March 2026.