

Company Number: 713842

Orange Skip Hire Limited
Annual Report and Financial Statements
for the financial period ended 6 April 2025

Orange Skip Hire Limited
CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Profit and Loss Account	9
Balance Sheet	10
Statement of Changes in Equity	11
Notes to the Financial Statements	12 - 16

Orange Skip Hire Limited
DIRECTORS AND OTHER INFORMATION

Directors	Paul Grimes John Doyle (Appointed 17 May 2024) Aidan Doyle (Resigned 17 May 2024)
Company Secretary	Paul Grimes
Company Number	713842
Registered Office	C/o Oxigen Merrywell Industrial Estate Ballymount Road Lower Dublin 22
Business Address	Unit 10, East Coast Business Park Matthew's Lane Drogheda Co. Louth
Auditors	Azets Audit Services Ireland Limited 3rd Floor, 40 Mespil Road, Dublin 4
Bankers	Bank of Ireland 14 St Laurence Street, Drogheda, Co Louth
Solicitors	John C. Kieran & Sons Castle Street, Ardee, Co. Louth

Orange Skip Hire Limited

DIRECTORS' REPORT

for the financial period ended 6 April 2025

The directors present their report and the audited financial statements for the financial period ended 6 April 2025.

Principal Activity and Review of the Business

The company's principal activity during the year was the provision of integrated waste management solutions in the commercial sector, including waste collection and disposal.

There has been no significant change in these activities during the financial period ended 6 April 2025.

Results and Dividends

The profit for the financial period after providing for depreciation and taxation amounted to €43,956 (2024 - €14,690).

The directors do not recommend payment of a dividend.

At the end of the financial period, the company has assets of €1,825,247 (2024 - €2,011,288) and liabilities of €288,015 (2024 - €518,012). The net assets of the company have increased by €43,956.

Directors and Secretary

The directors who served throughout the financial period, except as noted, were as follows:

Paul Grimes
John Doyle (Appointed 17 May 2024)
Aidan Doyle (Resigned 17 May 2024)

The secretary who served throughout the financial period was Paul Grimes.

The current directors and company secretary had no direct beneficial interest in the shares of the company at the beginning or end of the financial period.

There were no changes in shareholdings between 6 April 2025 and the date of signing the financial statements.

Holdings in Ultimate Parent Company

Name	Company	Class of Shares	Number Held At 06/04/25	Number Held At 08/04/24
John Doyle	Roseglade ULC	Ordinary Shares*	6,639,191	6,639,191
Aidan Doyle	Roseglade ULC	Ordinary Shares	6,639,191	6,639,191

Paul Grimes had no direct beneficial interest in the shares of the ultimate parent company at the beginning or end of the financial period.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Auditors

The auditors, Azets Audit Services Ireland Limited, continue in office in accordance with section 383(2) of the Companies Act 2014.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Small Companies Exemption

The company has availed of the small companies exemption contained in the Companies Act 2014 and the Companies (accounting) Act 2017 with regard to the requirements for exclusion of certain information in the directors' report.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

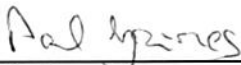
Orange Skip Hire Limited
DIRECTORS' REPORT

for the financial period ended 6 April 2025

Accounting Records


To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at C/o Oxigen, Merrywell Industrial Estate, Ballymount Road Lower, Dublin 22.

Signed on behalf of the board



Paul Grimes
Director

30 January 2026



John Doyle
Director

30 January 2026

Orange Skip Hire Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 6 April 2025

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 period. Under that 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", applying Section 1A of that Standard, 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 and enable the financial statements to be readily and properly audited. 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.

Signed on behalf of the board



Paul Grimes
Director

30 January 2026



John Doyle
Director

30 January 2026

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of Orange Skip Hire Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Orange Skip Hire Limited ('the company') for the financial period ended 6 April 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 6 April 2025 and of its profit for the financial period then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of Orange Skip Hire Limited

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company shareholders in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company shareholders for our audit work, for this report, or for the opinions we have formed.



Aidan Kearney
for and on behalf of
AZETS AUDIT SERVICES IRELAND LIMITED

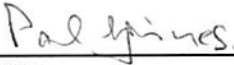
Statutory Audit Firm
3rd Floor,
40 Mespil Road,
Dublin 4

Date: 30 January 2026

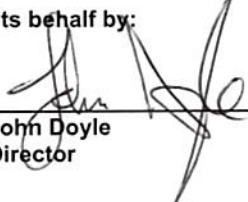
Orange Skip Hire Limited
PROFIT AND LOSS ACCOUNT
for the financial period ended 6 April 2025

	Notes	2025 €	2024 €
Turnover		1,983,803	1,761,516
Cost of sales		<u>(1,759,386)</u>	<u>(1,569,966)</u>
Gross profit		224,417	191,550
Administrative expenses		(183,656)	(179,973)
Other operating income		<u>5,000</u>	<u>3,113</u>
Profit before taxation		45,761	14,690
Tax on profit		<u>(1,805)</u>	<u>-</u>
Profit for the financial period		<u>43,956</u>	<u>14,690</u>
Total comprehensive income		<u><u>43,956</u></u>	<u><u>14,690</u></u>

Approved by the board on 30 January 2026 and signed on its behalf by:



Paul Grimes
Director



John Doyle
Director

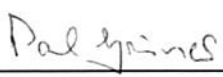
Orange Skip Hire Limited
BALANCE SHEET

as at 6 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>1,658,122</u>	<u>1,704,930</u>
Current Assets			
Stocks	7	8,639	13,020
Debtors	8	62,137	82,050
Cash and cash equivalents		<u>96,349</u>	<u>211,288</u>
		<u>167,125</u>	<u>306,358</u>
Creditors: amounts falling due within one year	9	<u>(288,015)</u>	<u>(518,012)</u>
Net Current Liabilities		<u>(120,890)</u>	<u>(211,654)</u>
Total Assets less Current Liabilities		<u><u>1,537,232</u></u>	<u><u>1,493,276</u></u>
Capital and Reserves			
Called up share capital presented as equity		6	6
Share premium account		441,804	441,804
Revaluation reserve		1,064,290	1,064,290
Retained earnings		<u>31,132</u>	<u>(12,824)</u>
Shareholders' Funds		<u><u>1,537,232</u></u>	<u><u>1,493,276</u></u>

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

Approved by the board on 30 January 2026 and signed on its behalf by:



 Paul Grimes
 Director



 John Doyle
 Director

Orange Skip Hire Limited
STATEMENT OF CHANGES IN EQUITY

as at 6 April 2025

	Called up share capital €	Share premium account €	Revaluation reserve €	Retained earnings €	Total €
At 8 April 2023	6	441,804	1,064,290	(27,514)	1,478,586
Profit for the financial year	-	-	-	14,690	14,690
At 7 April 2024	6	441,804	1,064,290	(12,824)	1,493,276
Profit for the financial period	-	-	-	43,956	43,956
At 6 April 2025	6	441,804	1,064,290	31,132	1,537,232

Orange Skip Hire Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 6 April 2025

1. General Information

Orange Skip Hire Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 713842. The registered office of the company is C/o Oxigen, Merrywell Industrial Estate, Ballymount Road Lower, Dublin 22. The nature of the company operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 6 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, exclusive of trade discounts and value added tax. Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0% - 5% Straight line
Plant and machinery	-	10% - 20% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line
Skips	-	10% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. If the recoverable amount of the asset is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount.

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect remaining estimated useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of the fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Orange Skip Hire Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 6 April 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 11 month 30 days period ended 6 April 2025.

The comparative figures relate to the 53 week period ended Sunday 7 April 2024.

Orange Skip Hire Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 6 April 2025

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	61,550	63,138
Loss/(profit) on disposal of tangible assets	5,890	-
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including directors, during the financial period was 12.

	2025	2024
	Number	Number
Administration	3	3
Drivers & operational	9	9
	<u><u> </u></u>	<u><u> </u></u>
	12	12
	<u><u> </u></u>	<u><u> </u></u>

Orange Skip Hire Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 6 April 2025

6. Tangible assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Skips	Total
	€	€	€	€	€	€
Cost						
At 8 April 2024	1,100,750	310,953	5,389	60,000	312,330	1,789,422
Additions	4,570	-	5,026	-	14,300	23,896
Disposals	-	-	-	(12,000)	-	(12,000)
At 6 April 2025	1,105,320	310,953	10,415	48,000	326,630	1,801,318
Depreciation						
At 8 April 2024	13,566	34,560	1,356	14,231	20,779	84,492
Charge for the financial period	10,059	26,163	1,533	8,000	15,795	61,550
On disposals	-	-	-	(2,846)	-	(2,846)
At 6 April 2025	23,625	60,723	2,889	19,385	36,574	143,196
Net book value						
At 6 April 2025	1,081,695	250,230	7,526	28,615	290,056	1,658,122
At 7 April 2024	1,087,184	276,393	4,033	45,769	291,551	1,704,930

Orange Skip Hire Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 6 April 2025

7. Stocks	2025	2024
	€	€
Consumables	<u>8,639</u>	<u>13,020</u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025	2024
	€	€
Trade debtors	46,017	68,824
Taxation	4,373	4,168
Prepayments	11,747	9,058
	<u>62,137</u>	<u>82,050</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	44,756	23,594
Amounts owed to group undertakings	184,233	408,439
Taxation	18,729	42,660
Other creditors	1,957	1,072
Accruals	38,340	42,247
	<u>288,015</u>	<u>518,012</u>

The repayment terms of trade creditors vary between the company's normal term and on demand. Amounts owed to group companies are unsecured, interest free and repayable on demand.

10. Capital commitments

The company had no material capital commitments at the financial period-ended 6 April 2025.

11. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

12. Parent and ultimate parent company

The company regards Oxigen Environmental ULC as its parent company.

The company's ultimate parent undertaking is Roseglade ULC. Roseglade ULC is regarded as both the controlling party and the ultimate controlling party. The parent of the largest group in which the results are consolidated is Roseglade ULC. Roseglade ULC is registered in Ireland. The shareholders of Roseglade ULC are:
 Sean Doyle 37.75%
 Aidan Doyle 20.75%
 Colm Doyle 20.75%
 John Doyle 20.75%

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30 January 2026.