
ALU INNOVATION Limited

Unaudited Abridged Financial Statements

for the Year Ended 31/12/2025

Company Registration Number 658175

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Company number

658175

Director

MARGITTA BOETTCHER

Secretary

Insolution Limited

Registered office

77 Camden Street Lower
DUBLIN 2
D02 XE80 Dublin

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Statement of directors' responsibilities

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statement prepared under section 290 of the Act. The following is the directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the Directors report and 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 period end date, and of the profit or loss of the company for the financial period, and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently ;
- make judgments 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;
- 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 that 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, and enable them to ensure that the financial statements and Directors report comply with the Companies Act 2014. 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.

Approved by the board on 04/03/2026 and signed on its behalf by:

MARGITTA BOETTCHER
(Director)

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	Note	As at 31/12/2025		As at 31/12/2024	
		€	€	€	€
Fixed assets					
Intangible assets		0,00		0,00	
Tangible assets		0,00		0,00	
Investments		0,00		0,00	
		<u>0,00</u>	0,00	<u>0,00</u>	0,00
Current Assets					
Stocks		0,00		0,00	
Debtors		0,00		0,00	
Investments		0,00		0,00	
Cash at bank and in hand		500,00		500,00	
Prepayments and accrued income		0,00		0,00	
		<u>500,00</u>	500,00	<u>500,00</u>	500,00
Creditors: amounts falling due within one year		0,00		0,00	
Net current assets		<u>500,00</u>	500,00	<u>500,00</u>	500,00
Total assets less current liabilities		<u>500,00</u>	500,00	<u>500,00</u>	500,00
Creditors: amounts falling due after more than one year		0,00		0,00	
Provisions for liabilities		0,00		0,00	
Accruals and deferred income		0,00		0,00	
Net assets		<u>500,00</u>	500,00	<u>500,00</u>	500,00

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Net assets (transfer)		500,00		500,00
Capital and reserves				
Called up share capital	500,00		500,00	
Share premium account	0,00		0,00	
Revaluation reserve	0,00		0,00	
Other reserves	0,00		0,00	
Profit and loss Account	0,00	<u>500,00</u>	0,00	<u>500,00</u>
Shareholder's Fund		500,00		500,00

I/We, as director(s) of (company name), 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 (as a micro company) 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.

Approved by the board on 04/03/2026 and signed on its behalf by:

MARGITTA BOETTCHER

(Director)

The notes on pages 7 to 8 form part of these financial statements.

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ALU INNOVATION Limited
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Notes to the Abridged Financial Statements

1 Summary of significant accounting policies

(a) General information and basis of preparation

ALU INNOVATION Limited is a company limited by shares incorporated in the Republic of Ireland. The address of the registered office is given in the company information on page 3 of these financial statements.

The financial statements are presented in Euro which is the functional currency of the company and rounded to the nearest €.

All members have consented to the abridgements of these financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

These financial statements have been prepared in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland.

The company transitioned to FRS102 Section 1A on 1 January 2015. There has been no effect on the accounting policies, opening equity and profit and loss for the comparative period.

(b) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery:	0,00%
Motor vehicles:	0,00%
Furniture, fittings and equipment:	0,00%
Land and buildings:	0,00%

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2 Fixed assets

		Intangible fixed assets	Tangible fixed assets	Total
		€	€	€
Cost or valuation				
at : 31/12/2024		0,00	0,00	
Additions		0,00	0,00	
Disposals		0,00	0,00	
Revaluations		0,00	0,00	
at : 31/12/2025		0,00	0,00	0,00
Amortisation or depreciation				
at : 31/12/2024				
Charge for the year		0,00	0,00	
Impairment		0,00	0,00	
Revaluation		0,00	0,00	
Eliminated on disposals		0,00	0,00	
at : 31/12/2025		0,00	0,00	0,00
Net book value:				
at : 31/12/2025		0,00	0,00	0,00
at : 31/12/2024		0,00	0,00	0,00

3 Share capital

		2025	2024
		€	€
authorised			
500	ordinary share of 1 € each	500,00	500,00
allotted, called up and fully paid			
500	ordinary share of 1 € each	500,00	500,00