

Registered number: 667304

**MOORE LIFE LIMITED
UNAUDITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

**3 Harmony Court
Harmony Row
Dublin 2**

Strata Financial

MOORE LIFE LIMITED

COMPANY INFORMATION

Directors	John F. Moore Robert Cairnduff Brian Hyland
Company secretary	Brian Hyland
Registered number	667304
Registered office	Alpine, 7 Louvain Ardilea Dublin 14 D14 WE10
Accountants	Strata Financial 3 Harmony Court Harmony Row Dublin 2 D02 VY52

MOORE LIFE LIMITED

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MOORE LIFE LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF
MOORE LIFE 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 Moore Life 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 Moore Life 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 Moore Life 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 Moore Life 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 Moore Life 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 Moore Life Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Moore Life Limited. You consider that Moore Life 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 Moore Life 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

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3 Harmony Court

Harmony Row

Dublin 2

D02 VY52

Date: 24 February 2026

MOORE LIFE LIMITED

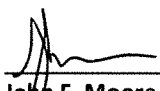
**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
Current assets			
Debtors: amounts falling due within one year	4	15,455	15,455
Cash at bank and in hand		-	29,684
		15,455	45,139
Creditors: amounts falling due within one year	5	-	(1,699)
Net current assets		15,455	43,440
Total assets less current liabilities		15,455	43,440
Creditors: amounts falling due after more than one year	6	(212,133)	(240,140)
Net liabilities		(196,678)	(196,700)
Capital and reserves			
Called up share capital presented as equity	7	108	108
Profit and loss account		(196,786)	(196,808)
Shareholders' funds		(196,678)	(196,700)

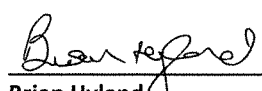
We, as directors of Moore Life Limited, state that:

- (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 359 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



Brian Hyland
 Director

Date: 24/02/2026

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

MOORE LIFE 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 July 2023	108	(196,974)	(196,866)
Comprehensive income for the year			
Profit for the year	-	166	166
At 1 July 2024	108	(196,808)	(196,700)
Comprehensive income for the year			
Profit for the year	-	22	22
At 30 June 2025	108	(196,786)	(196,678)

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

MOORE LIFE LIMITED

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

1. General information

Moore Life Limited (formerly Moorezey Innovation Labs Limited) was incorporated on 26 February 2020 and its registered address is Alpine, 7 Louvain, 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 667304.

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 \$196,678 as at 30 June 2025 the related parties are committed to support this company. The Company is dependent on the financial support of the parent entity and ultimate shareholder. The parent company has committed to this 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.

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is USD.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.4 Valuation of investments

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

MOORE LIFE LIMITED

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

2. Accounting policies (continued)

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 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.

2.7 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.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - \$NIL).

4. Debtors

	2025	2024
	\$	\$
Amounts owed by group undertakings (note 8)	15,443	15,443
Called up share capital not paid	12	12
	15,455	15,455
	15,455	15,455

5. Creditors: Amounts falling due within one year

	2025	2024
	\$	\$
Accruals	-	1,699
	-	1,699
	-	1,699

MOORE LIFE LIMITED

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

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

	2025	2024
	\$	\$
Amounts owed to group undertakings (note 8)	212,133	240,140
	<u>212,133</u>	<u>240,140</u>

7. Share capital

	2025	2024
	\$	\$
Issued, called up and fully paid		
100 (2020 - 100) Ordinary Shares shares of €1.00 each (\$1.08)	108	108
	<u>108</u>	<u>108</u>

8. Related party transactions

Moore Life Limited is related to Moorezey Holdings Limited by way of Moorezey Holdings Limited owning the majority shares in the Company. Moore Life Limited is also related to Roomality Limited by way of common directors and shareholders.

As at 30 June 2025 an amount of \$212,133 is due to Moorezey Holdings Limited (30 June 2024: \$240,140). This loan has a facility agreement where Moorezey Holdings Limited will not seek repayment of this loan until Moore Life 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.

As at 30 June 2025 an amount of \$15,443 is due from Roomality Limited (30 June 2024: \$15,443).

9. Controlling party

The Company is ultimately owned by its Director John F. Moore. John F. Moore has 100% interest in Moorezey Holdings Limited which holds the majority shares in Moore Life Limited.

10. Approval of financial statements

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