

Registered number: 657525

LIFESIGNALS EUROPE LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

LIFESIGNALS EUROPE LIMITED

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LIFESIGNALS EUROPE LIMITED

COMPANY INFORMATION

Directors	Ravinder Sajwan (American) Declan Cassells Sureendar Singh Magar (American)
Company secretary	Ravinder Sajwan
Registered number	657525
Registered office	Athlone Business and Technology Park Garrycastle Athlone Co. Westmeath
Independent auditors	RBK Business Advisers Chartered Accountants and Statutory Audit Firm Irishtown Athlone Co. Westmeath N37 XP52
Bankers	Bank of Ireland 31 Church Street Athlone Co. Westmeath
Solicitors	Mason Hayes Curran Barrow Street Dublin 4

LIFESIGNALS EUROPE LIMITED

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF LIFESIGNALS EUROPE LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

On _____ we reported as auditors of Lifesignals Europe Limited to the directors of the company on the abridged financial statements for the year ended 31 December 2024 on pages 6 to 16 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2024 on pages 6 to 16 which the directors of Lifesignals Europe Limited propose to annex to the Annual return of the company; and
- (ii) the financial statements to be laid before the Annual general meeting which form the basis for those abridged financial statements.

Respective responsibilities of Directors and Auditors

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the Annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion on financial statements

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On _____ we reported as auditors of Lifesignals Europe Limited to the members on the company's financial statements for the year ended 31 December 2024 to be laid before its Annual general meeting and our report was as follows:

"We have audited the financial statements of Lifesignals Europe Limited (the 'company') for the year ended 31 December 2024, which comprise the Statement of financial position, the Statement of changes in equity and the notes to the financial statements, including a 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

LIFESIGNALS EUROPE LIMITED

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF LIFESIGNALS EUROPE LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 further described in the Auditors' 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 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.

Material uncertainty related to going concern

We draw attention to note 2.2 in the financial statements, which indicates that as of 31 December 2024, the company had a shareholder deficit of €2,549,913 (2023: €2,129,593). As stated in note 2.2, these events or conditions, along with the other matters as set forth in note 2.2, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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. Our evaluation of the directors' assessment of the company's ability to continue to adopt the going concern basis of accounting included:

- evaluating management's going concern assessment (being the period of twelve months from the date on which the financial statements are authorised for issue) and challenging key assumptions.
- evaluating the Company's financial arrangements within the Company by considering the Company's available liquidity and financing to assess liquidity through the going concern assessment period.

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

LIFESIGNALS EUROPE LIMITED

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF LIFESIGNALS EUROPE LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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 Auditors' 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 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.

Opinion 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.

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 and restrictions on use

Responsibilities of directors

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

LIFESIGNALS EUROPE LIMITED

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF LIFESIGNALS EUROPE LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

Auditors' 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 Auditors' 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: <http://www.iaasa.ie>. This description forms part of our Auditors' report."

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

This report is made solely to the company's members, 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 members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Brian Feeney
for and on behalf of
RBK Business Advisers
Chartered Accountants and Statutory Audit Firm
Irishtown
Athlone
Co. Westmeath
N37 XP52
Date: 15 December 2025

LIFESIGNALS EUROPE LIMITED


**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024**

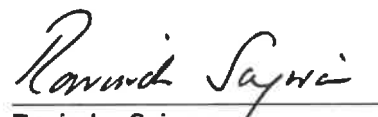
	Note	2024 €	2023 €
Current assets			
Stocks		4,986	9,447
Debtors: amounts falling due within one year	4	7,742	3,382
Cash at bank and in hand	5	21,911	49,961
		34,639	62,790
Creditors: amounts falling due within one year	6	(2,584,552)	(2,192,383)
Net current liabilities		(2,549,913)	(2,129,593)
Total assets less current liabilities		(2,549,913)	(2,129,593)
Net liabilities		(2,549,913)	(2,129,593)
Capital and reserves			
Called up share capital presented as equity		1	1
Profit and loss account	7	(2,549,914)	(2,129,594)
Shareholders' funds		(2,549,913)	(2,129,593)

We, as directors of Lifesignals Europe Limited, state that:

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:


Declan Cassells
 Director


Ravinder Sajwan
 Director

Date: 15 December 2025

Date: 15 December 2025

The notes on pages 9 to 16 form part of these financial statements.

LIFESIGNALS EUROPE LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2024	1	(2,129,594)	(2,129,593)
Comprehensive income for the year			
Loss for the year	-	(420,320)	(420,320)
At 31 December 2024	<u>1</u>	<u>(2,549,914)</u>	<u>(2,549,913)</u>

The notes on pages 9 to 16 form part of these financial statements.

LIFESIGNALS EUROPE LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2023	1	(1,841,467)	(1,841,466)
Comprehensive income for the year			
Loss for the year	-	(288,127)	(288,127)
At 31 December 2023	<u>1</u>	<u>(2,129,594)</u>	<u>(2,129,593)</u>

The notes on pages 9 to 16 form part of these financial statements.

LIFESIGNALS EUROPE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Lifesignals Europe Limited (Registered Number: 657525) is a private limited company limited by shares, incorporated in the Republic of Ireland. The financial statements comprising of the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and the related notes constitute the individual financial statements of Lifesignals Europe Limited for the year ended 31 December 2024.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies.

The following principal accounting policies have been applied:

2.2 Going concern

The financial statements are prepared on a going concern basis which assumes the company will continue in operational existence for the foreseeable future. This assumes the liabilities will be discharged as they fall due for the foreseeable future which is 12 months from the date of signing the financial statements.

The company has incurred losses of €420,320 in the financial year ended 31 December 2024 (2023: €288,127). The shareholders' deficit at 31 December 2024 is €2,549,913 (2023: €2,129,592). The validity of the going concern assumption depends on the continued support of the directors and creditors.

The directors have received written assurances from the company's creditors, Lifesignals Group Inc., Renew Health Limited and Renew HL (UK) Limited that they will not seek repayment of the amounts due to them for the foreseeable future which is 12 months from the date of signing the financial statements. The total amount due to these creditors as at 31 December 2024 amount to €2,550,743 (2023: €2,165,980).

Furthermore, Lifesignals Group Inc. has undertaken to provide continued support to enable the company to meet its financial obligations for the foreseeable future.

Based on the above, the Directors believe that it is appropriate for the financial statements to be prepared on the going concern basis.

LIFESIGNALS EUROPE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.3 Foreign currency translation

Functional and presentation currency

The company's functional and presentational currency is Euro.

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 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 Statement of financial position. The assets of the plan are held separately from the company in independently administered funds.

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.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

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.

2.8 Financial instruments

The company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's Statement of financial position 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 trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, 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.

Discounting is omitted where the effect of discounting is immaterial. The company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

Impairment of financial assets

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.8 Financial instruments (continued)

impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

Basic 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 the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

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

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

Derecognition of financial instruments

Derecognition of financial assets

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the company will continue to recognise the value of the portion of the risks and rewards retained.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.9 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.

2.10 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the reporting date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the reporting date.

2.11 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.12 Share capital

The Ordinary Share Capital is presented as Equity.

LIFESIGNALS EUROPE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Employees

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

	2024	2023
	No.	No.
Staff	<u>2</u>	<u>3</u>

4. Debtors

	2024	2023
	€	€
Trade debtors	6,096	-
Amounts owed by joint ventures and associated undertakings	-	655
Other debtors	333	158
Prepayments	1,313	2,569
	<u>7,742</u>	<u>3,382</u>

5. Cash and cash equivalents

	2024	2023
	€	€
Cash at bank and in hand	21,911	49,961
	<u>21,911</u>	<u>49,961</u>

LIFESIGNALS EUROPE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	€	€
Trade creditors	13,062	<i>4,580</i>
Amounts owed to group undertakings	2,218,281	<i>1,848,092</i>
Amounts owed to related parties	332,462	<i>317,888</i>
Taxation and social insurance	2,467	<i>2,539</i>
Accruals	18,280	<i>19,284</i>
	2,584,552	<i>2,192,383</i>

The fair value of trade creditors and accruals approximate to their carrying amounts. The terms of the accruals are based on the underlying contracts.

Amounts owed to group undertakings and related parties are unsecured, interest free, and repayable on demand.

Taxation and social insurance are subject to the terms of the relevant legislation.

7. Reserves

Profit and loss account

The profit and loss account represents cumulative gains and losses in the profit and loss account, net of dividends paid.

8. Capital commitments

The company had no capital commitments at the year end.

9. Pension commitments

The company operates a defined contributions scheme. The assets of the scheme are held separately from those of the company in an independent administration fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €16,921 (2023: €4,578). Contributions totaling €NIL (2023: €NIL) were payable to the fund at the balance sheet date.

LIFESIGNALS EUROPE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. Related party transactions

The company has availed of the exemption contained within Financial Reporting Standard 102 from the requirement to disclose transactions with fellow group companies who are wholly owned by members of the same group. This exemption is granted on the basis that any subsidiary which is a party to the transaction is wholly owned by such a member.

At 31 December 2024, a balance of €176,466 (2023: €174,826) was owed to Renew Health Limited. Renew Health Limited is related to Lifesignals Europe Limited by virtue of common directors. During the year Renew Health Limited recharged management expenses amounting to €NIL (2023: €26,701) to Lifesignals Europe Limited.

At 31 December 2024, a balance of €154,389 (2023: €143,061) was owed to Renew HL (UK) Limited. Renew HL (UK) Limited is related to Lifesignals Europe Limited by virtue of common directors. During the year Renew HL (UK) Limited recharged management expenses amounting to €NIL (2023: €NIL) to Lifesignals Europe Limited.

At 31 December 2024, a balance of €1,607 (2023: €NIL) was owed to Ultraling Healthcare Solutions Limited. Ultraling Healthcare Solutions Limited is related to Lifesignals Europe Limited by virtue of common directors. During the year Ultraling Healthcare Solutions Limited recharged management expenses amounting to €NIL (2023: €NIL) to Lifesignals Europe Limited.

11. Post balance sheet events

There have been no significant events affecting the Company since the year end.

12. Controlling party

The ultimate parent company is Lifesignals Group Inc., a company registered in Delaware, United States of America.

Surendar Singh Magar is considered to be the ultimate controlling party as he holds in excess of 25% of the shares in the parent company.

13. Approval of financial statements

The board of directors approved these financial statements for issue on 15 December 2025.