

Company Number: 695861

**Orthoscape Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Orthoscape Limited**  
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**Orthoscape Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	2025	2024
	€	€
Current assets	451	2,292
Prepayments and accrued income	-	250
Creditors: amounts falling due within one year	(4,173)	(5,173)
<b>Net Current Liabilities</b>	<b>(3,722)</b>	<b>(2,631)</b>
<b>Total Assets less Current Liabilities</b>	<b>(3,722)</b>	<b>(2,631)</b>
Accruals and deferred income	(1,476)	(2,030)
<b>Net Liabilities</b>	<b>(5,198)</b>	<b>(4,661)</b>
<b>Capital and Reserves</b>	<b>(5,198)</b>	<b>(4,661)</b>

The 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".

I as Director of Orthoscape 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) I 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 (as a micro company). 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 micro companies' regime.

**Approved by the Director and authorised for issue on 26 March 2026 :**

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**Alberto Casonato Longo**  
**Director**

# Orthoscape Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Orthoscape Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 695861. The registered office of the company is The Black Church St., Mary's Place, Dublin 7. 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Turnover

Turnover comprises the invoice value of services provided by the company, exclusive of trade discounts and value added tax.

#### Going Concern

We draw your attention to the fact that the company plans to undergo an orderly wind down and is no longer a going concern. As more fully disclosed in the notes to the financial statements the financial statements have not been prepared a going concern basis. Therefore, we have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### 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.

#### 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 Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

#### Ordinary share capital

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

**Orthoscape Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

<b>3. Appropriation of Income Statement</b>	<b>2025</b>	2024
	€	€
Loss brought forward	<b>(4,761)</b>	(3,834)
Loss for the financial year	<b>(537)</b>	(927)
<b>Loss carried forward</b>	<b><u>(5,298)</u></b>	<b><u>(4,761)</u></b>

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 26 March 2026.