

Company Number: 550328

Purple PI Solutions Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Purple PI Solutions Limited
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Purple PI Solutions Limited
DIRECTORS AND OTHER INFORMATION

Directors	Derval O'Rourke Gerard O'Rourke
Company Secretary	Gerard O'Rourke
Company Number	550328
Registered Office and Business Address	Sonas Killiney Road Dalkey Dublin
Accountants	Xeinadin 23 Silver Street Nenagh Co. Tipperary
Bankers	Allied Irish Bank George Street Upper, Dun Laoghaire Co Dublin

Purple PI Solutions Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 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 year. 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 year end date and of the profit or loss of the company for the financial year 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. 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

Gerard O'Rourke
Director

16 March 2026

Derval O'Rourke
Director

16 March 2026

Purple PI Solutions Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Purple PI Solutions Limited for the financial year ended 30 September 2025

In accordance with the engagement letter dated 6 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 September 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Purple PI Solutions Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 September 2025 your duty to ensure that Purple PI Solutions Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Purple PI Solutions Limited. You consider that Purple PI Solutions Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Purple PI Solutions Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

XEINADIN
23 Silver Street
Nenagh
Co. Tipperary

16 March 2026

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• • • Co. Tipperary
• • • Ireland, E45 W103

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+ 353 (0)67 53822

Website
www.xeinadin.ie

Email
nenagh@xeinadin.com

Partners
Eoin Gallagher, Anne Hogan, William Lomasney,
Mary McKeogh, Eoin Ryan.

• • • Registered in Ireland - Company Number: 543732
• • • Directors: Derry Crowley, Sandra Clarke, Donal McCarthy, William Lomasney, Eoin Ryan, Mary McKeogh, Eoin Gallagher.
• • • The titles Partner and Director refer to employees of similar professional standing.
• • • Infinity Vision Limited is a subsidiary of Xeinadin Group Limited.
• • • Xeinadin is a trading name of Infinity Vision Limited. Infinity Vision Limited is regulated by Chartered Accountants Ireland and authorised by Chartered Accountants Ireland to carry on investment business.

Purple PI Solutions Limited
BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	3,074	2,054
Current Assets			
Debtors	7	18,375	17,441
Cash and cash equivalents		174,800	155,071
		193,175	172,512
Creditors: amounts falling due within one year	8	(18,086)	(9,747)
Net Current Assets		175,089	162,765
Total Assets less Current Liabilities		178,163	164,819
Capital and Reserves			
Called up share capital presented as equity	10	100	100
Retained earnings		178,063	164,719
Equity attributable to owners of the company		178,163	164,819

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.

We as Directors of Purple PI Solutions 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 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) 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 financial year and of its profit or loss for such a financial 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 Companies Act 2014. The 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 16 March 2026 and signed on its behalf by:

Gerard O'Rourke
Director

Derval O'Rourke
Director

Purple PI Solutions Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	100	165,134	165,234
Loss for the financial year	-	(415)	(415)
At 30 September 2024	100	164,719	164,819
Profit for the financial year	-	13,344	13,344
At 30 September 2025	100	178,063	178,163

Purple PI Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Purple PI Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 550328. The registered office of the company is Sonas, Killiney Road, Dalkey, Dublin which is also the principal place of business of the company. The principal activity of the company is the delivery of unified communication solutions to corporate customers. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 September 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 year, 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 invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. 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:

Fixtures, fittings and equipment	- 20% Straight line
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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.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Purple PI Solutions Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of unified communication solutions to corporate customers.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>1,652</u>	<u>1,783</u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Director	<u>1</u>	<u>1</u>

Purple PI Solutions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

6. Tangible assets		Fixtures, fittings and equipment €	Total €
Cost			
At 1 October 2024		14,970	14,970
Additions		2,672	2,672
		<u>17,642</u>	<u>17,642</u>
At 30 September 2025			
Depreciation			
At 1 October 2024		12,916	12,916
Charge for the financial year		1,652	1,652
		<u>14,568</u>	<u>14,568</u>
At 30 September 2025			
Net book value			
At 30 September 2025		<u><u>3,074</u></u>	<u><u>3,074</u></u>
At 30 September 2024		<u><u>2,054</u></u>	<u><u>2,054</u></u>
7. Debtors		2025	2024
		€	€
Trade debtors		18,211	17,384
Deferred tax asset		164	57
		<u>18,375</u>	<u>17,441</u>
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		1,874	470
Taxation		13,806	6,871
Other creditors		906	906
Accruals		1,500	1,500
		<u>18,086</u>	<u>9,747</u>
9. Taxation		2025	2024
		€	€
Creditors:			
VAT		8,688	3,177
Corporation tax		1,995	260
PAYE		3,123	3,434
		<u>13,806</u>	<u>6,871</u>
10. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>
			<u>100,000</u>
Allotted, called up and fully paid			
Ordinary Shares Class 1	100	€1.00 each	<u>100</u>
			<u>100</u>

Purple PI Solutions Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/09/25	01/10/24
Gerard O'Rourke	Ordinary Shares	<u>100</u>	<u>100</u>

11. Income Statement

	2025	2024
	€	€
At 1 October 2024	164,719	165,134
Profit/(loss) for the financial year	13,344	(415)
At 30 September 2025	<u>178,063</u>	<u>164,719</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

13. Directors' remuneration

	2025	2024
	€	€
Remuneration	106,600	110,000
Pension contributions	26,316	26,316
	<u>132,916</u>	<u>136,316</u>

14. Post-Balance Sheet Events

There have been no significant events affecting the Company since the financial year end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 March 2026.