

Company Number: 505052

HH Healthcare Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

HH Healthcare Holdings Limited

CONTENTS

	Page
Balance Sheet	3
Notes to the Financial Statements	4 - 6

HH Healthcare Holdings Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	4	<u>400,000</u>	<u>400,000</u>
Current Assets			
Cash at bank and in hand		100	100
Creditors: amounts falling due within one year	5	<u>(800,000)</u>	<u>(800,000)</u>
Net Current Liabilities		<u>(799,900)</u>	<u>(799,900)</u>
Total Assets less Current Liabilities		<u><u>(399,900)</u></u>	<u><u>(399,900)</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	6	<u>(400,000)</u>	<u>(400,000)</u>
Shareholders' Deficit		<u><u>(399,900)</u></u>	<u><u>(399,900)</u></u>

I as Director of HH Healthcare Holdings 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 5 January 2026 and signed on its behalf by:

Linda Reid
Director

HH Healthcare Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

HH Healthcare Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 505052. The registered office of the company is Burdette Lodge, Burdette Avenue, Sandycove, Co Dublin 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 financial year ended 31 July 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.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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.

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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

HH Healthcare Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

3. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Company secretary	1	1
Director	1	1
	<u>2</u>	<u>2</u>

4. Intangible assets

	Goodwill €	Total €
Cost		
At 1 August 2024	<u>800,000</u>	<u>800,000</u>
At 31 July 2025	<u>800,000</u>	<u>800,000</u>
Provision for diminution in value		
At 31 July 2025	<u>400,000</u>	<u>400,000</u>
Net book value		
At 31 July 2025	<u>400,000</u>	<u>400,000</u>
At 31 July 2024	<u>400,000</u>	<u>400,000</u>

5. Creditors Amounts falling due within one year

	2025 €	2024 €
Amounts owed to related parties (Note 8)	<u>800,000</u>	<u>800,000</u>

6. Profit and loss account

	2025 €	2024 €
At 1 August 2024	<u>(400,000)</u>	<u>(400,000)</u>
At 31 July 2025	<u>(400,000)</u>	<u>(400,000)</u>

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

8. Related party transactions

	2025 €	2024 €
Finance amounts owed to related parties	<u>800,000</u>	<u>800,000</u>

9. Post-Balance Sheet Events

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

HH Healthcare Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 5 January 2026.

