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**RACKET SOFTWARE LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2025**

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**RACKET SOFTWARE LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Keith Nolan (appointed 23 December 2024) Emlyn Hegarty (appointed 23 December 2024)
<b>Company secretary</b>	Keith Nolan
<b>Registered number</b>	778432
<b>Registered office</b>	119 Station Walk Newbridge County Kildare
<b>Accountants</b>	Cairde Accountancy & Taxation Solutions Ltd Chartered Accountants Unit 6 Archway House Main Street Donabate Co Dublin K36VR80
<b>Bankers</b>	Revolut Bank UAB 2 Dublin Landings North Dock Dublin 1

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**RACKET SOFTWARE LIMITED**

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## RACKET SOFTWARE LIMITED

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### CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF RACKET SOFTWARE LIMITED FOR THE PERIOD ENDED 31 DECEMBER 2025

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In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Racket Software Limited for the period ended 31 December 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Racket Software Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Racket Software Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Racket Software Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Racket Software Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 December 2025 your duty to ensure that Racket Software Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Racket Software Limited. You consider that Racket Software Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the financial statements of Racket Software Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

#### **Cairde Accountancy & Taxation Solutions Ltd**

Chartered Accountants

Unit 6 Archway House  
Main Street  
Donabate  
Co Dublin  
K36VR80  
18 February 2026

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**RACKET SOFTWARE LIMITED**

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**ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025**

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	Note	2025 €
<b>Current assets</b>		
Debtors: amounts falling due within one year	5	4,475
Cash at bank and in hand	6	9,812
		<u>14,287</u>
Creditors: amounts falling due within one year	7	(13,070)
		<u>1,217</u>
<b>Net current assets</b>		<b>1,217</b>
<b>Total assets less current liabilities</b>		<b>1,217</b>
<b>Net assets</b>		<b>1,217</b>
<b>Capital and reserves</b>		
Called up share capital presented as equity		100
Profit and loss account	8	1,117
		<u>1,217</u>
<b>Shareholders' funds</b>		<b>1,217</b>

We, as directors of Racket Software Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; 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:

**Keith Nolan**  
Director

**Emlyn Hegarty**  
Director

Date: 18 February 2026

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**RACKET SOFTWARE LIMITED**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 31 DECEMBER 2025**

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The notes on pages 5 to 8 form part of these financial statements.

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RACKET SOFTWARE LIMITED

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STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

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	Called up share capital €	Profit and loss account €	Total equity €
<b>Comprehensive income for the period</b>			
Profit for the period	-	1,117	1,117
	<hr/>	<hr/>	<hr/>
<b>Other comprehensive income for the period</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the period</b>	-	1,117	1,117
<b>Contributions by and distributions to owners</b>			
Shares issued during the period	100	-	100
	<hr/>	<hr/>	<hr/>
<b>Total transactions with owners</b>	100	-	100
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2025</b>	100	1,117	1,217
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 8 form part of these financial statements.

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## RACKET SOFTWARE LIMITED

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

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#### 1. General information

Racket Software Limited is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 119 Station Walk, Newbridge, County Kildare. The nature of the Company's operations and its principal activities are the provision of IT Support services. The functional currency of Racket Software Limited is EURO (€).

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

##### 2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### 2.3 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

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**RACKET SOFTWARE LIMITED**

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

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**2. Accounting policies (continued)**

**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.

**3. Employees**

The average monthly number of employees, including the directors, during the period was as follows:

	<b>2025 No.</b>
Directors	<b>2</b>
Employees	<b>2</b>
	<hr/> <b>4</b> <hr/>

**4. Directors' remuneration**

	<b>2025 €</b>
Directors' emoluments	<b>19,000</b>
	<hr/> <b>19,000</b> <hr/>

**5. Debtors**

	<b>2025 €</b>
Trade debtors	<b>4,375</b>
Other debtors	<b>100</b>

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**RACKET SOFTWARE LIMITED**

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

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**5. Debtors (continued)**

4,475

**6. Cash and cash equivalents**

**2025**  
€

Cash at bank and in hand

**9,812**

9,812

**7. Creditors: Amounts falling due within one year**

**2025**  
€

Corporation tax

**352**

Taxation and social insurance

**10,488**

Accruals

**2,230**

13,070

**8. Reserves**

**Profit and loss account**

There was no movement on reserves other than through the profit and loss account.

**9. Related party transactions**

There were no transactions with related parties during the period under review.

**10. Post balance sheet events**

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

**11. Controlling party**

The controlling party is the directors acting in concert.

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**RACKET SOFTWARE LIMITED**

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

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**12. Exemption from production of a Statement of Cashflows**

The company has availed of the exemption under S3.1B under FRS 102 to not prepare a statement of cash flows as it qualifies as a small company.

**13. Approval of financial statements**

The board of directors approved these financial statements for issue on 18 February 2026