

HOMO AUCTUS LIMITED

Company number
651304

HOMO AUCTUS LIMITED

UNAUDITED ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

HOMO AUCTUS LIMITED

ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

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HOMO AUCTUS LIMITED

ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Directors

MR ANDREI DAVIDIUK

MR RUSLAN BABINTCEV

MR VASILII KHLEBNIKOV

MS ALENA OSIPOVA

MS DIANA KOLESNICHENKO

MS MIRIAM TULLY

MS ELENA BARBU

Company number

651304

Registered address

No. 1 Grants Row, Lower Mount Street, Dublin 2, Republic of Ireland

HOMO AUCTUS LIMITED

HOMO AUCTUS LIMITED
Profit and Loss Account
for the year ended 30 June 2025

	2025	2024
	EUR	EUR
Operating Profit	_____ Nil	_____ Nil
Profit on ordinary activities before taxation	_____ Nil	_____ Nil
Tax on profit on ordinary activities	Nil	Nil
Profit for the financial year	_____ Nil _____	_____ Nil _____

HOMO AUCTUS LIMITED

Balance Sheet as at 30 June 2025

Notes	2025 EUR	2024 EUR
Current Assets		
Cash at bank and in hand	1,000	1,000
	<hr/>	<hr/>
Net current assets	1,000	1,000
	<hr/>	<hr/>
Net Assets	1,000	1,000
Capital and Reserves		
Called up share capital	1,000	1,000
	<hr/>	<hr/>
Shareholders' funds	1,000	1,000

We, **Miriam Tully** as director and **Atricapilla Limited** as secretary of HOMO AUCTUS 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 s.358 are satisfied,
- (c) the shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2) of the Companies Act 2014,
- (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 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,
- (e) the Company has relied on the specified exemption contained in s.352 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 small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

Approved by the board on 16 January 2026 and signed on its behalf by Miriam Tully director and Atricapilla Limited Company Secretary

Miriam Tully
Director

Atricapilla Limited
Company Secretary

HOMO AUCTUS LIMITED

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

Statement of 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.

Basis of Accounting

The accounts have been prepared under the historical costs convention and in accordance with the Financial Reporting Standard for Smaller Entities s. 353 Companies Act 2014.

Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with the Financial Reporting Standard for Smaller Entities s. 353 Companies Act 2014.

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Leasehold premises and improvements - over the term of the lease

Fixtures and fittings - 5 years

Plant, machinery and equipment - 5 years

Motor vehicles - 5 years

Stocks

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

Foreign currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is calculated on the differences between the Company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is used (If appropriate - the revaluation of property is not considered to constitute a timing difference as there is no intention to dispose of such property in the foreseeable future).