

**DÍOL ADVISERS LTD**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST MARCH, 2025**

**REGISTERED NUMBER 760096**

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ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST MARCH, 2025**

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**STATEMENT OF DIRECTORS RESPONSIBILITIES & DECLARATION  
ON UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST MARCH, 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 the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, and promulgated by Chartered Accountants Ireland, including FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime (Generally Accepted Accounting Practice). 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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.

In relation to the financial statements as set out on pages 5 to 10:-

- 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 judgments underlying them. They been prepared on a going concern basis on the grounds that the company will continue in business.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st March, 2025.

On behalf of the Board

Date: *17th December 2025*

*Colum O'Brien*

Director

*Peter Gough*

Director

**DÍOL ADVISERS LTD****BALANCE SHEET AS AT  
31ST MARCH, 2025**

	Note	2025 €	2025 €
<b>ASSETS EMPLOYED</b>			
<b>Fixed Assets</b>			
Financial Assets			-
Tangible Assets			-
			<u>-</u>
<b>Current Assets</b>			
Stocks & Work In Progress		-	
Debtors & Prepayments		-	
Cash at Bank and in Hand		95,969	
		<u>95,969</u>	
<b>Creditors (amounts falling due within one year)</b>		<u>(91,938)</u>	
<b>NET CURRENT ASSETS</b>			<u>4,031</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,031
<b>Creditors (amounts falling due after more than one year)</b>			-
<b>NET ASSETS</b>			<u>4,031</u>
<b>FINANCED BY</b>			
<b>Capital and Reserves</b>			
Called up Share Capital			300
Profit and Loss Account			3,731
			<u>4,031</u>
<b>TOTAL SHAREHOLDERS FUNDS</b>	<b>1</b>		<u>4,031</u>

I, as Director of Diol Advisers 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 S.358 are satisfied,
- c) The shareholders of the Company have not served a notice on the Company under S. 334(1) in accordance with S.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 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.
- e) The company has relied on the specified exemption contained in S.352 Companies Act 2014, 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 S.353 Companies Act 2014.
- f) These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Standard 105 "The Financial Reporting Standard applicable to Micro Entities Regime".

**Date:** 17th December 2025

Colum O'Brien

**Director**

Peter Gough

**Director**



DÍOL ADVISERS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST MARCH, 2025

<b>1. Movement on the Profit and Loss Reserves</b>	<b>2025</b>
	€
Opening Reserves	-
Profit for the Period	4,264
	<u>4,264</u>
Taxation	(533)
Closing Balance	<u>3,731</u>

<b>2. Director's Loan Accounts - Colum O'Brien</b>	<b>2025</b>
	€
Opening Balance	-
Amounts Debited	150
Amounts Credited	(30,242)
	<u>(30,092)</u>
Closing Balance - Due to Director	<u>(30,092)</u>

<b>Director's Loan Account - Peter Gough</b>	<b>2025</b>
	€
Opening Balance	-
Amounts Debited	150
Amounts Credited	(30,000)
	<u>(29,850)</u>
Closing Balance - Due to Director	<u>(29,850)</u>