

SponsoBoost Limited

Director's Report and Unaudited Financial Statements

for the financial period from 27 September 2024 (date of incorporation) to 31 December 2024

AND

for the financial year from 1 January 2025 to 31 December 2025

SponsoBoost Limited

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Note: These financial statements have been prepared without external audit or accountant compilation, pursuant to the audit exemption available under Chapter 15 of Part 6 of the Companies Act 2014. The director accepts full responsibility for their accuracy and completeness.

SponsoBoost Limited

DIRECTOR AND OTHER INFORMATION

Director	Mr Ahmed Hakkoum (Appointed 27 September 2024)
Company Secretary	Mr Essadek Mrani (Appointed 27 September 2024)
Company Number	772758
Registered Office	SponsoBoost Limited, Suite 10960, 26/27 Upper Pembroke Street, Dublin 2, D02 X361, Ireland
Business Address	SponsoBoost Limited, Suite 10960, 26/27 Upper Pembroke Street, Dublin 2, D02 X361, Ireland
Company Email	hakkoum@gmail.com
Website	www.sponsoboost.com
Bank	Revolut Bank UAB (branch in Ireland) IBAN: IE40 REVO 9903 6095 0132 62 BIC: REVOIE23
Principal Activity	Computer programming activities (NACE Code 6201) – SaaS platform for sponsorship management

SponsoBoost Limited

DIRECTOR'S REPORT

for the financial period from 27 September 2024 to 31 December 2024
and for the financial year from 1 January 2025 to 31 December 2025

Principal Activity and Review of the Business

The principal activity of the company is the provision of computer programming activities, specifically the development of an all-in-one SaaS platform for sponsorship management. Services include automated workflows, contract and rights tracking, activation planning, and data-driven analytics for the sports and event industries.

SponsoBoost Limited was incorporated on 27 September 2024 under the Companies Act 2014 as a Private Company Limited by Shares (LTD). The company commenced trading operations in 2025.

There has been no significant change in these activities during the periods covered by these financial statements.

Results and Dividends

The financial results for the two periods are summarised as follows:

Period	Turnover (€)	Total Expenses (€)	Net Result (€)
27 Sep 2024 – 31 Dec 2024 (FY2024)	—	(418.95)	(418.95)
1 Jan 2025 – 31 Dec 2025 (FY2025)	10,000.00	(10,345.80)	(345.80)
Cumulative	10,000.00	(10,764.75)	(764.75)

The loss for FY2024 amounted to €(418.95) and the loss for FY2025 amounted to €(345.80). The director does not recommend payment of a dividend.

Corporation Tax for both periods is €nil, as both periods resulted in a taxable loss.

Director and Secretary

The director who served throughout both periods was as follows:

Name	Role	Appointed
Mr Ahmed Hakkoum	Director	27 September 2024

The secretary who served throughout both periods was Mr Essadek Mrani (Appointed 27 September 2024).

The director's and secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held at 31/12/2025
Mr Ahmed Hakkoum	Ordinary	900,000
Total		900,000

There were no changes in shareholdings between 31 December 2025 and the date of signing these financial statements.

In accordance with the Constitution, the director retires by rotation and, being eligible, offers themselves for re-election.

Related Party Transactions

During the financial year ended 31 December 2025, the company entered into a significant transaction with a related party. SponsoBoost Limited paid €9,000 to HKM Software LLC (Qatar Financial Centre, Registration No. 02320, Doha, Qatar) for AI programming and software development services (Invoice IN25003, dated 1 December 2025).

HKM Software LLC is an entity in which Mr Ahmed Hakkoum, the sole Director and 100% shareholder of SponsoBoost Limited, holds a controlling interest. This constitutes a related party relationship under FRS 102 Section 33.

The transaction was conducted on an arm's length basis at normal commercial rates. No balance remained outstanding at 31 December 2025.

Future Developments

The company plans to continue its present activities and develop its SaaS platform for the sponsorship management market. The director expects to grow the client base and increase revenue in 2026.

Post Statement of Financial Position Events

There have been no significant events affecting the company since the period-end dates covered by these statements.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act 1997. The company is registered for Corporation Tax (CT) with Revenue Commissioners Ireland. The company is not currently registered for VAT.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the director has maintained appropriate accounting records. The accounting records are located at the company's registered office at Suite 10960, 26/27 Upper Pembroke Street, Dublin 2, D02 X361, Ireland.

Signed on behalf of the board



Mr Ahmed Hakkoum

Director

03 APRIL 2026

Date: _____

SponsoBoost Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

*for the financial period from 27 September 2024 to 31 December 2024
and for the financial year from 1 January 2025 to 31 December 2025*

General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies for the company's financial statements and 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial periods covered by these statements.

Signed on behalf of the board



Mr Ahmed Hakkoum

Director

Date: _____ 26 APRIL 2026 _____

SponsoBoost Limited

INCOME STATEMENT*for the financial period ended 31 December 2024 and the financial year ended 31 December 2025**The notes on pages 9 to 13 form part of the financial statements.*

	Notes	FY2024 (27 Sep – 31 Dec) €	FY2025 (1 Jan – 31 Dec) €
Turnover		—	10,000
Cost of sales		—	—
Gross profit		—	10,000
Administrative expenses	1	(418.95)	(10,345.80)
Loss before taxation		(418.95)	(345.80)
Tax on loss		—	—
Loss for the period		(418.95)	(345.80)
Total comprehensive income		(418.95)	(345.80)

Corporation Tax: €nil for both periods (both periods resulted in taxable losses).

SponsoBoost Limited

STATEMENT OF FINANCIAL POSITION*as at 31 December 2024 and 31 December 2025**The notes on pages 9 to 13 form part of the financial statements.*

	Notes	31/12/2024 €	31/12/2025 €
CURRENT ASSETS			
Cash and cash equivalents		8,970.00	8,235.25
Trade and other debtors		—	—
TOTAL CURRENT ASSETS		8,970.00	8,235.25
CREDITORS: amounts falling due within one year			
Amounts owed to director (Note 5)	5	(388.95)	—
Other creditors and accruals		—	—
TOTAL CREDITORS		(388.95)	—
NET CURRENT ASSETS		8,581.05	8,235.25
TOTAL ASSETS LESS CURRENT LIABILITIES		8,581.05	8,235.25
CAPITAL AND RESERVES			
Called up share capital (Note 2)	2	9,000.00	9,000.00
Retained earnings		(418.95)	(764.75)
SHAREHOLDERS' FUNDS		8,581.05	8,235.25

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.

I as Director of SponsoBoost Limited state that:

- 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

- 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 and of its profit or loss.

Approved by the board on 03 APRIL 2026 and signed on its behalf by:



Mr Ahmed Hakkoum
Director

SponsoBoost Limited

STATEMENT OF CHANGES IN EQUITY*for the financial periods ended 31 December 2024 and 31 December 2025*

	Called up Share Capital €	Retained Earnings €	Total €
At 26 September 2024	—	—	—
Share capital issued	9,000.00	—	9,000.00
Loss for FY2024	—	(418.95)	(418.95)
At 31 December 2024	9,000.00	(418.95)	8,581.05
Loss for FY2025	—	(345.80)	(345.80)
At 31 December 2025	9,000.00	(764.75)	8,235.25

SponsoBoost Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial periods ended 31 December 2024 and 31 December 2025

1. General Information

SponsoBoost Limited is a company limited by shares incorporated and registered in Ireland under the Companies Act 2014. The company's registration number is 772758 and it was incorporated on 27 September 2024. The registered office is Suite 10960, 26/27 Upper Pembroke Street, Dublin 2, D02 X361, Ireland, which is also the principal place of business. The financial statements have been presented in Euro (€), which is also the functional currency of the company.

2. Summary of Significant Accounting Policies**Statement of compliance**

The financial statements 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. The company qualifies as a small company as defined by section 280A of the Companies Act 2014 and has applied the rules of the Small Companies Regime in accordance with section 280C and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of value added tax. Revenue is recognised when services are performed and the right to consideration has been established.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using tax rates enacted or substantially enacted at the Statement of Financial Position date. The standard rate of Corporation Tax in Ireland is 12.5% on trading income. Deferred tax is recognised in respect of all timing differences, where applicable.

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. Resulting exchange differences are recognised in the Income Statement.

Share capital

Ordinary share capital is presented as equity.

3. Periods of Financial Statements

These financial statements cover two distinct periods:

- FY2024: the period from 27 September 2024 (date of incorporation) to 31 December 2024 (96 days).
- FY2025: the financial year from 1 January 2025 to 31 December 2025 (12 months).

The company did not present financial statements for any previous period.

4. Administrative Expenses

Administrative expenses for both periods are analysed as follows:

Category	FY2024 (€)	FY2025 (€)	Total (€)
Virtual office services (My Virtual Office Ireland)	336.45	1,180.80	1,517.25
of which: paid personally by director (Note 5)	336.45	295.20	631.65
of which: paid directly by company	—	885.60	885.60
Legal / CRO registration fees	52.50	20.00	72.50
of which: paid personally by director (Note 5)	52.50	—	52.50
of which: paid directly by company	—	20.00	20.00
Sub-contracting – HKM Software LLC (Note 6)	—	9,000.00	9,000.00
Bank charges – SWIFT wire (HKM payment)	—	25.00	25.00
Banking fees – Revolut Business subscription	30.00	120.00	150.00
TOTAL ADMINISTRATIVE EXPENSES	418.95	10,345.80	10,764.75

5. Share Capital

The authorised share capital of SponsoBoost Limited is 900,000 ordinary shares of €0.01 each, totalling €9,000. All shares are fully paid up and were issued to Mr Ahmed Hakkoum on incorporation (4 October 2024). All shares carry equal voting rights and rights to dividends.

	Number of Shares	Nominal Value (€)
Authorised	900,000	9,000.00
Issued and fully paid	900,000	9,000.00

6. Amounts Owed to Director

Certain company expenses totalling €684.15 were paid personally by Mr Ahmed Hakkoum on behalf of the company, prior to the opening of the company's bank account (Revolut). These comprised virtual office fees (€631.65) and CRO registration fees (€52.50). This amount was fully reimbursed by bank transfer on 26 December 2025 (reference: EXP-2025-001). The balance owed to the director at 31 December 2025 is €nil.

	31/12/2024 (€)	31/12/2025 (€)
Virtual office fees (FY2024: fac. 66920–68030)	336.45	—
CRO registration fees (TR7332776, TR7423081, TR7939435)	52.50	—
Virtual office fees (FY2025: fac. 68721–70189)	—	295.20
Reimbursed 26/12/2025 (Revolut – EXP-2025-001)	—	(684.15)
Total amounts owed to director	388.95	—

7. Turnover

All turnover arose in FY2025 and related to the provision of professional services (sponsorship management SaaS platform services):

Invoice	Date	Client	Description	Amount (€)
IN25001	05/06/2025	STORTIC SASU (France)	Professional services Q1 2025 – VAT 0% (B2B EU reverse charge)	10,000.00

VAT at 0% was applied pursuant to Article 44 of the EU VAT Directive (B2B cross-border services). SponsoBoost Limited is not currently registered for VAT in Ireland.

SponsoBoost Limited

NOTES ON RELATED PARTY TRANSACTIONS

8. Related Party Transactions

The following related party transactions occurred during the periods covered by these financial statements:

(a) HKM Software LLC – Sub-contracting services

Item	Detail
Related party	HKM Software LLC
Jurisdiction	Qatar Financial Centre, Doha, Qatar (QFC No. 02320)
Nature of relationship	Mr Ahmed Hakkoum, Director and sole shareholder of SponsoBoost Limited, holds a controlling interest in HKM Software LLC
Transaction	AI programming and software development services
Invoice reference	IN25003 dated 1 December 2025
Amount	€9,000 (net of VAT – VAT 0%, export of services outside EU)
Payment date	31 December 2025 (Revolut wire transfer + €25 SWIFT charges)
Balance at 31/12/2025	€nil (fully settled)
Arm's length basis	The transaction was conducted at normal commercial rates consistent with market pricing for equivalent software development services

(b) Director expenses reimbursement

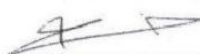
As detailed in Note 6 above, Mr Ahmed Hakkoum (Director) paid company expenses of €684.15 personally during FY2024 and part of FY2025, prior to the company's bank account being operational. This amount was reimbursed in full on 26 December 2025. This transaction constitutes a related party transaction as Mr Hakkoum is the sole director and shareholder of the company.

(c) Disclosure under FRS 102 Section 33

In accordance with FRS 102 Section 33 (Related Party Disclosures), as applied under Section 1A for small entities, the company discloses the above transactions on the grounds that they were not concluded under normal market conditions in the sense that they involved entities under common control. All transactions have been disclosed at their full transactional value.

APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board on



Mr Ahmed Hakkoum

Director

Date: 03 APRIL 2026