

**Company registration number: 699249**

**Orange Pill Holdings Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30th June 2025**

# Orange Pill Holdings Limited

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## **Orange Pill Holdings 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 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 the 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" 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 and then apply them consistently;
- make judgments 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.

**Orange Pill Holdings Limited**

**Balance sheet  
As at 30th June 2025**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Financial assets	5	162,500		150,000	
			162,500		150,000
<b>Current assets</b>					
Cash at bank and in hand		1,034		1,034	
		1,034		1,034	
<b>Creditors: amounts falling due within one year</b>					
	6	(19,985)		(5,817)	
<b>Net current liabilities</b>			(18,951)		(4,783)
<b>Total assets less current liabilities</b>			143,549		145,217
<b>Net assets</b>			<u>143,549</u>		<u>145,217</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity	7	150,100		150,100	
Profit and loss account		(6,551)		(4,883)	
<b>Shareholders funds</b>			<u>143,549</u>		<u>145,217</u>

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

**The notes on pages 4 to 6 form part of these abridged financial statements.**

**Orange Pill Holdings Limited**

**Balance sheet (continued)  
As at 30th June 2025**

We, as directors of Orange Pill Holdings Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 24th February 2026 and signed on behalf of the board by:

**Feargal Brady**  
Director

**Tatiana Da Silva Quadros**  
Director

**The notes on pages 4 to 6 form part of these abridged financial statements.**

**Orange Pill Holdings Limited**  
**Notes to the abridged financial statements**  
**Financial year ended 30th June 2025**

**1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 8 Harcourt Street, 4th Floor, Dublin 2.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Going concern**

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

**Financial assets**

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Orange Pill Holdings Limited**  
**Notes to the abridged financial statements (continued)**  
**Financial year ended 30th June 2025**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	(4,883)	(3,712)
Loss for the financial year	(1,668)	(1,171)
<b>At the end of the financial year</b>	<u>(6,551)</u>	<u>(4,883)</u>

**5. Financial assets**

	Participating interests	Total
	€	€
<b>Cost</b>		
At 1st July 2024	150,000	150,000
Additions	162,500	162,500
Disposals	(150,000)	(150,000)
<b>At 30th June 2025</b>	<u>162,500</u>	<u>162,500</u>
<b>Provision for diminution in value</b>		
At 1st July 2024 and 30th June 2025	-	-
<b>Carrying amount</b>		
At 30th June 2025	<u>162,500</u>	<u>162,500</u>
At 30th June 2024	<u>150,000</u>	<u>150,000</u>

**Orange Pill Holdings Limited**  
**Notes to the abridged financial statements (continued)**  
**Financial year ended 30th June 2025**

**6. Creditors: amounts falling due within one year**

	2025	2024
	€	€
Trade creditors	3,047	2,879
Other creditors including tax and social insurance	15,585	1,585
Accruals	1,353	1,353
	19,985	5,817

**7. Share capital**

**Issued, called up and fully paid**

	2025		2024	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
Ordinary shares of € 1.00 each (2024: €1.00)	150,100	150,100	150,100	150,100
	150,100	150,100	150,100	150,100

**8. Directors transactions**

**Feargal Brady**

At the balance sheet date amounts due to Feargal Brady amounted to €15,585. (2024 - €1,585)

**9. Controlling party**

Feargal Brady is the controlling party and holds 99.97% of the issued share capital of the company.

**10. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 24 February 2026.