

**AURUM BRANDS LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

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**AURUM BRANDS LIMITED**

**COMPANY INFORMATION**

**for the financial year ended 30 June 2025**

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**DIRECTOR**

Sebastiao Vieira

**SECRETARY**

Roolt Business Services Limited

**REGISTERED OFFICE**

Ground Floor  
71 Lower Baggot Street  
Dublin 2  
D02 P593  
Ireland

**COMPANY NUMBER**

671669

**CHARTERED ACCOUNTANTS**

Lizdan Business Services Limited t/a Kinore  
Ground Floor  
71 Baggot Street Lower  
Dublin  
D02 P593  
Ireland

**BANKERS**

Revolut Bank UAB  
Konstitucijos ave. 21B  
Vilnius  
8130  
Lithuania

**AURUM BRANDS LIMITED**

**BALANCE SHEET**

**As at 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Current assets	1,272	4,493
Prepayments and accrued income	659	-
Creditors: amounts falling due within one year	(6,103)	(6,168)
<b>Net current liabilities</b>	<b>(4,172)</b>	<b>(1,675)</b>
<b>Total assets less current liabilities</b>	<b>(4,172)</b>	<b>(1,675)</b>
Accruals and deferred income	(3,386)	-
<b>Net liabilities</b>	<b>(7,558)</b>	<b>(1,675)</b>
<b>Capital and reserves</b>	<b>(7,558)</b>	<b>(1,675)</b>

I, as director of Aurum Brands Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Aurum Brands Limited (registered number: 671669) were approved and authorised for issue by the director on 08 January 2026 and were signed on its behalf by:

*Sebastiao Vieira*

Sebastiao Vieira  
Director

**AURUM BRANDS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 30 June 2025**

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## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Aurum Brands Limited (registered number 671669) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Dublin 2, D02 P593, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Aurum Brands Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

### **Going concern**

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director notes that the business has net liabilities of €7,558. The Company is supported through loans from the director. The director has confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the director will continue to support the Company. Given the current position, the director believes that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

### **Turnover**

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer.

**AURUM BRANDS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 June 2025**

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**Taxation**

**Current tax**

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Impairment of assets**

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to sell, which is equivalent to the net realisable value. Cost includes materials, direct labour and an attributable proportion of manufacturing overheads based on normal levels of activity. Cost is calculated using the FIFO (first-in, first-out) method. Provision is made for obsolete, slow-moving or defective items where appropriate.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

**Trade and other debtors**

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**AURUM BRANDS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 June 2025**

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**Trade and other creditors**

Trade and other creditors are initially recognised at transaction value.

**Ordinary share capital**

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

**Change in Accounting Framework**

In the current financial year, the company has adopted FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime, having prepared the financial statements for the prior year in accordance with FRS 102 Section 1A. The directors have concluded that the company qualifies as a micro-entity under the Companies Act 2014 and is therefore entitled to apply FRS 105.

The adoption of FRS 105 constitutes a change in accounting framework rather than a change in accounting policy. Prior year figures have not been restated on transition, as restatement is not required under FRS 105. The change in framework has not had a material effect on the company's results or financial position.

**2. Appropriation of profit and loss**

	<b>Profit and loss account</b>
	€
<b>At 01 July 2023</b>	<b>(4,081)</b>
Profit for the financial year	2,306
<b>Total comprehensive income</b>	<b>2,306</b>
<b>At 30 June 2024</b>	<b>(1,775)</b>
<b>At 01 July 2024</b>	<b>(1,775)</b>
Loss for the financial year	(5,883)
<b>Total comprehensive loss</b>	<b>(5,883)</b>
<b>At 30 June 2025</b>	<b>(7,658)</b>