

**ALIEN TECHNOLOGY TRANSFER LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**ALIEN TECHNOLOGY TRANSFER LTD**  
**UNAUDITED ACCOUNTS**  
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**ALIEN TECHNOLOGY TRANSFER LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2025**

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|--------------------------|----------------------------------------------------------------|
| <b>Directors</b>         | Mr F Manzi<br>Mr A Rufo                                        |
| <b>Company Number</b>    | 08729943 (England and Wales)                                   |
| <b>Registered Office</b> | c/o AccountsCo<br>47 Islington Park Street<br>London<br>N1 1QB |
| <b>Accountants</b>       | AccountsCo<br>47 Islington Park Street<br>London<br>N1 1QB     |

**ALIEN TECHNOLOGY TRANSFER LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2025**

|                                                       | Notes     | 2025<br>£     | 2024<br>£     |
|-------------------------------------------------------|-----------|---------------|---------------|
| <b>Fixed assets</b>                                   |           |               |               |
| Investments                                           | <u>6</u>  | 17,248        | 17,248        |
| <b>Current assets</b>                                 |           |               |               |
| Debtors                                               | 7         | 18,768        | 18,768        |
| Cash at bank and in hand                              |           | 9,371         | 5,178         |
|                                                       |           | <u>28,139</u> | <u>23,946</u> |
| <b>Creditors: amounts falling due within one year</b> | <u>8</u>  | (16,713)      | (4,712)       |
| <b>Net current assets</b>                             |           | <u>11,426</u> | <u>19,234</u> |
| <b>Net assets</b>                                     |           | <u>28,674</u> | <u>36,482</u> |
| <b>Capital and reserves</b>                           |           |               |               |
| Called up share capital                               | <u>9</u>  | 2             | 2             |
| Capital contribution reserve                          | <u>10</u> | 191,888       | 191,888       |
| Profit and loss account                               |           | (163,216)     | (155,408)     |
| <b>Shareholders' funds</b>                            |           | <u>28,674</u> | <u>36,482</u> |

For the year ending 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 25 February 2026 and were signed on its behalf by

Mr F Manzi  
Director

Company Registration No. 08729943

**ALIEN TECHNOLOGY TRANSFER LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2025**

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**1 Statutory information**

Alien Technology Transfer Ltd is a private company, limited by shares, registered in England and Wales, registration number 08729943. The registered office is c/o AccountsCo, 47 Islington Park Street, London, N1 1QB.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

|                    |                   |
|--------------------|-------------------|
| Computer equipment | 25% straight line |
|--------------------|-------------------|

***Fixed asset investments***

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

***Financial instruments***

Basic financial instruments are recognised at amortised cost, except for investments in nonconvertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

**ALIEN TECHNOLOGY TRANSFER LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2025**

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***Taxation***

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**Deferred tax**

The company has changed its activities from being a trading company to being a holding company and, consequently, is unlikely to make a profit in the future. Therefore, the directors do not believe that it is prudent to account for deferred tax assets nor necessary to account for deferred tax liabilities within these financial statements.

***Foreign exchange***

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

During the year the directors identified that fixed asset investments had been incorrectly revalued in the financial statements for the year ended 30 June 2024. In accordance with the company's accounting policy, investments should be stated at cost less impairment. The prior year figures have therefore been corrected to reverse the revaluation. As a result, fixed asset investments and retained earnings as at 30 June 2024 have both decreased by £353. The adjustment has no impact on the company's profit or loss for the current year.

**5 Tangible fixed assets**

**Cost or valuation**

At 1 November 2024

At 31 October 2025

**Depreciation**

At 1 November 2024

At 31 October 2025

**Net book value**

At 31 October 2025

**Computer  
equipment  
£**

At cost

4,014

4,014

4,014

4,014

-

**6 Investments**

Valuation at 1 November 2024

Valuation at 31 October 2025

**Subsidiary  
undertakings  
£**

17,248

17,248

**ALIEN TECHNOLOGY TRANSFER LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2025**

|                                                                      |               |               |
|----------------------------------------------------------------------|---------------|---------------|
| <b>7 Debtors</b>                                                     | <b>2025</b>   | <b>2024</b>   |
|                                                                      | <b>£</b>      | <b>£</b>      |
| <b>Amounts falling due within one year</b>                           |               |               |
| Amounts due from group undertakings etc.                             | 17,765        | 864           |
| Accrued income and prepayments                                       | 420           | 421           |
| Other debtors                                                        | 583           | 17,483        |
|                                                                      | <u>18,768</u> | <u>18,768</u> |
| <b>8 Creditors: amounts falling due within one year</b>              | <b>2025</b>   | <b>2024</b>   |
|                                                                      | <b>£</b>      | <b>£</b>      |
| Amounts owed to group undertakings and other participating interests | 16,713        | 4,712         |
| <b>9 Share capital</b>                                               | <b>2025</b>   | <b>2024</b>   |
|                                                                      | <b>£</b>      | <b>£</b>      |
| Allotted, called up and fully paid:                                  |               |               |
| 2 Ordinary shares of £1 each                                         | 2             | 2             |

**10 Capital contribution reserve**

During the year the directors identified that funding of £191,888 ( €230,000.00) received from the parent company, Albalonga SL, had been incorrectly classified as a loan in prior periods. The directors consider that the amount represented a capital contribution from the parent undertaking.

The comparative figures have therefore been restated to reclassify the balance from amounts owed to group undertakings to capital contribution reserve. This adjustment has no impact on the company's profit or loss.

**11 Controlling party**

The ultimate controlling party is Albalonga SL.

The ultimate parent undertaking and controlling party is Albalonga SL, a company incorporated in Andorra whose registered office is Aviguda del Fener, Number 22, Edifici Noguer, Escala A 5E Pis 5A Porta, Escaldes-Engordany, Andorra, which is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of Albalonga SL consolidated financial statements are publicly available.

**12 Average number of employees**

During the year the average number of employees was 0 (2024: 0).

