

Batke ICT Services Limited

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Financial Statement

Batke ICT Services Limited

653101

Unaudited Financial Statements

financial year end 30/06/2025

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1 Names of Directors and other information

Company Registration No: 653101

Place of Registration: Dublin, Republic of Ireland

Legal form of Company: Private Company Limited by Shares, size: micro

Registered Office: TINHALLA, CARRICK ON SUIR, CO. TIPPERARY

Director: Rudolf Batke

Secretary: Emily Lydia Batke

Bankers: Allied Irish Banks, Main Street, Carrick on Suir, Co. Tipperary

2 Profit and Loss Account

| | Notes | Current year | Previous year |
|--------------------------------------------------------|-------|--------------|---------------|
| | | 2024/2025 | 2023/2024 |
| Turnover | 3.4 | 40,204.50€ | €8,444.75 |
| Other Income | 3.5 | €0.00 | €0.00 |
| Staff costs | 4 | (€39,479.25) | (€27,733.60) |
| Value adjustments and other amounts written off assets | 3.3 | (€614.88) | (€260.54) |
| Other expenses | 5 | (€646.23) | (€464.55) |
| Tax | 3.6 | (€9.88) | €0.00 |
| Profit/(Loss) | | (€545.74) | (€20,013.94) |

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014.

3 Balance Sheet as at 30/06/2025

| | Notes | Current Year | Previous Year |
|---------------------------------------|----------|--------------|---------------|
| | | 2024/2025 | 2023/2024 |
| Fixed Assets: | 3.1, 3.3 | €1,182.84 | €1797.72 |
| | | | |
| Current Assets: | 3.2 | €7,299.31 | €6,229.66 |
| | | | |
| Prepayments and accrued income | 3.8 | €0.00 | €0.00 |
| | | | |
| Net current assets (liabilities) | | €7,299.31 | €6,229.66 |
| | | | |
| Total Assets less current liabilities | | €8,482.15 | €8,027.38 |
| | | | |
| Provisions for liabilities | 6 | (€924.60) | €0.00 |
| | | | |
| Capital and reserves | 7 | €7,557.55 | €8,027.38 |

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014.

I, as director of Batke ICT Services Limited, state that:

(a) These financial statements have been prepared in accordance with the micro 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

Balance Sheet as at 30/06/2025 (continued)

(d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014

(e) 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 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.

(f) The company has relied on the specified exemption contained in section 352 as a micro company; I have done so on the ground 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.

On behalf of the board:

TYPED Name of Signatory: RUDOLF BATKE (Director)

Date: 09/10/2025

Note concerning the acquisition or disposal of own shares (Companies Act 2014, section 328): The company did not acquire or dispose any own shares during the time this statement relates to.

4 Notes to the Financial Statements for year ended 30/06/2025

1 General information

The Financial Statements comprise of the Profit and Loss Account, the Balance Sheet and the Notes to the Financial Statements of Batke ICT Services Limited for the financial year ended 30/06/2025. Batke ICT Services Limited was first incorporated under the name “Rubik ICT Services Limited”. On the 10th of October 2019 the new name “Batke ICT Services Limited” was entered on the Register by the Registrar of Companies.

Batke ICT Services Limited is a private company limited by shares, incorporated and registered in the Republic of Ireland (Company Registration No: 653101). The company's registered office address is: Tinhalla, Carrick on Suir, Co. Tipperary.

2 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, as amended by the Companies Act 2017, and “FRS 105”, the Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the ‘micro companies regime’ in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are presented in Euro (€).

3 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.

Notes to the Financial Statements for year ended 30/06/2025 (continued)

3.1 Fixed Assets

The fixed assets represent only tangible assets.

Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation of tangible assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Furniture and fixture: 8 years

Electronic gadgets (non-IT): 8 years

Computer equipment: 5 years

Books: 3 years

Telecommunications equipment: 7 years

Laptops, Desktops and Smartphones: 3 years

Mainframe computer systems and servers: 7 years

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Notes to the Financial Statements for year ended 30/06/2025 (continued)

3.2 Current Assets

The current assets of the company include cash at bank.

3.3 Impairment of Assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

The impairment losses of this period are visible in the Profit and Loss Account.

3.4 Turnover

Turnover is stated net of VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover is accounted for on an accrual basis and is therefore recognised as income by the company according to the invoice date. Long term projects are usually invoiced monthly. A monthly invoice is usually issued at the beginning of the following month.

3.5 Other Income

There was no other income in the current and previous year.

Notes to the Financial Statements for year ended 30/06/2025 (continued)

3.6 Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity. 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, which is the Republic of Ireland. The tax recorded in the Profit and Loss Account is usually comprised of the corporation tax and the closed company surcharge if applicable. The company has gained a small profit in the current accounting year, which will be offset by the loss carried forward from previous years.

3.7 Foreign currencies

Any assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the date of transaction unless the transaction is to be settled at a contracted rate, in which case that rate shall be used or when the trading transaction is covered by a related or matching forward contract, in which case the rate of exchange specified in that contract shall be used.

3.8 Prepayments and accrued income

No prepayments have been made in the current and last year.

4 Staff costs

The staff costs are comprised of the gross amount of the Salaries and the Employer PRSI. There have been two employees in the current year which are the director and the secretary.

5 Other expenses

Other expenses are comprised of the expenses related to the basic supply of the business. A more detailed breakdown of costs follows below.

Batke ICT Services Limited

Notes to the Financial Statements for year ended 30/06/2025 (continued)

| | Current year | Previous year |
|----------------------------------------------------------------------------|--------------|---------------|
| Basic supply - server & cloud hosting / infrastructure as a service (IaaS) | €248.94 | €147.86 |
| Basic supply - programming tools / software | €0.00 | €16.39 |
| Basic supply - software as a service (SaaS) | €336.49 | €211.43 |
| Form fees | €20.00 | €40.00 |
| Bank account costs | €40.80 | €36.60 |
| advertisement | €0.00 | €12.27 |

6 Provisions for liabilities

The Provisions for liabilities represent provisions for Value Added Tax, deriving from the period May/June 2025, to be paid after the end of the accounting period for the current year.

7 Capital and reserves

Capital and reserves represent the total net assets.

8 Appropriation of Profit and Loss Account

| | Current year | Previous year |
|------------------------------------------------------------------------|--------------|---------------|
| Profit/(loss) brought forward at the beginning of the reporting period | €7,998.80 | €28,012.74 |
| Profit/(loss) for the current financial year | (€545.74) | (€20,013.94) |
| Dividends paid | / | / |
| Dividends liable to be paid | / | / |
| Transfer between the retained earnings and other reserves | / | / |
| Other increase or (reduction) in the balance on retained earnings | / | / |
| Profit/(loss) carried forward at the end of the reporting period | €7,453.06 | €7,998.80 |

Notes to the Financial Statements for year ended 30/06/2025 (continued)

9 Approval of Financial Statements

The financial statements were approved by the director on the 09/10/2025.