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REGISTER

Registered number FC030219 (England and Wales)

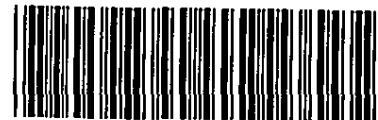
OUMU TSUUSHOU LIMITED

UNAUDITED ACCOUNTS

FOR THE PERIOD ENDED

31 MARCH 2011

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OUMU TSUUSHOU LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2011**

	Page
Company Information	1
Statement of Comprehensive Income	2
Statement of Changes in Equity	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 9

OUMU TSUUSHOU LIMITED

COMPANY INFORMATION FOR THE PERIOD ENDED 31 MARCH 2011

Director	I Grushevskiy
Registered office	Aleman, Cordero Galindo & Lee Trust (BVI) Limited P O Box 3175 Road Town Tortola British Virgin Islands
Registered number	FC030219 (England and Wales)
Business address	98 Hay Lane London NW9 OLG

OUMU TSUUSHOU LIMITED**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MARCH 2011**

	Notes	2011
		£
Continuing operations		
Revenue		257,085
Administrative expenses		(32,240)
		<hr/>
Profit from operations		224,845
Finance income	3	12
Finance costs	4	(4)
		<hr/>
Profit before income tax		224,853
Income tax	5	(48,508)
		<hr/>
Profit for the period		176,345
		<hr/>
Attributable to equity holders		176,345
		<hr/>

The income statement has been prepared on the basis that all operations are continuing operations

OUMU TSUUSHOU LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2011**

	Issued share capital	Accumulated Profits	Total equity
	£	£	£
At 19 April 2010	-	-	-
Issue of share capital	1	-	1
Total comprehensive income for the period	-	176,345	176,345
Dividends	-	(90,838)	(90,838)
At 31 March 2011	<u>1</u>	<u>85,507</u>	<u>85,508</u>


OUMU TSUUSHOU LIMITED**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2011**

	Notes	2011 £
Non-current assets		
Investments	5	28,250
Current assets		
Trade and other receivables	6	73,755
Cash and cash equivalents		38,011
		111,766
Current liabilities		
Trade and other payables	7	(54,508)
Net current assets		57,258
Net assets		85,508
Equity		
Issued share capital	8	1
Retained earnings		85,507
Total equity		85,508

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records, and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company at 31 March 2011 and of its profit for the period then ended, and otherwise comply with the requirements of the Overseas Companies Regulations 2009, so far as applicable to the company

The accounts were approved by the Board and authorised for issue on 15/11/2011

 15/11/2011
I Grushevskiy
Director

OUMU TSUUSHOU LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2011

1 General information

Oumu Tsuushou Limited is a limited company that was incorporated in the British Virgin Islands on 19 April 2010 and is resident in the United Kingdom. The principal activity of the company is that of trading in commodity futures.

2 Accounting policies

2.1 Statement of compliance

The financial statements have been prepared under the historical cost convention and in accordance with applied accounting standards arising from the provisions of Schedule 4 of the Overseas Companies Regulations 2009.

2.2 Going concern

The financial statements have been prepared on a going concern basis.

2.3 Revenue

Revenue consists of net profits generated from trading in commodity futures.

2.4 Investments

Investments in wine, classified as an available for sale financial asset, are stated at fair value.

2.5 Financial assets

The company classifies its financial assets, other than the investments in wine above, as loans and receivables which include trade and other receivables and cash at bank, which are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the company's principal activity and also incorporate other types of contractual monetary assets. The company considers that there are no significant differences between the historical value and fair value of its financial assets.

2.6 Trade receivables

Trade receivables are not interest-bearing and are stated at their historical value, reduced by appropriate allowances for estimated recoverable amounts.

2.7 Cash and cash equivalents

Cash and cash equivalents comprise current and deposit account bank balances which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

OUMU TSUUSHOU LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD ENDED 31 MARCH 2011

2 Accounting policies (continued)

2.8 Financial liabilities

The company classifies its financial liabilities as other financial liabilities which include trade and other payables issued by the company. The company considers that there are no significant differences between the historical value and fair value of its financial liabilities.

2.9 Trade payables

Trade payables are not interest-bearing and are stated at their historical value.

2.10 Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

(i) Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period in which the liability is settled or the asset is realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

OUMU TSUUSHOU LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD ENDED 31 MARCH 2011

2 Accounting policies (continued)

2 11 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received net of direct costs of issue

2 12 Accounting estimates and judgements

The company makes estimates and judgements concerning the future and the resulting estimates may, by definition, vary from the related actual results. The Director considered the critical accounting estimates and judgements used in the financial statements and concluded that the main area of judgement is

- Fair value of investments

This estimate is based on historical experience and various other assumptions that management and the board of directors believe are reasonable under the circumstances and is discussed, to the extent necessary, in more detail in its respective note

2 13 Foreign currency translation

Transactions denominated in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are taken to profit and loss account

3 Finance Income

2011
£

Bank interest receivable	12
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4 Finance Costs

2011
£

Bank overdraft interest payable	4
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OUMU TSUUSHOU LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD ENDED 31 MARCH 2011

4 Income Tax

	2011 £
UK corporation tax	<u>48,508</u>
	2011 £
Profit before income taxation multiplied by standard rate of UK corporation tax of 21%	47,219
<u>Effects of</u> Non-deductible expenses	1,289
	<u>48,508</u>

5. Investments

	Wine £
Fair value	
As at 19 April 2010	-
Additions	28,250
As at 31 March 2011	<u>28,250</u>

The director considers the fair value of the investments to be as stated above

OUMU TSUUSHOU LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE PERIOD ENDED FOR THE YEAR ENDED 31 MARCH 2011**

6 Trade and other receivables

	2011
	£
Amounts falling due within one year	
Trade receivables	73,755
	<u>73,755</u>

7. Trade and other payables

	2011
	£
Amounts falling due within one year	
Corporation tax creditor	48,508
Accruals and deferred income	6,000
	<u>54,508</u>

8 Issued share capital

	2011
	£
Issued and fully paid	
1 Ordinary share US \$1 each	1
	<u>1</u>

9 Ultimate controlling party

The ultimate controlling party is I Grushevskiy