

Registered No. 405315

DILION & COMPANY LIMITED
ABRIDGED ACCOUNTS FOR THE YEAR ENDED
30TH JUNE 2025

DILION & COMPANY LIMITED

DIRECTORS REPORT

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

Principal activities

The company's principal activity during the year was operating a Barber shop & Hair and Beauty salon.

Business review

The results of the company for the year are set out in the profit and loss account.

The directors are very hopeful that the company trading performance will improve next year.

Dividend

The directors do not recommend the payment of a dividend for the year.

Important Events since Year End

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

Significant changes in fixed assets

Movements in fixed assets are set out in note 5 to the accounts.

Directors and directors' interests

The directors who held office during the year and their beneficial interests were as follows:-

Alexander Dilion	NIL ord shares of €1 (2024-NIL)
Vadim Dilion	NIL ord shares of €1 (2024-NIL)

On behalf of the Board

Directors : Alexander Dilion
Vadim Dilion

Date : 16th January 2026

DILION & COMPANY LIMITED

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- * select suitable accounting policies and then apply them consistently;
- * make judgments and estimates that are reasonable and prudent;
- * 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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.

-The directors confirm that they have made available to Moorhead & Co all the company's accounting records and provided all the information necessary for the compilation of all the financial statements.

-The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for this financial year.

On behalf of the Board:

Directors : Alexander Dilion
Vadim Dilion

Date: 16th January 2026

DILION & COMPANY LIMITEDBALANCE SHEET (ABRIDGED)
AT 30th JUNE 2025

	Note	<u>2025</u> €	<u>2024</u> €
<u>Fixed Assets</u>			
Tangible assets	5	1,069	1,745
<u>Current Assets</u>			
Sundry Debtor		3,567	16,024
Bank balance		5,219	3,854
		<u>8,786</u>	<u>19,878</u>
Creditors (due in 1 year)	6	8,944	10,748
		<u>8,944</u>	<u>10,875</u>
<u>Total Assets less Current Liabilities</u>		(158)	10,875
<u>Net Assets</u>		<u>911</u>	<u>10,875</u>
<u>FINANCED BY:</u>			
<u>Capital and Reserves</u>			
Called-up Share Capital	7	100	100
Profit and Loss Account		811	10,775
<u>Shareholders Funds</u>		<u>911</u>	<u>10,875</u>

Continued on page 4

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DILION & COMPANY LIMITED
BALANCE SHEET (ABRIDGED)) as at 30th June 2025

We as directors of Dilion & Company Limited, state that:

- (a) The company is availing itself of the exemption provided 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 notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- (d) We acknowledge the company's obligations under the Companies Act 2014 to keep adequate 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 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 specific exemption contained in Section 352;
- (f) We have done so on the ground 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.

Directors : Alexander Dilion
Vadim Dilion

The notes on pages 5 to 7 form part of the Financial Statements

DILION & COMPANY LIMITED

NOTES ON THE ACCOUNTS

1. **Accounting Policies**

(a) **Accounting Convention**

The financial statements are prepared under generally accepted accounting principles under the historical cost convention.

(b) **Cash Flow Statement**

The company meets the size criteria for a small company set by the Companies (Amendment) Act 1986 and therefore, in accordance with FRS 1: Cash Flow Statement, it has not prepared a cash flow statement.

(c) **Tangible Fixed Assets**

Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is calculated to write down the cost of fixed assets to their estimated residual values over their expected useful lives as follows:-

Plant & Machinery	-	15% Straight Line
Shop Fittings & Equipment	-	15% Straight Line
Motor Vehicles	-	20% Straight Line

2. **Employees and Remuneration**

The average number of persons employed by the company in the financial year was 11 (2024-11).

	<u>2025</u>	<u>2024</u>
	€	€
The staff costs are comprised of:		
Wages and salaries	208,111	203,283
Social Welfare costs	19,701	17,329
	<u>227,812</u>	<u>220,612</u>

DILION & COMPANY LIMITED

NOTES ON THE ACCOUNTS (continued)

3.	<u>Loss/Profit before taxation</u>	<u>2025</u>	<u>2024</u>
		€	€

The Loss/Profit
before taxation is stated after charging:

Directors' salaries	24,106	40,103
Depreciation	676	676
Bank interest	3	96
	=====	=====

4.	<u>Taxation on Results of the Year</u>	<u>2025</u>	<u>2024</u>
		€	€

Corporation tax-no charge	-	-
-Loss incurred		
	=====	=====

5. Tangible Fixed Assets

	<u>Plant & Machinery</u> €	<u>Shop Equipment & Fittings</u> €	<u>Motor Vehicles</u> €	<u>Total</u> €
<u>Cost</u>				
At Start	2,150	57,150	4,500	63,800
Additions	-	-	-	-
<u>At 30.6.25</u>	<u>2,150</u>	<u>57,150</u>	<u>4,500</u>	<u>63,800</u>
<u>Depreciation</u>				
At, Start	2,149	55,406	4,500	62,055
Charged for year	-	676	-	676
<u>At 30.6.25</u>	<u>2,149</u>	<u>56,082</u>	<u>4,500</u>	<u>62,731</u>
<u>Net Book Amounts</u>				
30 th June 2025	1	1,068	-	1,069
30 th June 2024	1	1,744	-	1,745
	=====	=====	=====	=====

DILION & COMPANY LIMITED

NOTES ON THE ACCOUNTS (continued)

6.	<u>Creditors (due in one year)</u>	<u>2025</u>	<u>2024</u>
		€	€
	Vat	6,186	6,818
	Paye/prsi	2,758	3,361
	Bank overdraft	-	569
		<u>8,944</u>	<u>10,748</u>
		=====	=====

7.	<u>Called-up Share Capital</u>	<u>2025</u>	<u>2024</u>
		€	€
	<u>Authorised</u>		
	100,000 Ordinary shares of €1 each	100,000	100,000
		<u>100,000</u>	<u>100,000</u>
		=====	=====
	<u>Allotted, called-up and fully paid</u>		
	100 Ordinary shares of €1 each	100	100
		<u>100</u>	<u>100</u>
		=====	=====

8. Approval of the Financial Statements
The financial statements were approved by the Board on 16th January 2026.