Company Number: 523762

Diekan Consulting Ltd

Abridged Unaudited Financial Statements

for the financial year ended 31 January 2026

Diekan Consulting Ltd

CONTENTS

DIRECTORS AND OTHER INFORMATION

Directors	Luke Defelice-Kavanagh (Appointed 23 May 2025) Jonathan Kiernan Colette Molloy (Resigned 2 February 2025) Oluwatobi Awoponle Majella Bury (Resigned 12 February 2025) Michal Sobierski (Resigned 27 January 2026) Kevin Richmond James Ryan Heber Ortiz Pereira (Appointed 20 February 2025, Resigned 17 June 2025) Anu Sekhar Somasekharan Pillai (Appointed 16 June 2025, Resigned 11 December 2025) Claire Kirwan (Appointed 26 June 2025, Resigned 3 October 2025) Danielle de Melo Pestana (Appointed 16 October 2025) Varun Mishra (Appointed 11 February 2026) Paul Koyce (Appointed 29 January 2026)
Company Secretary	Icon Secretarial Services Limited
Company Number	523762
Registered Office and Business Address	C/o Icon Accounting Columba House Airside Swords Dublin Ireland
Accountants	Icon Accounting Chartered Certified Accountants c/o. Icon Accounting Columba House Airside Swords Dublin Republic of Ireland
Bankers	Allied Irish Banks 9 Terenure Road Rathgar Dublin 6

Diekan Consulting Ltd
BALANCE SHEET
as at 31 January 2026

	Notes	2026 €	2025 €
Current Assets			
Debtors	4	**39,823**	75,854
Cash at bank and in hand		**1,523**	16,849
		41,346	92,703
Creditors: amounts falling due within one year	5	**(41,519)**	(92,876)
Net Current Liabilities		**(173)**	(173)
Total Assets less Current Liabilities		**(173)**	(173)
Capital and Reserves			
Called up share capital presented as equity		**120**	120
Retained earnings	6	**(293)**	(293)
Shareholders' Deficit		**(173)**	(173)

We as Directors of Diekan Consulting 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) 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 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 micro companies' regime.

Approved by the board on 30 March 2026 and signed on its behalf by:

Luke Defelice-Kavanagh
Director

Jonathan Kiernan
Director

1. General Information

Diekan Consulting Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is C/o Icon Accounting, Columba House, Airside, Swords, Dublin, Ireland which is also the principal place of business of the 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's financial statements.

Statement of compliance
The financial statements of the company for the year ended 31 January 2026 have been prepared on the going concern basis and in accordance with FRS 105 “The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland” (FRS 105).

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.

Accounting Convention
The financial statements are prepared under the historical cost convention.

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

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.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

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

Diekan Consulting Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 January 2026

3. Employees

The average monthly number of employees, including directors, during the financial year was 6, (2025 - 5).

	2026 Number	2025 Number
Consultants	**6**	5

4. Debtors

	2026 €	2025 €
Trade debtors	**36,315**	70,642
Other debtors	**120**	3,520
Prepayments	**3,388**	1,692
	39,823	75,854

5. Creditors
Amounts falling due within one year

	2026 €	2025 €
Taxation	**19,767**	35,172
Other creditors	**1,600**	23,519
Accruals	**20,152**	34,185
	41,519	92,876

6. Profit and loss account

	2026 €	2025 €
At 1 February 2025	**(293)**	(293)
At 31 January 2026	**(293)**	(293)

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 January 2026.

8. Post-Balance Sheet Events

Varun Mishra has been appointed as a director on the 11th of February 2026.

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30 March 2026.