
BLUE HAMMER TECHNOLOGY LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

BLUE HAMMER TECHNOLOGY LIMITED

COMPANY INFORMATION

DIRECTORS	Matthew Rosenberg Dean Parsons
COMPANY SECRETARY	CLS Company Secretary Limited
REGISTERED NUMBER	740565
REGISTERED OFFICE	20 Holles Street Dublin 2 D02 ER81
ACCOUNTANTS	Lombard Accountants Limited Chartered Certified Accountants 20 Holles Street Dublin 2 D02 ER81
BANKERS	Bank of Ireland 39 St Stephens Green Dublin 2

BLUE HAMMER TECHNOLOGY LIMITED

CONTENTS

	Page
Directors' Responsibilities Statement	1
Abridged Statement of Financial Position	2
Statement of Changes in Equity	3
Notes to the Abridged Financial Statements	4 - 7

BLUE HAMMER TECHNOLOGY LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 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 year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Ireland", (Generally Accepted Accounting Practice in Ireland). Under the 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 to the financial year end 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 directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgments and 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 and enable the financial statements to be audited. 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 7:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 December 2025.

On behalf of the board

Signed by:
Matthew Rosenberg
B4C5DA393A3B49D...
Matthew Rosenberg
Director
Date: 10-02-2026

Signed by:
Dean Parsons
E26C8A44E2FA2480...
Dean Parsons
Director
Date: 04-02-2026

BLUE HAMMER TECHNOLOGY LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
FIXED ASSETS			
Intangible fixed assets		2,018,700	2,018,700
		2,018,700	2,018,700
CURRENT ASSETS			
Cash at bank and in hand		67,032	7,288
		67,032	7,288
Creditors: amounts falling due within one year	5	(2,125,531)	(2,051,496)
NET CURRENT LIABILITIES		(2,058,499)	(2,044,208)
TOTAL ASSETS LESS CURRENT LIABILITIES		(39,799)	(25,508)
NET LIABILITIES		(39,799)	(25,508)
CAPITAL AND RESERVES			
Called up share capital presented as equity		1,000	1,000
Profit and loss account		(40,799)	(26,508)
SHAREHOLDERS' FUNDS		(39,799)	(25,508)

We, as directors of Blue Hammer Technology 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 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.
- (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:

Signed by:
Matthew Rosenberg
Matthew Rosenberg
Director

Signed by:
Dean Parsons
Dean Parsons
Director

Date: 10-02-2026

BLUE HAMMER TECHNOLOGY LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2024	1,000	(21,243)	(20,243)
COMPREHENSIVE INCOME FOR THE YEAR			
Loss for the year	-	(5,265)	(5,265)
At 1 January 2025	1,000	(26,508)	(25,508)
COMPREHENSIVE INCOME FOR THE YEAR			
Loss for the year	-	(14,291)	(14,291)
AT 31 DECEMBER 2025	1,000	(40,799)	(39,799)

The notes on pages 4 to 7 form part of these financial statements.

BLUE HAMMER TECHNOLOGY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

Blue Hammer Technology Limited (“the Company”) is a communications technology and software company. The companies' registered office is 20 Holles Street, Dublin 2. The company is a limited liability company incorporated and tax resident in Ireland and its registration number is 740565.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. 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 FOREIGN CURRENCY TRANSLATION

Functional and presentation currency

The Company's functional and presentational currency is Euros.

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 and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

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 except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

BLUE HAMMER TECHNOLOGY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.3 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:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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.

2.4 INTANGIBLE ASSETS

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

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.

BLUE HAMMER TECHNOLOGY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. ACCOUNTING POLICIES (CONTINUED)

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.

2.7 CASH FLOW STATEMENT EXEMPTION

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

2.8 SHARE CAPITAL

Ordinary shares are classified as equity.

3. EMPLOYEES

The Company has no employees other than the directors, who did not receive any remuneration (2024 -€NIL).

4. INTANGIBLE ASSETS

	AI Platform & Source Code €
Cost	
At 1 January 2025	2,018,700
At 31 December 2025	2,018,700
Net book value	
At 31 December 2025	2,018,700
At 31 December 2024	2,018,700

BLUE HAMMER TECHNOLOGY LIMITED

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

5. CREDITORS: Amounts falling due within one year

	2025	2024
	€	€
Other creditors (incl directors loans)	2,022,326	2,049,139
Accruals	18,099	2,357
Deferred income	85,106	-
	<u>2,125,531</u>	<u>2,051,496</u>

6. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 10-02-2026 .