

**AERACH RECORDS LIMITED**

**FINANCIAL ACCOUNTS Year Ended 30th JUNE 2025**

Annual Return 2025

FINANCIAL YEAR ENDED 2025

INCORPORATION NUMBER 720884

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be  
to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid  
or to be laid before the relevant general meeting, or presented to the members.

Signature \_\_\_\_\_  
Secretary

Signature \_\_\_\_\_  
Director

Name **Paraic Jennings**  
Secretary  
19-Mar-26

**Peter Puskas**  
Director  
19-Mar-26

# AERACH RECORDS LTD

## BALANCE SHEET AS AT 30 JUNE 2025

	<u>Y/e 30/06/2025</u>
<b>Fixed Assets</b>	€
Intangible Fixed Assets ( Note 7 )	6,044
Tangible Fixed Assets (note 8)	<u>100,500</u>
Total Fixed Assets	106,544
<b>Current Assets</b>	
Debtors (note 9)	2,434
Cash in bank and on hand	<u>25,314</u>
	27,748
<b>Creditors ( Amounts falling due within one year ) ( Note4 )</b>	<u>444</u>
<b>Net Current Assets</b>	<u>27,304</u>
<b>Total Assets less C. Liabilities</b>	<u><b>133,848</b></u>
<b>Capital &amp; Reserves</b>	
Called up share Capital ( Note 5 )	100
Profit and Loss Account	<u>133,748</u>
<b>Total Equity</b>	<u><b>133,848</b></u>

I, as director of Aerach Records Limited state that

- (a) the company is availing itself of the exemption provided for by Chapter 15 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 358 is complied with,
- (c) No notice under sub section (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (d) we acknowledge the company's obligations under the Companies Acts 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- (e) The company has relied on the specified exemption contained in Section 352 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 Companies Act 2014.

On behalf of the board

\_\_\_\_\_  
Paraic Jennings

Secretary

Date 19/03/2026

\_\_\_\_\_  
Peter Puskas

Director

Date 19/03/2026

AERACH RECORDS LTD

NOTES TO FINANCIAL STATEMENTS

2025

1. STAFF COSTS

The average number of employees employed by the company  
(including executive directors) during the year

	<u>1</u>
	€
Wages and salaries	35,198
Pension costs	6,000
Social Welfare costs	<u>47</u>
	41,245

2. PROFIT BEFORE TAXATION

profit / loss before taxation has been arrived at after charging :  
Depreciation

€
-68,169

3. TAXATION

Based upon the results for the period

€
0

4. CREDITORS ( Amounts falling due within one year )

PAYE

<u>2025</u>
€
444
<u>444</u>

5. SHARE CAPITAL

Ordinary Shares of €1.00 each

<u>Authorised</u>	<u>Issued</u>
100	100,000

The Director and Secretary who held office at 30th April 2024 had no interests other than those shown below in the shares in the company .

Name of Director	Description of Instrun	0	Interest at 01/07/2024	Interest at 30/06/2025
Peter Puskas	Ordinary Shares of € 1.00	100	100	100

AERACH RECORDS LTD  
NOTES TO FINANCIAL STATEMENTS

<u>7. TANGIBLE FIXED ASSETS</u>	<u>Fixtures &amp; Fittings</u>	
COST AT 01/7/24	8,058	
DISPOSALS	0	
ADDITIONS	0	
COST AT 30/6/25	<u>8,058</u>	
<u>DEPRECIATION</u>		
AT 01/07/24	1,007	
Charge for the year	1,007	
AT 30/6/25	<u>2,014</u>	
<u>BOOK VALUE</u>		
At 01/07/2024	7,051	
At 30/06/2025	6,044	0

<u>8. INTANGIBLE FIXED ASSETS</u>	<u>Cryptocurrency</u>	
AT 01/7/24	0	
DISPOSALS	100,500	
ADDITIONS	0	
AT 30/6/25	<u>100,500</u>	
<u>AMORTISATION</u>		
AT 01/07/24	0	
Charge for the year	0	
AT 30/6/25	<u>0</u>	
<u>BOOK VALUE</u>		
At 01/07/2024	0	
At 30/06/2025	100,500	

The company acquired cryptocurrency during the financial year as an investment.  
The company Does not trade in cryptocurrency

<u>9. Debtors</u>	2025
Trade Debtors	0
VAT	2,434
	<u>2,434</u>

10. APPROVAL OF FINANCIAL STATEMENTS

The directors approved the financial statements on the 19TH OF MARCH 2026