

Company Number: 761526

Diana Giurgila Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Diana Giurgila Limited
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Diana Giurgila Limited

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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

Diana Walshe
Director

25 February 2026

Diana Giurgila Limited
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Diana Giurgila Limited
for the financial year ended 31 December 2025

In accordance with the engagement letter dated 6 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 5 to 8 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Diana Giurgila Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Diana Giurgila Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Diana Giurgila Limited. You consider that Diana Giurgila Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Diana Giurgila Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

O'BOYLE & CO
Chartered Accountants
Church Street
Longford

25 February 2026

Diana Giurgila Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	6	<u>84,830</u>	<u>84,830</u>
Current Assets			
Cash and cash equivalents		18,603	8,224
Creditors: amounts falling due within one year	7	<u>(14,941)</u>	<u>(16,023)</u>
Net Current Assets/(Liabilities)		<u>3,662</u>	<u>(7,799)</u>
Total Assets less Current Liabilities		<u>88,492</u>	<u>77,031</u>
Creditors:			
amounts falling due after more than one year	8	<u>(69,823)</u>	<u>(78,302)</u>
Net Assets/(Liabilities)		<u><u>18,669</u></u>	<u><u>(1,271)</u></u>
Capital and Reserves			
Called up share capital presented as equity		1	1
Retained earnings		<u>18,668</u>	<u>(1,272)</u>
Shareholders' Funds/(Deficit)		<u><u>18,669</u></u>	<u><u>(1,271)</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Diana Giurgila 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 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 25 February 2026 and signed on its behalf by:

Diana Walshe
Director

Diana Giurgila Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Diana Giurgila Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 761526. The registered office of the company is 46 Bulfin Road, Inchicore, Dublin 8, Co. Dublin which is also the principal place of business of the company. The nature of the company's operations and its principal activity is an investment holding company. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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" Section 1A, 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 and Section 1A of FRS 102.

Dividend income

Dividend income from subsidiaries and other associated companies is recognised when the company's right to receive payment has been established.

Interest Income

Interest Income, including income arising from finance leases and other financial instruments, is recognised using the effective interest method.

Administrative expenses

All administrative expenses are recognised in the Profit and Loss Account on the accruals basis.

Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

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 Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Diana Giurgila Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

The directors have assessed the company's financial position for a period of at least twelve months from the date of the approval of the financial statements and based on their assessment there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

4. Income from investments	2025	2024
	€	€
Investment income	<u>32,864</u>	<u>6,000</u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	<u>9,235</u>	<u>6,103</u>
6. Investments	Other	Total
	unlisted	
	investments	
	€	€
Investments		
Cost		
At 31 December 2025	<u>84,830</u>	<u>84,830</u>
Net book value		
At 31 December 2025	<u>84,830</u>	<u>84,830</u>
At 31 December 2024	<u>84,830</u>	<u>84,830</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	11,611	13,193
Director's current account (Note 12)	1,830	1,830
Accruals	1,500	1,000
	<u>14,941</u>	<u>16,023</u>

The terms of the accruals are based on the underlying contracts.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

Diana Giurgila Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

8. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>69,823</u>	<u>78,302</u>
Loans		
Repayable in one year or less, or on demand	11,611	13,193
Repayable between one and two years	<u>69,823</u>	<u>78,302</u>
	<u>81,434</u>	<u>91,495</u>

The company's total bank loans at 31 December 2025 were €81,434, representing borrowings drawn down under a loan agreement with Close Brothers. The loan is due for repayment in monthly installments over the term of the loan at the market interest rate. The loan is secured by a fixed and floating charge on the company assets.

9. Profit and loss account

	2025	2024
	€	€
At 1 January 2025	(1,272)	-
Profit/(loss) for the financial year	<u>19,940</u>	<u>(1,272)</u>
At 31 December 2025	<u>18,668</u>	<u>(1,272)</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

11. Contingent liabilities

There existed no contingent liabilities that the company is aware of at the financial year-ended 31 December 2025.

12. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Diana Walshe	<u>1,830</u>	<u>1,830</u>

13. Controlling interest

The company is controlled by Diana Walshe who owns 100% of the share capital at 31 December 2025.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 25 February 2026.