

Company registration number: 780651

Zien Strategies Limited

Unaudited abridged financial statements

for the financial period ended 31st December 2025

Zien Strategies Limited

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Zien Strategies Limited

**Accountants' Report to the director
on the Unaudited financial statements of Zien Strategies Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of Zien Strategies Limited for the financial period ended 31st December 2025.

Respective responsibilities of directors and accountants

As described on the Directors' report the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Zien Strategies Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in International Standard on Related Services 4410 (Revised) - Compilation Engagements (ISRS 4410) from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**Kerry Lehane & Co. Ltd.
Financial Consultants
Dún Mhuire House
Kilbarry Road
Dunmanway
Co. Cork**

3rd March 2026

Zien Strategies Limited

**Balance sheet
As at 31st December 2025**

	Note	2025 €	€
Current assets			
Debtors	6	2,359	
Cash at bank and in hand		7,817	
		<hr/>	
		10,176	
Creditors: amounts falling due within one year			
	7	(7,580)	
		<hr/>	
Net current assets			2,596
Total assets less current liabilities			<hr/> 2,596
Net assets			<hr/> <hr/> 2,596
Capital and reserves			
Called up share capital presented as equity			100
Profit and loss account			2,496
			<hr/>
Shareholder funds			<hr/> <hr/> 2,596

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

I, as director of Zien Strategies 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 of the Companies Act 2014 are satisfied;
- the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

The notes on pages 4 to 7 form part of these abridged financial statements.

Zien Strategies Limited

**Balance sheet (continued)
As at 31st December 2025**

These abridged financial statements were approved by the director of the company on 3rd March 2026 and signed by:

**Nikola Drolc
Director**

The notes on pages 4 to 7 form part of these abridged financial statements.

Zien Strategies Limited

Notes to the abridged financial statements Financial period ended 31st December 2025

1. Critical accounting judgements and estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Providing for accruals

The company recognises expenses when they are incurred. This involves the calculation of accruals at each period end to account for incurred expenses. This requires estimation of the expected cost.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

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Notes to the abridged financial statements (continued) Financial period ended 31st December 2025

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current period. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

The deferred tax position of the company has been considered. As it is not material deferred tax has not been included in the accounts.

Financial instruments

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 rate method, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand, and deposits with financial institutions 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 risks of change in value. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method.

Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transactions costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

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Notes to the abridged financial statements (continued) Financial period ended 31st December 2025

3. Staff costs

The average number of persons employed by the company during the financial period, including the directors was 1.

The aggregate payroll costs incurred during the financial period were:

	2025
	€
Wages and salaries	46,667
Other retirement benefit costs	7,000
	<u>53,667</u>

4. Directors remuneration

The director's aggregate remuneration was as follows:

	2025
	€
Emoluments in respect of qualifying services	46,667
Pension contributions to defined contribution plans in respect of qualifying services	7,000
	<u>53,667</u>

The number of directors who accrued benefits under company pension plans was as follows:

	2025
	Number
Defined contribution plan	<u>1</u>

5. Appropriations of profit and loss account

	2025
	€
At the start of the financial period	-
Profit for the financial period	2,496
At the end of the financial period	<u>2,496</u>

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Notes to the abridged financial statements (continued) Financial period ended 31st December 2025

6. Debtors

	2025
	€
Trade debtors	2,259
Other debtors	100
	<u>2,359</u>

All debtors are receivable within one year.

7. Creditors: amounts falling due within one year

	2025
	€
Other creditors including tax and social insurance	5,380
Accruals	2,200
	<u>7,580</u>

8. Directors transactions

Name of director or other person	Nikola Drolc
	2025
	€
Advances made during the financial period	3,815
Amounts repaid during the financial period	(3,815)
At the end of the financial period	<u>-</u>

Any amount owed to the director is unsecured, interest free and repayable on demand.

9. Events after the end of the reporting period

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

10. Controlling party

Nikola Drolc owns 100% of the issued share capital of the company.

11. Approval of financial statements

The director approved these abridged financial statements for issue on 3rd March 2026.