

Company registration number: 769029

Zheng Asset Management Limited

**Unaudited abridged financial statements
from incorporation on 1st August 2024 to
31st January 2026**

Zheng Asset Management Limited

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Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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

Irish company law requires the directors to prepare financial statements for each financial period. 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. 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 period end date and of the profit or loss of the company for the financial period 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 accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the 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, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. 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.

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Balance sheet As at 31 January 2026

	Note	31/01/2026	
		€	€
Total Current assets			
Financial assets at fair value through profit or loss	2	11,341	
Cash and equivalent	3	372	
		11,713	
Total assets less current liabilities			11,713
Net Assets			11,713
Capital and reserves			
Called up share capital			100
Share premium			23,900
Profit and loss account			(12,287)
Shareholders funds			11,713

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'.

We, the directors of Zheng Asset Management 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 shareholders 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);
- 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 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.

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The notes on pages 4 to 5 form part of these abridged financial statements.

**Balance sheet (continued)
As at 31 January 2026**

These abridged financial statements were approved by the board of directors on 10 February 2026 and signed on behalf of the board by:

Mr Eoin Zheng
Director

Zheng Asset Management Limited

The notes on pages 4 to 5 form part of these abridged financial statements.

Notes to the abridged financial statements

Financial period ended 31 January 2026

1. 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 financial assets measured at fair value through profit or loss.

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

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Current tax is recognised on taxable profit for the current and past periods, measured at the amounts expected to be paid using tax rates enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Deferred tax assets are recognised only to the extent it is probable they will be recovered against future taxable profits.

Financial instruments

A financial asset or financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial assets at fair value through profit or loss are initially recognised at fair value. Transaction costs are expensed as incurred. Subsequently, these assets are measured at fair value with any changes in fair value recognised in profit or loss.

The company holds listed equity securities and futures contracts which are classified at fair value through profit or loss. Fair value is determined by reference to quoted market prices at the reporting date.

2. Financial assets at fair value through profit or loss	31/01/26 €
Revolut Bank UAB — Investment Account	1,793
Trading 212 UK Ltd — Invest Account	9,548
At the end of the financial period	<u>11,341</u>
3. Cash and equivalents	31/01/26 €
Revolut Bank UAB	371
Trading 212 UK Ltd — CFD & Invest Cash balance	1
At the end of the financial period	<u>372</u>

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Notes to the abridged financial statements (continued)
Financial period ended 31 January 2026

4. Appropriations of profit and loss account	31/01/26 €
At the start of the financial period	-
Loss for the financial period	<u>(12,287)</u>
At the end of the financial period	<u><u>(12,287)</u></u>

5. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 10 February 2026.