

APPENDIX 1 - SMALL AUDIT EXEMPT COMPANY - SAMPLE ABRIDGED COMPANIES ACT ENTITY FINANCIAL STATEMENTS

(Non-Group Situation)

ZEROHASH LIMITED
749791
Unaudited Financial Statements
31-Dec-2025

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Names of Directors and Other Information

Company Registration No: 749791
Place of Registration: Dublin
Legal form of Company: Private Company Limited by Shares (LTD)
Registered Office: 77 Camden Street Lower, Dublin 2, DUBLIN, D02 XE80, Ireland
Directors: Kumari Sundaram Shailbala/Zeeshan
Secretary: Raghav Dixit
Auditor: N/A
Bankers: Bank of Ireland
Solicitors: N/A

Zero Hash Limited
BALANCE SHEET as at 31st December 2025

	Current Year 2026	Previous Year 2025
FIXED ASSETS		
<u>Intangible assets</u>		
Development costs	0	0
Concessions, patents, licences, trademarks and similar rights and assets (1)	0	0
Goodwill (2)	0	0
Payments on account	0	0
<u>Tangible assets</u>		
Investment Property	0	0
Land and buildings	0	0
Plant and machinery	0	0
Fixtures, fittings, tools and equipment	0	0
Payments on account and assets in course of construction	0	0
<u>Financial assets</u>		
Shares in group undertakings	0	0
Loans to group undertakings	0	0
Participating interests	0	0
Loans to undertakings with which the company is linked by virtue of participating interests	0	0
Other investments other than loans	0	0
Other loans	0	0
CURRENT ASSETS		
<u>Stocks</u>		
Raw materials and consumables	0	0
Work in progress	0	0
Finished goods and goods for resale	0	0
Payments on account	0	0
<u>Debtors (3)</u>		
Trade debtors	0	0
Amounts owed by group undertakings	0	0
Amounts owed by undertakings with which the company is linked by virtue of participating interests	0	0
Other debtors	0	0
Called up share capital not paid	0	0
Prepayments	0	0
Accrued income	0	0
<u>Investments</u>		
Shares in group undertakings	0	0

Other investments

0

0

<u>Cash at bank and in hand</u>	141.4	20,791.95
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Debenture loans (4)	0	0
Amounts owed to credit institutions	0	0
Called up share capital presented as a liability (6)	0	0
Payments received on account (5)	0	0
Trade creditors	0	0
Bills of exchange payable	0	0
Amounts owed to undertakings with which the company is linked by virtue of participating interests	0	0
Other creditors including tax and social insurance	0	0
Accruals	0	0
Deferred income	0	0
NET CURRENT ASSETS (LIABILITIES)	141.4	0
TOTAL ASSETS LESS CURRENT LIABILITIES	141.4	20,791.95
CREDITORS: AMMOUNT FALLING DUE AFTER MORE THAN ONE YEAR		
Debenture loans (4)	0	0
Amounts owed to credit institutions	0	0
Called up share capital presented as a liability (6)	0	0
Payments received on account (5)	0	0
Trade creditors	0	0
Bills of exchange payable	0	0
Amounts owed to group undertakings	0	0
Amounts owed to undertakings with which the company is linked by virtue of a participating interests	0	0
Other creditors including tax and social insurance	0	0
Accruals	0	0
Deferred income	0	0
PROVISIONS FOR LIABILITIES		
Retirement benefit and similar obligations	0	0
Taxation, including deferred taxation	0	0
Other provisions for liabilities	0	0
CAPITAL AND RESERVES		
Called up share capital presented as equity (6)	1	0
Share premium account	0	0
Revaluation reserve	0	0
Other reserves:	0	0
Other un-denominated capital	0	0
Reserve for own shares held	0	0
Profit Loss account	140.4	0
Shareholders Funds	141.4	0
Profit or loss brought forward (8)	0	0
Profit or loss for the financial year (8)	0	0

We the directors of ZEROHASH LIMITED state that;

- (a) These financial statements have been prepared in accordance with the small 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
- (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) 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 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; We 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
Director Zeeshan Jaffer Siddiqui
Date 28/03/2026

Typed Name of Signatory
Director
Date

EXPLANATORY NOTES ON THE CONTENTS OF THE BALANCE SHEET

(These notes are to assist you with the Balance Sheet and should not be included as part of the Financial Statements)

(1) Concessions, patents, licences, trademarks and similar rights and assets

Amounts in respect of assets shall only be included in a company’s balance sheet under this item if either—

- (a) the assets were acquired for valuable consideration and are not required to be shown under goodwill, or
- (b) the assets in question were created by the company itself.

(2) Goodwill: Amounts representing goodwill shall only be included to the extent that the goodwill was acquired for valuable consideration.

(3) Debtors: The amount falling due after more than one year shall be shown separately for each item included under debtors.

(4) Debenture loans: The amount of any convertible loans shall be shown separately

(5) Payments received on account: Payments received on account of orders shall be shown for each of these items in so far as they are not shown as deductions from stocks.

(6) Called up share capital: In accordance with the accounting principle in paragraph 17, called up share capital must be analysed between shares that are presented as liabilities and share capital.

(7) Creditors: Amounts falling due within one year and after one year shall be shown separately for each of these items and their aggregate shall be shown separately for all of these items.

(8) Profit and loss account: These items may be combined where the appropriation of profit required by paragraph 48 is given at the foot of the profit and loss account or in a note to the financial statements.

Notes on Unaudited Abridged Companies Act Entity Financial Statements

(The following information must be disclosed in the Notes to the Financial Statements for the company, this information must be adapted to the company information, more information on the notes required are in Appendix 5)

- The remuneration of any director during the financial year both for the current and preceding financial year for small companies. Micro companies are exempt.
- Information in relation to directors' benefits - loans, quasi-loans, credit transactions and guarantees for the current and preceding financial year. (If the aggregate is below €7,500, this information is not required to be disclosed). Any other arrangements and transactions in which the directors and/or other officers of the company have a material interest.
- The company must disclose average number of persons employed by the company in the financial year and the average number of persons employed within each category of person employed by the company in that year. The company shall also provide information on the
 1. wages and salaries paid or payable in respect of that year to those persons;
 2. social insurance costs incurred on their behalf by the company;
 3. other retirement benefit cost incurred , and,
 4. other compensation costs (to be specified by type) incurred by the company in respect of those persons in the financial year.
- Details of authorised share capital, allotted/issued share capital and movements in respect of these shares.
- Information in relation to the aggregate amount of financial assistance provided by the company in relation to the purchase of its own shares.
- A company shall disclose in the entity Financial Statements and group Financial Statements the accounting policies adopted by it in determining the items and amounts to be included in its balance sheet or as the case maybe its consolidated balance sheet and profit and loss account or consolidated profit and loss account.
- If the company has derivatives financial interments that it have not accounted for at fair value, there shall be stated for each class, the fair value of the derivatives in that class and the extent and nature of the derivative
- Where -
 - a company has financial assets which could be included at fair value by virtue of paragraph 38;
 - those assets are included in the company's Financial Statements at an amount in excess of their fair value; and
 - the company has not made provision for the diminution in value of those assets in accordance with paragraph 23(1), there shall be stated –
 - the amount at which either the individual assets or appropriate groupings of those assets is stated in the company's Financial Statements;
 - the fair value of those assets or groupings; and
 - the reasons for not making a provision for diminution in value of those assets, including the nature of the evidence that provides the basis for the belief that the amount at which they are stated in the Financial Statements will be recovered.
- Where sums originally denominated in foreign currencies have been brought into account under any items shown in the balance sheet or profit and loss account, the basis on which those sums have been translated into euro or, if different, the functional currency of the company, shall be stated.