

**6 Rockets Software Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

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**6 Rockets Software Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of 6 Rockets Software Limited**  
**for the financial year ended 31 December 2025**

In accordance with the engagement letter dated 1 February 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 4 to 10 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of 6 Rockets Software Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them 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 the Company and its director for our work or for this report.

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

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that 6 Rockets Software Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of 6 Rockets Software Limited. You consider that 6 Rockets Software Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of 6 Rockets Software Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

**XEINADIN IRELAND SOUTH EAST LTD**

Chartered Accountants  
74 Northumberland Road  
Dublin 4  
D04 XF75  
Ireland

**3 March 2026**

# 6 Rockets Software Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Intangible assets	8	39,140	46,715
Property, plant and equipment	9	3,876	7,596
<b>Non-Current Assets</b>		<b>43,016</b>	<b>54,311</b>
<b>Current Assets</b>			
Debtors	10	95,453	223,493
Cash and cash equivalents		162,886	327,447
		<b>258,339</b>	<b>550,940</b>
<b>Creditors: amounts falling due within one year</b>	11	<b>(231,830)</b>	<b>(311,910)</b>
<b>Net Current Assets</b>		<b>26,509</b>	<b>239,030</b>
<b>Total Assets less Current Liabilities</b>		<b>69,525</b>	<b>293,341</b>
<b>Creditors:</b>			
amounts falling due after more than one year	12	(772,000)	(772,000)
<b>Net Liabilities</b>		<b>(702,475)</b>	<b>(478,659)</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2,672	2,672
Share premium account	13	997,464	997,464
Retained earnings		(1,702,611)	(1,478,795)
<b>Equity attributable to owners of the company</b>		<b>(702,475)</b>	<b>(478,659)</b>

I as Director of 6 Rockets Software Limited, 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) I 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 year and of its profit or loss for such a financial year 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company 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 Companies Act 2014 and the small companies' regime.

**Approved by the board on 3 March 2026 and signed on its behalf by:**

**Donal Daly**  
Director



**6 Rockets Software Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
<b>At 1 January 2024</b>	172	749,964	(734,556)	15,580
Loss for the financial year	-	-	(744,239)	(744,239)
Proceeds of issue of equity preference shares	2,500	247,500	-	250,000
<b>At 31 December 2024</b>	2,672	997,464	(1,478,795)	(478,659)
Loss for the financial year	-	-	(223,816)	(223,816)
<b>At 31 December 2025</b>	<b>2,672</b>	<b>997,464</b>	<b>(1,702,611)</b>	<b>(702,475)</b>

# 6 Rockets Software Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

6 Rockets Software Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 619027. The registered office of the company is 1 Court Cairn, Model Farm Road, Cork which is also the principal place of business of the company. The provision of ESG platform solutions and related consultancy services. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year 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 year, 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.

#### Revenue

Turnover comprises the invoice value of license revenue and related services supplied by the company, exclusive of trade discounts and value added tax.

#### Intangible assets

##### Domain name

The Domain name is valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 10 years.

##### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	15% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

##### 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.

## 6 Rockets Software Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### **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.

### **Taxation and deferred taxation**

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

### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

### **Share capital of the company**

#### **Ordinary share capital**

The ordinary share capital of the company is presented as equity.

#### **Preference share capital**

The dividend rights of the preference shares are cumulative in nature. Payment of any dividends can only be made out of reserves otherwise available for distribution. The holders of the preference shares shall have the right to attend at all general meetings of the Company but not to vote on any resolution proposed thereat. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities.

### **3. Significant accounting judgements and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported assets and liabilities, income and expenses. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **(i) Amortisation of intangible assets**

The director reviews the estimated useful life of intangible assets and whether there are any indications of impairment if required changes in estimated are recognised in the period where the information becomes available.

#### **(ii) Provision for bad debts**

The director regularly reviews the recoverability of trade debtors to determine the need for a bad debt provision. Any provision is booked in the period when an amount is considered non-recoverable.

## 6 Rockets Software Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>4. Operating loss</b>	<b>2025</b>	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Amortisation of intangible assets	7,575	7,575
Depreciation of property, plant and equipment	2,714	2,141
Loss/(profit) on disposal of intangible fixed assets	1,974	-
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	20,004	5,000
	<u>          </u>	<u>          </u>
Total interest expense using effective rate of return	20,004	5,000
	<u>          </u>	<u>          </u>

## 6. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 6).

	<b>2025</b>	2024
	Number	Number
Administration	1	3
Research and Development	-	1
Sales and Marketing	2	2
	<u>          </u>	<u>          </u>
	<b>3</b>	6
	<u>          </u>	<u>          </u>

## 7. Tax on loss

	<b>2025</b>	2024
	€	€

### (a) Analysis of charge in the financial year

#### Current tax:

Corporation tax at 12.50% (2024 - 12.50%) (Note 7 (b))	-	-
	<u>          </u>	<u>          </u>

### (b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	<b>2025</b>	2024
	€	€
Loss taxable at 12.50%	(223,816)	(744,239)
	<u>          </u>	<u>          </u>
Loss before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	(27,977)	(93,030)
<b>Effects of:</b>		
Expenses not deductible for tax purposes	3,126	-
Depreciation in excess of capital allowances for period	187	116
Tax losses carried forward	24,664	92,914
	<u>          </u>	<u>          </u>
Total tax charge for the financial year (Note 7 (a))	-	-
	<u>          </u>	<u>          </u>

No charge to tax arises due to tax losses incurred.

**6 Rockets Software Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**8. Intangible assets**

	<b>Domain name €</b>
<b>Cost</b>	
At 1 January 2025	75,753
	<hr/>
At 31 December 2025	75,753
	<hr/>
<b>Provision for diminution in value</b>	
At 1 January 2025	29,038
Charge for financial year	7,575
	<hr/>
At 31 December 2025	36,613
	<hr/>
<b>Net book value</b>	
At 31 December 2025	<b>39,140</b>
	<hr/> <hr/>
At 31 December 2024	46,715
	<hr/> <hr/>

**9. Property, plant and equipment**

	<b>Plant and machinery</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 January 2025	9,737	9,737
Additions	2,117	2,117
Disposals	(5,198)	(5,198)
	<hr/>	<hr/>
At 31 December 2025	6,656	6,656
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 January 2025	2,141	2,141
Charge for the financial year	2,714	2,714
On disposals	(2,075)	(2,075)
	<hr/>	<hr/>
At 31 December 2025	2,780	2,780
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2025	<b>3,876</b>	<b>3,876</b>
	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2024	7,596	7,596
	<hr/> <hr/>	<hr/> <hr/>

**10. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade debtors	<b>92,509</b>	222,241
Taxation	<b>1,116</b>	1,116
Called up share capital not paid	<b>136</b>	136
Prepayments	<b>1,692</b>	-
	<hr/>	<hr/>
	<b>95,453</b>	223,493
	<hr/> <hr/>	<hr/> <hr/>

At the year end the provision for bad debts was €Nil (2023: €Nil)

## 6 Rockets Software Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>11. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	43,584	80,479
Taxation	16,471	33,899
Other creditors	200	1,600
Accruals	33,204	32,000
Deferred Income	138,371	163,932
	<u>231,830</u>	<u>311,910</u>

<b>12. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Director's loan accounts	772,000	772,000
	<u>772,000</u>	<u>772,000</u>

<b>13. Income Statement</b>	<b>Share premium account</b>	<b>Income statement</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 January 2025	997,464	(1,478,795)	(481,331)
Loss for the financial year	-	(223,816)	(223,816)
At 31 December 2025	<u>997,464</u>	<u>(1,702,611)</u>	<u>(705,147)</u>

#### 14. Capital commitments

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

#### 15. Director's transactions

The following amounts are repayable to the director:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Donal Daly	772,000	772,000
	<u>772,000</u>	<u>772,000</u>

#### 16. Events After the End of the Reporting Period

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

#### 17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 3 March 2026.