

**Brooktwine Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

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## **Brooktwine Limited Directors and Other Information**

### **Directors**

Philip O'Dwyer  
Michael Brook  
James Twine

### **Company Secretary**

Jack Brook

### **Company Number**

698034

### **Registered Office**

Charter House,  
5 Pembroke Row,  
Dublin 2

### **Accountants**

Copsey Murray Chartered Accountants  
Charter House  
5 Pembroke Row  
Dublin 2

### **Bankers**

Wise Europe S.A.  
Avenue Louise, 54/S52,  
Brussels, 1050,  
Belgium

## **Brooktwine Limited**

### **Directors' Responsibilities Statement**

for the financial year ended 31 May 2025

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 that 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", applying Section 1A of that Standard, 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 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 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 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**

**Philip O'Dwyer**  
Director

**Date: 2 February 2026**

**Michael Brook**  
Director

**Date: 2 February 2026**

## Brooktwine Limited

### Balance Sheet

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Stocks	5	-	2,975
Debtors	6	26,850	1,814
Cash and cash equivalents		8,773	8,014
		<u>35,623</u>	<u>12,803</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(20,687)</u>	<u>(45,470)</u>
<b>Net Current Assets/(Liabilities)</b>		<u>14,936</u>	<u>(32,667)</u>
<b>Total Assets less Current Liabilities</b>		<u>14,936</u>	<u>(32,667)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		14,836	(32,767)
<b>Equity attributable to owners of the company</b>		<u>14,936</u>	<u>(32,667)</u>

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.

We as Directors of Brooktwine 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) 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 financial 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 and the small companies' regime.

**Approved by the board on 2 February 2026 and signed on its behalf by:**

**Philip O'Dwyer**  
Director

**Michael Brook**  
Director

**Brooktwine Limited**  
**Reconciliation of Shareholders' Funds**  
as at 31 May 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 June 2023</b>	100	(23,187)	(23,087)
Loss for the financial year	-	(9,580)	(9,580)
<b>At 31 May 2024</b>	100	(32,767)	(32,667)
Profit for the financial year	-	47,603	47,603
<b>At 31 May 2025</b>	<b>100</b>	<b>14,836</b>	<b>14,936</b>

# Brooktwine Limited

## Notes to the Abridged Financial Statements

for the financial year ended 31 May 2025

### 1. General Information

Brooktwine Limited is a company limited by shares incorporated in Ireland. Charter House, 5 Pembroke Row, Dublin 2 is the registered office, which is also the principal place of business of the company. The company's registration number is 698034.

The Principal Activities of the Company are the source, sale and supply of a large range of high-quality botanicals to the food, skincare and medical sectors.

### 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 May 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. 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 280A of the Companies Act 2014 in respect of the financial year, 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.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for 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 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.

#### Taxation and deferred taxation

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

#### Current Tax

Current tax payable for the year is based on taxable profit for the year. Taxable profit may differ from profit as reported in the Profit and Loss account, because of items of income or expense that are taxable or deductible in different years, and items that are never taxable or deductible. The current tax liability is calculated using tax rates that have been enacted or substantially enacted by the end of the reporting period.

#### Deferred Tax

Deferred taxation is accounted for using a timing difference approach. A deferred taxation liability is recognised for all timing differences that are expected to increase taxable profit in the future. A deferred

## Brooktwine Limited

### Notes to the Abridged Financial Statements

for the financial year ended 31 May 2025

taxation asset is recognised for all temporary differences that are expected to reduce taxable profit in the future. Timing differences are the differences between the carrying amount of an asset, liability or other item in the financial statements and its taxation basis.

Deferred taxation is calculated at the taxation rate expected to apply to the taxable profit (taxation loss) of the periods in which the company expects the deferred taxation asset to be realised or the deferred taxation liability to be settled.

The company recognises taxation expense in either profit or loss, other comprehensive income, or equity depending on the transaction or other event that resulted in the taxation expense.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

#### Ordinary share capital

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

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after crediting:</b>		
Profit on foreign currencies	<u>(688)</u>	<u>-</u>

#### 4. Employees

The average monthly number of employees, including directors, during the financial year was 3.

	<b>2025</b>	2024
	<b>Number</b>	Number
Directors	<u>3</u>	<u>3</u>

<b>5. Stocks</b>	<b>2025</b>	2024
	€	€
Stock (non trading)	<u>-</u>	<u>2,975</u>

The replacement cost of stock did not differ significantly from the figures shown.

<b>6. Debtors</b>	<b>2025</b>	2024
	€	€
Other debtors	22,740	100
Taxation	4,110	1,714
	<u>26,850</u>	<u>1,814</u>

<b>7. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	4,000	903
Taxation	2,120	-
Other creditors	14,567	44,567
	<u>20,687</u>	<u>45,470</u>

**Brooktwine Limited**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 May 2025

**8. Profit and loss account**

	<b>2025</b>	2024
	€	€
At 1 June 2024	<b>(32,767)</b>	(23,187)
Profit/(loss) for the financial year	<b>47,603</b>	(9,580)
At 31 May 2025	<b>14,836</b>	(32,767)

**9. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 May 2025.

**10. Post-Balance Sheet Events**

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

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 2 February 2026.