

**TRIPLE H INVESTMENTS LIMITED**  
**Abridged Financial Statements**  
**for the financial year ended 30 April 2025**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
TRIPLE H INVESTMENTS LIMITED  
for the financial year ended 30 April 2025**

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**Opinion**

We have audited the financial statements of Triple H Investments Limited for the financial year ended 30 April 2024, which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the accounting policies, and the related notes 1 to 7, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements of Triple H Investments Limited (the 'Company'):

- Give a true and fair view of the state of the Company's affairs as at 30 April 2024 and of its loss for the financial year then ended;
- Have been properly prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- Have been 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 further described 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 the 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.

**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 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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 this gives rise to 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:

- The information given in the Directors' Report for the financial year 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 financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified 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.

**Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view, and for such internal control as the directors 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, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

**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.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Company's members, as a body, in accordance with the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members 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 responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Jennifer Power*

Jennifer Power (Statutory Auditor)  
For and on behalf of Fitzgerald Power  
Chartered Accountants and Statutory Auditors

6 Greyfriars  
Waterford  
X91 K2WV  
Ireland

14 January 2026

**BALANCE SHEET**  
for the financial year ended 30 April 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Investments	3	1,437,757	1,437,757
		<u>1,437,757</u>	<u>1,437,757</u>
<b>Current assets</b>			
Debtors		100	100
		<u>100</u>	<u>100</u>
Creditors: amounts falling due within one year		-	(2,000)
		<u>-</u>	<u>(2,000)</u>
<b>Net current assets/(liabilities)</b>		<b>100</b>	<b>(1,900)</b>
		<u>100</u>	<u>(1,900)</u>
<b>Total assets less current liabilities</b>		<b>1,437,857</b>	<b>1,435,857</b>
		<u>1,437,857</u>	<u>1,435,857</u>
<b>Net assets</b>		<b>1,437,857</b>	<b>1,435,857</b>
		<u>1,437,857</u>	<u>1,435,857</u>
<b>Capital and reserves</b>			
Called-up share capital	4	1,437,857	1,437,857
Profit and loss account		-	(2,000)
		<u>-</u>	<u>(2,000)</u>
<b>Total shareholders' funds</b>		<b>1,437,857</b>	<b>1,435,857</b>
		<u>1,437,857</u>	<u>1,435,857</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

The financial statements of Triple H Investments Limited (registered number: 722556) were approved and authorised for issue by the Board of Directors on 14 January 2026. They were signed on its behalf by:

*Caroline Dunne*

Ms Caroline Dunne  
Director

*Rory Hamilton*

Mr Rory Hamilton  
Director

**STATEMENT OF CHANGES IN EQUITY**  
**for the financial year ended 30 April 2025**

	Called-up share capital	Profit and loss account	Total
	€	€	€
<b>At 01 May 2023</b>	<b>1,437,857</b>	<b>(1,250)</b>	<b>1,436,607</b>
Loss for the financial year	-	(750)	(750)
<b>Total comprehensive loss</b>	<b>-</b>	<b>(750)</b>	<b>(750)</b>
<b>At 30 April 2024</b>	<b>1,437,857</b>	<b>(2,000)</b>	<b>1,435,857</b>
<b>At 01 May 2024</b>	<b>1,437,857</b>	<b>(2,000)</b>	<b>1,435,857</b>
Profit for the financial year	-	2,000	2,000
<b>Total comprehensive income</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>
<b>At 30 April 2025</b>	<b>1,437,857</b>	<b>-</b>	<b>1,437,857</b>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 30 April 2025**

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**1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

**General information and basis of accounting**

Triple H Investments Limited (registered number 722556) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 25 Rosmeen Gardens, Dun Laoghaire, Dublin, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of Triple H Investments Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

**Going concern**

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**Impairment of assets**

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

**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.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 April 2025**

**Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

**Ordinary share capital**

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

**2. Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including directors	-	-

**3. Fixed asset investments**

	<b>Other investments</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost or valuation before impairment</b>		
At 01 May 2024	1,437,757	1,437,757
<b>At 30 April 2025</b>	<b>1,437,757</b>	<b>1,437,757</b>
<b>Carrying value at 30 April 2025</b>	<b>1,437,757</b>	<b>1,437,757</b>
	<b>Other investments</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost or valuation before impairment</b>		
At 01 May 2023	1,437,757	1,437,757
<b>At 30 April 2024</b>	<b>1,437,757</b>	<b>1,437,757</b>
<b>Carrying value at 30 April 2024</b>	<b>1,437,757</b>	<b>1,437,757</b>

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)  
for the financial year ended 30 April 2025

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**4. Called-up share capital**

	2025	2024
	€	€
<b>Allotted, called-up and fully-paid</b>		
1,437,857 Ordinary shares of €1.00 each	<u>1,437,857</u>	<u>1,437,857</u>

**5. Events after the Balance Sheet date**

There have been no events after the balance sheet date affecting the Company since the financial year.