

Company Number: 588792

**Bosca Technologies Designated Activity Company**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

## **Bosca Technologies Designated Activity Company CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4 - 5
Notes to the Financial Statements	6 - 12

# Bosca Technologies Designated Activity Company DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

## "General responsibilities

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under 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 at the financial year end date 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 judgements and accounting 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. 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 which comprise the Balance Sheet and the related notes:


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 judgements 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 to Azets Ireland Limited, all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 December 2025."

## Signed on behalf of the board

DocuSigned by:  
  
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**Fergal Downey**  
Director  
05 March 2026 | 06:45 PST  
Date: \_\_\_\_\_

DocuSigned by:  
  
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**Benjamin Dowding**  
Director  
05 March 2026 | 08:19 PST  
Date: \_\_\_\_\_

**Bosca Technologies Designated Activity Company****BALANCE SHEET**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	7	632,857	451,499
Property, plant and equipment	8	12,840	12,101
<b>Fixed Assets</b>		<b>645,697</b>	<b>463,600</b>
<b>Current Assets</b>			
Stocks	9	3,245	7,549
Debtors	10	474,364	388,253
Cash and cash equivalents		74,399	35,048
		<b>552,008</b>	<b>430,850</b>
<b>Creditors: amounts falling due within one year</b>	11	<b>(276,646)</b>	<b>(307,381)</b>
<b>Net Current Assets</b>		<b>275,362</b>	<b>123,469</b>
<b>Total Assets less Current Liabilities</b>		<b>921,059</b>	<b>587,069</b>
<b>Creditors:</b>			
amounts falling due after more than one year	13	-	(17,613)
<b>Net Assets</b>		<b>921,059</b>	<b>569,456</b>
<b>Equity</b>			
Called up share capital presented as equity		179,709	179,709
Share premium account	14	636,062	636,062
Other reserves	14	353,992	353,992
Retained earnings		(248,704)	(600,307)
<b>Equity attributable to owners of the company</b>		<b>921,059</b>	<b>569,456</b>

# Bosca Technologies Designated Activity Company BALANCE SHEET

as at 31 December 2025


The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

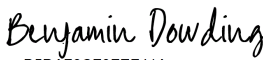
We as Directors of Bosca Technologies Designated Activity Company, state that -

- (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 359 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) 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 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.

05 March 2026 | 06:45 PST

Approved by the board on \_\_\_\_\_ and signed on its behalf by:

DocuSigned by:  
  
B98985510DF24D9  
\_\_\_\_\_  
**Fergal Downey**  
Director

DocuSigned by:  
  
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\_\_\_\_\_  
**Benjamin Dowding**  
Director

# Bosca Technologies Designated Activity Company

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Bosca Technologies Designated Activity Company is a company limited by shares incorporated in Ireland. The registered office of the company is Bosca Technologies DAC, Suite 412 Guinness Enterprise Centre, Taylor's Lane, Dublin 8 which is also the principal place of business of the company. Bosca Technologies is transforming the way information is delivered to sports betting customers in physical environments, creating a Live Sports Centre experience that will add value to every event in-shop. It brings the benefits of digital into the physical space and opens new opportunities for retailers to offer smarter, more focused offers. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, 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 and Section 1A of FRS 102.

#### Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

#### Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Investments in non-convertible preference shares and in non-puttable ordinary and preference shares are measured:

- at fair value with changes recognised in the Profit and Loss Account if the shares are publicly traded or their fair value can otherwise be measured reliably;
- at cost less impairment for all other investments.

## Bosca Technologies Designated Activity Company

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and Loss Account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### Intangible assets

#### Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 2 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:

Fixtures, fittings and computer equipment	-	20% Straight line
Computer equipment	-	20% Straight line

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.

### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

### 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.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

### 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.

## Bosca Technologies Designated Activity Company

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 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 Balance Sheet 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 Balance Sheet date.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

### Research and development

Research expenditure is written off to the Profit and Loss Account in the year in which it is incurred.

### Ordinary share capital

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

### 3. Going concern

The financial statements have been prepared on a going concern basis.

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Amortisation of intangible assets	279,962	191,672
Depreciation of property, plant and equipment	5,643	5,468
Research and development		
- expenditure in current financial year	(461,320)	(343,080)
Loss on foreign currencies	10,454	3,563
Government grants received	(20,400)	(7,500)
	<u>          </u>	<u>          </u>
<b>5. Finance costs</b>	<b>2025</b>	2024
	€	€
Interest	1,444	2,593
	<u>          </u>	<u>          </u>

## Bosca Technologies Designated Activity Company

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2024 - 8).

	2025 Number	2024 Number
Developers and Operations	8	6
Directors	2	2
	<u>10</u>	<u>8</u>

### 7. Intangible assets

	€	Total €
<b>Cost</b>		
At 1 January 2025	1,623,268	1,623,268
Additions	461,320	461,320
	<u>2,084,588</u>	<u>2,084,588</u>
At 31 December 2025		
<b>Provision for diminution in value</b>		
At 1 January 2025	1,171,769	1,171,769
Charge for financial year	279,962	279,962
	<u>1,451,731</u>	<u>1,451,731</u>
At 31 December 2025		
<b>Carrying amount</b>		
At 31 December 2025	<u>632,857</u>	<u>632,857</u>
At 31 December 2024	<u>451,499</u>	<u>451,499</u>

### 8. Property, plant and equipment

	Fixtures, fittings and computer equipment €	Computer equipment €	Total €
<b>Cost</b>			
At 1 January 2025	29,506	19,659	49,165
Additions	2,082	4,300	6,382
	<u>31,588</u>	<u>23,959</u>	<u>55,547</u>
At 31 December 2025			
<b>Depreciation</b>			
At 1 January 2025	23,000	14,064	37,064
Charge for the financial year	2,929	2,714	5,643
	<u>25,929</u>	<u>16,778</u>	<u>42,707</u>
At 31 December 2025			
<b>Carrying amount</b>			
At 31 December 2025	<u>5,659</u>	<u>7,181</u>	<u>12,840</u>
At 31 December 2024	<u>6,506</u>	<u>5,595</u>	<u>12,101</u>

continued

## Bosca Technologies Designated Activity Company

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Stocks	2025 €	2024 €
Finished goods and goods for resale	<u>3,245</u>	<u>7,549</u>

The replacement cost of stock did not differ significantly from the figures shown.

10. Debtors	2025 €	2024 €
Trade debtors	125,149	189,907
Amounts owed by connected parties (Note 18)	60,000	60,000
Taxation	6,220	-
Prepayments	82,295	200
R&D Credits	200,700	138,146
	<u>474,364</u>	<u>388,253</u>

Amounts falling due after more than one year and included in debtors are:

	2025 €	2024 €
Amounts owed by connected parties	60,000	60,000
R&D Credits	83,981	62,534
	<u>143,981</u>	<u>122,534</u>

11. Creditors	2025 €	2024 €
<b>Amounts falling due within one year</b>		
Amounts owed to credit institutions	21,790	29,994
Trade creditors	118,409	53,014
Taxation	26,983	46,910
Accruals	15,559	18,632
Deferred Income	93,905	158,831
	<u>276,646</u>	<u>307,381</u>

## 12. Share Capital

Authorised, allotted, called up and fully paid;

	2025 €	2024 €
179,709 (2024 - 179,709) Ordinary Shares of €1 each	<u>179,709</u>	<u>179,709</u>

continued

## Bosca Technologies Designated Activity Company

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>13. Creditors</b>		<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>		<b>€</b>	<b>€</b>
Bank loan		-	17,613
		<u>          </u>	<u>          </u>
<b>Loans</b>			
Repayable in one year or less, or on demand		<b>21,790</b>	29,994
Repayable between one and two years		-	17,613
		<u>          </u>	<u>          </u>
		<b>21,790</b>	<b>47,607</b>
		<u>          </u>	<u>          </u>

<b>14. Income Statement</b>				
	<b>Share premium account</b>	<b>Profit and loss account</b>	<b>Call option obligation account</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
At 1 January 2025	636,062	(600,307)	353,992	389,747
Profit for the financial year	-	351,603	-	351,603
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2025	<b>636,062</b>	<b>(248,704)</b>	<b>353,992</b>	<b>741,350</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### Share Premium Reserve

Share premium account consists of the amount received on the issuing of shares above par value.

Other reserves

Share option obligation account consists of the non refundable amount received in respect of share option exercised in January 2018.

Profit and loss account

Includes all current and prior year profit and losses.

### 15. Capital commitments

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

### 16. Contingent liabilities

The company had no material contingent liabilities at the financial year-ended 31 December 2025.

<b>17. Directors' remuneration</b>		<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
Remuneration		<b>235,850</b>	201,000
		<u>          </u>	<u>          </u>

**Bosca Technologies Designated Activity Company**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**18. Related party transactions**

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	<b>Balance 2025 €</b>	<b>Movement in year €</b>	<b>Balance 2024 €</b>	<b>Maximum in year €</b>
Touchpoint Interactive Media Limited	<b>60,000</b>	<b>-</b>	60,000	<b>60,000</b>

**19. Parent and ultimate parent company**

The company regards Touchpoint Interactive as its parent company.

The Company's ultimate parent undertaking is Touchpoint Interactive Media Limited.  
 The address of Touchpoint Interactive Media Limited is Suite 412 Guinness Enterprise Centre Taylor's Lane Dublin 8.  
 Touchpoint Interactive Media Limited is regarded as both the controlling party and the ultimate controlling party.

**20. Post-Balance Sheet Events**

There have been no other significant events affecting the Company since the year end.

**21. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 05 March 2026 | 06:45 PST