

Registered number: 667306

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

**3 Harmony Court**  
**Harmony Row**  
**Dublin 2**

**Strata Financial**

**ROOMALITY LIMITED**

**COMPANY INFORMATION**

<b>Directors</b>	John F. Moore Robert Cairnduff Brian Hyland
<b>Company secretary</b>	Brian Hyland
<b>Registered number</b>	667306
<b>Registered office</b>	Alpine, 7 Louvain Ardilea Dublin 14 D14 WE10
<b>Accountants</b>	Strata Financial 3 Harmony Court Harmony Row Dublin 2 D02 VY52

**ROOMALITY LIMITED**

**CONTENTS**

	Page
<b>Accountants' Report</b>	1
<b>Abridged Balance Sheet</b>	2
<b>Statement of Changes in Equity</b>	3
<b>Notes to the Abridged Financial Statements</b>	4 - 9

**ROOMALITY LIMITED**

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

**ROOMALITY LIMITED**

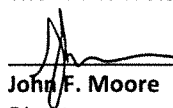
**ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025**

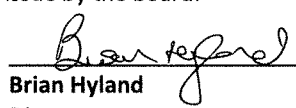
	Note	2025 \$	2024 \$
<b>Fixed assets</b>			
Tangible assets	4	<u>10,539</u>	<u>22,649</u>
		<b>10,539</b>	<b>22,649</b>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	19,443	32,853
Cash at bank and in hand		<u>9,263</u>	<u>40,105</u>
		<b>28,706</b>	<b>72,958</b>
Creditors: amounts falling due within one year	6	<u>(16,871)</u>	<u>(16,872)</u>
<b>Net current assets</b>		<u><b>11,835</b></u>	<u><b>56,086</b></u>
<b>Total assets less current liabilities</b>		<u><b>22,374</b></u>	<u><b>78,735</b></u>
Creditors: amounts falling due after more than one year	7	<u>(2,749,321)</u>	<u>(2,690,078)</u>
<b>Net liabilities</b>		<u><u><b>(2,726,947)</b></u></u>	<u><u><b>(2,611,343)</b></u></u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	8	108	108
Profit and loss account		<u>(2,727,055)</u>	<u>(2,611,451)</u>
<b>Shareholders' funds</b>		<u><u><b>(2,726,947)</b></u></u>	<u><u><b>(2,611,343)</b></u></u>

We, as directors of Roomality 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  
 Date: 24/02/2026

  
 \_\_\_\_\_  
**Brian Hyland**  
 Director

The notes on pages 4 to 9 form part of these financial statements.

**ROOMALITY LIMITED**

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

	Called up share capital	Profit and loss account	Total equity
	\$	\$	\$
<b>At 1 January 2022</b>	<b>108</b>	<b>(2,533,588)</b>	<b>(2,533,480)</b>
<b>Comprehensive income for the year</b>			
Loss for the year	-	(77,863)	(77,863)
<b>At 1 July 2024</b>	<b>108</b>	<b>(2,611,451)</b>	<b>(2,611,343)</b>
<b>Comprehensive income for the year</b>			
Loss for the year	-	(115,604)	(115,604)
<b>At 30 June 2025</b>	<b>108</b>	<b>(2,727,055)</b>	<b>(2,726,947)</b>

The notes on pages 4 to 9 form part of these financial statements.

## ROOMALITY LIMITED

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

#### 1. General information

Roomality 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 667306.

#### 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 \$2,726,947 as at 30 June 2025 the group companies are committed to support this Company.

The Company is dependent on the financial support of its parent company and its ultimate owner and Director. The parent company has committed to this continued financial support for the foreseeable future and at least 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 US Dollars (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'.

## ROOMALITY LIMITED

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

#### 2. Accounting policies (continued)

##### 2.4 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.

##### 2.5 Pensions

##### **Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**ROOMALITY LIMITED**

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

**2. Accounting policies (continued)**

**2.6 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.7 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	20%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.8 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.

**2.9 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.

**2.10 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.

**ROOMALITY 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 period was as follows:

	<b>Year ended 30 June 2025</b>	<i>Year ended 30 June 2024</i>
	<b>No.</b>	<i>No</i>
Directors	-	-
Administration and research staff	<b>2</b>	<i>2</i>
	<hr/> <b>2</b> <hr/>	<hr/> <i>2</i> <hr/>

**4. Tangible fixed assets**

	<b>Office equipment \$</b>
<b>Cost or valuation</b>	
At 1 July 2024	<b>47,643</b>
At 30 June 2025	<hr/> <b>47,643</b> <hr/>
<b>Depreciation</b>	
At 1 July 2024	<b>24,994</b>
Charge for the year on owned assets	<b>12,110</b>
At 30 June 2025	<hr/> <b>37,104</b> <hr/>
<b>Net book value</b>	
At 30 June 2025	<hr/> <b>10,539</b> <hr/>
<i>At 30 June 2024</i>	<hr/> <i>22,649</i> <hr/>

**ROOMALITY LIMITED**

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

**5. Debtors**

	2025	2024
	\$	\$
Amounts owed by group undertakings (note 10)	16,030	16,030
Director Loan (see note 9)	-	16,823
Other debtors	3,413	-
	19,443	32,853
	19,443	32,853

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

	2025	2024
	\$	\$
Amounts owed to group undertakings (note 10)	15,443	15,443
Taxation and social insurance	1,428	1,429
	16,871	16,872
	16,871	16,872

**7. Creditors: Amounts falling due after more than one year**

	2025	2024
	\$	\$
Amounts owed to group undertakings (note 10)	2,749,321	2,690,078
	2,749,321	2,690,078
	2,749,321	2,690,078

**8. Share capital**

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

## ROOMALITY LIMITED

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

#### 9. Directors loan

Amounts owed (to)/from the director are as follows:

	30 June 2025	30 June 2024
	\$	\$
Opening balance	16,823	16,823
Advances to director	-	-
Repayments by director	-	-
Assumed by parent company	(16,823)	-
<b>Closing balance</b>	<b>-</b>	<b>16,823</b>

#### 10. Related party transactions

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

During the period Moorezey Holdings Limited provided an additional net loan of \$59,243 to fund working capital. As at 30 June 2025 an amount of \$2,749,321 is due to Moorezey Holdings Limited (30 June 2024: \$2,690,078). This loan has a facility agreement whereby Moorezey Holdings Limited will not seek repayment of this loan until Roomality 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.

An amount of \$15,443 is due to Moore Life Limited from Roomality Limited as at 30 June 2025 (30 June 2024: \$15,443).

During the year Roomality Limited paid for goods and services on behalf of Moore Properties Limited amounting to \$Nil. An amount of \$992 is due from Moore Properties Limited as at 30 June 2025 (30 June 2024: \$992).

During the year Roomality Limited paid for goods and services on behalf of Jamlive Limited amounting to \$Nil. An amount of \$15,038 is due from Jamlive Limited as at 30 June 2025 (30 June 2024: \$15,038).

#### **Key management personnel**

Key management includes the Board of Directors and the Company Secretary. The compensation payable to key management was \$Nil during the period (30 June 2024: \$Nil).

#### 11. 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 Roomality Limited.

#### 12. Approval of financial statements

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