

DDB Solutions Limited

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

DDB Solutions Limited
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DDB Solutions Limited
DIRECTORS AND OTHER INFORMATION

Directors	David Healy Margo Mulvihill
Company Secretary	David Healy
Company Number	389121
Registered Office	28 St James Court, Mountbrowne Dublin 8
Business Address	28 St James Court, 7-14 Mountbrowne Dublin 8 Co. Dublin
Bankers	Bank of Ireland 50-55 Lower Baggot Street Dublin 2

DDB Solutions 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 principal activity of the company continues to be consultancy services. There has been no significant change in these activities during the financial year ended 30 June 2025.

Results and Dividends

The loss for the financial year after providing for depreciation and taxation amounted to €23,371) (2024 profit - €24,400). The directors do not recommend payment of a dividend.

At the end of the financial year, the company has total assets of €102,723 (2024 - €136,973) and total liabilities of €3,258 (2024 - €14,137). The net assets of the company have decreased by €23,371.

Directors and Secretary

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

David Healy

Margo Mulvihill

The secretary who served throughout the financial year was David Healy.

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
David Healy	€1 Ordinary shares	50	50
Margo Mulvihill	€1 Ordinary shares	<u>50</u>	<u>50</u>
Total		<u>100</u>	<u>100</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 and current trading levels.

Post Statement of Financial Position Events

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

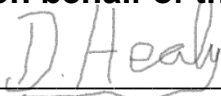
Taxation Status

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

Accounting Records

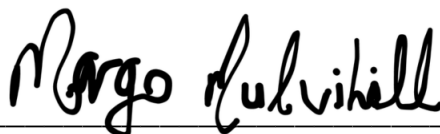
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Apartment 28, St James Court, Mountbrowne, Dublin 8, Co. Dublin.

Signed on behalf of the board



David Healy
Director

13 December 2025



Margo Mulvihill
Director

13 December 2025

DDB Solutions Limited

DIRECTORS' RESPONSIBILITIES STATEMENT for the

financial year ended 30 June 2025

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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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.

Directors' declaration on unaudited financial statements

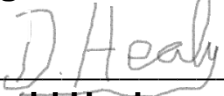
In relation to the financial statements which comprise the Profit and Loss Account, the Statement of Financial Position and notes:

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. They have been prepared on the going concern basis on the grounds that the company will continue in business.

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

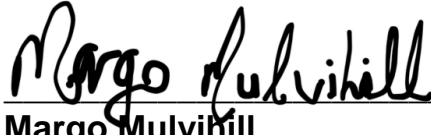
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025.

Signed on behalf of the board



David Healy
Director

13 December 2025



Margo Mulvihill
Director

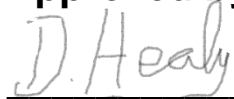
13 December 2025

DDB Solutions Limited
PROFIT AND LOSS ACCOUNT
for the financial year ended 30 June 2025

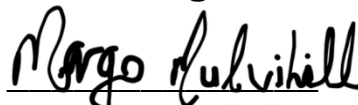
		2025	2024
		€	€
	Notes		
Turnover	3	51,644	<u>75,539</u>
Gross Profit		51,644	75539
Administrative Expenses		(75,015)	<u>(49,368)</u>
Profit/(loss) before taxation		(23,371)	26,171
Tax on profit/(loss)		-	<u>(1,771)</u>
Profit/(loss) for the financial year	11	(23,371)	<u>24,400</u>

The company has no recognised gains or losses other than the profit for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 13 December 2025 and signed on its behalf by:



David Healy
Director



Margo Mulvihill
Director

The notes on pages 12 to 14 form part of the financial statements

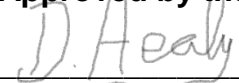
DDB Solutions Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets	6	5,111	3,066
Current Assets			
Debtors			
Cash at bank and in hand		<u>88,743</u>	<u>131,580</u>
		<u>97,612</u>	<u>133,907</u>
Creditors: amounts falling due within one year	8	(3,258)	(14,137)
Net Current Assets		94,354	119,770
Total Assets less Current Liabilities		<u>99,465</u>	<u>122,836</u>
Capital and Reserves			
Called up share capital	10	100	100
Retained earnings	11	<u>99,365</u>	<u>122,736</u>
Shareholders' Funds		<u>99,465</u>	<u>122,836</u>

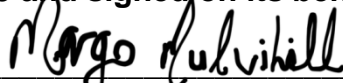
The financial statements have been prepared in accordance with the micro companies' regime. We as Directors of DDB Solutions Limited, state that -

- (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) 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 13 December 2025 and signed on its behalf by:



David Healy
Director



Margo Mulvihill
Director

1. General Information

DDB Solutions Limited is a company limited by shares incorporated in Ireland. The registered company number is 389121. The registered office of the company is Apartment 28, St James Court, Mountbrowne, Dublin 8, Co. Dublin which is also the principal place of business of the company. 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 year ended 30 June 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.

Turnover

Turnover comprises the invoice value of service supplied by the company, exclusive of value added tax.

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

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.

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.

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 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.

DDB Solutions Limited
NOTES TO THE FINANCIAL STATEMENTS

Continued

for the financial year ended 30 June 2025

Ordinary share capital

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

3. Turnover

4. Operating Profit/(loss)

Operating profit/(loss) is stated after charging:	2025	2024
	€	€
Depreciation of tangible assets	<u>1,188</u>	<u>715</u>

5. Employees

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

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

6. Tangible Assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 st July, 2024	6,268	6,268
Additions	<u>3,233</u>	<u>3,233</u>
As at 30 June , 2025	<u>9,501</u>	<u>9,501</u>
Depreciation		
At 1 st July, 2024	3,202	3,202
Charge For the financial year	1,188	1,188
At 30 th June 2025	4,390	4,390
Net Book Value		
At 30 th June, 2025	5,111	5,111
At 30 th June 2024	3,066	3,066

7. Debtors			2025	2024
			€	€
Taxation			8,869	1,129
Prepayments			0	1,198
8. Creditors			2025	2024
Amounts falling due within 1 year			€	€
Taxation			1,583	7,702
Directors' Current Account			0	4,760
Accruals			<u>1,675</u>	<u>1,675</u>
			<u>3,258</u>	<u>14,137</u>
9. Taxation			2025	2024
			€	€
Debtors				
VAT			2,327	-
PAYE				1,129
Corporation Tax			<u>6,542</u>	—
			<u>8,869</u>	<u>1,129</u>
Creditors				
VAT			0	4,431
PAYE			1,583	-
Corporation Tax			—	<u>3,271</u>
			<u>1,583</u>	<u>7,702</u>
10. Share Capital				
Description	Number of shares	Value of Units		
Authorised	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid 1 € Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>

11. Profit and Loss Account

	2025	2024
At 1 st July 2025	122,736	98,336
Profit/(loss) for the financial year	<u>(23,371)</u>	<u>24,400</u>
At 30 June, 2025	<u>99,365</u>	<u>122,736</u>

12. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 13 December 2025.

DDB SOLUTIONS LIMITED

SUPPLEMENTARY INFORMATION RELATING TO THE

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR

ENDED 30 JUNE 2025

DDB Solutions Limited

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

TRADING STATEMENT

for the financial year ended 30 June 2025

Sales	2025	2024
	€	€
	<u>51,644</u>	<u>75,539</u>
Administration Expenses		
Director's Remuneration	26,102	24,139
Directors' Pension Costs	23,000	0
Training	11,701	2,757
Printing, Postage and Stationery	494	105
Advertising	3,741	4,614
Travelling and entertainment	1,354	2,548
Bookkeeping and accounting	2,060	1,675
Bank charges	175	268
General expenses	5,200	996
Depreciation of tangible assets	<u>1,188</u>	<u>715</u>
	<u>75,015</u>	<u>49,368</u>
Net Profit/(Loss)	<u>(23,371)</u>	<u>26,171</u>

The supplementary information does not form part of the financial statements