
CLINI-HUB LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

CLINI-HUB LIMITED

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CLINI-HUB LIMITED

ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025

	2025 €	2024 €
Called up share capital not paid	191,860	191,860
Current assets	357,986	134,356
Creditors: amounts falling due within one year	(29,005)	(29,545)
Net current assets	328,981	104,811
Total assets less current liabilities	520,841	296,671
Net assets	520,841	296,671
Capital and reserves	520,841	296,671

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Clini-Hub Limited, state that:

(a) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.

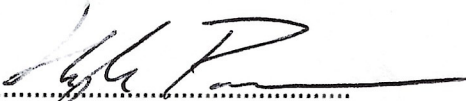
(b) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.

(c) 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 state 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:


.....
Hugh Passmore
Director


.....
Jamie Macken
Director

Date: 11 December 2025

The notes on pages 3 to 5 form part of these financial statements.

CLINI-HUB LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Called up share capital	Share premium account	Profit and loss account	Total equity
	€	€	€	€
At 1 July 2024	11,946	440,486	(155,761)	296,671
Loss for the year	-	-	(45,830)	(45,830)
Shares issued during the year	1,362	268,638	-	270,000
At 30 June 2025	13,308	709,124	(201,591)	520,841

The notes on pages 3 to 5 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	Called up share capital	Share premium account	Profit and loss account	Total equity
	€	€	€	€
At 1 July 2023	11,936	248,636	(134,468)	126,104
Loss for the year	-	-	(21,293)	(21,293)
Shares issued during the year	10	191,850	-	191,860
At 30 June 2024	11,946	440,486	(155,761)	296,671

The notes on pages 3 to 5 form part of these financial statements.

CLINI-HUB LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet, Statement of Changes in Equity and the related notes constitute the individual financial statements of Clini-Hub Limited for the financial year ended 30 June 2025.

Clini-Hub Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number: 653401). The Registered Office is 6 Hatch Street Lower, Dublin 2, which is also the principal place of business of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

2.2 Going concern

The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual financial statements.

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euro.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

CLINI-HUB LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Equipment	-	33%
Computer equipment	-	33%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

3. Financial assets

The company owns a subsidiary company, Clini-Hub Limited, a company registered and incorporated in the United Kingdom. The cost of the investment was £0.01.

4. Transactions with directors

The company received a loan from Hugh Passmore which was unsecured, interest free and repayable on demand. The balance at 30 June 2025 was €24,535 (2024: €26,125).

CLINI-HUB LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. Controlling party

The parent company is, Peperu Consulting Limited a Company incorporated and registered in the republic of Ireland.

Hugh Passmore, is the controlling party by virtue of his controlling interest in the ultimate parent undertaking of the company.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 11 December 2025