

Moore Corporate Finance Limited (formerly DHKN Limited)
Abridged Financial Statements
for the financial period ended 30 April 2025

Moore Corporate Finance Limited (formerly DHKN Limited)
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Moore Corporate Finance Limited (formerly DHKN Limited) DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 30 April 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have 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" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are 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.

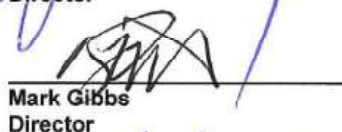
Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board


Stephen Crowley
Director


Mark Gibbs
Director

Date: 5/12/2025

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF MOORE CORPORATE FINANCE LIMITED (FORMERLY DHKN LIMITED)

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial period ended 30 April 2025 on pages 8 to 16 which the directors of Moore Corporate Finance Limited (formerly DHKN Limited) propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On Date: 05/12/2025 we reported to the members on the company's financial statements for the financial period ended 30 April 2025 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Moore Corporate Finance Limited (formerly DHKN Limited) ('the company') for the financial period ended 30 April 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its profit for the financial period then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS
OF MOORE CORPORATE FINANCE LIMITED (FORMERLY DHKN
LIMITED)
pursuant to section 356(1) and 356(2) of the Companies Act 2014**

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF MOORE CORPORATE FINANCE LIMITED (FORMERLY DHKN LIMITED)

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS
OF MOORE CORPORATE FINANCE LIMITED (FORMERLY DHKN
LIMITED)**

pursuant to section 356(1) and 356(2) of the Companies Act 2014

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed."



Laura Fallon

for and on behalf of

KSI FAULKNER ORR LIMITED

Chartered Accountants and Statutory Auditors

Behan House

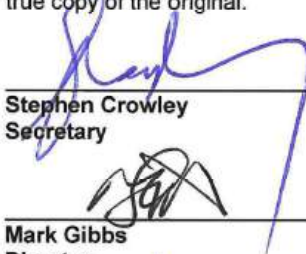
10 Lower Mount Street

Dublin 2

Ireland

Date: 05/12/2025

We certify that the auditor's report on pages 4 - 7 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.



Stephen Crowley
Secretary

Mark Gibbs
Director

Date: 5/12/2025

Moore Corporate Finance Limited (formerly DHKN Limited)

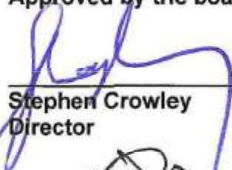
BALANCE SHEET

as at 30 April 2025

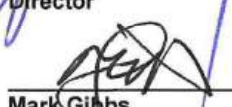
	Notes	Apr 25 €	Dec 23 €
Non-Current Assets			
Intangible assets	9	150,833	958,833
Property, plant and equipment	10	50,712	107,411
Investments	11	300,070	70
Non-Current Assets		501,615	1,066,314
Current Assets			
Receivables	12	2,398,030	2,908,378
Cash and cash equivalents		135,128	1,025,808
		2,533,158	3,934,186
Creditors: amounts falling due within one year	13	(1,169,908)	(2,070,339)
Net Current Assets		1,363,250	1,863,847
Total Assets less Current Liabilities		1,864,865	2,930,161
Creditors: amounts falling due after more than one year	14	(1,833,667)	(1,468,648)
Net Assets		31,198	1,461,513
Equity			
Called up share capital presented as equity		60	60
Other reserves	15	190	190
Retained earnings		30,948	1,461,263
Equity attributable to owners of the company		31,198	1,461,513

We as Directors of Moore Corporate Finance Limited (formerly DHKN Limited), state that -
The company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that 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 5/2/2025 and signed on its behalf by:



Stephen Crowley
Director



Mark Gibbs
Director

Moore Corporate Finance Limited (formerly DHKN Limited)**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 January 2023	60	990,705	190	990,955
Profit for the financial period	-	1,270,558	-	1,270,558
Payment of dividends	-	(800,000)	-	(800,000)
At 31 December 2023	60	1,461,263	190	1,461,513
Profit for the financial period	-	569,685	-	569,685
Payment of dividends	-	(2,000,000)	-	(2,000,000)
At 30 April 2025	60	30,948	190	31,198

Moore Corporate Finance Limited (formerly DHKN Limited)

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

1. General Information

Moore Corporate Finance Limited (formerly DHKN Limited) is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 426028. The registered office of the company is Galway Financial Services Centre, Moneenageisha Road, Galway, Ireland. The principal activities of the company are the provision of accounting, financial and management consultancy services. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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" 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Revenue

Turnover comprises the invoice value of services provided by the company, exclusive of value added tax.

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 including other intangible fixed 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 5 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.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line

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.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Moore Corporate Finance Limited (formerly DHKN Limited)
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
 for the financial period ended 30 April 2025

Investments

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 Profit and Loss Account in the financial period 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

a) Establishing useful economic lives for depreciation/amortisation purposes of tangible and intangible fixed assets.

The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of perspective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have an impact on depreciation and amortisation charges for the period. Details of the useful economic lives is included in the accounting policies.

b) Providing for doubtful debts

The Company makes an estimate of the recoverable value of trade and other receivables. The company uses estimates based on historical experience in determining the level of debts, which the company believes will not be collected. These estimates include such factors as the current credit rating, the ageing profile and historical experience of the particular trade receivable. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provisioning required is reviewed on an on-going basis.

Moore Corporate Finance Limited (formerly DHKN Limited)
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 30 April 2025

4. Period of financial statements

The financial statements are for the 16 month period ended 30 April 2025.
The comparative figures relate to the 12 month period ended 31 December 2023.

5. Operating profit	Apr 25	Dec 23
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	57,486	69,514
Amortisation of goodwill	808,000	606,000
(Profit) on disposal of property, plant and equipment	(10,722)	(54,583)
	<u> </u>	<u> </u>

6. Interest payable and similar expenses	Apr 25	Dec 23
	€	€
On amounts payable to group companies	279,164	-
Interest	36,700	48,363
	<u> </u>	<u> </u>
	<u>315,864</u>	<u>48,363</u>

7. Employees

The average monthly number of employees, including directors, during the financial period was :

	Apr 25	Dec 23
	Number	Number
Average Staff Numbers (Full Time Equivalents)	<u>65</u>	<u>66</u>

8. Tax on profit

	Apr 25	Dec 23
	€	€
(a) Analysis of charge in the financial period		
Current tax:		
Corporation tax at 12.50% (Dec 23 - 12.50%) (Note 8 (b))	<u>375,552</u>	<u>356,496</u>

(b) Factors affecting tax charge for the financial period

The tax assessed for the financial period differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (Dec 23 - 12.50%). The differences are explained below:

	Apr 25	Dec 23
	€	€
Profit taxable at 12.50%	<u>945,237</u>	<u>1,627,054</u>
Profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (Dec 23 - 12.50%)	118,155	203,382
Effects of:		
Expenses not deductible for tax purposes	2,984	1,273
Depreciation in excess of capital allowances for period	531	(1,854)
Amortisation of goodwill	101,000	75,750
Pension accrual	(3,313)	3,313
Income tax	1,393	1,257
Surcharge on professional income	154,802	73,375
	<u> </u>	<u> </u>
Total tax charge for the financial period (Note 8 (a))	<u>375,552</u>	<u>356,496</u>

Moore Corporate Finance Limited (formerly DHKN Limited)
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 30 April 2025

9. Intangible assets

	Goodwill €	Total €
Cost		
At 1 January 2024	4,088,403	4,088,403
At 30 April 2025	4,088,403	4,088,403
Provision for diminution in value		
At 1 January 2024	3,129,570	3,129,570
Charge for financial period	808,000	808,000
At 30 April 2025	3,937,570	3,937,570
Carrying amount		
At 30 April 2025	150,833	150,833
At 31 December 2023	958,833	958,833

10. Property, plant and equipment

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2024	566,737	63,189	629,926
Additions	10,065	83,000	93,065
Disposals	-	(150,189)	(150,189)
Transfers	(4,000)	4,000	-
At 30 April 2025	572,802	-	572,802
Depreciation			
At 1 January 2024	484,115	38,400	522,515
Charge for the financial period	42,588	14,898	57,486
On disposals	-	(57,911)	(57,911)
Transfers	(4,613)	4,613	-
At 30 April 2025	522,090	-	522,090
Carrying amount			
At 30 April 2025	50,712	-	50,712
At 31 December 2023	82,622	24,789	107,411

10.1. Property, plant and equipment continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	Apr 25 Carrying amount €	Depreciation charge €	Dec 23 Carrying amount €	Depreciation charge €
Motor vehicles	-	14,898	24,789	26,191

Moore Corporate Finance Limited (formerly DHKN Limited)
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

11. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 1 January 2024	70	70
Additions	300,000	300,000
At 30 April 2025	<u>300,070</u>	<u>300,070</u>
Carrying amount		
At 30 April 2025	<u>300,070</u>	<u>300,070</u>
At 31 December 2023	<u>70</u>	<u>70</u>

11.1. Holdings in related undertakings

The company holds 20% or more of the share capital of the following company:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking				
DHKN Medical Limited	Ireland	Accountancy practice	Ordinary	100%

12. Receivables

	Apr 25 €	Dec 23 €
Trade receivables	1,286,253	1,557,834
Amounts owed by group undertakings	90,309	232,327
Amounts owed by connected parties (Note 18)	-	478,388
Other debtors	5,862	5,196
Taxation	38,484	-
Prepayments	91,824	100,515
Accrued income	885,298	534,118
	<u>2,398,030</u>	<u>2,908,378</u>

13. Creditors

	Apr 25 €	Dec 23 €
Amounts falling due within one year		
Amounts owed to credit institutions		
Bank loan	-	264,999
Net obligations under finance leases and hire purchase contracts	-	24,169
Trade creditors	244,544	71,905
Amounts owed to connected parties (Note 18)	1,608	-
Taxation	435,247	1,148,357
Directors' current accounts (Note 17)	-	14,944
Other creditors	41,694	228,371
Accruals	446,815	317,594
	<u>1,169,908</u>	<u>2,070,339</u>

Moore Corporate Finance Limited (formerly DHKN Limited)
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

14. Creditors	Apr 25	Dec 23
Amounts falling due after more than one year	€	€
Amounts owed to credit institutions	-	679,576
Amounts owed to group undertakings	1,833,667	-
Other creditors	-	789,072
	<u>1,833,667</u>	<u>1,468,648</u>
Loans		
Repayable in one year or less, or on demand	-	264,999
Repayable between one and two years	-	285,000
Repayable between two and five years	-	394,576
	<u>-</u>	<u>944,575</u>

15. Reserves	Profit and loss account	Capital redemption reserve	Total
	€	€	€
At 1 January 2024	1,461,263	190	1,461,453
Profit for the financial period	569,685	-	569,685
Payment of dividends	(2,000,000)	-	(2,000,000)
At 30 April 2025	<u>30,948</u>	<u>190</u>	<u>31,138</u>

16. Capital commitments

The company had no material capital commitments at the financial period-ended 30 April 2025.

17. Directors' remuneration and transactions	Apr 25	Dec 23
	€	€
Remuneration	514,000	529,105
Pension contributions	269,500	39,750
	<u>783,500</u>	<u>568,855</u>

The following amounts are repayable to the directors:

	Apr 25	Dec 23
	€	€
Stephen Crowley	-	10,418
Mark Gibbs	-	4,526
	<u>-</u>	<u>14,944</u>

Moore Corporate Finance Limited (formerly DHKN Limited)
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

18. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group undertakings.

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

	Balance Apr 25 €	Balance Dec 23 €
DHKN Chartered Accountants	-	12,852
Tribu Capital Unlimited Company	-	465,536
	<u>-</u>	<u>478,388</u>

The following amounts are due to other connected parties:

	Apr 25 €	Dec 23 €
Tribu Capital Unlimited Company	<u>1,608</u>	<u>-</u>

Stephen Crowley and Mark Gibbs are partners in DHKN Chartered Accountants.

In 2024, Moore Corporate Finance Limited (formerly DKHN Limited) paid a dividend of €2,000,000 to Tribu Capital Unlimited Company. Stephen Crowley and Mark Gibbs own 100% of the shares of Tribu Capital Unlimited Company. At 31st December 2024, Tribu Capital Unlimited Company sold its interest in Moore Corporate Finance Limited to Appold Ireland Limited.

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

19. Parent and ultimate parent company

During the year the company was acquired by Appold Ireland Limited. The company regards Appold Ireland Limited as its parent company.

The company's ultimate parent undertaking is Manneken UK Holdco Limited.
 The address of Manneken UK Holdco Limited is 9 Appold Street, London, United Kingdom, EC2A 2AP United Kingdom.
 Manneken UK Holdco Limited is regarded as both the controlling party and the ultimate controlling party.

The parent of the largest group in which the results are consolidated is Moore Kingston Smith Group Holdings Limited.
 Moore Kingston Smith Group Holdings Limited is registered in the United Kingdom.

20. Post-Balance Sheet Events

On 1st May 2025, subsequent to the year end, the trade and certain assets and liabilities of the Company were transferred to Appold Ireland Limited, the parent company. The transfer was effected as part of a group reorganisation and has no impact on the results for the year ended 30 April 2025 but is a non-adjusting event requiring disclosure. The Company will continue to operate within the group structure through Appold Ireland Limited, and the directors do not consider this transaction to affect the Company's ability to continue as a going concern.

21. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5/12/2025.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS
of Moore Corporate Finance Limited (formerly DHKN Limited)
pursuant to section 356(2) of the Companies Act 2014**

'We have examined:

- (i) the abridged financial statements for the financial period ended 30 April 2025 on pages 8 to 16 which the directors of Moore Corporate Finance Limited (formerly DHKN Limited) propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).



Laura Fallon

for and on behalf of

KSI FAULKNER ORR LIMITED

Chartered Accountants and Statutory Auditors

Behan House

10 Lower Mount Street

Dublin 2

Ireland

Date: 05/12/2025