

Company Number: 695873

Zero Fog Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Zero Fog Limited
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Zero Fog Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Conor Kelly Mr Mark Kelly
Company Secretary	Mark Kelly
Company Number	695873
Registered Office and Business Address	90 Grace Park Meadows Drumcondra Dublin D09N5X6
Accountants	Xeinadin Building 1, Swift Square Northwood Park Northwood Dublin 9
Bankers	Revolut Bank 2 Dublin Landings North Dock Dublin 2 Ireland

Zero Fog Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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 year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 year end date and of the profit or loss 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Signed on behalf of the board

Mr Conor Kelly
Director

16 December 2025

Mr Mark Kelly
Director

16 December 2025

Zero Fog Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Zero Fog Limited for the financial year ended 30 April 2025

In accordance with the engagement letter dated 4 April 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 6 to 8 which comprise the Balance Sheet and notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Zero Fog Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Zero Fog Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Zero Fog Limited. You consider that Zero Fog Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Zero Fog Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

XEINADIN
Building 1, Swift Square
Northwood Park
Northwood
Dublin 9

16 December 2025

Zero Fog Limited

BALANCE SHEET

as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	1,332	1,623
Current assets	10,440	12,635
Creditors: amounts falling due within one year	(17,308)	(13,968)
Net Current Liabilities	(6,868)	(1,333)
Total Assets less Current Liabilities	(5,536)	290
Accruals and deferred income	(4,250)	(4,550)
Net Liabilities	(9,786)	(4,260)
Capital and Reserves	(9,786)	(4,260)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Zero Fog 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 shareholders 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 assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company 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.

Approved by the Directors and authorised for issue on 16 December 2025 and signed on its behalf by:

Mr Conor Kelly
Director

Mr Mark Kelly
Director

Zero Fog Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Zero Fog Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 695873. The registered office of the company is 90 Grace Park Meadows, Drumcondra, Dublin, D09N5X6 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

Basis of preparation

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price (including transaction costs) less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price (including transaction costs).

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Zero Fog Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
(Loss)/Profit brought forward	(4,360)	24,647
Loss for the financial year	(5,526)	(29,007)
Loss carried forward	(9,886)	(4,360)

4. Going concern

The company incurred a loss during the year of €5,526 and was insolvent at the balance sheet date in the amount of €9,786.

The directors, Mr Mark Kelly and Mr Conor Kelly, have indicated their willingness to support the company financially. The directors are confident that the company will be profitable in the coming year. On this basis the directors consider it appropriate to prepare the financial statements on a Going Concern Basis.

5. Post-Balance Sheet Events

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

6. Directors Transactions

Name of Director: Conor Kelly. This is an interest free loan, repayable on demand.

	2025	2024
	€	€
Opening Balance	12,965	2,447
Advances made	6,482	21,590
Repayments made	(2,138)	(11,072)
	17,309	12,965

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 December 2025.