

PARA LEGAL TRAINING LIMITED

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PARA LEGAL TRAINING LIMITED

EXTRACT FROM THE DIRECTORS' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2025

Directors and their Interests

In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movements therein during the period ended 31 December 2025 were as follows

	Ordinary Shares of €1 each 31/12/2025
David Somers	6
Elizabeth Nunan	1

In accordance with the Company Constitution, the directors are not required to retire by rotation.

The names of the directors who signed the original Directors' report were David Somers and Elizabeth Nunan. This report was approved by the board and signed on its behalf.



David Somers
Director
Date: 20th February 2026



Elizabeth Nunan
Director
Date: 20th February 2026

PARA LEGAL TRAINING LIMITED
DIRECTORS' RESPONSIBILITIES
STATEMENT
FOR THE PERIOD ENDED 31 DECEMBER 2025

The directors are responsible for preparing the Directors' report and the abridged financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by Chartered Accountant Ireland and Irish law.

Irish company law requires the directors to prepare financial statements for each financial year. 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, of the profit or loss of the company 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 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.

Directors' Declaration on Unaudited Financial Statements

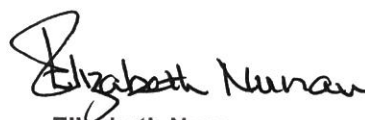
In relation to the financial statements as set out on page 4:

- 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 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 period ended 31 December 2025

On behalf of the board



David Somers
Director
Date: 20th February 2026



Elizabeth Nunan
Director
Date 20th February 2026

PARA LEGAL TRAINING LIMITED

ABRIDGED BALANCE SHEET AS AT 31 December 2025

Current Assets		
Cash at Bank and in Hand	9786	
Current Liabilities		
Trade Creditors/Accruals	2360)	
PAYE/PRSI		
Net Current Assets	7507	
Total Assets Less Current Liabilities		7507
Capital and Reserves		7
Called up Share Capital		7500
Profit & Loss Account		7507
Equity Shareholders Funds		

We, as Directors of Para Legal Training Limited, state that:

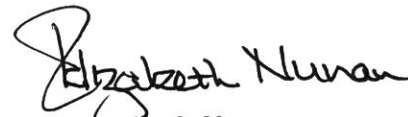
- (a) the company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied;
- (c) we acknowledge the company's obligations under 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 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;
- (d) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company;
- (e) the company has relied on the specific exemptions contained in section 352 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.

Approved by the board and authorised for issue on 20th February 2026



David Somers
Director



Elizabeth Nunan
Director

The notes on page 6 form part of these financial statements

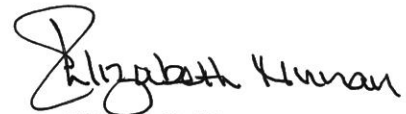


financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board and authorised for issue on 20th February 2026



David Somers
Director



Elizabeth Nunan
Director

The notes on page 6 form part of these financial statements