

Company registration number: 767534

OR Lifestyle Industries Limited

Unaudited abridged financial statements

for the 18 months ended 31 December 2025

OR Lifestyle Industries Limited

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OR Lifestyle Industries Limited

Directors and other information

Directors	Orna Kennelly Roisin Hogan
Secretary	Orna Kennelly
Company number	767534
Business address	Ballinakill Road Abbeyleix Co. Laois R32 YK27
Accountants	Fingleton Peters & Tyrrell Chartered Accountants & Statutory Audit Firm 4 Kellyville Park Portlaoise Co. Laois
Bankers	AIB Portlaoise Co. Laois

OR Lifestyle Industries 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 financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each period. Under that law, they have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the directors are 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 directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 those financial statements 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.

OR Lifestyle Industries Limited

**Balance sheet
As at 31 December 2025**

	2025
	€
Current assets	4,587
Creditors: amounts falling due within one year	<u>(18,890)</u>
Net current liabilities	<u>(14,303)</u>
Total assets less current liabilities	(14,303)
Accruals and deferred income	(2,000)
Net liabilities	<u><u>(16,303)</u></u>
Capital and reserves	<u><u>(16,303)</u></u>

We, as directors of OR Lifestyle Industries 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) 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 18 months and of its profit or loss for such a period 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 12 February 2026 and signed on behalf of the board by:

Orna Kennelly
Director

Roisin Hogan
Director

OR Lifestyle Industries Limited

Notes to the abridged financial statements 18 months ended 31 December 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of OR Lifestyle Industries Limited for the 18 months ended 31st December 2025.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 767534). The address of the registered office is Ballinakill Road, Abbeyleix, Co. Laois, R32 YK27.

Currency

The financial statements have been presented in the Euro currency (€).

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. Summary of Significant 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 preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entites Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial period and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provisions of goods falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government grants are recognised at fair value when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

OR Lifestyle Industries Limited

Notes to the abridged financial statements (continued) 18 months ended 31 December 2025

Financial Instruments

Ordinary Share Capital

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

Cash

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets are measured at the transaction price including transaction costs.

Other financial liabilities

Other financial liabilities are measured at transaction price less transaction costs.

4. Appropriations of profit and loss account

	31/12/25
	€
At the start of the 18 months	-
Loss for the 18 months	(16,403)
At the end of the 18 months	<u>(16,403)</u>

5. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 12 February 2026.