Registered number: 09812607

# OKTOBER6 LTD

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

**OKTOBER6 LTD**
**REGISTERED NUMBER: 09812607**

## BALANCE SHEET
## AS AT 31 OCTOBER 2025

| | Note | | 2025 £ | | *2024 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | 4 | | **4,147** | | *11,311* |
| Tangible assets | 5 | | **52** | | *1,044* |
| Investments | 6 | | **2,003,413** | | *2,003,413* |
| | | | **2,007,612** | | *2,015,768* |
| **Current assets** | | | | | |
| Debtors: amounts falling due within one year | 7 | **416,350** | | *467,337* | |
| Cash at bank and in hand | 8 | **15,302** | | *44,134* | |
| | | **431,652** | | *511,471* | |
| Creditors: amounts falling due within one year | 9 | **(898,683)** | | *(1,660,671)* | |
| **Net current liabilities** | | | **(467,031)** | | *(1,149,203)* |
| **Total assets less current liabilities** | | | **1,540,581** | | *866,565* |
| Creditors: amounts falling due after more than one year | 10 | | **(30,920)** | | *(32,212)* |
| **Provisions for liabilities** | | | | | |
| Deferred tax | 12 | **-** | | *(202)* | |
| | | | **-** | | *(202)* |
| **Net assets** | | | **1,509,661** | | *834,151* |
| **Capital and reserves** | | | | | |
| Called up share capital | 13 | | **4,172,324** | | *4,172,322* |
| Share premium account | | | **6,332,867** | | *6,332,867* |
| Profit and loss account | | | **(8,995,530)** | | *(9,671,038)* |
| | | | **1,509,661** | | *834,151* |

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject

## BALANCE SHEET (CONTINUED)
## AS AT 31 OCTOBER 2025

to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

.....
**Varun Sahni**
Director

Date: 27 October 2026

The notes on pages 4 to 11 form part of these financial statements.

## STATEMENT OF CHANGES IN EQUITY
## FOR THE YEAR ENDED 31 OCTOBER 2025

| | Called up share capital | Share premium account | Profit and loss account | Total equity |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **At 1 November 2023** | **3,805,725** | **5,295,806** | **(8,505,661)** | **595,870** |
| Loss for the year | - | - | **(1,165,377)** | **(1,165,377)** |
| Shares issued during the year | **366,597** | **1,037,061** | - | **1,403,658** |
| **At 1 November 2024** | **4,172,322** | **6,332,867** | **(9,671,038)** | **834,151** |
| Profit for the year | - | - | **675,508** | **675,508** |
| Shares issued during the year | **2** | - | - | **2** |
| **Total transactions with owners** | **2** | - | - | **2** |
| **At 31 October 2025** | **4,172,324** | **6,332,867** | **(8,995,530)** | **1,509,661** |

The notes on pages 4 to 11 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 OCTOBER 2025

### 1. General information

Oktober6 LTD is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 09812607

Registered office: The Courtyard, 14a Sydenham Road, Croydon, England, CR0 2EE

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

#### 2.2 Going concern

The directors have prepared the financial statements on a going concern basis. The company is reliant on the continued financial support of its parent company/directors. While this dependency represents a material uncertainty which may cast significant doubt on the company's ability to continue as a going concern, the directors have received confirmation that such support will continuefor at least twelve months from the date of approval of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

#### 2.3 Foreign currency translation

**Functional and presentation currency**

The Company's functional and presentational currency is GBP.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Profit and loss account within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

## 2. Accounting policies (continued)

### 2.4 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

### 2.5 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. 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.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 2.6 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

### 2.7 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.

## 2. Accounting policies (continued)

### 2.7 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

| | | |
|---|---|---|
| Computer equipment | - | 33% |

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.

### 2.8 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Profit and loss account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

### 2.9 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.

### 2.10 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.

### 2.11 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.

## 3. Employees

The average monthly number of employees, including directors, during the year was 0 *(2024 - 1)*.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

## 4. Intangible assets

| | Computer software |
|---|---|
| | £ |
| **Cost** | |
| At 1 November 2024 | **1,166,468** |
| Disposals | **(173,869)** |
| At 31 October 2025 | **992,599** |
| **Amortisation** | |
| At 1 November 2024 | **1,155,157** |
| Charge for the year on owned assets | **7,164** |
| On disposals | **(173,869)** |
| At 31 October 2025 | **988,452** |
| **Net book value** | |
| At 31 October 2025 | **4,147** |
| *At 31 October 2024* | *11,311* |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

## 5. Tangible fixed assets

| | Computer equipment |
|---|---|
| | £ |
| **Cost or valuation** | |
| At 1 November 2024 | **19,315** |
| At 31 October 2025 | **19,315** |
| **Depreciation** | |
| At 1 November 2024 | **18,271** |
| Charge for the year on owned assets | **992** |
| At 31 October 2025 | **19,263** |
| **Net book value** | |
| At 31 October 2025 | **52** |
| *At 31 October 2024* | *1,044* |

## 6. Fixed asset investments

| | Investments in subsidiary companies |
|---|---|
| | £ |
| **Cost or valuation** | |
| At 1 November 2024 | **2,003,413** |
| At 31 October 2025 | **2,003,413** |

## 7. Debtors

| | 2025 | *2024* |
|---|---|---|
| | £ | *£* |
| Trade debtors | **-** | *1,938* |
| Amounts owed by group undertakings | **413,370** | *441,447* |
| Other debtors | **2,980** | *23,952* |

7. **Debtors (continued)**

| | | |
|---|---|---|
| | **416,350** | *467,337* |

8. **Cash and cash equivalents**

| | **2025** | *2024* |
|---|---|---|
| | **£** | *£* |
| Cash at bank and in hand | **15,302** | *44,134* |
| | **15,302** | *44,134* |

9. **Creditors: Amounts falling due within one year**

| | **2025** | *2024* |
|---|---|---|
| | **£** | *£* |
| Bank loans | **12,380** | *12,380* |
| Trade creditors | **1,200** | *1,141,984* |
| Amounts owed to group undertakings | **3,722** | *3,720* |
| Corporation tax | **-** | *17* |
| Other taxation and social security | **181,925** | *-* |
| Other creditors | **35,574** | *27,578* |
| Accruals and deferred income | **663,882** | *474,992* |
| | **898,683** | *1,660,671* |

10. **Creditors: Amounts falling due after more than one year**

| | **2025** | *2024* |
|---|---|---|
| | **£** | *£* |
| Bank loans | **30,920** | *32,212* |
| | **30,920** | *32,212* |

## 11. Loans

Analysis of the maturity of loans is given below:

| | 2025 | *2024* |
|---|---|---|
| | £ | *£* |
| **Amounts falling due within one year** | | |
| Bank loans | **12,380** | *12,380* |
| | **12,380** | *12,380* |
| **Amounts falling due 2-5 years** | | |
| Bank loans | **30,920** | *32,212* |
| | **30,920** | *32,212* |
| | **43,300** | *44,592* |

## 12. Deferred taxation

| | 2025 |
|---|---|
| | £ |
| At beginning of year | **202** |
| Charged to profit or loss | **(202)** |
| **At end of year** | **-** |

The deferred taxation balance is made up as follows:

| | 2025 | *2024* |
|---|---|---|
| | £ | *£* |
| Accelerated capital allowances | **-** | *202* |
| | **-** | *202* |

## 13. Share capital

| | 2025 | *2024* |
|---|---|---|
| | £ | *£* |
| **Allotted, called up and fully paid** | | |
| 417,232,400,000 *(2024 - 417,232,200,000)* Ordinary shares of £0.00001 each | **4,172,324** | *4,172,322* |

## 14. Share-based payments

The number and weighted average exercised price of share options during the year are as follows:

| | Weighted average exercise price (pence) 2025 | Number 2025 | *Weighted average exercise price (pence) 2024* | *Number 2024* |
|---|---|---|---|---|
| Outstanding at the beginning of the year | **0.001** | **1,425,138** | *0.001* | *1,425,138* |
| Granted during the year | **0** | **-** | *0* | *-* |
| Exercised during the year | **0** | **-** | *0* | *-* |
| Expired during the year | **0** | **-** | *0* | *-* |
| **Outstanding at the end of the year** | **0.001** | **1,425,138** | *0.001* | *1,425,138* |

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