

Aria Capital Limited
Annual Report and Financial Statements
for the financial year ended 30 June 2025

Aria Capital Limited

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Aria Capital Limited
DIRECTORS AND OTHER INFORMATION

Directors	Kieran Conlon John Leahy John Lambert
Company Secretary	Kieran Conlon
Company Number	442904
Registered Office	66 Fitzwilliam Square Dublin 2
Auditors	Azets Audit Services Ireland Limited 3rd Floor 40 Mespil Road Dublin 4
Bankers	Bank of Ireland Montrose Dublin 4

Aria Capital Limited

DIRECTORS' REPORT

for the financial year ended 30 June 2025

The directors present their report and the audited financial statements for the financial year ended 30 June 2025.

Principal Activity and Review of the Business

The principal activity of the company is to provide wealth management and investment services to private and corporate clients.

There has been no significant change in these activities during the financial year ended 30 June 2025.

Principal Risks and Uncertainties

The company's turnover is exposed to fluctuations in the financial market and changes in general economic conditions in Ireland. The company has considered the risks prevalent and are in a position to change the emphasis of their marketing in response to changes in economic conditions.

The company operates principally in the Republic of Ireland and invoices in Euros, and therefore is not subject to currency risks. The company has no significant concentration of finance and interest rate risk. The company's objective in relation to interest rate management is to minimize the impact of interest rate volatility on interest costs in order to protect recorded profitability.

In terms of liquidity and cash flow risk, The Company's policy is to ensure that sufficient resources are available either from cash balances or use of bank overdraft to ensure all obligations can be met when they fall due.

Results and Dividends

The (loss)/profit for the financial year after providing for depreciation and taxation amounted to €(34,612) (2024 - €100,572).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €263,493 (2024 - €211,506) and liabilities of €138,798 (2024 - €52,199). The net assets of the company have decreased by €(34,612).

Directors and Secretary

The directors who served throughout the financial year were as follows:

Kieran Conlon
John Leahy
John Lambert

The secretary who served throughout the financial year was Kieran Conlon.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 30/06/25	Number Held At 01/07/24
Kieran Conlon	Ordinary Shares of 1 euro each	35	35
John Leahy	Ordinary Shares of 1 euro each	35	35
John Lambert	Ordinary Shares of 1 euro each	10	10
		<u>80</u>	<u>80</u>

There were no changes in shareholdings between 30 June 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors are not required to retire by rotation and accordingly, continue in office.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Aria Capital Limited
DIRECTORS' REPORT

for the financial year ended 30 June 2025

Post Statement of Financial Position Events

The directors have evaluated all events that have occurred up to the date of approval of the financial statements and have determined that no events have occurred that would require recognition or additional disclosures in the financial statements.

Auditors

The auditors, Azets Audit Services Ireland Limited, continue in office in accordance with section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

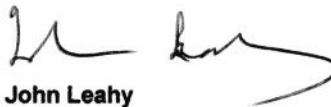
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 66 Fitzwilliam Square, Dublin 2.

Signed on behalf of the board



Kieran Conlon
Director

Date: 5/11/2025



John Leahy
Director

Date: 5/11/2025

Aria Capital Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 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 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.

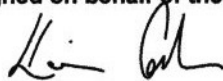
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

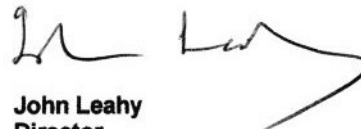
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Kieran Conlon
Director

Date: 5/11/2025



John Leahy
Director

Date: 5/11/25

INDEPENDENT AUDITOR'S REPORT to the Shareholders of Aria Capital Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Aria Capital Limited ('the company') for the financial year ended 30 June 2025 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT to the Shareholders of Aria Capital Limited

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

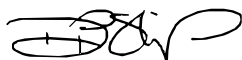
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.



Darren Shipp
for and on behalf of

AZETS AUDIT SERVICES IRELAND LIMITED

3rd Floor
40 Mespil Road
Dublin 4

Date: 7/11/2025

Aria Capital Limited
INCOME STATEMENT

for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Turnover	4	1,269,537	988,461
Gross profit		1,269,537	988,461
Administrative expenses		(1,304,149)	(877,518)
(Loss)/profit before taxation		(34,612)	110,943
Tax on (loss)/profit	7	-	(10,371)
(Loss)/profit for the financial year		(34,612)	100,572
Total comprehensive income		(34,612)	100,572

Approved by the board on 5/11/2025 and signed on its behalf by:



Kieran Conlon
Director

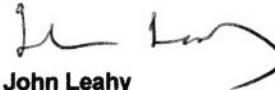

John Leahy
Director

Aria Capital Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	8	<u>94,692</u>	<u>130,880</u>
Current Assets			
Debtors	9	14,003	4,405
Cash and cash equivalents		<u>154,798</u>	<u>76,221</u>
		<u>168,801</u>	<u>80,626</u>
Creditors: amounts falling due within one year	11	<u>(138,798)</u>	<u>(52,199)</u>
Net Current Assets		<u>30,003</u>	<u>28,427</u>
Total Assets less Current Liabilities		<u><u>124,695</u></u>	<u><u>159,307</u></u>
Capital and Reserves			
Called up share capital presented as equity	13	80	80
Retained earnings		<u>124,615</u>	<u>159,227</u>
Equity attributable to owners of the company		<u><u>124,695</u></u>	<u><u>159,307</u></u>

Approved by the board on 5/11/2025 and signed on its behalf by:


Kieran Conlon
Director


John Leahy
Director

Aria Capital Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	80	58,655	58,735
Profit for the financial year	-	100,572	100,572
At 30 June 2024	80	159,227	159,307
Loss for the financial year	-	(34,612)	(34,612)
At 30 June 2025	80	124,615	124,695

Aria Capital Limited
STATEMENT OF CASH FLOWS

for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
(Loss)/profit for the financial year		(34,612)	100,572
Adjustments for:			
Tax on (loss)/profit on ordinary activities		-	10,371
Depreciation		37,383	13,635
		<u>2,771</u>	<u>124,578</u>
Movements in working capital:			
Movement in debtors		(9,598)	571
Movement in creditors		86,599	(12,463)
		<u>79,772</u>	<u>112,686</u>
Cash generated from operations			
		<u>79,772</u>	<u>112,686</u>
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(1,195)	(140,100)
		<u>78,577</u>	<u>(27,414)</u>
Net increase/(decrease) in cash and cash equivalents		78,577	(27,414)
Cash and cash equivalents at beginning of financial year		76,221	103,635
		<u>154,798</u>	<u>76,221</u>
Cash and cash equivalents at end of financial year	10	154,798	76,221

Aria Capital Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Aria Capital Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 442904. The registered office of the company is 66 Fitzwilliam Square, Dublin 2. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" issued by the Financial Reporting Council.

The company qualifies as a large company as defined by section 280H of the Companies Act 2014 in respect of the financial year.

Turnover

Turnover is derived from commission and management fees on providing Wealth & Investment management services excluding VAT. Management fees are recognised as revenue when the invoice is raised and billed. Commission income is taken to the income statement when received from product producers.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Office equipment	-	3 Years
Computers	-	3 Years
Motor Vehicles	-	4 Years

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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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 Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

Contributions paid to the pension scheme are charged to the profit and loss accounts in the period to which they relate.

Aria Capital Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Taxation and deferred 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 Statement of Financial Position 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at 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.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The directors have concluded that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing wealth management and investment services to private and corporate clients.

5. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of property, plant and equipment	37,383	13,635
Auditor's remuneration		
- audit of individual company accounts	3,310	3,690
	<u><u> </u></u>	<u><u> </u></u>

Aria Capital Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Employees and remuneration

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2025 Number	2024 Number
Management and sales	<u>3</u>	<u>3</u>

The staff costs (inclusive of directors' salaries) comprise:

	2025 €	2024 €
Wages and salaries	807,000	485,298
Social welfare costs	30,833	15,143
Pension costs	337,000	263,432
	<u>1,174,833</u>	<u>763,873</u>

7. Tax on (loss)/profit

	2025 €	2024 €
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(a) Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2024 - 12.50%) (Note 7 (b))	<u>-</u>	<u>10,371</u>
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(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
(Loss)/profit taxable at 12.50%	<u>(34,612)</u>	<u>110,943</u>
(Loss)/profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	(4,327)	13,868
Effects of:		
Expenses not deductible for tax purposes	-	931
Depreciation in excess of capital allowances for period	-	(4,428)
tax loss carried forward	4,327	-
	<u>-</u>	<u>10,371</u>
Total tax charge for the financial year (Note 7 (a))	<u>-</u>	<u>10,371</u>

Aria Capital Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Property, plant and equipment

	Office equipment	Computers	Motor Vehicles	Total
	€	€	€	€
Cost				
At 1 July 2024	2,600	16,253	140,100	158,953
Additions	-	1,195	-	1,195
At 30 June 2025	<u>2,600</u>	<u>17,448</u>	<u>140,100</u>	<u>160,148</u>
Depreciation				
At 1 July 2024	2,600	13,798	11,675	28,073
Charge for the financial year	-	2,358	35,025	37,383
At 30 June 2025	<u>2,600</u>	<u>16,156</u>	<u>46,700</u>	<u>65,456</u>
Net book value				
At 30 June 2025	<u>-</u>	<u>1,292</u>	<u>93,400</u>	<u>94,692</u>
At 30 June 2024	<u>-</u>	<u>2,455</u>	<u>128,425</u>	<u>130,880</u>

9. Debtors

	2025 €	2024 €
Trade debtors	9,222	-
Taxation (Note 12)	2,151	2,151
Prepayments	2,630	2,254
	<u>14,003</u>	<u>4,405</u>

10. Cash and cash equivalents

	2025 €	2024 €
Cash and bank balances	<u>154,798</u>	<u>76,221</u>

11. Creditors Amounts falling due within one year

	2025 €	2024 €
Taxation (Note 12)	134,409	48,805
Other creditors	2,171	980
Accruals	2,218	2,414
	<u>138,798</u>	<u>52,199</u>

12. Taxation

	2025 €	2024 €
Debtors:		
Corporation tax	<u>2,151</u>	<u>2,151</u>
Creditors:		
VAT	1	1
PAYE	134,408	48,804
	<u>134,409</u>	<u>48,805</u>

Aria Capital Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

13. Share capital			2025	2024
Description	Number of shares	Value of units	€	€
Authorised				
Ordinary Shares of 1 euro each	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid				
Ordinary Shares of 1 euro each	80	€1.00 each	<u>80</u>	<u>80</u>

14. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

15. Directors' remuneration	2025	2024
	€	€
Remuneration	807,000	485,298
Pension contributions	337,000	263,432
	<u>1,144,000</u>	<u>748,730</u>

16. Events After the End of the Reporting Period

The directors have evaluated all events that have occurred up to the date of approval of the financial statements and have determined that no events have occurred that would require recognition or additional disclosures in the financial statements.

17. Related party transactions

There were no related party transactions other than the directors remunerations which is disclosed on Note 15.

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5/11/2025.

ARIA CAPITAL LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Aria Capital Limited**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****TRADING STATEMENT**

for the financial year ended 30 June 2025

	Schedule	2025 €	2024 €
Sales		<u>1,269,537</u>	<u>988,461</u>
Gross profit Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	1	<u>(1,304,149)</u>	<u>(877,518)</u>
Net (loss)/profit		<u><u>(34,612)</u></u>	<u><u>110,943</u></u>

Aria Capital Limited**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 1 : OVERHEAD EXPENSES**

for the financial year ended 30 June 2025

	2025 €	2024 €
Administration Expenses		
Wages and salaries (including directors' remuneration)	807,000	485,298
Social welfare costs	30,833	15,143
Directors defined contribution pension costs	337,000	263,432
Rent	28,800	28,800
Insurance	11,731	9,454
Professional development	1,917	3,587
Postage & Couriers	232	1,670
Marketing	11,376	12,490
Communications	1,883	3,238
IT expenses	10,766	18,404
Motor expenses	3,360	617
Travel Expenses	802	456
Research services	5,462	4,933
Bank Charges	765	684
Un claimed VAT on expenses	4,637	6,277
Sundry expenses	3,842	3,317
Subscription	3,050	2,393
Auditor's remuneration	3,310	3,690
Depreciation of property, plant and equipment	37,383	13,635
	<u>1,304,149</u>	<u>877,518</u>