

Registered number: 530209

**MIDDLEGAME MARKETING
SCIENCES LIMITED
UNAUDITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

**3 Harmony Court
Harmony Row
Dublin 2**

Strata Financial

MIDDLEGAME MARKETING SCIENCES LIMITED

COMPANY INFORMATION

Directors	Noreen J O'Dwyer William T Kirk Pat Ryan
Company secretary	CCS Corporate Secretaries Limited
Registered number	530209
Registered office	3 Harmony Court Harmony Row Dublin 2 D02 VY52
Accountants	Strata Financial 3 Harmony Court Harmony Row Dublin 2 D02 VY52
Bankers	Bank of Ireland Main Street Templemore Tipperary
Solicitors	William Fry 2 Grand Canal Square Dublin 2

MIDDLEGAME MARKETING SCIENCES LIMITED

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MIDDLEGAME MARKETING SCIENCES LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Directors' responsibilities statement

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 and enable them to ensure that the financial statements and Directors' report 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 on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Strata Financial all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 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 ended 31 December 2025.

This report was approved by the board on 30 JAN 2026 and signed on its behalf.



William T Kirk
Director



Noreen J O'Dwyer
Director

MIDDLEGAME MARKETING SCIENCES LIMITED

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL
STATEMENTS OF MIDDLEGAME MARKETING SCIENCES LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2024**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Middlegame Marketing Sciences Limited for the year ended 31 December 2025 which comprise statement of comprehensive income, 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 Middlegame Marketing Sciences Limited, as a body, in accordance with the terms of our engagement letter dated January 2026. Our work has been undertaken solely so that we might compile the financial statements of Middlegame Marketing Sciences 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 Middlegame Marketing Sciences 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 Middlegame Marketing Sciences 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 31 December 2025 your duty to ensure that Middlegame Marketing Sciences Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Middlegame Marketing Sciences Limited. You consider that Middlegame Marketing Sciences 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 Middlegame Marketing Sciences 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: *30 January 2026*

MIDDLEGAME MARKETING SCIENCES LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	5	22,065	14,272
Cash at bank and in hand		585,195	586,518
		<u>607,260</u>	<u>600,790</u>
Creditors: amounts falling due within one year	6	(12,609)	(19,938)
Net current assets		<u>594,651</u>	<u>580,852</u>
Total assets less current liabilities		<u>594,651</u>	<u>580,852</u>
Net assets		<u><u>594,651</u></u>	<u><u>580,852</u></u>
Capital and reserves			
Called up share capital presented as equity	7	100	100
Profit and loss account	8	594,551	580,752
Shareholders' funds		<u><u>594,651</u></u>	<u><u>580,852</u></u>

We, as directors of Middlegame Marketing Sciences 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:



William T Kirk
Director



Noreen J O'Dwyer
Director

Date: 30 JAN 2026

The notes on pages 5 to 9 form part of these financial statements.

MIDDLEGAME MARKETING SCIENCES LIMITED

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

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2024	100	500,838	500,938
Profit for the year	-	79,914	79,914
At 1 January 2025	100	580,752	580,852
Profit for the year	-	13,799	13,799
At 31 December 2025	100	594,551	594,651

The notes on pages 5 to 9 form part of these financial statements.

MIDDLEGAME MARKETING SCIENCES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The company is a limited liability company and was incorporated on the 15th July 2015 in the Republic of Ireland. The company has a registered address of 3 Harmony Court, Harmony Row, Dublin 2 and the company number is 530209. The company's non EEA resident directors have renewed their bond as required under section 137(2) of the Companies Act, 2014 and the Companies Act 2014 (Bonding) Order, 2015.

The company helps business partners leverage analytics addressing their complete marketing portfolio to gain and exploit positional and material superiority for their products and services worldwide. The company is a subsidiary of Middlegame Marketing Sciences LLC, a US company owned and controlled by William Todd Kirk, who is also a director of this company.

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 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

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.

MIDDLEGAME MARKETING SCIENCES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.3 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.

2.4 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 Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.5 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.

2.6 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.

MIDDLEGAME MARKETING SCIENCES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

2.7 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.

2.8 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.

3. Employees

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

	2025	2024
	No.	No.
Employees	<u>2</u>	<u>2</u>

4. Directors' remuneration

	2025	2024
	€	€
Directors' emoluments	79,225	78,798
Company contributions to defined contribution pension schemes	(2,370)	9,630
	<u>76,855</u>	<u>88,428</u>

5. Debtors

	2025	2024
	€	€
Directors Loan	7,500	10,000
Other Debtors	14,565	4,272
	<u>22,065</u>	<u>14,272</u>

Other debtors is made up of Corporation tax recoverable of €11,678 (2024: €1,505) and VAT of €2,887 (2024: €2,767).

MIDDLEGAME MARKETING SCIENCES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

6. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Payroll Taxes	7,588	7,548
Accruals	5,021	12,390
	12,609	19,938

7. Share capital

	2025	2024
	€	€
Authorised 100,000 (2024 - 100,000) Ordinary shares of €1.000000 each	100,000	100,000
Allotted, called up and fully paid 100 (2024 - 100) Ordinary shares of €1.000000 each	100	100

8. Reserves

Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in the profit and loss account, net of transfers to/from other reserves or dividends paid.

9. Contingent liabilities

The company has no contingent liabilities as at the year end 31 December 2025.

10. Capital commitments

The company has no capital commitments as at the year end 31 December 2025.

11. Transactions with directors

During the year the company advanced the director Mr Pat Ryan an interest free un-secured loan of €7,500 (Note 5), which was repaid in full on the 20th January 2026.

12. Related party transactions

There were no related party transactions during the year ended 31 December 2025, other than the above .

MIDDLEGAME MARKETING SCIENCES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

13. Post balance sheet events

There have been no significant post balance sheet events affecting the company since the year end.

14. Controlling party

The company is 100% subsidiary of MMSLLC a US corporation, which is ultimately controlled by William Todd Kirk.

15. Approval of financial statements

The board of directors approved these financial statements for issue on

30 January 2026