

Company Number: 775148

**Alila Marketing Holdings Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 5 November 2024 (date of incorporation) to 31  
December 2025**

# Alila Marketing Holdings Limited

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# Alila Marketing Holdings Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 5 November 2024 (date of incorporation) to 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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, enable them to ensure that the financial statements and Director's 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.

### Director's declaration on unaudited financial statements

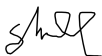
In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms 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.

The director confirms that they have made available to ECOVIS DCA LIMITED, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 5 November 2024 (date of incorporation) to 31 December 2025."

### Signed on behalf of the board



Date: 27/02/2026

# Alila Marketing Holdings Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	Dec 25 €
<b>Non-Current Assets</b>		
Financial assets	5	200
<b>Current Assets</b>		
Debtors	6	100
Creditors: amounts falling due within one year	7	(200)
<b>Net Current Liabilities</b>		
		(100)
<b>Total Assets less Current Liabilities</b>		
		100
<b>Equity</b>		
Called up share capital presented as equity		100
<b>Shareholders' Funds</b>		
		100

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Alila Marketing Holdings Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 financial period 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;

(d) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 27/02/2026 and signed on its behalf by:



Verified by signNow  
27/02/2026 17:00:47 UTC  
62da0036c145b6a722

# Alila Marketing Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 5 November 2024 (date of incorporation) to 31 December 2025

### 1. General Information

Alila Marketing Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 775148. The registered office of the company is 27 Mount Street, Upper Dublin, Dublin 2, D02 F890, Ireland which is also the principal place of business of the company. Activities of holding companies The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

#### Statement of compliance

The financial statements of the company for the financial period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### 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.

#### Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

#### Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

# Alila Marketing Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 5 November 2024 (date of incorporation) to 31 December 2025

### Financial assets

Financial assets held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial period in which it is receivable.

### Trade and other debtors

Trade and other debtors 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.

### Trade and other creditors

Trade and other creditors 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.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 13 month 27 days period from 5 November 2024 (date of incorporation) to 31 December 2025.

### 4. Employees

The average monthly number of employees, including director, during the financial period was as follows,

	<b>Dec 25 Number</b>
Director	<u>1</u>

# Alila Marketing Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 5 November 2024 (date of incorporation) to 31 December 2025

### 5. Financial fixed assets

	Subsidiary undertakings shares	Total
	€	€
<b>Investments</b>		
<b>Cost</b>		
Additions	200	200
	<hr/>	<hr/>
At 31 December 2025	200	200
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2025	<b>200</b>	<b>200</b>
	<hr/> <hr/>	<hr/> <hr/>

### 6. Debtors

	<b>Dec 25</b>
	<b>€</b>
Called up share capital not paid	<b>100</b>
	<hr/> <hr/>

### 7. Creditors Amounts falling due within one year

	<b>Dec 25</b>
	<b>€</b>
Amounts owed to group undertakings	<b>200</b>
	<hr/> <hr/>

### 8. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

### 9. Events After the End of the Reporting Period

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

### 10. Controlling interest

Stéphane Alech is the ultimate controlling party of the company by virtue of holding 100% of its issued ordinary share capital.

### 11. Floating Debenture Charge

All that and those the Company's Undertaking, Property and Assets whatsoever and wheresoever both present and future including goodwill and its uncalled Capital for the time being incorporating a specific Charge on all the Estate or interest, legal or equitable in all freehold and leasehold property, all profits of prendre, easements, rights of way, rights under covenants, Agreements, Undertakings and Indemnities and rights to compensation, Statutory or otherwise which shall at any time hereafter during the continuance of the security become the property of the Company, and all present and future proceeds of Insurance receivable by the Company and on its goodwill and uncalled Capital for the time being and as regards other property charged a Floating Security so that the Company shall not be at liberty to create any Mortgage or Charge ranking in priority to or pari passu with this Charge.

### 12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27/02/2026.