

SUSTAINABLE SOFTWARE SOLUTIONS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SUSTAINABLE SOFTWARE SOLUTIONS LIMITED

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SUSTAINABLE SOFTWARE SOLUTIONS LIMITED

ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	7	147,885	139,233
		<u>147,885</u>	<u>139,233</u>
Current assets			
Debtors: amounts falling due within one year	8	98,509	153,806
Cash at bank and in hand	9	110,996	77,318
		<u>209,505</u>	<u>231,124</u>
Creditors: amounts falling due within one year	10	(37,600)	(24,236)
		<u>171,905</u>	<u>206,888</u>
Net current assets		<u>171,905</u>	<u>206,888</u>
Total assets less current liabilities		<u>319,790</u>	<u>346,121</u>
Net assets		<u><u>319,790</u></u>	<u><u>346,121</u></u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		319,690	346,021
		<u>319,790</u>	<u>346,121</u>
Shareholders' funds		<u><u>319,790</u></u>	<u><u>346,121</u></u>

We, as directors of Sustainable Software Solutions Limited, state that:

- these financial statements have been prepared in accordance with the small companies regime.
- the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- 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.
- 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:

DocuSigned by:
Ken Bruton
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Ken Bruton
Director

Date: 19-02-2026

DocuSigned by:
Dominic O'Sullivan
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Dominic O'Sullivan
Director

Date: 17-02-2026

The notes on pages 2 to 7 form part of these financial statements.

SUSTAINABLE SOFTWARE SOLUTIONS LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025****1. General information**

These financial statements comprising the Statement of Income and Retained Earnings Account, the Balance Sheet, and the related notes constitute the individual financial statements of Sustainable Software Solutions Limited for the financial year ended 31 December 2025.

Sustainable Software Solutions Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 521350). The registered office is 45A Ashleigh Park, Skehard Road, Blackrock, Co. Cork T12 D5KX, 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 prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS102), applying section 1A of that standard.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014. The company qualifies as a small company for the year, as defined by Section 280A of the Act, and has applied the rules of the 'Small Companies Regime' in accordance with Section 280C of the Act and Section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

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.

SUSTAINABLE SOFTWARE SOLUTIONS LIMITED

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

2. Accounting policies (continued)

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.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 12.5%
Office equipment	- 12.5%
Computer equipment	- 20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.5 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.

2.6 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.

2.7 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.

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

3. Judgements in applying accounting policies 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 amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing lives for depreciation purposes of tangible fixed assets

Long-lived assets comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the year. Detail of the useful lives is included in the accounting policies.

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis. The validity of the going concern basis depends on the continued support of the company's director and shareholders. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

4. (Loss)/profit on ordinary activities before taxation

The operating loss is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	28,724	26,894
	<u>28,724</u>	<u>26,894</u>

5. Employees

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

	2025	2024
	No.	No.
Employees	13	11
	<u>13</u>	<u>11</u>

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

6. Directors' remuneration

	2025 €	2024 €
Directors' emoluments	28,606	27,003
	<u>28,606</u>	<u>27,003</u>

7. Tangible fixed assets

	Motor vehicles €	Office equipment €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2025	166,470	43,022	3,538	213,030
Additions	51,020	-	-	51,020
Disposals	(36,384)	-	-	(36,384)
At 31 December 2025	<u>181,106</u>	<u>43,022</u>	<u>3,538</u>	<u>227,666</u>
Depreciation				
At 1 January 2025	60,875	11,321	1,602	73,798
Charge for the year on owned assets	22,638	5,378	708	28,724
Disposals	(22,740)	-	-	(22,740)
At 31 December 2025	<u>60,773</u>	<u>16,699</u>	<u>2,310</u>	<u>79,782</u>
Net book value				
At 31 December 2025	<u>120,333</u>	<u>26,323</u>	<u>1,228</u>	<u>147,884</u>
At 31 December 2024	<u>105,595</u>	<u>31,702</u>	<u>1,936</u>	<u>139,233</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**8. Debtors**

	2025	2024
	€	€
Trade debtors	84,357	118,304
Other debtors	9,447	32,500
Prepayments	4,705	3,002
	<u>98,509</u>	<u>153,806</u>

All debtors are due within one year.

9. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	110,996	77,318
	<u>110,996</u>	<u>77,318</u>

10. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	1,638	5,044
Taxation and social insurance	27,837	11,667
Accruals	8,125	7,525
	<u>37,600</u>	<u>24,236</u>

11. Appropriation of Profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	346,021	416,026
Other movement in the profit and loss account	(26,331)	(70,005)
Profit and loss account carried forward at the end of the year	<u>319,690</u>	<u>346,021</u>

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

12. Related party transactions and controlling party

Ultimate controlling party

Dominic O'Sullivan and Ken Bruton hold 100% of the ordinary share capital between them. Therefore, as no one individual either directly or indirectly own more than 50% of the ordinary share capital, no one is deemed to be the ultimate controlling party.

Key management personnel compensation

The director's remuneration disclosed in note 6 represents the total compensation paid to key management personnel.

13. Approval of financial statements

The board of directors approved these financial statements for issue on 19-02-2026