

Registration number 450752

Alto Motors Ltd

Abridged accounts

for the year ended 31 December 2025

Alto Motors Ltd

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Alto Motors Ltd

Directors and other information

Directors Viktors Bistrovs
 Vera Bistrova

Secretary Viktors Bistrovs

Company number 450752

Registered office The Haven
 Hazelhatch Road
 Celbridge
 Co Kildare

Business address The Haven
 Hazelhatch Road
 Celbridge
 Co Kildare

Bankers Bank of Ireland
 O'Connell Street
 Dublin 1

Alto Motors Ltd

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8 :

- 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 judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to , , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- 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 December 2025.

Alto Motors Ltd

On behalf of the board

Viktors Bistrovs
Director

Vera Bistrova
Director

Date: 21st January 2026

Alto Motors Ltd

**Abridged balance sheet
as at 31 December 2025**

		2025		2024	
Notes	€	€	€	€	€
Current assets					
Stocks		1,600		2,400	
Cash at bank and in hand		1,957		1,234	
		3,557		3,634	
Creditors: amounts falling due within one year	5	(61,031)		(54,415)	
Net current liabilities			(57,474)		(50,781)
Total assets less current liabilities			(57,474)		(50,781)
Deficiency of assets			(57,474)		(50,781)
Capital and reserves					
Called up share capital	6		4		4
Profit and loss account			(57,478)		(50,785)
Equity shareholders' funds			(57,474)		(50,781)

The directors have of the company 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.

On behalf of the board

The notes on pages 6 to 8 form an integral part of these financial statements.

Alto Motors Ltd

Viktors Bistrovs
Director

Vera Bistrova
Director

21 January 2026

Alto Motors Ltd

Notes to the abridged financial statements for the year ended 31 December 2025

1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Alto Motors Ltd

**Notes to the abridged financial statements
for the year ended 31 December 2025**

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2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares		Preference shares	
	31/12/25	01/01/25	31/12/25	01/01/25
Viktors Bistrovs	4	4	-	-
Vera Bistrova	-	-	-	-

Viktors Bistrovs and Vera Bistrova retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

3. Transactions with directors

During the year the company maintained a loan with the directors of the company in order to maintain working capital. The balance owed to the directors at the year end was €43,929 (2024: €43,929).

4. Fixed assets

	Tangible fixed assets €
Cost	
At 1 January 2025	20,907
At 31 December 2025	20,907
Depreciation	
At 1 January 2025	20,907
At 31 December 2025	20,907

Alto Motors Ltd

**Notes to the abridged financial statements
for the year ended 31 December 2025**

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5. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Trade creditors	15,648	9,316
Directors' accounts	43,929	43,929
Accruals and deferred income	520	520
<i>Taxation creditors</i>		
PAYE/PRSI	132	157
VAT	802	493
	61,031	54,415
 6. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
4 Ordinary shares of €1 each	4	4

7. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

8. Approval of financial statements

The financial statements were approved by the Board on 21 January 2026 and signed on its behalf by

Viktors Bistrovs
Director

Vera Bistrova
Director