

DIH Investments Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

DIH Investments Limited
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DIH Investments Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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

Marin Nicolaie Malis
Director

9 January 2026

DIH Investments Limited
STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

| | Notes | 2025 € | 2024 € |
|---|-------|--------------------|------------------|
| Non-Current Assets | | | |
| Property, plant and equipment | 7 | <u>1,516,023</u> | <u>813,985</u> |
| Current Assets | | | |
| Debtors | 8 | 17,339 | 2,436 |
| Cash and cash equivalents | | <u>287,792</u> | <u>113,829</u> |
| | | <u>305,131</u> | <u>116,265</u> |
| Creditors: amounts falling due within one year | 9 | <u>(1,614,846)</u> | <u>(854,396)</u> |
| Net Current Liabilities | | <u>(1,309,715)</u> | <u>(738,131)</u> |
| Total Assets less Current Liabilities | | <u>206,308</u> | <u>75,854</u> |
| Capital and Reserves | | | |
| Called up share capital presented as equity | 11 | 100 | 100 |
| Retained earnings | | <u>206,208</u> | <u>75,754</u> |
| Equity attributable to owners of the company | | <u>206,308</u> | <u>75,854</u> |

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.

I as Director of DIH Investments 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) I 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 9 January 2026 and signed on its behalf by:

Marin Nicolaie Malis
Director

DIH Investments Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 July 2025

| | Called up share capital € | Retained earnings € | Total € |
|-------------------------------|--|------------------------------------|--------------------|
| At 1 August 2023 | 100 | (5,049) | (4,949) |
| Profit for the financial year | - | 80,803 | 80,803 |
| At 31 July 2024 | 100 | 75,754 | 75,854 |
| Profit for the financial year | - | 130,454 | 130,454 |
| At 31 July 2025 | 100 | 206,208 | 206,308 |

DIH Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

DIH Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 654767. The registered office of the company is 14 Belgree Court, Maple Lodge, Kilbride, Meath, D15 AX04, Ireland which is also the principal place of business of the company. The principal activity of the company is the holding and managing of property investments and rental income.

Currency

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 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 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 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 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company.

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:

| | | |
|----------------------------------|---|-------------------|
| Land and buildings freehold | - | 0% |
| Fixtures, fittings and equipment | - | 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.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

DIH Investments Limited
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 Income Statement.

Ordinary share capital

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

3. Change in Accounting Policies

The company acquired a residential property during the financial period for the purpose of letting. In accordance with Irish tax legislation and Revenue practice, no capital allowances are available in respect of expenditure on residential buildings, including the structure and all integral features such as electrical, plumbing, heating, ventilation, fire safety systems, fitted kitchens, or bathrooms.

Capital allowances have been claimed solely in respect of loose, moveable plant and furniture provided with the property, comprising freestanding domestic appliances and furniture which do not form part of the building fabric. The qualifying expenditure has been estimated at €10,300 and is written off at 12.5% per annum on a straight-line basis over eight years. The cost attributable to land is non-depreciable and no capital allowances arise in respect of such expenditure. Any future expenditure on domestic items will be relieved, where applicable, under the Replacement of Domestic Items provisions and treated as a revenue expense in the period incurred.

4. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of holding and managing of property investments and rental income.

| | | |
|---|--------------|--------------|
| 5. Operating profit | 2025 | 2024 |
| | € | € |
| Operating profit is stated after charging: | | |
| Depreciation of property, plant and equipment | <u>1,120</u> | <u>1,120</u> |

6. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

| | | |
|-----------|---------------|----------|
| | 2025 | 2024 |
| | Number | Number |
| Directors | <u>1</u> | <u>1</u> |

DIH Investments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

| 7. Property, plant and equipment | Land and buildings freehold € | Fixtures, fittings and equipment € | Total € |
|---|--|---|-------------------------|
| Cost | | | |
| At 1 August 2024 | 809,505 | 5,600 | 815,105 |
| Additions | 703,158 | - | 703,158 |
| At 31 July 2025 | <u>1,512,663</u> | <u>5,600</u> | <u>1,518,263</u> |
| Depreciation | | | |
| At 1 August 2024 | - | 1,120 | 1,120 |
| Charge for the financial year | - | 1,120 | 1,120 |
| At 31 July 2025 | <u>-</u> | <u>2,240</u> | <u>2,240</u> |
| Net book value | | | |
| At 31 July 2025 | <u>1,512,663</u> | <u>3,360</u> | <u>1,516,023</u> |
| At 31 July 2024 | <u>809,505</u> | <u>4,480</u> | <u>813,985</u> |
| 8. Debtors | | 2025 | 2024 |
| | | € | € |
| Other debtors | | 15,100 | 100 |
| Prepayments | | 2,239 | 2,336 |
| | | <u>17,339</u> | <u>2,436</u> |
| 9. Creditors | | 2025 | 2024 |
| Amounts falling due within one year | | € | € |
| Trade creditors | | 41,953 | 11,018 |
| Amounts owed to group undertakings | | 804,987 | - |
| Amounts owed to connected parties (Note 15) | | - | 700,000 |
| Taxation | | 43,306 | 27,074 |
| Director's current account (Note 14) | | 708,471 | 114,554 |
| Other creditors | | 14,379 | - |
| Accruals | | 1,750 | 1,750 |
| | | <u>1,614,846</u> | <u>854,396</u> |
| 10. Taxation | | 2025 | 2024 |
| | | € | € |
| Creditors: | | | |
| Corporation tax | | <u>43,306</u> | <u>27,074</u> |

DIH Investments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

| 11. Share capital | | | 2025 | 2024 |
|---|-------------------------|-----------------------|----------------|-------------|
| | | | € | € |
| Description | Number of shares | Value of units | | |
| Authorised | | | | |
| Ordinary shares of €1 each | 100,000 | €1.00 each | 100,000 | 100,000 |
| Allotted, called up and fully paid | | | | |
| Ordinary shares of €1 each | 100 | €1.00 each | 100 | 100 |

Marin Malis entered into a share for share swap on the 10th March 2025, swapping his 100 ordinary shares of €1 each in DIH Investments Limited with a value of €1,466,349 for 100 ordinary shares of €1 each in DIHD Asset Holdings Limited.

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

| Name | Class of Shares | Number Held | |
|----------------------|------------------------|--------------------|-----------------|
| | | At 31/07/25 | 01/08/24 |
| Marin Nicolaie Malis | Ordinary shares | - | 100 |

The director's and the secretary's interests in the share capital of other group companies are as follows:

| Name | Company | Class of Shares | Number Held | |
|-----------------------------------|-----------------------------|----------------------------|--------------------|-----------------|
| | | | At 31/07/25 | 01/08/24 |
| Holdings in Parent Company | | | | |
| Marin Nicolaie Malis | DIHD Asset Holdings Limited | Ordinary shares of €1 each | 336 | 100 |

| 12. Income Statement | | | 2025 | 2024 |
|-------------------------------|--|--|----------------|-------------|
| | | | € | € |
| At 1 August 2024 | | | 75,754 | (5,049) |
| Profit for the financial year | | | 130,454 | 80,803 |
| At 31 July 2025 | | | 206,208 | 75,754 |

13. Capital commitments

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

14. Director's transactions

The following amounts are repayable to the director:

| | 2025 | 2024 |
|----------------------|----------------|-------------|
| | € | € |
| Marin Nicolaie Malis | 708,471 | 114,554 |

DIH Investments Limited
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for the financial year ended 31 July 2025

15. 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.

The following amounts are due to other connected parties:

| | 2025 | 2024 |
|---------------------------------|-----------------------------|-----------------------------|
| | € | € |
| Malis Building Services Limited | - | 700,000 |
| | <u> </u> | <u> </u> |

DIH Investments Limited and Malis Building Services Limited are connected via a common director Mr. Marin Malis.

16. Parent company

The company regards DIHD Asset Holdings Limited as its parent company.

17. Events After the End of the Reporting Period

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 9 January 2026.