

**DIARION LIMITED**

**ABRIDGED ACCOUNTS FOR THE YEAR**

**ENDED 30TH JUNE 2025**

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**DIARION LIMITED**

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**DIARION LIMITED**

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**DIRECTORS AND OTHER INFORMATION**

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**DIRECTORS**

ARMANDO NUHAJ

**SECRETARY**

NEVIDA NUHAJ

**REGISTERED OFFICE**

1 MARKET SQUARE,  
MONEYBEG, BAGENALSTOWN,  
CARLOW.

**ACCOUNTANTS**

FITZGERALD & ASSOCIATES  
WELLINGTON PLACE,  
WELLINGTON STREET,  
CLONMEL,  
CO.TIPPERARY.

**BUSINESS ADDRESS**

1 MARKET SQUARE,  
MONEYBEG, BAGENALSTOWN,  
CARLOW.

**REGISTERED NUMBER**

765789

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**DIARION LIMITED**

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**ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF DIARION LIMITED**

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In accordance with the instructions given to us we have compiled without carrying out an audit the financial statements set out on pages 4 to 12 of Diarion Limited for the year ended 30th June 2025 from the accounting records and from information and explanations supplied to us. Those statements comprise of the Profit and Loss, the Balance Sheet and related notes.

The report is made to the company's Board of Directors as a body, in accordance with the terms of our engagement. Our work has being undertaken so that we might compile the financial statements that we have being 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 the 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, the Company's Board of Directors as a body, for our work or for this report.

**Respective Responsibilities Of Directors & Accountants**

As described on page 4 the company's directors are responsible for maintaining adequate accounting records and for preparing the financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30th June 2025 and its profit for the year then ended and have being properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the audit exemption form statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Diarion Limited from the accounting records, information and explanations supplied to us by the directors.

**Scope Of Work**

We compiled the financial statements in accordance with the guidance contained in M14 Compiling and Reporting on Financial Statements not Subject to Audit from the accounting records, information and explanations supplied to us by the directors.

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.

**WAYNE FITZGERALD,**  
**For and on behalf of:**  
**FITZGERALD & ASSOCIATES**  
**WELLINGTON PLACE,**  
**WELLINGTON STREET,**  
**CLONMEL,**  
**CO.TIPPERARY.**

**DATE: 27TH JANUARY 2026.**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

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**General Responsibilities**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

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 Generally Accepted Accounting Practice in Ireland giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 its profit or loss 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 apply them consistently;

Make judgements and accounting estimates that are reasonable and prudent;

State whether the financial statements have being prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards; prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue as a going concern.

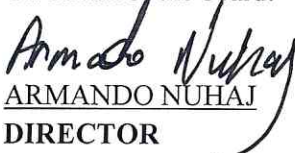
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy enable them to ensure that the financial statements and directors reports 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.

**Directors' Declaration On Unaudited Financial Statements**

In relation to the financial statements as set out on pages 5 to 13:

- 1 The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- 2 The directors confirm that they have made available to Fitzgerald & Associates, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 3 The directors confirm that to the best of their knowledge and belief, accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board:

  
ARMANDO NUHAJ  
**DIRECTOR**

**DATED:- 27TH JANUARY 2026**

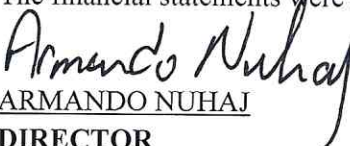
**DIARION LIMITED****BALANCE SHEET AS AT****30TH JUNE****2025**

	NOTES	€	€
<b>FIXED ASSETS</b>			
Tangible Assets	8		-
<b>CURRENT ASSETS</b>			
Stocks	10	4,250	
Cash At Bank & On Hand		20,439	
		<u>24,689</u>	
<b>CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)</b>	12	(16,702)	
<b>NET CURRENT ASSETS</b>			<u>7,987</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>7,987</u>
<b>CREDITORS: (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)</b>	13		-
<b>NET ASSETS</b>			<u><u>7,987</u></u>
<b>CAPITAL AND RESERVES</b>			
Called Up Share Capital	6		100
Profit & Loss Account			<u>7,887</u>
<b>TOTAL SHAREHOLDERS FUNDS:- ALL EQUITY</b>			<u><u>7,987</u></u>

We as directors of Diarion 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 complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section being served on the company,
- (d) we acknowledge the obligations under the Companies Act 2014 to keep adequate accounting records, 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 and loss for such a year and otherwise comply with the provisions of the Companies Act 2014, and
- (e) 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 the exemption as a small company and the abridged financial statements have being properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements were approved by the board on the 27 January 2026 and signed on its behalf by:

  
ARMANDO NUHAJ  
**DIRECTOR**

The notes on pages 6 to 13 form part of these financial statements.

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**DIARION LIMITED**

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**STATEMENT OF ACCOUNTING POLICIES**

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**(A) ACCOUNTING CONVENTION**

The accounts are prepared under the historical cost convention and comply with the financial reporting standards board, as promulgated by the Institute of Certified Public accountants in Ireland. The currency used is the Euro, denoted by the symbol €.

The accounts have been prepared on the going concern basis.

**(B) TURNOVER**

Turnover represents the value of goods and services, exclusive of value added tax.

**(C) FIXED ASSETS**

The cost of fixed assets is their purchase cost, together with any incidental expenses of acquisition. Depreciation is provided on the bases set out below which are estimated to reduce the assets to realisable values by the end of their expected useful lives.

Equipment	-	12.5% Straight Line
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**(D) STOCKS**

Stocks are stated at the lower of cost and net realisable value. Provision is made where necessary, for obsolete, slow moving and defective stocks. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

**(E) CASH FLOW STATEMENTS**

The company meets the criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

**(F) TAXATION**

The charge for taxation is based on profit for the year

**(G) LEASED ASSETS**

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

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**DIARION LIMITED**

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**NOTES TO THE ACCOUNTS**

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**1 TURNOVER**

All turnover derives from activities in the Republic of Ireland. The analysis of turnover by activity is as follows:-

	<b>2025</b>
	<b>€</b>
Sales	637,476

**2 DIRECTORS, EMPLOYEES AND REMUNERATION**

The average number of employees during the year was :-

	<b>2025</b>
Full Time	6
Part Time	2
These numbers include executive directors.	8

The aggregate payroll costs of these employees were as follows:-

	<b>2025</b>
	<b>€</b>
Wages & Salaries	157,023
Employer's P.R.S.I Contributions	16,050
	173,073

**DIRECTORS' REMUNERATION AND TRANSACTIONS**

	<b>2025</b>
	<b>€</b>
Directors' Salary	41,128
	41,128

**3 INTEREST PAYABLE AND SIMILAR CHARGES**

	<b>2025</b>
	<b>€</b>
Bank Loans, Overdraft And Other Loans Repayable Within Five Years	
Bank Interest & Charges	1,692
	1,692

**4 PROFIT ON ORDINARY ACTIVITIES  
BEFORE TAXATION**

	<b>2025</b>
	<b>€</b>
Profit Before Taxation Has Been Arrived At After Charging:-	
Director's Salary	41,128
Accountancy Fees	2,962
Depreciation	-

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**DIARION LIMITED**

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**NOTES TO THE ACCOUNTS**

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<b>5 TAXATION</b>	<b>2025</b>	
	€	
Opening Balance As At 1st July	-	
Corporation Tax Provision	1,127	
Corporation Tax Paid	-	
Under/Overprovision prior year	-	
	<u>1,127</u>	
Closing Balance As At 30th June	<u>1,127</u>	
The corporation tax charge for the year was 12.50%		
<b>6 CALLED UP SHARE CAPITAL</b>	<b>2025</b>	
	€	
<b>AUTHORISED</b>		
100,000 Ordinary Shares of €1 each	<u>100,000</u>	
 <b>ALLOTTED, ISSUED AND FULLY PAID</b>		
100 Ordinary Shares of €1 each	<u>100</u>	
 <b>7 DIRECTOR'S LOAN ACCOUNT</b>	<b>BLERTI</b>	
	<b>MALAJ</b>	<b>TOTAL</b>
	€	€
Opening Balance As At 1st July	-	-
Director's Remuneration	41,128	41,128
Advanced To Company	29,999	29,999
	<u>71,127</u>	<u>71,127</u>
 Drawings	<u>(69,150)</u>	<u>(69,150)</u>
	<u>(69,150)</u>	<u>(69,150)</u>
Closing Balance As At 30th June	<u>1,977</u>	<u>1,977</u>

There are no conditions attaching to those loans, the directors do not intend to call in these loans within the next twelve months.

**8 FIXED ASSETS**

	<b>MOTOR VEHICLE</b>	<b>EQUIPMENT</b>	<b>TOTAL</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>COST</b>			
As At 1st July 2024	-	-	-
Additions	-	-	-
Disposals	-	-	-
As At 30th June 2025	-	-	-
<b>DEPRECIATION</b>			
As At 1st July 2024	-	-	-
On Disposals	-	-	-
Charge For The Year	-	-	-
As At 30th June 2025	-	-	-
<b>NET BOOK AMOUNT</b>			
As At 1st July 2024	-	-	-
As At 30th June 2025	-	-	-

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**DIARION LIMITED**

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**NOTES TO THE ACCOUNTS**

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**8 FIXED ASSETS (CONTINUED)**  
**In respect of Prior Year**

	<b>EQUIPMENT</b>	<b>TOTAL</b>
	<b>€</b>	<b>€</b>
<b>COST</b>		
As At 1st July 2023	-	-
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
As At 30th June 2024	-	-
	<hr/>	<hr/>
<b>DEPRECIATION</b>		
As At	-	-
On Disposals	-	-
Charge For The Year	-	-
	<hr/>	<hr/>
As At 30th June 2024	-	-
	<hr/>	<hr/>
<b>NET BOOK AMOUNT</b>		
As At 1st July 2023	-	-
	<hr/>	<hr/>
As At 30th June 2024	-	-
	<hr/>	<hr/>

**9 INVESTMENT IN LEASED ASSETS**

Included in the schedule of fixed assets set out in note 8 above are the following assets held under finance leases.

	<b>2025</b>
	<b>€</b>
Gross Amounts	-
Accumulated Depreciation	-
	<hr/>
	<hr/>
Depreciation For The Year	-
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**DIARION LIMITED**

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**NOTES TO THE ACCOUNTS**

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<b>10</b>	<b>STOCKS &amp; WORK IN PROGRESS</b>	<b>2025</b>
		€
	Stock	4,250
		<u>4,250</u>

In the opinion of the directors there are no material differences between the replacement cost of stock and the balance sheet amounts

<b>11</b>	<b>DEBTORS &amp; PREPAYMENTS</b>	<b>2025</b>
		€
	Corporation Tax	-
		<u>-</u>

<b>12</b>	<b>CREDITORS (Amount falling due within one year )</b>	<b>2025</b>
		€
	Corporation Tax	1,127
	Directors Loan Account	1,977
	V.A.T.	9,466
	P.A.Y.E/P.R.S.I	4,132
		<u>16,702</u>

<b>13</b>	<b>CREDITORS (Amount falling due after one year)</b>	<b>2025</b>
		€
		<u>-</u>

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**DIARION LIMITED**

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**NOTES TO THE ACCOUNTS**

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**14 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS FUNDS**

	<b>2025</b>
	<b>€</b>
Profit For The Year	7,887
Opening Shareholders Funds	100
	<u>7,987</u>
	<u>7,987</u>

**REPRESENTED BY:-**

Equity Interests	<u>7,987</u>
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**15 DIRECTOR'S INTERESTS**

	<b>ARMANDO NUHAJ</b>	<b>TOTAL</b>
	<b>ORDINARY SHARES</b>	<b>ORDINARY SHARES</b>
At The Beginning Of The Year	<u>100</u>	<u>100</u>
At The End Of The Year	<u>100</u>	<u>100</u>