

AEMOTION LIMIED

AEMOTION LIMITED
Unaudited Abridged Financial Statements
For The Year Ended 31 July 2025

Company No. 609113

AEMOTION LIMIED

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DIRECTORS' RESPONSIBILITIES STATEMENT

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" Section 1A (Small Entities), issued by the Financial Reporting Council. 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements and 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; and
- 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 which 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.

Signed on behalf of the board on 3rd February 2026:

Adrian Morrissey
Director

Eammon Morrissey
Company Secretary

STATEMENT OF FINANCIAL POSITION

As at 31 July 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		231	28
		<u>231</u>	<u>28</u>
Payables: Amount falling due within one year		(600)	(600)
		<u>(369)</u>	<u>(572)</u>
Net Current Assets			
Payables: Amount falling due after more than one year	5	(34,766)	(31,913)
		<u>(35,135)</u>	<u>(32,485)</u>
Net Assets			
Equity			
Called up share capital presented as equity	6	100	100
Reserves Deficit		(35,235)	(32,585)
		<u>(35,135)</u>	<u>(32,485)</u>
Equity attributable to owners of the company			

I, as director of Aemotion Limited, 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) I 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 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.

Approved by the board on 3rd February 2026 and signed on its behalf by:

Adrian Morrissey
Director

Eammon Morrissey
Company Secretary

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 31 July 2025

1. GENERAL INFORMATION

Aemotion Limited is a company limited by shares incorporated in the Republic of Ireland. Ashlodge, Blacknock, Kilmeaden, Co Waterford, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

Statement of Compliance

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

Revenue

Turnover is stated at the fair value of the invoiced price of goods supplied by the company, exclusive of trade discounts and value added tax.

Inventories

Inventories are valued at the lower of cost and estimated selling price less costs to complete and sell. Inventories are determined on a first-in first-out basis. Costs comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made of obsolete and slow-moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other receivables

Trade and other receivables 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.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 31 July 2025

Borrowing Costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and Other Payables

Trade and other payables 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.

Taxation and Deferred Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Share Capital of the Company

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

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 31 July 2025

3. OPERATING LOSS

	2025	2024
	€	€
Operating loss for the year	<u>2,650</u>	<u>1,753</u>

4. TAXATION

No charge to tax arises for the financial year due to tax losses incurred.

5. PAYABLES

	2025	2024
	€	€
<u>Amounts falling due after more than one year</u>		
Director current account	<u>34,766</u>	<u>31,913</u>

6. SHARE CAPITAL

	2025	2024
	€	€
Authorised		
100 ordinary shares of €1 each	<u>100</u>	<u>100</u>
Allotted, called up and full paid		
100 ordinary shares of €1 each	<u>100</u>	<u>100</u>

7. EVENTS AFTER REPORTING PERIOD END

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

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board on 3rd February 2026.