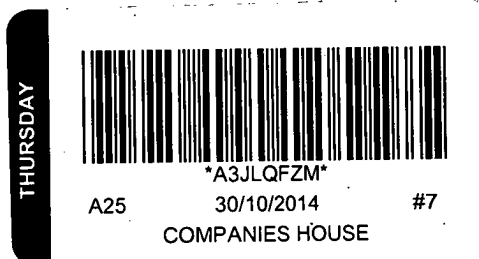


ARIA TECHNOLOGY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2014

Company Registration No. 3404773 (England and Wales)



ARIA TECHNOLOGY LIMITED

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ARIA TECHNOLOGY LIMITED

INDEPENDENT AUDITORS' REPORT TO ARIA TECHNOLOGY LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 3 to 5, together with the financial statements of Aria Technology Limited for the year ended 31 January 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of the director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Other information

On 11 July 2014 we reported, as auditors of Aria Technology Limited, to the members on the financial statements prepared under section 396 of the Companies Act 2006 for the year ended 31 January 2014, and our report included the following paragraph:

Emphasis of matter

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures made in note 12 to the financial statements concerning the uncertain outcome of a lawsuit where the company is the defendant. The ultimate outcome of the matter cannot presently be determined, and no provision for any liability that may result has been made in the financial statements.

ARIA TECHNOLOGY LIMITED

INDEPENDENT AUDITORS' REPORT TO ARIA TECHNOLOGY LIMITED (CONTINUED) UNDER SECTION 449 OF THE COMPANIES ACT 2006

A handwritten signature in black ink, appearing to read 'Ian Wicks', is written over a horizontal line.

**Mr Ian Wicks (Senior Statutory Auditor)
for and on behalf of Scott Roberts Taylor & Co**

**Chartered Certified Accountants
Statutory Auditor**

Central Buildings
5/7 Corporation Street
Hyde
Cheshire
SK14 1AG

11 July 2014

ARIA TECHNOLOGY LIMITED


ABBREVIATED BALANCE SHEET

AS AT 31 JANUARY 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		154,572		173,802
Current assets					
Stocks		746,304		693,491	
Debtors		612,460		408,091	
Cash at bank and in hand		156,918		811,655	
		1,515,682		1,913,237	
Creditors: amounts falling due within one year		(1,543,821)		(1,909,515)	
Net current (liabilities)/assets			(28,139)		3,722
Total assets less current liabilities			126,433		177,524
Provisions for liabilities			(11,354)		(10,963)
			115,079		166,561
Capital and reserves					
Called up share capital	3		20,100		20,100
Profit and loss account			94,979		146,461
Shareholders' funds			115,079		166,561

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 11/07/14



Mr Aria Taheri
Director

Company Registration No. 3404773

ARIA TECHNOLOGY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts. The amounts receivable are recognised when the orders and payments have been received for on-line sales, and when the goods have been despatched and accepted by the customer, for credit and counter sales.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% reducing balance
Computer equipment	25% reducing balance
Fixtures, fittings & equipment	25% Reducing balance
Motor vehicles	25% reducing balance

1.5 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

1.6 Web domain name

Web domain name is valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

ARIA TECHNOLOGY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2014

2 Fixed assets

Tangible assets

	£
Cost	
At 1 February 2013	1,329,597
Additions	32,298
	<u>1,361,895</u>
At 31 January 2014	
Depreciation	
At 1 February 2013	1,155,796
Charge for the year	51,527
	<u>1,207,323</u>
At 31 January 2014	
Net book value	
At 31 January 2014	154,572
	<u>173,802</u>
At 31 January 2013	

3 Share capital

2014 2013
£ £

Allotted, called up and fully paid		
20,100 Ordinary of £1 each	20,100	20,100
	<u>20,100</u>	<u>20,100</u>

4 Related party relationships and transactions

Loan to director

Transactions in relations to loans with the director during the year are outlined in the table below:

Description	% Rate	Opening Balance £	Amounts Advanced £	Interest Charged £	Amounts Repaid £	Closing Balance £
A Taheri	-	38,280	76,186	-	53,544	60,922
		<u>38,280</u>	<u>76,186</u>	<u>-</u>	<u>53,544</u>	<u>60,922</u>