

MOROBAL LIMITED
Company Number 725904

DIRECTORS REPORT & UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 14 March 2026

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MOROBAL LIMITED

Directors and other information

Director: Pierce Bishop, Tower View, Trim, Meath

Secretary: Morgan Bishop, Tower View, Trim, Meath

Registered office: Tower View, Trim, Meath

Company registered number: 725904

Extract from Director's report in accordance with section 329 of the Companies Act 2014

THE DIRECTORS OF THE COMPANY INTERESTS IN SHARES

The directors of the company interests in shares/debentures of the company during the financial year ending 14 March 2026 are as follows:

Company Secretary: Morgan Bishop – 10 shares held – Class: Ordinary

Director: Pierce Bishop – 70 shares held – Class: Ordinary

DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgement and estimates that are reasonable and prudent
- State whether the statutory 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
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

MOROBAL LIMITED

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 5:

(a) the directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 14 March 2026.

On behalf of the board



(Pierse Bishop)
Director
MOROBAL LIMITED



(Morgan Bishop)
Secretary

Date: 18 March 2026

MOROBAL LIMITED


Balance Sheet as at 14 March 2026 (abridged)

	Notes	Current Year 2025	2024
FIXED ASSETS			
Intangible assets		0	0
<u>Tangible assets</u>			
Land and Buildings		0	0
Fixtures, fittings, tools and equipment		50	0
<u>Financial assets</u>			
investments other than loans		48962	22006
CURRENT ASSETS			
Stock		1100	900
<u>Debtors</u>			
Trade Debtors		0	0
Cash at bank and in hand		19856	2164
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Bank Loans and Overdrafts		0	0
Trade Creditors		(12023)	(6000)
<u>Other creditors including tax and social insurance</u>			
PAYE/USC/PRSI:		(0)	(0)
VAT:		(0)	(0)
Net current assets minus (liabilities)		<u>8933</u>	<u>19070</u>
Total assets less current liabilities		<u>57945</u>	<u>19070</u>
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
Creditors:		0	0
Provisions for liabilities		0	0
Capital and reserves	note 4		
Called up share capital presented as equity		100	100
Profit and loss account		<u>38875</u>	<u>14902</u>
Total shareholders funds – all equity		<u>57945</u>	<u>19070</u>

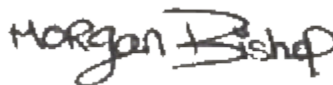
We the Directors of MOROBAL LIMITED, state that:

- (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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2) of the Companies Act 2014,
- (d) 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 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,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board



Signature:
Name: PIERCE BISHOP
Director
Date 18 March 2026



Signature:
Name: Morgan Bishop
Secretary
Date 18 March 2026

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, as promulgated by The Institute of Certified Public Accountants in Ireland.

Cash flow Statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows

Machinery and equipment	12.5% on cost
Motor vehicle	12.5% on cost

2. Director's Remuneration and Transactions

	2025	2024
Salary	0	0
Retirement Benefit contributions	0	0
Benefit & Loans	0	0

3. Staff Numbers and Costs

The number of employees is 1,

	2025	2024
Social insurance costs	0	0

4. CALLED UP SHARE CAPITAL

	2025	2024
1 ordinary shares of €1 each		
Authorised	1000000	1000000
Allotted, called up and fully paid		
1 ordinary shares of €1 each	100	100

5. Disclosures required by Part IV of Schedule 3 & Schedule 4 of the 2014 Act

There are no disclosures

6. Related undertakings

Not Applicable

7. Financial assistance provided for the purchase of the company's own shares

	2025
Financial Assistance	0

8. The holding of own shares or shares in a holding undertaking

Not Applicable

APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the statutory financial statements on the 18 March 2026