

Aramax Investments Limited

Year Ended 30 April 2025

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Aramax Investments Limited

Year Ended 30 April 2025

Directors and Other Information

Directors	Alan Brennan Heejung Choi
Secretary	Alan Brennan
Company registration number	649797
Registered Office	Portobello House, 34A South Richmond Street, Dublin 2

Aramax Investments Limited

Balance Sheet

30 April 2025

	Notes	30 April 2025 €	30 April 2024 €
Fixed assets			
Financial assets	4	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	5	-	-
Cash at bank and in hand		-	-
		<u>-</u>	<u>-</u>
Creditors: amounts falling due within one period	6	(101)	(101)
Net current assets/(liabilities)		(101)	(101)
		<u>(100)</u>	<u>(100)</u>
Total assets less current liabilities		(100)	(100)
		<u>(100)</u>	<u>(100)</u>
Net Assets			
		(100)	(100)
Capital and reserves			
Called up share capital presented as equity		104	104
Profit and loss account		(204)	(204)
		<u>(100)</u>	<u>(100)</u>

We, as directors of Aramax Investments 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements were approved by the Board of Directors on 3 February 2026.

On behalf of the Board

Alan Brennan
Director

Heejung Choi
Director

DATE: 3 February 2026

Aramax Investments Limited

Year Ended 30 April 2025 Notes to the Financial Statements

	Called up Share Capital €	Profit and Loss Account €	Total Equity €
Balance at 30 April 2023	104	(200)	(96)
Profit/(Loss) for the year	-	(4)	(4)
Dividends	-	-	-
Balance at 30 April 2024	104	(204)	(100)
Profit/(Loss) for the year	-	-	-
Dividends	-	-	-
Balance at 30 April 2025	104	(204)	(100)

Aramax Investments Limited

Year Ended 30 April 2025

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Aramax Investments Limited is primarily engaged as an investment holding company
The company was incorporated on 10 May 2019.

The significant accounting policies adopted by the Company and applied consistently are as follows:

(a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

(b) Interest income

Interest income is recognised using the effective interest method.

(c) Dividend income

Dividend income is recognised when the Company’s right to receive payment has been established.

(d) Dividend distribution

Dividend distribution to the company’s shareholders is recognised as a liability in the Company’s financial statements in the period in which the dividends are approved by the company’s shareholders.

(e) Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) *Current tax*

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(f) Investments in financial assets

Investments in financial assets are stated at cost.

(g) Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity.

Aramax Investments Limited

Year Ended 30 April 2025 Notes to the Financial Statements

(h) Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

(i) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(j) Related party transactions

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

(k) Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

2. EMPLOYEES

The average monthly number of employees for the year was 0 (2024: 0)

3. DIRECTORS REMUNERATION AND TRANSACTIONS

	2025	2024
	€	€
Remuneration		
Directors Remuneration	-	-

Aramax Investments Limited
Year Ended 30 April 2025
Notes to the Financial Statements

4. FINANCIAL ASSETS

	2025	2024
	€	€
Cost		
Holding of 1 C Ordinary share in ALNI Investments DAC	1	1
	1	1
Net Book Value	1	1

In the opinion of the directors the share in ALNI Investments DAC is worth at least the amount at which it is stated in the balance sheet.

5. DEBTORS

	2025	2024
	€	€
Other debtors	-	-
	-	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	€	€
Amounts due to New Morning Investments Limited	100	100
Other creditors and accruals	1	1
	101	1

7. POST BALANCE SHEET EVENTS

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

8. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on 3 February 2026.