

DV By Daniela Vasilean Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

DV By Daniela Vasilean Ltd
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DV By Daniela Vasilean Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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

Daniela Vansilean
Director

24 February 2026

DV By Daniela Vasilean Ltd

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	11,500	11,375
Tangible assets	7	3,750	4,375
Fixed Assets		15,250	15,750
Current Assets			
Debtors	8	5,458	3,887
Cash and cash equivalents		52,340	39,997
		57,798	43,884
Creditors: amounts falling due within one year	9	(19,160)	(26,151)
Net Current Assets		38,638	17,733
Total Assets less Current Liabilities		53,888	33,483
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		53,788	33,383
Equity attributable to owners of the company		53,888	33,483

I as Director of DV By Daniela Vasilean Ltd, 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) I 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. 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 and the small companies' regime.

Approved by the board on 24 February 2026 and signed on its behalf by:

Daniela Vansilean
Director

DV By Daniela Vasilean Ltd
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	-	-	-
Profit for the financial year	-	33,383	33,383
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2024	100	33,383	33,483
Profit for the financial year	-	20,405	20,405
At 31 December 2025	100	53,788	53,888

DV By Daniela Vasilean Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

DV By Daniela Vasilean Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 754724. The registered office of the company is. The principal activity of the company is manufacture and repair of clothing and accessories. 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 31 December 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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 small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

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

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 8 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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.

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.

DV By Daniela Vasilean Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	625	625
Amortisation of goodwill	1,877	1,625
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 8, (2024 - 8).

	2025	2024
	Number	Number
Administration	1	1
Operations	7	7
	<u> </u>	<u> </u>
	8	8
	<u> </u>	<u> </u>

DV By Daniela Vasilean Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

5. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	<u>3,147</u>	<u>5,085</u>

(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 Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>23,552</u>	<u>38,468</u>
Profit before tax multiplied by the standard rate of corporation tax in Ireland at 12.50% (2024 - 12.50%)	2,944	4,809
Effects of:		
Expenses not deductible for tax purposes	<u>203</u>	<u>276</u>
Total tax charge for the financial year (Note 5 (a))	<u>3,147</u>	<u>5,085</u>

6. Intangible assets

	Goodwill €	Total €
Cost		
At 1 January 2025	13,000	13,000
Additions	<u>2,000</u>	<u>2,000</u>
At 31 December 2025	<u>15,000</u>	<u>15,000</u>
Provision for diminution in value		
At 1 January 2025	1,625	1,625
Charge for financial year	<u>1,875</u>	<u>1,875</u>
At 31 December 2025	<u>3,500</u>	<u>3,500</u>
Net book value		
At 31 December 2025	<u>11,500</u>	<u>11,500</u>
At 31 December 2024	<u>11,375</u>	<u>11,375</u>

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for the financial year ended 31 December 2025

7. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	5,000	5,000
	<hr/>	<hr/>
At 31 December 2025	5,000	5,000
	<hr/>	<hr/>
Depreciation		
At 1 January 2025	625	625
Charge for the financial year	625	625
	<hr/>	<hr/>
At 31 December 2025	1,250	1,250
	<hr/>	<hr/>
Net book value		
At 31 December 2025	3,750	3,750
	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2024	4,375	4,375
	<hr/> <hr/>	<hr/> <hr/>
8. Debtors	2025	2024
	€	€
Taxation	1,938	367
Prepayments	3,520	3,520
	<hr/>	<hr/>
	5,458	3,887
	<hr/> <hr/>	<hr/> <hr/>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	1,900	2,980
Taxation	8,604	7,469
Director's current account (Note 12)	6,856	13,006
Accruals	1,800	2,696
	<hr/>	<hr/>
	19,160	26,151
	<hr/> <hr/>	<hr/> <hr/>
10. Income Statement		
	2025	2024
	€	€
At 1 January 2025	33,383	-
Profit for the financial year	20,405	33,383
	<hr/>	<hr/>
At 31 December 2025	53,788	33,383
	<hr/> <hr/>	<hr/> <hr/>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
12. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	43,654	29,231
	<hr/> <hr/>	<hr/> <hr/>

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The following amounts are repayable to the director:

	2025	2024
	€	€
Daniela Vansilean	6,856	13,006

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24 February 2026.