

Company registration number: 667972

Central Oriental Home Fashions Ireland Limited

Unaudited Abridged Financial Statements

For The Financial Year Ended 31 December 2024

Central Oriental Home Fashions Ireland Limited

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Central Oriental Home Fashions Ireland Limited

Directors' 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 Directors' Responsibilities Statement accompanying those financial statements.

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 the 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" 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 and then apply them consistently;
- make judgments 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.

On behalf of the board

Michael Litner
Director

Neville Murphy
Director

Central Oriental Home Fashions Ireland Limited

Balance sheet
As at 31 December 2024

| | Note | 2024 € | € | 2023 € | € |
|--|------|------------|------------|------------|------------|
| Current assets | | | | | |
| Debtors | 4 | 100 | | 100 | |
| | | <u>100</u> | | <u>100</u> | |
| Net current assets | | | 100 | | 100 |
| Total assets less current liabilities | | | <u>100</u> | | <u>100</u> |
| Net assets | | | <u>100</u> | | <u>100</u> |
| Capital and reserves | | | | | |
| Called up share capital presented as equity | | | 100 | | 100 |
| Shareholders funds | | | <u>100</u> | | <u>100</u> |

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

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

We, as directors of Central Oriental Home Fashions Ireland Limited state that:

- the company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) of the Companies Act 2014 are satisfied;
- We 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 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;
- We hereby certify that We have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Central Oriental Home Fashions Ireland Limited

Balance sheet (continued)

As at 31 December 2024

These abridged financial statements were approved by the board of directors on 13 November 2025 and signed on behalf of the board by:

Michael Litner
Director

Neville Murphy
Director

Central Oriental Home Fashions Ireland Limited

Notes to the abridged financial statements **Financial year ended 31 December 2024**

1. General information

Central Oriental Home Fashions Ireland Limited is a private company limited by shares, (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 667972). The address of the registered office is Heron House, Blackpool Retail Park, Blackpool, Cork, T23R50R, which is also the principal place of business of the company.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of that Standard, and the Companies Act 2014.

3. Accounting policies

Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

Central Oriental Home Fashions Ireland Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2024

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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Debtors

| | 2024 | 2023 |
|---------------|-------------|-------------|
| | € | € |
| Other debtors | 100 | 100 |

5. Events after the end of the reporting period

There are no significant events after the financial year end.

6. Operating costs

Any costs incurred by the company in respect of compliance and related costs are met by the parent undertaking.

Central Oriental Home Fashions Ireland Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2024

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 13 November 2025.