

AVE BUSINESS-MANAGEMENT
& CONSULTING Limited

Unaudited Abridged Financial Statements for
the period 31st August 2024
to 30th August 2025

**Unaudited Abridged Financial Statements for the year ended
30th August 2025**

Table of Contents

	Page No.
Statement of directors' responsibilities and declaration on unaudited financial statements	3
Abridged Statement of Financial Position	4
Notes to the Abridged Financial Statements	5

Statement of directors' responsibilities and declaration on unaudited financial statements

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that 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; 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 5:

- a) 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 been prepared on the going concern basis on the grounds that the company will continue in business.
- b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ending 30th August 2023.

On behalf of the Board



Renate Schmidbauer
Director

Abridged Statement of Financial Position as at 30th August 2024

CURRENT ASSETS	Notes	2025 EUR
Cash at bank and in hand		100
		100
TOTAL NET ASSETS		100
CAPITAL AND RESERVES		2025
Called up share capital		100
SHAREHOLDERS' FUNDS		100

We, as directors of AVE BUSINESS-MANAGEMENT & CONSULTING 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 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



Renate Schmidbauer
Director

Notes to the abridged Financial Statements for the year ended 30th August 2025

ACCOUNTING POLICIES

Basis of preparation

The financial statements are prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland for financial periods beginning before 1 January 2015.

SHARE CAPITAL	2025 EUR
Authorized	100
100 Ordinary Shares of EUR 1 each	<hr/> 100
Allotted, called up and fully paid	
100 Ordinary Shares of EUR 1 each	<hr/> 100
	<hr/> 100