

**Overall Certificate**  
**For Financial Statements**  
**Section 347 (2)(b), Companies Act 2014**

**Company Name: DDLX Capital Limited**

**Company Number: 714431**

**Financial Year: 1 July 2024 to 30 June 2025**

**CERTIFICATE:**

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

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**Xing Xue**  
**Director**

**31 March 2026**

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**Bin Bin Dai**  
**Secretary**

**31 March 2026**

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**DDLX Capital Limited**  
**Directors' Report and Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Bowden Walsh & Company Limited**  
**Chartered Certified Accountants**  
**Beamore Business Centre**  
**Beamore Road**  
**Drogheda County Meath**

**Company Number: 714431**

# DDLX Capital Limited

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4
Directors' Responsibilities Statement	5
Accountants' Report	6
Profit and Loss Account	7
Balance Sheet	8
Notes to the Financial Statements	9 - 10

**DDLX Capital Limited**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Bin Bin Dai  
Xing Xue

**Company Secretary**

Bin Bin Dai

**Company Number**

714431  
Ireland

**Business Address**

Beamore Business Centre  
Beamore Road  
Drogheda  
Meath  
A92 AK26  
Ireland

**Accountants**

Bowden Walsh & Company Limited  
Chartered Certified Accountants  
Beamore Business Centre  
Beamore Road  
Drogheda County Meath

**Bankers**

Bank of Ireland  
14 Laurence Street  
Drogheda  
Co. Louth  
Ireland

# DDLX Capital Limited

## DIRECTORS' REPORT

for the financial year ended 30 June 2025

The directors present their report and the unaudited financial statements for the financial year ended 30 June 2025.

### Principal Activity and Review of the Business

The company is a non trading holding company.

There has been no significant change in these activities during the financial year ended 30 June 2025.

### Results and Dividends

The (loss)/profit for the financial year amounted to €(60) (2024 - €0).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €90,140 (2024 - €90,200) and liabilities of €1 (2024 - €1). The net assets of the company have decreased by €(60).

### Directors and Secretary

The directors who served throughout the financial year were as follows:

Bin Bin Dai  
Xing Xue

The secretary who served throughout the financial year was Bin Bin Dai.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 30/06/25	Number Held At 01/07/24
Bin Bin Dai	Ordinary Shares	100	100
Xing Xue	Ordinary Shares	100	100
		<u>200</u>	<u>200</u>

There were no changes in shareholdings between 30 June 2025 and the date of signing the financial statements.

### Future Developments

The company plans to continue its present activities.

### Post Balance Sheet Events

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

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at .

### Signed on behalf of the board

\_\_\_\_\_  
Bin Bin Dai  
Director

31 March 2026

\_\_\_\_\_  
Xing Xue  
Director

31 March 2026

# **DDLX Capital Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 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 year. 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", applying Section 1A of that Standard, 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 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 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. 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.

**Signed on behalf of the board**

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**Bin Bin Dai**  
**Director**

**31 March 2026**

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**Xing Xue**  
**Director**

**31 March 2026**

**DDLX Capital Limited**  
**CHARTERED CERTIFIED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited financial statements**  
**of DDLX Capital Limited**  
**for the financial year ended 30 June 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 7 to 10 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of DDLX Capital Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that DDLX Capital Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of DDLX Capital Limited. You consider that DDLX Capital Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of DDLX Capital Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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**BOWDEN WALSH & COMPANY LIMITED**

Chartered Certified Accountants  
Beamore Business Centre  
Beamore Road  
Drogheda County Meath

**31 March 2026**

**DDLX Capital Limited**  
**PROFIT AND LOSS ACCOUNT**  
for the financial year ended 30 June 2025

	<b>Notes</b>	<b>2025</b> €	2024 €
Administrative expenses		<u>(60)</u>	<u>-</u>
<b>(Loss)/profit before taxation</b>		<b>(60)</b>	<b>-</b>
Tax on (loss)/profit		<u>-</u>	<u>-</u>
<b>(Loss)/profit for the financial year</b>	<b>7</b>	<b>(60)</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>(60)</b>	<b>-</b>

# DDLX Capital Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Investments	4	101	101
<b>Current Assets</b>			
Debtors	5	90,000	90,000
Cash and cash equivalents		39	99
		<b>90,039</b>	<b>90,099</b>
<b>Creditors: amounts falling due within one year</b>	6	<b>(1)</b>	<b>(1)</b>
<b>Net Current Assets</b>		<b>90,038</b>	<b>90,098</b>
<b>Total Assets less Current Liabilities</b>		<b>90,139</b>	<b>90,199</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		200	200
Retained earnings	7	89,939	89,999
<b>Equity attributable to owners of the company</b>		<b>90,139</b>	<b>90,199</b>

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.

We as Directors of DDLX 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 359 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) we 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.

**Approved by the board on 31 March 2026 and signed on its behalf by:**

\_\_\_\_\_  
Bin Bin Dai  
Director

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Xing Xue  
Director

# DDLX Capital Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

DDLX Capital Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 714431. The registered office of the company is , Ireland. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 30 June 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 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B 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.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### 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 year in which it is receivable.

#### Trade and other debtors

Trade and other debtors 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 creditors

Trade and other creditors are initially recognised at fair value which in these accounts are at cost.

#### Employee benefits

In the event of the company becoming an employer it will engage a pensioner trustee to advise and will facilitate the payment of any pension scheme chosen.

#### 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. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

# DDLX Capital Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Ordinary share capital

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

### 3. Employees

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

### 4. Investments

	Subsidiary undertakings shares	Total
	€	€
<b>Investments</b>		
<b>Cost</b>		
At 30 June 2025	101	101
	<u>101</u>	<u>101</u>
<b>Net book value</b>		
At 30 June 2025	<u>101</u>	<u>101</u>
At 30 June 2024	<u>101</u>	<u>101</u>

### 5. Debtors

	2025	2024
	€	€
Amounts owed by group undertakings	<u>90,000</u>	<u>90,000</u>

### 6. Creditors

**Amounts falling due within one year**

	2025	2024
	€	€
Directors' current accounts	<u>1</u>	<u>1</u>

### 7. Income Statement

	2025	2024
	€	€
At 1 July 2024	89,999	89,999
(Loss)/profit for the financial year	<u>(60)</u>	<u>-</u>
At 30 June 2025	<u>89,939</u>	<u>89,999</u>

### 8. Capital commitments

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

### 9. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

### 10. Post-Balance Sheet Events

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

### 11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 March 2026.