

Company Registration Number: 746821(Ireland)

ARIA'S FUN N LEARN LIMITED
Unaudited Abridged Financial Statements
For the year ended 31 December 2025

ARIA'S FUN N LEARN LIMITED

Directors and Other Information

Year ended 31 December 2025

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ARIA'S FUN N LEARN LIMITED

Directors and Other Information

Year ended 31 December 2025

Directors	Mridul Sharma
Registered Office	12 Griffeen Glen Dale, Griffeen Glen, Lucan, Dublin, Ireland K78 YK35
Company Secretary	Manish Sadana
Company Number	746821
Bank	Permanent TSB
Accountants	TheTaxLink D24 NRA0

ARIA'S FUN N LEARN LIMITED

Directors' Responsibilities Statement For the Year ended 31 December 2025

The Directors made the following statements in respect of the unaudited financial statements:

The directors are responsible for preparing 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 the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. 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 these financial statements, the directors are 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 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 comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the board

Mridul Sharma
Director

24 March 2026

ARIA'S FUN N LEARN LIMITED

Balance Sheet

Year ended 31 December 2025

	Notes	2025 €	2024 €
Fixed assets	2	95,000	97,500
Current assets			
Cash at bank and in hand		15,863	2,576
Total assets		<u>110,863</u>	<u>100,076</u>
Creditors (amounts falling due within one year)			
Payable to revenue	3	(11,184)	(2,492)
Corporation tax payable		(2,872)	(2,975)
Total assets less current liabilities		<u>96,807</u>	<u>94,609</u>
Creditors (amounts falling due after more than one year)			
Director loan	4	(32,092)	(50,000)
Net assets		<u><u>64,715</u></u>	<u><u>44,609</u></u>
CAPITAL AND RESERVES			
Shared Capital	5	100	100
Revenue Reserve		64,615	44,509
		<u><u>64,715</u></u>	<u><u>44,609</u></u>

We as Directors of ARIA'S FUN N LEARN LIMITED state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- We acknowledge the obligations of the company 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.
- 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 micro company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

Approved by the Directors and authorised for issue on 24 March 2026 and signed on its behalf by:

Mridul Sharma
Director

ARIA'S FUN N LEARN LIMITED

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

ARIA'S FUN N LEARN LIMITED company domiciled and incorporated in Ireland. The registered office is 2 Griffeen Glen Dale, Griffeen Glen, Lucan, Dublin, Ireland and its registration number is 746821.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Reporting Currency

The financial statements are presented in EUR denoted by the symbol "€", which is the Company's functional and presentational currency.

Turnover and expenditure

Turnover is measured at the fair value of the consideration received or receivable for the services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Expenses are included in the financial statements as they become due.

Tangible Fixed Assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses

Goodwill

Goodwill is amortised over its estimated useful economic life of 10 years. The period chosen reflects the directors' estimate of the duration of expected future economic benefits.

ARIA'S FUN N LEARN LIMITED

Notes to the Financial Statements (continued)

Year ended 31 December 2025

Depreciation

Depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Furniture & Fittings	12.5% Straight Line
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Cash at bank and in hand

Cash at bank and in hand include cash in hand and cash held on call with the bank.

Creditors: amounts falling due within one year

Creditors: amounts falling due within one year comprise revenue payables (including trade creditors, VAT, and PAYE/PRSI liabilities) and corporation tax payable.

Creditors (amounts falling due after more than one year)

Creditors: amounts falling due after more than one year comprise a directors' loan account. The loan is unsecured, interest-free and repayable on demand.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable Profits for the year and is calculated using the tax rates and Laws that have been enacted or substantially enacted at the Balance Sheet date.

Share capital of the company

Ordinary share capital

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

3. Post-Balance Sheet Events

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

4. Approval of financial statements

The directors approved the financial statements on 24 March 2026.