

DAH Consultants Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

DAH Consultants Ltd
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DAH Consultants Ltd
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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" 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.

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.

Directors' declaration on unaudited financial statements

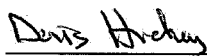
In relation to the financial statements which comprise the Statement of Financial Position, the Reconciliation of Shareholders' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.

The directors confirm that they have made available to Xeinaadin, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

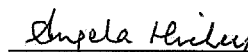
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 July 2025."

Signed on behalf of the board



Denis Hickey
Director

16 December 2025



Angela Hickey
Director

16 December 2025

DAH Consultants Ltd
STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	421,065	421,065
Current Assets			
Debtors	7	15,521	32,899
Cash at bank and in hand		244,941	185,136
		260,462	218,035
Creditors: amounts falling due within one year	8	(22,452)	(26,031)
Net Current Assets		238,010	192,004
Total Assets less Current Liabilities		659,075	613,069
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		658,975	612,969
Shareholders' Funds		659,075	613,069

We as Directors of DAH Consultants Ltd, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

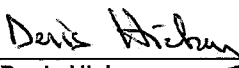
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

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

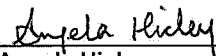
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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,

(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 16 December 2025 and signed on its behalf by:



 Denis Hickey
 Director



 Angela Hickey
 Director

DAH Consultants Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	100	565,330	565,430
Profit for the financial year	-	47,639	47,639
At 31 July 2024	100	612,969	613,069
Profit for the financial year	-	46,006	46,006
At 31 July 2025	100	658,975	659,075

DAH Consultants Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

DAH Consultants Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 502195. The registered office of the company is Building 1 Swift Square, Northwood Square, Northwood, Dublin 9, D09 A0E4, Ireland. The activity of the business is that of engineering consultancy focused on improving performance in high volume manufacturing facilities by employing lean principles. 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 31 July 2025 have been prepared 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 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 year, 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.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

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:

Land and buildings freehold	-
Fixtures, fittings and equipment	-
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.

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 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.

DAH Consultants Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

Taxation and deferred 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.

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	-	2,754
	<u> </u>	<u> </u>

4. Employees

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

	2025	2024
	Number	Number
Directors	2	2
	<u> </u>	<u> </u>

DAH Consultants Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

5. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	<u>17,365</u>	<u>17,429</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	35,496	41,142
Profit taxable at 25%	27,875	23,926
Profit before tax	<u>63,371</u>	<u>65,068</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	4,437	5,143
Profit before tax multiplied by 25%	6,969	5,982
	<u>11,406</u>	<u>11,125</u>
Effects of:		
Expenses not deductible for tax purposes	129	127
Capital allowances for period in excess of depreciation	(288)	57
Close company surcharge	6,118	6,120
Total tax charge for the financial year (Note 5 (a))	<u>17,365</u>	<u>17,429</u>

6. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 August 2024	418,599	2,466	18,359	439,424
At 31 July 2025	418,599	2,466	18,359	439,424
Depreciation				
At 1 August 2024	-	-	18,359	18,359
At 31 July 2025	-	-	18,359	18,359
Net book value				
At 31 July 2025	<u>418,599</u>	<u>2,466</u>	<u>-</u>	<u>421,065</u>
At 31 July 2024	<u>418,599</u>	<u>2,466</u>	<u>-</u>	<u>421,065</u>

DAH Consultants Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

7. Debtors	2025	2024
	€	€
Trade debtors	12,009	30,165
Prepayments	908	848
Accrued income	2,604	1,886
	<u>15,521</u>	<u>32,899</u>

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	300	91
Taxation	18,172	21,641
Directors' current accounts (Note 12)	-	384
Other creditors	2,000	2,000
Accruals	1,980	1,915
	<u>22,452</u>	<u>26,031</u>

9. Pension costs - defined contribution

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. Pension costs amounted to €39,600 (2024 - €39,600).

10. Profit and loss account

	2025	2024
	€	€
At 1 August 2024	612,969	565,330
Profit for the financial year	46,006	47,639
At 31 July 2025	<u>658,975</u>	<u>612,969</u>

11. Capital commitments

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

12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	56,250	55,000
Pension contributions	39,600	39,600
	<u>95,850</u>	<u>94,600</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Angela Hickey	-	384
	<u>-</u>	<u>384</u>

13. Events After the End of the Reporting Period

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

DAH Consultants Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 December 2025.