Registered number: SC818321

HAMMARS HILL HYDROGEN LIMITED

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 31 DECEMBER 2025

HAMMARS HILL HYDROGEN LIMITED
REGISTERED NUMBER:SC818321

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £
Current assets			
Debtors: amounts falling due within one year	4	74,601	
Cash at bank and in hand	5	13,916	
		88,517	
Creditors: amounts falling due within one year	6	(8,005)	
Net current assets			80,512
Total assets less current liabilities			80,512
Creditors: amounts falling due after more than one year	7		(460,421)
Net liabilities			(379,909)
Capital and reserves			
Called up share capital			1
Profit and loss account			(379,910)
			(379,909)

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The directors acknowledge their responsibilities under the Companies Act 2006 with respect to the preparation of financial statements.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

G Catto
Director

Date: 1 May 2026

The notes on pages 2 to 4 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

1. General information

Hammars Hill Hydrogen Limited is a private limited company by shares and incorporated in Scotland. The registered office is Stobo House, Midlothian Innovation centre, Roslin, Midlothian, Scotland, EH25 9RE. The principal activity of the company is the production of hydrogen gas.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The company has net liabilities of £379,909. The company is funded by a loan facility from its parent company as disclosed at note 8. Under the terms of this facility the parent company has committed to providing further funding to support the continued development of the Hammars Hill Hydrogen facility and to allow the company to meet its obligations as they fall due. As such the directors are of the opinion that the Company has access to adequate financial resources to meet its liabilities as they fall due and to fund its operations for a period of at least 12 months from the date of approval of these financial statements.

Having considered these factors, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the directors have adopted the going concern basis in preparing the financial statements.

2.3 Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 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.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

3. Employees

The average monthly number of employees during the period was 4.

4. Debtors

	2025 £
Other debtors	74,601
	74,601

5. Cash and cash equivalents

	2025 £
Cash at bank and in hand	13,916
	13,916

6. Creditors: Amounts falling due within one year

	2025 £
Accruals and deferred income	8,005
	8,005

7. Creditors: Amounts falling due after more than one year

	2025 £
Other loans	460,421
	460,421

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

8. Loans

	2025 £
Amounts falling due after more than 5 years	
Other loans	460,421
	460,421

Other loans represents a loan payable to the company's immediate parent. The loan is unsecured and no interest is payable. The loan is repayable in a single repayment in November 2034.

9. Related party transactions

The company has taken advantage of the available exemption from disclosure of related party transactions with wholly owned group entities.

10. Controlling party

The immediate parent company is Green Cat Hydrogen Developments Limited , a company incorporated in the United Kingdom. The immediate parent company is under joint control and as such there is no single ultimate controlling party.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.