



# Abridged Financial Statements Alchemy Manufacturing Nominees Limited

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For the financial year ended 31 December 2024

Registered number: 676953

## Alchemy Manufacturing Nominees Limited

# Company Information

<b>Directors</b>	Kevin Kellett (resigned 10 October 2025) Frank Madden (appointed 10 October 2025) Michael McElligott
<b>Company secretary</b>	Declan Murtagh
<b>Registered number</b>	676953
<b>Registered office</b>	Heritage House 23 St Stephens Green Dublin 2 D02 AR55
<b>Independent auditor</b>	Grant Thornton Chartered Accountants & Statutory Audit Firm 13-18 City Quay Dublin 2
<b>Solicitors</b>	Mason Hayes Curran Barrow Street Dublin 4

**Alchemy Manufacturing Nominees Limited**

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# Independent auditor's special report to the directors of Alchemy Manufacturing Nominees Limited pursuant to section 356 of the Companies Act 2014

## **Opinion**

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of Alchemy Manufacturing Nominees Limited ("the Company") and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

## **Basis of opinion**

We have examined:

- (i) the abridged financial statements for the financial year ended 31 December 2024 on pages 6 to 9 which the directors of Alchemy Manufacturing Nominees Limited propose to annex to the Annual return of the Company; and
- (ii) the financial statements to be laid before the Annual general meeting which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

## **Other information**

On 10 Dec 2025 we reported, as auditor of the Company, to the members on the financial statements for the financial year ended 31 December 2024, and the full text of our audit report is reproduced below.

A handwritten signature in black ink, appearing to read "John Botha".

John Botha  
for and on behalf of

## **Grant Thornton**

Chartered Accountants &  
Statutory Audit Firm  
13-18 City Quay  
Dublin 2

Date: 10 December 2025



# Independent auditor's special report to the directors of Alchemy Manufacturing Nominees Limited pursuant to section 356 of the Companies Act 2014

## **Opinion**

We have audited the financial statements of Alchemy Manufacturing Nominees Limited (the "Company") which comprise the Statement of comprehensive income, the Statement of financial position for the financial year ended 31 December 2024, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime' (Generally Accepted Accounting Practice in Ireland) (the "relevant accounting framework").

In our opinion, Alchemy Manufacturing Nominees Limited's financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2024 and of its profit or loss for the financial year then ended;
- have been properly prepared in accordance with the relevant accounting framework; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities, and the responsibilities of the directors, with respect to going concern are described in the relevant sections of this report.



# Independent auditor's special report to the directors of Alchemy Manufacturing Nominees Limited pursuant to section 356 of the Companies Act 2014 (continued)

## **Other information**

The directors are responsible for the other information. Other information comprises information included in the Annual Report, other than the financial statements and our auditor's report thereon, including the Directors' report. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinion on the matters prescribed by the Companies Act 2014**

We have obtained all the information and explanations which to the best of our knowledge and belief, we considered necessary for the purposes of our audit.

In our opinion:

- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited.
- information and returns adequate for our audit have been received from branches not visited by us.

The Abridged statement of financial position and the are in agreement with the accounting records and returns.

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors' report for the financial year is consistent with the financial statements;
- the Directors' report has been prepared in accordance with applicable legal requirements, excluding the requirements on sustainability reporting in Part 28.

Based on our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' report.

## **Matters on which we are required to report by exception**

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of sections 305 to 312 of the Act, which relate to the disclosure of directors' remuneration and transactions with directors have not been complied with by the Company. We have nothing to report in this regard.



# Independent auditor's special report to the directors of Alchemy Manufacturing Nominees Limited pursuant to section 356 of the Companies Act 2014 (continued)

## **Responsibilities of management and those charged with governance for the financial statements**

As explained more fully in the directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS105, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process and for the preparation of financial statements that give a true and fair view.

## **Auditor's responsibilities for the audit of the financial statements**

The objectives of an auditor are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

## **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's 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 and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Independent auditor's special report to the directors of  
Alchemy Manufacturing Nominees Limited pursuant to  
section 356 of the Companies Act 2014 (continued)

A handwritten signature in black ink, appearing to read 'John Botha'.

John Botha  
for and on behalf of

**Grant Thornton**

Chartered Accountants &  
Statutory Audit Firm  
13-18 City Quay  
Dublin 2

Date: 10 December 2025

## Abridged statement of financial position

As at 31 December 2024

	Note	2024 €	2023 €
Fixed assets	4	70	70
Current assets	5	30	30
<b>Net assets</b>		<b>100</b>	<b>100</b>
<b>Capital and reserves</b>		<b>100</b>	<b>100</b>

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Alchemy Manufacturing Nominees Limited, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



**Frank Madden**  
Director



**Michael McElligott**  
Director

Date: 10 December 2025

The notes on pages 7 to 9 form part of these financial statements.

# Notes to the abridged financial statements

For the financial year ended 31 December 2024

## 1. General information

Alchemy Manufacturing Nominees Limited is a company limited by shares with CRO number 676953 incorporated in the Republic of Ireland. The registered office of the company is Heritage House, 23 St Stephens Green, Dublin 2 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. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

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.

### 2.2 Functional Currency

The company's functional currency, which is the currency of the primary economic environment in which the company operates, is the Euro.

### 2.3 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 Statement of Financial Position date.

### 2.4 Going concern

At 31 December 2024, the Company had a net assets of €100. As a holding entity, the Directors are confident that the Company has sufficient funding available to continue as a going concern.

### 2.5 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

### 2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## Notes to the abridged financial statements

For the financial year ended 31 December 2024

### 3. Judgments in applying accounting policies and key sources of estimation uncertainty

The Company is dormant, management were not required to make any significant judgements and estimates during the year.

### 4. Financial assets

	Investment in unlisted Company shares €
<b>Cost or valuation</b>	
At 1 January 2024	70
At 31 December 2024	<u>70</u>

### 5. Cash and cash equivalents

	2024 €	2023 €
Cash at bank and in hand	<u>30</u>	<u>30</u>

### 6. Share capital

	2024 €	2023 €
<b>Authorised</b>		
1,000,000 (2023: 1,000,000) Ordinary shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>		
100 (2023: 100) Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

### 7. Reserves

#### Ordinary share capital

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

### 8. Events since the end of the financial year

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

# Notes to the abridged financial statements

For the financial year ended 31 December 2024

## **9. Controlling party**

Tamzin Ltd is the ultimate controlling party of Alchemy Manufacturing Nominees Ltd, holding all of the ordinary shares issued.

## **10. Approval of financial statements**

The board of directors approved these financial statements for issue on 10 December 2025