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**MLG MEDICOLEGAL SERVICES LTD**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED DECEMBER 31, 2025**

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**MLG MEDICOLEGAL SERVICES LTD**

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**COMPANY INFORMATION**

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<b>Director</b>	Cormac Finan (appointed 22 January 2025)
<b>Company secretary</b>	Incorpro Secretarial Ltd
<b>Registered number</b>	780059
<b>Registered office</b>	8 Oakton Drive Ballybrack Dublin A96T2Y7

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**MLG MEDICOLEGAL SERVICES LTD**

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**MLG MEDICOLEGAL SERVICES LTD**

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**ABRIDGED BALANCE SHEET  
AS AT DECEMBER 31, 2025**

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	Note	2025 €
<b>Current assets</b>		
Debtors: amounts falling due within one year	5	96,407
Cash at bank and in hand	6	78,838
		<u>175,245</u>
Creditors: amounts falling due within one year	7	(152,507)
		<u>22,738</u>
<b>Net current assets</b>		<u>22,738</u>
<b>Total assets less current liabilities</b>		<u>22,738</u>
Creditors: amounts falling due after more than one year	8	(1,000)
		<u>21,738</u>
<b>Net assets</b>		<u><u>21,738</u></u>
<b>Capital and reserves</b>		
Called up share capital presented as equity		100
Profit and loss account	11	21,638
		<u>21,738</u>
<b>Shareholders' funds</b>		<u><u>21,738</u></u>

I, as director of MLG Medicolegal Services Ltd, 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 358 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) I 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 Period and of its profit or loss for such a Period 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:

.....  
**Cormac Finan**

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**MLG MEDICOLEGAL SERVICES LTD**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT DECEMBER 31, 2025**

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Director

Date: February 25, 2026

The notes on pages 4 to 8 form part of these financial statements.

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**MLG MEDICOLEGAL SERVICES LTD**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

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	Called up share capital €	Profit and loss account €	Total equity €
<b>Comprehensive income for the Period</b>			
Profit for the Period	-	21,638	21,638
	-----	-----	-----
<b>Other comprehensive income for the Period</b>	-	-	-
	-----	-----	-----
<b>Total comprehensive income for the Period</b>	-	21,638	21,638
<b>Contributions by and distributions to owners</b>			
Shares issued during the Period	100	-	100
	-----	-----	-----
<b>Total transactions with owners</b>	100	-	100
	-----	-----	-----
<b>At December 31, 2025</b>	<b>100</b>	<b>21,638</b>	<b>21,738</b>
	=====	=====	=====

The notes on pages 4 to 8 form part of these financial statements.

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## MLG MEDICOLEGAL SERVICES LTD

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED DECEMBER 31, 2025

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#### 1. General information

MLG Medicolegal Services Ltd is a private limited Company registered in Ireland. Its principal activity is the provision of Medicolegal reports.

#### 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 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:

##### 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.

##### 2.3 Borrowing costs

All borrowing costs are recognised in profit or loss in the Period in which they are incurred.

##### 2.4 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.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED DECEMBER 31, 2025

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**2. Accounting policies (continued)**

**2.5 Debtors**

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

**2.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.7 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**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.

The Company has elected to apply the recognition and measurement provisions of IFRS 9 Financial Instruments (as adopted by the UK Endorsement Board) with the disclosure requirements of Sections 11 and 12 and the other presentation requirements of FRS 102.

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 trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs 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 receivables due with the operating cycle fall into this category of financial instruments.

**Financial liabilities**

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

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**MLG MEDICOLEGAL SERVICES LTD**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

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**2. Accounting policies (continued)**

**2.8 Financial instruments (continued)**

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument 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.

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

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables 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.

**3. Employees**

The average monthly number of employees, including the director, during the Period was as follows:

	<b>2025 No.</b>
Director	1
Administrator	1
	<hr/>
	<b>2</b>
	<hr/> <hr/>

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**MLG MEDICOLEGAL SERVICES LTD**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

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**4. Director's remuneration**

	<b>2025</b>
	<b>€</b>
Director's emoluments	<b>46,822</b>
	<hr/>
	<b>46,822</b>
	<hr/> <hr/>

**5. Debtors**

	<b>2025</b>
	<b>€</b>
Trade debtors	<b>94,838</b>
Other debtors	<b>1,569</b>
	<hr/>
	<b>96,407</b>
	<hr/> <hr/>

**6. Cash and cash equivalents**

	<b>2025</b>
	<b>€</b>
Cash at bank and in hand	<b>78,838</b>
	<hr/>
	<b>78,838</b>
	<hr/> <hr/>

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

	<b>2025</b>
	<b>€</b>
Trade creditors	<b>102,763</b>
Corporation tax	<b>3,089</b>
Taxation and social insurance	<b>38,871</b>
Other creditors	<b>1,784</b>
Accruals	<b>6,000</b>
	<hr/>
	<b>152,507</b>
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**MLG MEDICOLEGAL SERVICES LTD**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

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

	<b>2025</b>
	<b>€</b>
Loans owed to credit institutions	<b>1,000</b>
	<hr/>
	<b>1,000</b>
	<hr/> <hr/>

**9. Loans**

Analysis of the maturity of loans is given below:

	<b>2025</b>
	<b>€</b>
<b>Amounts falling due 1-2 years</b>	
Bank loans	<b>1,000</b>
	<hr/>
	<b>1,000</b>
	<hr/>
	<hr/>
	<b>1,000</b>
	<hr/> <hr/>

**10. Financial instruments**

	<b>2025</b>
	<b>€</b>
<b>Financial assets</b>	
Financial assets measured at fair value through profit or loss	<b>78,838</b>
	<hr/>
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**11. Reserves**

**Profit and loss account**

Refer to Profit and Loss Account

**12. Approval of financial statements**

The director approved these financial statements for issue on 25 February 2026