

Registered number: 609368

DARIUM TECHNOLOGIES LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DARIUM TECHNOLOGIES LIMITED

COMPANY INFORMATION

Directors	Eduardo Ariel Pragier Korenman David Regner
Company secretary	Eduardo Ariel Pragier Korenman
Registered number	609368
Registered office	OSK East Point Plaza East Point Business Park Dublin 3
Accountants	OSK Audit Limited East Point Plaza East Point Business Park Dublin 3
Bankers	Wise Rue Du Trone 100,3rd floor Brussels 1050 Belgium

DARIUM TECHNOLOGIES LIMITED

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DARIUM TECHNOLOGIES LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	2025 €	2024 €
Called up share capital not paid	100	100
Fixed assets	1,198	1,798
Current assets	460,181	952,155
Creditors: amounts falling due within one year	(88,651)	(6,061)
Net current assets	371,530	946,094
Total assets less current liabilities	372,828	947,992
Net assets	372,828	947,992
Capital and reserves	372,828	947,992

Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	947,892	1,020,287
Dividends paid in the year	(277,318)	(184,162)
Dividends payable at the year end	(85,259)	-
Other movement in the profit and loss account	(212,587)	111,767
	372,728	947,892

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Darium Technologies 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); 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.

DARIUM TECHNOLOGIES LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2025**

The financial statements were approved and authorised for issue by the board:

Eduardo Ariel Pragier Korenman
Director

David Regner
Director

Date: 6 March 2026

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

1.2 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

1.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes

1.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

1.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

1.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. Accounting policies (continued)

1.6 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25.00% SLM
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

1.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.9 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

1.10 Financial instruments

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

DARIUM TECHNOLOGIES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies (continued)

1.11 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

DARIUM TECHNOLOGIES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Debtors

	2025 €	2024 €
Other debtors	-	7,937
Called up share capital not paid	100	100
	<u>100</u>	<u>8,037</u>

3. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	460,180	944,218
	<u>460,180</u>	<u>944,218</u>

4. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	99	99
Corporation tax	-	3,369
Taxation and social insurance	-	564
Other creditors	88,552	2,029
	<u>88,651</u>	<u>6,061</u>

5. Approval of financial statements

The board of directors approved these financial statements for issue on 6th March 2026