

Registered number: 561970

PURPLE ORCHID LIMITED

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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COMPANY INFORMATION

Directors

Michael T.Mohan
John Raymond Phelan (deceased 13 December 2024)
Karen Al-Adwani (appointed 1 January 2025)

Company Secretary

Wilton Secretarial Limited
6th Floor
2 Grand Canal Square
Dublin 2

Registered Number

561970

Registered Office

6th Floor
2 Grand Canal Square
Dublin 2

Bankers

Bank of Ireland
Ranelagh
Dublin 6

Solicitors

William Fry
6th Floor
2 Grand Canal Square
Dublin 2

**UNAUDITED ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

Notes	2025 €	2024 €
Current assets	1	1
Creditors: amounts falling due within one year	—	—
Net current assets	<u>1</u>	<u>1</u>
Total assets less current liabilities	<u>1</u>	<u>1</u>
Net assets	<u><u>1</u></u>	<u><u>1</u></u>
Capital and reserves	<u><u>1</u></u>	<u><u>1</u></u>

These financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities regime".

We, as directors of Purple Orchid 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 section 358 is complied with,
- (c) No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company (objection of members),
- (d) The directors acknowledge the obligations of the company under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of assets, liabilities and financial position of the company at the end of the financial year end and of its profit or loss for such a year, and to otherwise comply with the provisions of the 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 section 352. We have 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 section 353.

The financial statements were approved by the board of directors and signed on its behalf by:

Director
Michael T. Mohan

Director
Karen Al-Adwani

Date: 11 December 2025

The notes on pages 4 to 5 form part of these financial statements.

NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 GENERAL INFORMATION

The company's principal activity is to act as an investment holding company. The registered office is 6th Floor, 2 Grand Canal Square, Dublin 2.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below.

2 ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with applicable accounting standards in the UK and Republic of Ireland and Irish statute comprising of the Companies Act 2014.

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 ACCOUNTING POLICIES (CONTINUED)

2.5 Financial instruments

Financial instruments are initially measured at cost, being the transaction price, adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

2.6 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2.7 Taxation

Tax is recognised in the Profit and loss account, except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

3 APPROPRIATION OF PROFIT AND LOSS ACCOUNT	2025 €	2024 €
Profit brought forward	-	-
Profit for the year	_____	_____
Profit carried forward	=====	=====

4 APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 11 December 2025.