

Company Registration Number: 718302

Oeno Wines Limited
Unaudited Abridged Financial Statements
For the year ended 30th April 2025

Oeno Wines Limited

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Oeno Wines Limited
Directors and other information

| | |
|--------------------------|---|
| Director | Sevgi Tuzel |
| Secretary | Ciaran O'Conghaile |
| Company number | 718302 |
| Registered office | 48 Belarmine Place, Belarmine, Dublin 18. |

Oeno Wines Limited

Director's responsibilities statement

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 Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial period. Under that law, she has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such, the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable her to ensure that the financial statements comply with the Companies Act 2014. She has general responsibility for taking such steps as are reasonably open to her to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Oeno Wines Limited
Statement of Financial Position
As at 30th April 2025

| | 30/04/25 | 30/04/24 |
|--|---------------------|-----------------------|
| | € | € |
| Current assets | 2,872 | 1,216 |
| Creditors: amounts falling due within one year | (1,696) | (8,643) |
| Net Current Assets / (Liabilities) | <u>1,176</u> | <u>(7,427)</u> |
| Total Assets less Current Liabilities | <u>1,176</u> | <u>(7,427)</u> |
| Net Assets / (Liabilities) | <u>1,176</u> | <u>(7,427)</u> |
| Capital and Reserves | <u>1,176</u> | <u>(7,427)</u> |

The Financial Statements have been prepared in accordance with the Micro-entities regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities Regime".

I Sevgi Tuzel, as Director of Oeno Wines 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 of the Companies Act 2014 are satisfied;
- (c) the Shareholder of the Company has not served a notice on the Company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) I 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the Company; and

Oeno Wines Limited

Statement of Financial Position (continued) As at 30th April 2025

(e) the Company has relied on the specified exemption contained in section 352 of the Companies Act 2014 as a micro-Company; has done so on the grounds that the Company is entitled to the benefit of that exemption as a micro-Company and the Abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These Abridged Financial Statements were approved and authorised for issue on 29th January 2026 by:

Sevgi Tuzel

Director



Oeno Wines Limited

Notes to the Abridged Financial Statements Year ended 30th April 2025

1. General information

The Company is a private Company limited by shares, incorporated in the Republic of Ireland. The address of the registered office is 48 Belarmine Place, Belarmine, Dublin 18.

2. Statement of compliance

These Financial Statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement basis

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

Basis of preparation

The Financial Statements have been prepared on the going concern basis in accordance with the historical cost convention.

The Financial Statements have been presented in Euro, which is also the functional currency of the entity.

Revenue

When the outcome of a transaction involving the rendering of services can be estimated reliably, the entity will recognise the revenue associated with the transaction by reference to the state of completion of the transaction at the end of the reporting period.

The outcome of a transaction can be estimated reliably when; the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity, the stage of completion of the transaction at the end of the reporting period can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Expenses

Expenses are recognised in the income statement when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen than can be measured reliably.

Taxation

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

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Notes to the Abridged Financial Statements (continued) Year ended 30th April 2025

Property, plant and equipment

The entity recognises the cost of an item of property, plant and equipment as an asset when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.

Items are measured initially at cost and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

The entity selects a depreciation method that reflects the pattern in which it expects to consume the asset's future economic benefits.

Depreciation methods are reviewed at each reporting date.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Oeno Wines Limited

Notes to the Abridged Financial Statements (continued) Year ended 30th April 2025

4. Acquisition or disposal of own shares

At no time during the financial year of the Company, were the shares in the Company held or acquired by the Company, including by forfeiture or surrender in lieu of forfeiture nor were they held or acquired by any subsidiary undertaking of the Company.

5. Appropriation of profit and loss

| | 30/04/2025 | 30/04/2024 |
|---|---------------------|-----------------------|
| | € | € |
| At the start of the financial year | (7,527) | (923) |
| Profit for the financial year | <u>8,603</u> | <u>(6,604)</u> |
| At the end of the financial year | <u>1,076</u> | <u>(7,527)</u> |