

Registered number: 667305

JAMLIVE LIMITED
UNAUDITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

3 Harmony Court
Harmony Row
Dublin 2

Strata Financial

JAMLIVE LIMITED

COMPANY INFORMATION

Directors	John F. Moore John A. Moore
Company secretary	John F. Moore
Registered number	667305
Registered office	Alpine, 7 Louvain Ardilea Dublin 14 D14 WE10
Accountants	Strata Financial 3 Harmony Court Harmony Row Dublin 2 D02 VY52

JAMLIVE LIMITED

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JAMLIVE LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF
JAMLIVE LIMITED
FOR THE YEAR ENDED 30 JUNE 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of JAMLive Limited for the year ended 30 June 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of JAMLive Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of JAMLive Limited 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 the Board of Directors of JAMLive Limited, as a body, 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 JAMLive Limited and its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet as at 30 June 2025 your duty to ensure that JAMLive Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of JAMLive Limited. You consider that JAMLive Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of JAMLive Limited. For this reason, we have not verified the 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 financial statements.

Strata Financial

Strata Financial

3 Harmony Court
Harmony Row
Dublin 2
D02 VY52

Date: *24 February 2026*

JAMLIVE LIMITED

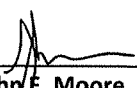
**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
Current assets			
Cash at bank and in hand		105	2
		<u>105</u>	<u>2</u>
Creditors: amounts falling due within one year	4	<u>(39,566)</u>	<u>(15,118)</u>
Net current liabilities		(39,461)	(15,116)
Total assets less current liabilities		(39,461)	(15,116)
Creditors: amounts falling due after more than one year	5	(223,501)	(217,406)
Net liabilities		(262,962)	(232,522)
Capital and reserves			
Called up share capital presented as equity	6	109	109
Profit and loss account		(263,071)	(232,631)
Shareholders' funds		(262,962)	(232,522)


We, as directors of JAMLive Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:



John F. Moore
 Director



John A. Moore
 Director

Date: 24/02/2026

The notes on pages 4 to 7 form part of these financial statements.

JAMLIVE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Called up share capital	Profit and loss account	Total equity
	\$	\$	\$
At 1 January 2022	109	(232,511)	(232,402)
Comprehensive income for the year			
Loss for the year	-	(120)	(120)
At 1 July 2024	109	(232,631)	(232,522)
Comprehensive income for the year			
Loss for the year	-	(30,440)	(30,440)
At 30 June 2025	109	(263,071)	(262,962)

The notes on pages 4 to 7 form part of these financial statements.

JAMLIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

JAMLive Limited was incorporated on 26 February 2020 and its registered address is Apline, 7Iouvain, Ardilea, Dublin 14, D14 WE10. The nature of the company's operations and its principal activities are set out in the Director's Report. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 667305.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014 and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liabilities Partnerships'. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

While the Company incurred a loss during the year and has a negative net assets of \$262,962 as at 30 June 2025 the related parties and directors are committed to support this company.

The Company is dependent on the financial support of its related party company which has committed to giving JAMLive Limited continued financial support for a period of at least 12 months from the date of approval of these financial statements. Accordingly, the directors of the Company will prepare the financial statements on a going concern basis.

JAMLIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

JAMLIVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Director	1	<i>1</i>
	<u>1</u>	<u><i>1</i></u>

4. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	\$	<i>\$</i>
Amounts owed to group undertakings	15,038	<i>15,038</i>
Directors loan	24,528	<i>80</i>
	<u>39,566</u>	<u><i>15,118</i></u>
	<u>39,566</u>	<u><i>15,118</i></u>

5. Creditors: Amounts falling due after more than one year

	2025	<i>2024</i>
	\$	<i>\$</i>
Amounts owed to other participating interests	223,501	<i>217,406</i>
	<u>223,501</u>	<u><i>217,406</i></u>
	<u>223,501</u>	<u><i>217,406</i></u>

6. Share capital

	2025	<i>2024</i>
	\$	<i>\$</i>
Issued, called up and fully paid		
80 (2020 - 80) Ordinary Shares shares of €1.00 each (\$1.09)	87	<i>87</i>
20 (2020 - 20) 'A' Ordinary Shares shares of €1.00 each (\$1.09)	22	<i>22</i>
	<u>109</u>	<u><i>109</i></u>
	<u>109</u>	<u><i>109</i></u>

JAMLIVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Director's loan

	2025	2024
	\$	\$
Opening balance	80	-
Advances to Directors	-	80
Payments from Director	24,448	-
	<u>24,528</u>	<u>80</u>

8. Related party transactions

JAMLive Limited is related to Moorezey Holdings Limited and Roomality Limited, companies registered in the Ireland, by way of common Director. Moorezey Holdings Limited also own the 'A' Ordinary Shares in the company.

During the year Moorezey Holdings Limited provided an additional loan of \$6,095 to JAMLive Limited to fund working capital purposes. As at 30 June 2025 an amount of \$223,501 is due to Moorezey Holdings Limited (30 June 2024: \$217,406). This loan has a facility agreement where Moorezey Holdings Limited will not seek repayment of this loan until JAMLive Limited has the financial resources to do so and is non-interest bearing. The Company is committed to repayment of this loan under this facility agreement which is repayable under the terms of the facility arrangement.

During the period the Director provided an additional loan of \$24,448 to JAMLive Limited to fund working capital purposes. As at 30 June 2025 an amount of \$24,528 is due from JAMLive Limited (30 June 2024: \$80).

As at 30 June 2025 an amount of \$15,038 is due to Roomality Limited (30 June 2024: \$15,038).

9. Controlling party

The Company is ultimately owned and controlled by its Directors.

10. Approval of financial statements

The board of directors approved these financial statements for issue on **24/02/2026**