

DHTOK Investments Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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DHTOK Investments Limited

Director's Responsibilities Statement

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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 director is 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 profit or loss of the company to be determined with reasonable accuracy, enable him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Signed on behalf of the board

Mr. Tim O'Keeffe
Director

26 March 2026

DHTOK Investments Limited

Balance Sheet

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	3,053	-
Investments	7	1,168,046	1,168,046
Fixed Assets		1,171,099	1,168,046
Current Assets			
Cash and cash equivalents		26,960	31,289
Creditors: amounts falling due within one year	8	(1,164,191)	(1,168,617)
Net Current Liabilities		(1,137,231)	(1,137,328)
Total Assets less Current Liabilities		33,868	30,718
Capital and Reserves			
Called up share capital presented as equity		200	200
Retained earnings		33,668	30,518
Equity attributable to owners of the company		33,868	30,718

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of DHTOK Investments 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 small companies' regime.

Approved by the board on 26 March 2026 and signed on its behalf by:

Mr. Tim O'Keeffe
Director

DHTOK Investments Limited
Statement of Changes in Equity
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	200	9,629	9,829
Profit for the financial year	-	20,889	20,889
At 31 December 2024	200	30,518	30,718
Profit for the financial year	-	3,150	3,150
At 31 December 2025	200	33,668	33,868

DHTOK Investments Limited

Notes to the Abridged Financial Statements

for the financial year ended 31 December 2025

1. General Information

DHTOK Investments Limited is primarily engaged in the seeking of investment opportunities.

The company is a limited liability company incorporated in Ireland. The company is resident in Ireland and its registered address is Charter House, 5 Pembroke Row. The company's registration number is 448836. The principal place of business is Dublin.

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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value.

Taxation and deferred taxation

Taxation expense represents the sum of current taxation payable and deferred taxation.

Current taxation

Current tax payable for the year is based on taxable profit for the year. Taxable profit may differ from profit as reported in the Profit and Loss account, because of items of income or expense that are taxable or deductible in different years, and items that are never taxable or deductible. The current tax liability is calculated using tax rates that have been enacted or substantially enacted by the end of the reporting period.

Deferred taxation

Deferred taxation is accounted for using a timing difference approach. A deferred taxation liability is recognised for all timing differences that are expected to increase taxable profit in the future. A deferred taxation asset is recognised for all temporary differences that are expected to reduce taxable profit in the future. Timing differences are differences between the carrying amount of an asset, liability or other item in the financial statements and its taxation basis.

Deferred taxation is calculated at the taxation rate expected to apply to the taxable profit (taxation loss) of the periods in which the company expects the deferred taxation asset to be realised or the deferred taxation liability to be settled.

DHTOK Investments Limited

Notes to the Abridged Financial Statements

for the financial year ended 31 December 2025

The company recognises taxation expense in either profit or loss, other comprehensive income, or equity depending on the transaction or other event that resulted in the taxation expense.

Ordinary share capital

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

3. Going concern

The financial statements have been prepared on the on going concern basis which assumes that the company will continue in operational existence for the foreseeable future.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	168	-
	<u>168</u>	<u>-</u>

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

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

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	-	-
Additions	3,221	3,221
	<u>3,221</u>	<u>3,221</u>
At 31 December 2025	3,221	3,221
	<u>3,221</u>	<u>3,221</u>
Depreciation		
At 1 January 2025	-	-
Charge for the financial year	168	168
	<u>168</u>	<u>168</u>
At 31 December 2025	168	168
	<u>168</u>	<u>168</u>
Net book value		
At 31 December 2025	3,053	3,053
	<u>3,053</u>	<u>3,053</u>

7. Investments

	Other unlisted investments	Total
	€	€
Investments		
Cost		
At 31 December 2025	1,168,046	1,168,046
	<u>1,168,046</u>	<u>1,168,046</u>
Net book value		
At 31 December 2025	1,168,046	1,168,046
	<u>1,168,046</u>	<u>1,168,046</u>
At 31 December 2024	1,168,046	1,168,046
	<u>1,168,046</u>	<u>1,168,046</u>

DHTOK Investments Limited
Notes to the Abridged Financial Statements

for the financial year ended 31 December 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	3,283	4,140
Director's current account (Note 11)	438,512	442,081
Other creditors	722,396	722,396
	<u>1,164,191</u>	<u>1,168,617</u>

Amount owed to the director is interest free and repayable on demand.

9. Profit and loss account	2025	2024
	€	€
At 1 January 2025	30,518	9,629
Profit for the financial year	3,150	20,889
At 31 December 2025	<u>33,668</u>	<u>30,518</u>

10. Capital commitments

The company had no material capital commitments at 31 December 2025.

11. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Mr. Tim O'Keeffe	<u>438,512</u>	<u>442,081</u>

12. Post-Balance Sheet Events

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

13. Control

The company is a private company controlled by its shareholder.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 March 2026.