

**IRIDA CONSULTING  
LIMITED**

**Abridged Accounts**

**Year to June 30, 2025**

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### Abridged Accounts

Year ended 30 June 2025

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## **Statement of directors' responsibilities and declaration on unaudited financial statements**

### **General responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgment and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue business.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963-2025. 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.


The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

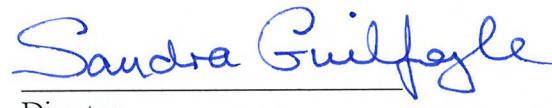
### **Directors' declaration on unaudited financial statements**

In relation to the financial statements set out on pages 3 to 4:

- the directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending June 30, 2024.

On behalf of the board

  
Director

  
Director

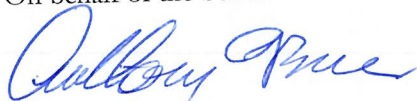
Date: November 30, 2025

<b>IRIDA CONSULTING LIMITED</b>		
<b>Abridged Balance Sheet</b>		
	<b>June 30 2025</b>	<b>June 30 2024</b>
	<b>€</b>	<b>€</b>
<b>FIXED ASSETS</b>		
Tangible Assets	460,000	460,000
Other	3,159	3,845
	<u>463,159</u>	<u>463,845</u>
<b>CURRENT ASSETS</b>		
Stock/Work in Progress	0	0
Debtors/prepayments	0	0
Cash at Bank	4,793	3,884
<b>CREDITORS</b>		
Amounts falling due within one year	3,607	3,528
<b>NET CURRENT ASSETS</b>	<u>1,186</u>	<u>356</u>
<b>CREDITORS DUE AFTER ONE YEAR</b>	145,322	155,004
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>	<u>319,023</u>	<u>309,197</u>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	100	100
Less Directors' loans	0	0
Profit and loss account	<u>318,923</u>	<u>309,097</u>
<b>SHAREHOLDERS FUNDS</b>	319,023	309,197

We, as directors of Irida Consulting 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 s. 358 are satisfied,
- c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 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 s.353 Companies Act 2014.

On behalf of the board:



Anthony O'Brien

Director

Date November 30, 2025



Sandra Guilfoyle

Director

Date November 30, 2025

## **ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS**

### **Basis of accounting**

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in Ireland, and Irish statute comprising the Companies Acts, 1963 to 2025.

### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

### **Intangible fixed asset**

Intangible fixed assets are amortised over their expected useful life.

### **Fixed assets**

All fixed assets are initially recorded at cost. Items of office equipment costing less than €2,000 are treated as current expenditure.

### **Directors' Emoluments**

Directors' emoluments were €nil (2024: €nil).

### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Buildings - 0% straight line
- Office equipment - 20% straight line
- Computer equipment - 33% straight line

## **THE DIRECTORS AND SECRETARY AND THEIR INTERESTS IN SHARES OF THE COMPANY**

The Directors and Secretary who served the company during the year disposed of their shares in Irida Consulting Limited to Sranad Limited in September 2017. Therefore, the company is now fully owned by Sranad Limited.

The Directors' interests in Sranad Limited on June 30 2025 are as follows:

Anthony O'Brien	50%
Sandra Guilfoyle	50%