

**Moore Corporate Compliance Limited (formerly Gatal Limited)**  
**Annual Report and Financial Statements**  
**for the financial year ended 30 April 2025**

**Moore Corporate Compliance Limited (formerly Gatal Limited)**  
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**Moore Corporate Compliance Limited (formerly Gatal Limited)**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Edmond Murphy (Resigned 24 July 2025)  
Diarmuid O'Connell  
Trevor Leacy (Resigned 24 July 2025)  
Eoin Lehane (Resigned 24 July 2025)  
Brian Hayes (Resigned 24 July 2025)  
Brian Kearney (Resigned 24 July 2025)  
Cormac Reilly (Resigned 24 July 2025)  
Eoghan Bracken (Resigned 24 July 2025)  
David Martin  
Stephen Crowley (Appointed 31 December 2024)  
Brian Fallon (Appointed 31 December 2024, Resigned  
24 July 2025)  
Mark Gibbs (Appointed 31 December 2024, Resigned  
24 July 2025)  
Robert Lohan (Appointed 31 December 2024, Resigned  
24 July 2025)  
Maurice O'Shea (Appointed 31 December 2024,  
Resigned 24 July 2025)  
Shane O'Connell (Appointed 24 July 2025)  
George Alton (Appointed 24 July 2025)

**Company Secretary**

Diarmuid O'Connell

**Company Number**

480770

**Registered Office and Business Address**

3rd Floor  
Ulysses House  
Foley Street  
Dublin 1

**Auditors**

KSí Faulkner Orr Limited  
Chartered Accountants and Statutory Auditors  
10 Lower Mount Street  
Dublin 2  
Ireland

**Bankers**

Allied Irish Bank  
140 Drumcondra Road Lower  
Drumcondra  
Dublin 9  
Ireland

# Moore Corporate Compliance Limited (formerly Gatal Limited)

## DIRECTORS' REPORT

for the financial year ended 30 April 2025

The directors present their report and the audited financial statements for the financial year ended 30 April 2025.

### Principal Activity and Review of the Business

The principal activity of Moore Corporate Compliance Limited (formerly Gatal Limited) is company formation, company secretarial, trust and related services.

There has been no significant change in these activities during the financial year ended 30 April 2025.

### Results and Dividends

The profit for the financial year after providing for depreciation and taxation amounted to €99,480 (2024 - €172,306).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €571,339 (2024 - €441,558) and liabilities of €198,733 (2024 - €168,432). The net assets of the company have increased by €99,480.

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Edmond Murphy (Resigned 24 July 2025)  
Diarmuid O'Connell  
Trevor Leacy (Resigned 24 July 2025)  
Eoin Lehane (Resigned 24 July 2025)  
Brian Hayes (Resigned 24 July 2025)  
Brian Kearney (Resigned 24 July 2025)  
Cormac Reilly (Resigned 24 July 2025)  
Eoghan Bracken (Resigned 24 July 2025)  
David Martin  
Stephen Crowley (Appointed 31 December 2024)  
Brian Fallon (Appointed 31 December 2024, Resigned 24 July 2025)  
Mark Gibbs (Appointed 31 December 2024, Resigned 24 July 2025)  
Robert Lohan (Appointed 31 December 2024, Resigned 24 July 2025)  
Maurice O'Shea (Appointed 31 December 2024, Resigned 24 July 2025)  
Shane O'Connell (Appointed 24 July 2025)  
George Alton (Appointed 24 July 2025)

The secretary who served throughout the financial year was Diarmuid O'Connell.

The directors and company secretary had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.

# Moore Corporate Compliance Limited (formerly Gatal Limited)

## DIRECTORS' REPORT

for the financial year ended 30 April 2025

### Holdings in Parent Company

Name	Company	Class of Shares	Number Held At 30/04/25	Number Held At 01/05/24
Edmond Murphy	Appold Ireland Limited	Ordinary 'B' shares	48	36
Diarmuid O'Connell	Appold Ireland Limited	Ordinary 'B' shares	48	36
Trevor Leacy	Appold Ireland Limited	Ordinary 'B' shares	48	36
Eoin Lehane	Appold Ireland Limited	Ordinary 'B' shares	48	36
Brian Hayes	Appold Ireland Limited	Ordinary 'B' shares	48	36
Brian Kearney	Appold Ireland Limited	Ordinary 'B' shares	48	36
Cormac Reilly	Appold Ireland Limited	Ordinary 'B' shares	48	36
Eoghan Bracken	Appold Ireland Limited	Ordinary 'B' shares	48	36
David Martin	Appold Ireland Limited	Ordinary 'B' shares	16	12
Stephen Crowley	Appold Ireland Limited	Ordinary 'B' shares*	55	-

At the year end no directors had any direct interest in the shares of the company.

\* (shares acquired at date of appointment)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

### Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

### Post Balance Sheet Events

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

### Auditors

Ormsby & Rhodes resigned as auditors during the financial year and the directors appointed KSi Faulkner Orr Limited, (Chartered Accountants), to fill the vacancy.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 3rd Floor, Ulysses House, Foley Street, Dublin 1.

### Signed on behalf of the board

David Martin  
Director

Diarmuid O'Connell  
Director

5 December 2025

# Moore Corporate Compliance Limited (formerly Gatal Limited)

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. 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.

### Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

### Signed on behalf of the board

**David Martin**  
Director

**Diarmuid O'Connell**  
Director

5 December 2025

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Shareholders of Moore Corporate Compliance Limited (formerly Gatal Limited)**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Moore Corporate Compliance Limited (formerly Gatal Limited) ('the company') for the financial year ended 30 April 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Shareholders of Moore Corporate Compliance Limited (formerly Gatal Limited)**

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [www.iaasa.ie/wp-content/uploads/2022/10/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

#### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

**Laura Fallon**  
**for and on behalf of**  
**KSI FAULKNER ORR LIMITED**  
Chartered Accountants and Statutory Auditors  
10 Lower Mount Street  
Dublin 2  
Ireland

**5 December 2025**

**Moore Corporate Compliance Limited (formerly Gatal Limited)**  
**PROFIT AND LOSS ACCOUNT**  
for the financial year ended 30 April 2025

	Notes	2025 €	2024 €
Turnover		550,827	733,258
Gross profit		<u>550,827</u>	<u>733,258</u>
Administrative expenses		<u>(437,136)</u>	<u>(536,337)</u>
Profit before taxation		113,691	196,921
Tax on profit	8	<u>(14,211)</u>	<u>(24,615)</u>
Profit for the financial year		<u>99,480</u>	<u>172,306</u>
Total comprehensive income		<u><u>99,480</u></u>	<u><u>172,306</u></u>

Approved by the board on 5 December 2025 and signed on its behalf by:

David Martin  
Director

Diarmuid O'Connell  
Director

**Moore Corporate Compliance Limited (formerly Gatal Limited)****BALANCE SHEET**

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	9	<u>1,689</u>	<u>2,197</u>
<b>Current Assets</b>			
Debtors	10	292,032	205,034
Cash and cash equivalents		<u>277,618</u>	<u>234,327</u>
		<u>569,650</u>	<u>439,361</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(198,733)</u>	<u>(168,432)</u>
<b>Net Current Assets</b>		<u>370,917</u>	<u>270,929</u>
<b>Total Assets less Current Liabilities</b>		<u>372,606</u>	<u>273,126</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		7	7
Retained earnings		<u>372,599</u>	<u>273,119</u>
<b>Equity attributable to owners of the company</b>		<u>372,606</u>	<u>273,126</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 5 December 2025 and signed on its behalf by:

David Martin  
Director

Diarmuid O'Connell  
Director

**Moore Corporate Compliance Limited (formerly Gatal Limited)**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 January 2023</b>	7	114,194	114,201
Profit for the financial period	-	172,306	172,306
Payment of dividends	-	(13,381)	(13,381)
<b>At 30 April 2024</b>	7	273,119	273,126
Profit for the financial year	-	99,480	99,480
<b>At 30 April 2025</b>	<b>7</b>	<b>372,599</b>	<b>372,606</b>

# Moore Corporate Compliance Limited (formerly Gatal Limited)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Moore Corporate Compliance Limited (formerly Gatal Limited) is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 480770. The registered office of the company is 3rd Floor, Ulysses House, Foley Street, Dublin 1 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

#### Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### Reporting period

The prior period relates to the 16 month period from 1st January 2023 to 30th April 2024.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Computer Equipment	-	12.5% Straight line
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## Moore Corporate Compliance Limited (formerly Gatal Limited)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### 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.

#### Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation and deferred taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are

## Moore Corporate Compliance Limited (formerly Gatal Limited)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Financial Instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other

## Moore Corporate Compliance Limited (formerly Gatal Limited)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Trade debtors

The company trades with a large and varied number of customers on credit terms. Some debts due may not be paid due to the default of customers. The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total amount of trade debtors is €195,451 (31 Dec 2022: €128,856).

#### 4. Period of financial statements

The comparative figures relate to the 16 month period ended 30 April 2024.

#### 5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

#### 6. Operating profit

	2025 €	2024 €
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	651	482
	<u>651</u>	<u>482</u>

#### 7. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 9).

	2025 Number	2024 Number
Total	3	9
	<u>3</u>	<u>9</u>

#### 8. Tax on profit

	2025 €	2024 €
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%)	14,211	24,615
	<u>14,211</u>	<u>24,615</u>

## Moore Corporate Compliance Limited (formerly Gatal Limited)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Tangible assets	Computer Equipment	Total
	€	€
<b>Cost</b>		
At 1 May 2024	3,857	3,857
Additions	143	143
At 30 April 2025	<u>4,000</u>	<u>4,000</u>
<b>Depreciation</b>		
At 1 May 2024	1,660	1,660
Charge for the financial year	651	651
At 30 April 2025	<u>2,311</u>	<u>2,311</u>
<b>Net book value</b>		
At 30 April 2025	<u><b>1,689</b></u>	<u><b>1,689</b></u>
At 30 April 2024	<u><b>2,197</b></u>	<u><b>2,197</b></u>
<b>10. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>205,437</b>	195,451
Amounts owed by group undertakings	<b>76,277</b>	-
Other debtors	<b>1,233</b>	9,583
Taxation	<b>9,085</b>	-
	<u><b>292,032</b></u>	<u>205,034</u>
Trade debtors are shown net of impairment in respect of doubtful debts.		
<b>11. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Trade creditors	<b>(1,006)</b>	1,589
Taxation	<b>48,421</b>	67,190
Directors' current accounts (Note 13)	-	14,118
Other creditors	<b>5,223</b>	15,169
Accruals	<b>146,095</b>	70,366
	<u><b>198,733</b></u>	<u>168,432</u>
<b>12. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
<b>13. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<b>141,130</b>	186,077
Pension contributions	<b>95,125</b>	90,000
	<u><b>236,255</b></u>	<u>276,077</u>

## Moore Corporate Compliance Limited (formerly Gatal Limited)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

The following amounts are repayable to the directors:

	2025	2024
	€	€
Edmond Murphy	-	14,118
	<u>          </u>	<u>          </u>

#### 14. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group undertakings.

#### 15. Parent and ultimate parent company

The company regards Appold Ireland Limited as its parent company.

The company's ultimate parent undertaking is Manneken UK Holdco Limited.

The address of Manneken UK Holdco Limited is 9 Appold Street, London, United Kingdom, EC2A 2AP United Kingdom.

The parent of the largest group in which the results are consolidated is Moore Kingston Smith LLP. Moore Kingston Smith LLP is registered in the United Kingdom.

#### 16. Post-Balance Sheet Events

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

#### 17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 December 2025.