

itrust 6A Ltd.

**Abridged Unaudited Financial Statements
for the financial period to 31 December 2025**

itrust 6A Ltd.

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period to 31 December 2025

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 period. Under the law the directors have 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" 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 period end date and of the profit or loss of the company for the financial period 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.

Signed on behalf of the board

Maureen King
Director

13 February 2026

Peter Kirwan
Director

13 February 2026

itrust 6A Ltd.

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €	Dec 24 €
Fixed Assets		144,458	
Current Assets			
Debtors	6		3,699
Cash and cash equivalents		4,064	43,568
		4,064	47,267
Creditors: amounts falling due within one year	7	(7,407)	(3,532)
Net Current Liabilities		3,343	43,735
Total Assets less Current Liabilities		141,115	43,735
Creditors:			
amounts falling due after more than one year	8	(455,000)	(175,000)
Net Liabilities		(313,885)	(131,265)
Capital and Reserves			
Called up share capital presented as equity		-	-
Retained earnings		(313,885)	(131,265)
Equity attributable to owners of the company		(313,885)	(131,265)

The financial statements have been prepared in accordance with the small companies' regime.

We as Directors of itrust 6A Ltd, 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 period and of its profit or loss for such a financial period 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 February 2026 and signed on its behalf by:

Maureen King
Director

Peter Kirwan
Director

Itrust 6A Ltd.

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Retained earnings	Total
	€	€
At 31 December 2024	(131,265)	(131,265)
Loss for the financial period	(182,620)	(131,265)
At 31 December 2025	(313,885)	(131,265)

itrust 6A Ltd.

NOTES TO THE FINANCIAL STATEMENTS

for the financial period to 31 December 2025

1. General Information

itrust 6A Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 760373. The registered office of the company is Suite 5321, Fitzwilliam Square East, Dublin 2, Co. Dublin, D02K8W2, Ireland 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 financial period ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Itrust 6A Ltd.**NOTES TO THE FINANCIAL STATEMENTS**

for the financial period to 31 December 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet 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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

3. Period of financial statements

The financial statements are for the period from 01 January 2025 to 31 December 2025.

4. Employees

The average monthly number of employees, including directors, during the financial period was 1, (Dec 25 - 1).

	Dec 25	Dec 24
	Number	Number
Director	<u>1</u>	<u>1</u>

5. Tax on (loss)/profit

	Dec 25	Dec 24
	€	€

Analysis of charge in the financial period**Current tax:**

Corporation tax	<u>-</u>	<u>-</u>
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(b) Factors affecting tax charge for the financial period

The tax assessed for the financial period differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	Dec 25	Dec 24
	€	€
(Loss)/profit taxable at 0.00%	<u>(182,620)</u>	<u>(131,265)</u>

No charge to tax arises due to tax losses incurred.

Itrust 6A Ltd.**NOTES TO THE FINANCIAL STATEMENTS**

for the financial period to 31 December 2025

6. Debtors	Dec 25	Dec 24
	€	€
Taxation		3,699
	<u> </u>	<u> </u>
7. Creditors	Dec 25	Dec 24
Amounts falling due within one year	€	€
Taxation	7,407	3,532
	<u> </u>	<u> </u>
8. Creditors	Dec 25	Dec 24
Amounts falling due after more than one year	€	€
Other loans	455,000	175,000
	<u> </u>	<u> </u>

9. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

10. Directors' remuneration	Dec 25	Dec 24
	€	€
Remuneration	134,191	88,751
	<u> </u>	<u> </u>

11. Post-Balance Sheet Events

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

12. Approval of financial statements

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