
HEDGEFACTS TECHNOLOGY LIMITED

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

HEDGEFACTS TECHNOLOGY LIMITED

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

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HEDGEFACTS TECHNOLOGY LIMITED

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS:

Eoghan Hynes
John Hynes
Tara Hynes
Sam Hynes
Ivan Roche

SECRETARY AND REGISTERED OFFICE:

Bernadette Shannon
The Tannery Building
53-56 Cork Street
Dublin 8

BANKERS:

Bank of Ireland
College Green
Dublin 2

COMPANY REGISTERED NUMBER:

769402

HEDGEFACTS TECHNOLOGY LIMITED

DIRECTORS' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

The directors present their report and the financial statements for the period from incorporation on 9th August 2024 until 31 December 2025.

1. PRINCIPAL ACTIVITY

The principal activity of the company is that of a holding company.

2. DIVIDENDS

No dividends were declared or paid during the period.

3. RESEARCH AND DEVELOPMENT

The company did not engage in any research and development activities during the period.

4. EVENTS SUBSEQUENT TO THE YEAR END

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

5. DIRECTORS AND SECRETARY

The directors who served at any time during the financial period were as follows.

Directors:

Eoghan Hynes

John Hynes

Tara Hynes

Sam Hynes

Ivan Roche

Secretary:

Bernadette Shannon

HEDGEFACTS TECHNOLOGY LIMITED

DIRECTORS' REPORT CONTINUED

FOR THE PERIOD ENDED 31 DECEMBER 2025

6. DIRECTORS' INTERESTS

Tara Hynes and Sam Hynes are controlling shareholders in Leanort Ltd, which owns 75% of the issues shares in the company.

7. POLITICAL CONTRIBUTIONS

The company made no political contributions during the period.

8. TRANSACTIONS WITH DIRECTORS

There were no contracts of any significance, in relation to the business of the company in which the directors had any interest, as defined by the Companies Act 2014, at any time during the period ended 31 December 2025.

9. ACCOUNTING RECORDS

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 regarding the keeping of appropriate records are the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

Eoghan Hynes

Director

Date: 7 April 2026

John Hynes

Director

Date: 7 April 2026

HEDGEFACTS TECHNOLOGY LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE PERIOD ENDED 31 DECEMBER 2025

The directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have 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" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the directors are required to:

select suitable accounting policies and then apply them consistently; make

judgments and estimates that are reasonable and prudent.

state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and the note the effect and the reason for any material departure from those standards; and

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 and financial position of the company to be determined with reasonable accuracy, enable them ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They are 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.

The directors are responsible for the maintenance of the financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Eoghan Hynes

Director

Date: 7 April 2026

John Hynes

Director

Date: 7 April 2026

HEDGEFACTS TECHNOLOGY LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2025

	Note	2025 €
<hr/>		
Interest received		1
Expenditure		(20)
Surplus/ (deficit) before taxation		<u>(19)</u>
Taxation		
Surplus/ (deficit) for the year		<u><u>(19)</u></u>

Eoghan Hynes

Director

Date: 7 April 2026

John Hynes

Director

Date: 7 April 2026

HEDGEFACTS TECHNOLOGY LIMITED
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE PERIOD ENDED 31 DECEMBER 2025

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	2025 €
<i>FIXED ASSETS</i>		
Investments	5	<u>117</u>
		117
<i>CURRENT ASSETS</i>		
Debtors		10,000
Cash and cash equivalents	6	<u>21,981</u>
		31,981
CREDITORS: amounts falling due within one year	7	<u>(22,117)</u>
NET CURRENT ASSETS		<u>9,864</u>
TOTAL NET ASSETS		<u>9,981</u>
<u>CAPITAL AND RESERVES:</u>		
Called up share capital presented as equity		10,000
Retained Earnings		<u>(19)</u>
TOTAL EQUITY		<u>9,981</u>

We, as directors of Hedgefacts Technology 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 are satisfied.
 - (c) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
 - (d) 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 state 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 specific exemptions contained in section 352 Companies Act 2014; the Company has done so on the grounds that it 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 financial statements were approved and authorised for issue by the board:

Eoghan Hynes

Director

Date: 7 April 2026

John Hynes

Director

Date: 7 April 2026

HEDGEFACTS TECHNOLOGY COMPANY

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

FOR THE PERIOD ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

Hedgefacts Technology Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769402. The registered office of the company is the Tannery Building, 53-56 Cork Street, Dublin 8, which is also the principal place of business of the company. The principal activity of the company is that of a holding company. The company did not trade during the period. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. STATEMENT OF COMPLIANCE

The financial statements of the company for the period from 9 August 2024 to 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

a) *Basis of financial statements*

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial period and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS102.

b) *Consolidated accounts*

The company is entitled to the exemption provided for in Section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

HEDGEFACTS TECHNOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

FOR THE PERIOD ENDED 31 DECEMBER 2025

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c) *Investments*

Unlisted investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments less together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

d) *Cash and cash equivalents*

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

e) *Debtors and creditors*

Debtors are initially measured at the undiscounted amount of cash receivable from that debtor and subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

Trade and other creditors are initially measured at fair value, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

f) *Taxation and deferred 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 the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

g) *Foreign currencies*

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated as the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

h) *Ordinary Share Capital*

The ordinary share capital of the company is presented as equity.

HEDGEFACTS TECHNOLOGY COMPANY

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

FOR THE PERIOD ENDED 31 DECEMBER 2025

4. EMPLOYEES

There were no employees during the period. The directors did not receive any remuneration from the company during the period.

5. INVESTMENTS

	€ Subsidiary Undertakings shares
Investments Cost	
At 9 August 2024	-
Additions	<u>117</u>
At 31 December 2025	<u>117</u>
NET BOOK VALUE	
At 31 December 2025	<u>117</u>

5.1 The company holds 100% of the share capital of the following companies:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment
Subsidiary undertaking			
Checkstop USA Limited	4 Mount Street Crescent	Consultancy Services	Ordinary Shares
Hedgefacts International Ltd	4 Mount Street Crescent	Consultancy Services	Ordinary Shares
Sevenfields Technology Ltd	4 Mount Street Crescent	Consultancy Services	Ordinary Shares
Hedgefacts UK Limited	15 Stratton St. London	Consultancy Services	Ordinary Shares

HEDGEFACTS TECHNOLOGY COMPANY

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

FOR THE PERIOD ENDED 31 DECEMBER 2025

6. CASH AND CASH EQUIVALENTS	2025
	€
Cash at bank and in hand	<u>21,981</u>

7. CREDITORS:	2025
	€
Directors loan	22,117
	<u>22,117</u>

8. RESERVES

The income and expenditure reserve account represents cumulative surpluses and deficits recognised in the income and expenditure account.

9. RELATED PARTY TRANSACTIONS

The company owed Eoghan Hynes the sum of €22,117 at the end of the period. The company has executed a charge in favour of Eoghan Hynes in respect of all sums owed to him by the company or its subsidiaries.

10. SHARE CAPITAL

The allotted, issued, and paid share capital of the company consists of 10,000 Ordinary shares of €1.00 each.

11. CONTROLLING INTEREST

Leanort Limited owns 75% of the issued shares in the company.

12. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the financial year-end that would require disclosure in the financial statements.

13. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved the financial statements on 7th April 2026.