

Company Number: 766824

Build A Rocket Boy Ireland Limited

Abridged Unaudited Financial Statements

**for the financial period from 27 June 2024 (date of incorporation) to 30 September
2025**

Build A Rocket Boy Ireland Limited

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Build A Rocket Boy Ireland Limited DIRECTORS AND OTHER INFORMATION

Directors

Leslie Benzies (Appointed 27 June 2024)
Riaan Hodgson (Appointed 20 June 2025)
Kristoffer Waardahl (Appointed 27 June 2024, Resigned
20 June 2025)

Company Secretary

Riaan Hodgson (Appointed 20 June 2025)
Kristoffer Waardahl (Appointed 27 June 2024, Resigned
20 June 2025)

Company Number

766824

Registered Office and Business Address

Block A, George's Quay Plaza
George's Quay
Dublin 2

Accountants

Vistra Ireland
Chartered Accountants & Advisors
Block A, George's Quay Plaza
George's Quay
Dublin 2

Build A Rocket Boy Ireland Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 27 June 2024 (date of incorporation) to 30 September 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 period. 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 period end date and of the profit or loss of the company for the financial period 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 Statement of Financial Position, the Statement of Changes in Equity 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 Vistra Ireland, (Chartered Accountants & Advisors), 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 period from 27 June 2024 (date of incorporation) to 30 September 2025."

Signed on behalf of the board

Signed by:

2400FD2F71234D4...
Leslie Benzies
Director

Date: 17 January 2026 | 11:47 AM PST

Signed by:

8D863036CD174AE...
Riaan Hodgson
Director

Date: 15 January 2026 | 9:26 PM CET

Build A Rocket Boy Ireland Limited
STATEMENT OF FINANCIAL POSITION
 as at 30 September 2025

	Notes	Sep 25 €
Current Assets		
Debtors	6	<u>100</u>
Net Current Assets		<u>100</u>
Total Assets less Current Liabilities		<u><u>100</u></u>
Capital and Reserves		
Called up share capital presented as equity		<u>100</u>
Equity attributable to owners of the company		<u><u>100</u></u>

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 Build A Rocket Boy Ireland Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 period and of its profit or loss for such a financial period 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 17 January 2026 | 11:47 AM PST and signed on its behalf by:

Signed by:


Leslie Benzies
 Director

Signed by:


Riaan Hodgson
 Director

Build A Rocket Boy Ireland Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Total €
Net proceeds of equity		
Ordinary share issue	100	100
At 30 September 2025	100	100

Build A Rocket Boy Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 27 June 2024 (date of incorporation) to 30 September 2025

1. General Information

Build A Rocket Boy Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 766824. The registered office of the company is Block A, George's Quay Plaza, George's Quay, Dublin 2 which is also the principal place of business of the company. 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 financial period ended 30 September 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 period, 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.

Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Build A Rocket Boy Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 27 June 2024 (date of incorporation) to 30 September 2025

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.

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

Taxation

As the company has not yet commenced to trade it is currently not registered for corporate taxes.

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.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting judgements and estimates:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

4. Period of financial statements

The financial statements are for the 15 month 4 days period from 27 June 2024 (date of incorporation) to 30 September 2025.

5. Employees

The company has no employees.

6. Debtors

	Sep 25
	€
Other debtors	100

All debtors as disclosed above are due within 12 months.

Build A Rocket Boy Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 27 June 2024 (date of incorporation) to 30 September 2025

7. Capital commitments

The company had no material capital commitments at the financial period-ended 30 September 2025.

8. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

9. Parent company

The company is a wholly owned subsidiary of Build A Rocket Boy Limited, a company registered in the United Kingdom.

The company's ultimate parent undertaking is Build A Rocket Boy Limited. The address of Build A Rocket Boy Limited is 2 Ocean Drive, Leith, Edinburgh, Scotland, EH6 6JB.

10. Events After the End of the Reporting Period

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 January 2026.

17 January 2026 | 11:47 AM PST