

Registration number: 706861

Gate One Consulting Ireland Limited

Annual Report and Financial Statements

for the Financial Year Ended 31 December 2024

Gate One Consulting Ireland Limited

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Gate One Consulting Ireland Limited

Company Information

Directors	A R Adamson B S Tye A Gaffney
Company secretary	Secretarius Ltd
Registered office	The Wythe Building 48-50 Cuffe Street Dublin 2 DO2 CX48
Auditors	Deloitte Ireland LLP Chartered Accountants 29 Earlsfort Terrace Dublin 2 DO2 AY28
Registration number	706861

Gate One Consulting Ireland Limited

Directors' Report for the Financial Year Ended 31 December 2024

The directors present their report and the financial statements for the year ended 31 December 2024.

The principal activity of the company is providing management consultancy services.

Fair review of the business

Gate One Consulting Ireland is in its third year of operation. It has successfully delivered many consulting engagements with a variety of clients, the majority of which are UK clients through Gate One Limited. The team remains small but is a core part of Gate One's UK&I integrated operations.

While trading conditions have been tough in 2025, the future outlook is more positive as the market and Gate One offering evolves.

Directors of the company

The directors, who held office at any time during the financial year, were as follows:

T Phillips (ceased 1 February 2024)

M N Warren (ceased 1 January 2025)

A R Adamson

P O'Brien - Company secretary and director (ceased 31 March 2025)

B S Tye (appointed 1 February 2024)

The following director was appointed after the year end:

A Gaffney (appointed 31 March 2025)

Results and dividends

The results for the period are set out on page 7.

No ordinary dividends were paid (2023 nil). The directors do not recommend payment of a final dividend.

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's registered office.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and

Gate One Consulting Ireland Limited

Directors' Report for the Financial Year Ended 31 December 2024

- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Reappointment of auditors

Deloitte Ireland LLP were appointed as the company's auditor and in accordance with section 383(2) of the Companies Act 2014, continue in office as auditor of the company.

Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

Directors' Responsibility Statement

The directors acknowledge their responsibilities for preparing the Directors' Report and financial statements in accordance with applicable law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' applying Section 1A of that Standard. Under Irish 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 and 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 apply them consistently;
- make judgements 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, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited.

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.

Approved and authorised by the Board on 15 January 2026 and signed on its behalf by:



.....
A R Adamson
Director



.....
B S Tye
Director

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GATE ONE CONSULTING IRELAND LIMITED

Report on the audit of the financial statements

Opinion on the financial statements of Gate One Consulting Ireland Limited ("the company")

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 the loss for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Profit and Loss Account;
- the Balance Sheet; and
- the related notes 1 to 13, including a summary of significant accounting policies as set out in note 2.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("the relevant financial reporting framework").

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 described below in the "*Auditor's 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 the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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.

Conclusions relating to going concern

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.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Annual Report and Financial Statements. 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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GATE ONE CONSULTING IRELAND LIMITED

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.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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 IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.
- In our opinion, those parts of the directors' report specified for our review, which does not include sustainability reporting when required by Part 28 of the Companies Act 2014, have been prepared in accordance with the Companies Act 2014.

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 material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
GATE ONE CONSULTING IRELAND LIMITED**

Use of our report

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 auditor's 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.



Emer O'Shaughnessy
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2

16 January 2026

Gate One Consulting Ireland Limited

Profit and Loss Account for the Financial Year Ended 31 December 2024

	Note	2024 € 000	2023 € 000
Turnover		1,340	2,035
Cost of sales		<u>(77)</u>	<u>(501)</u>
Gross profit		1,263	1,534
Administrative expenses		(1,705)	(1,501)
Other operating income		<u>321</u>	<u>-</u>
Operating (loss)/profit	3	<u>(121)</u>	<u>33</u>
(Loss)/profit before tax		(121)	33
Tax on (loss)/profit		<u>5</u>	<u>(5)</u>
(Loss)/profit for the financial year		<u><u>(116)</u></u>	<u><u>28</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

Gate One Consulting Ireland Limited

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Balance Sheet as at 31 December 2024

	Note	2024 € 000	2023 € 000
Current assets			
Stocks	6	5	13
Debtors	7	239	468
Cash at bank and in hand		<u>250</u>	<u>4</u>
		494	485
Creditors: Amounts falling due within one year	8	<u>(419)</u>	<u>(294)</u>
Net assets		<u>75</u>	<u>191</u>
Capital and reserves			
Called-up share capital presented as equity	9	-	-
Profit brought forward		191	163
(Loss)/profit for the year		<u>(116)</u>	<u>28</u>
Shareholders' funds		<u>75</u>	<u>191</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A for small entities.

Approved and authorised by the Board on 15 January 2026 and signed on its behalf by:



.....
A R Adamson
Director



.....
B S Tye
Director

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

1 General information

The company is a private company limited by share capital incorporated in Republic of Ireland.

The address of its registered office is:

The Wythe Building

48-50 Cuffe Street

Dublin 2

DO2 CX48

Ireland

These financial statements were authorised for issue by the Board on 15 January 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the financial years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland' and Irish Statute comprising the Companies Act 2014 (the "Act"). The company qualifies as a small company as defined by Section 280A of the Act in respect of the financial year and has applied the rules of the 'small companies regime' in accordance with Section 280C of the Act and Section 1A of FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified as disclosed in the accounting policies to include certain items at fair value.

The financial statements are prepared in Euro, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest thousand, except where otherwise indicated.

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Summary of disclosure exemptions

This company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 7 'Statement of Cash Flows': Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues': Interest income/expense and net gains/losses for financial instruments not measured at fair value; basis of determining fair value; details of collateral, loan defaults or breaches, details of hedges, hedging fair value changes recognised in profit or loss and in other comprehensive income;
- Section 26 'Share Based Payment': Share-based payment expense charged to profit or loss, reconciliation of opening and closing number and weighted average exercise price of share option, how the fair value of options granted was measured, measurement and carrying amounts of liabilities for cash-settled share-based payment, explanation of modifications to arrangements;
- Section 33 'Related Party Disclosures': Compensation for key management personnel..

Name of parent of group

These financial statements are consolidated in the financial statements of Havas NV.

The financial statements of Havas NV may be obtained from its registered office, 29-30, quai de Dion Boutton, 92800 Puteaux France and the website:

https://www.havas.com/wp-content/uploads/2025/04/havas_nv_ra_gb_2024_20250415_17h04.pdf.

Going concern

The financial statements have been prepared on a going concern basis.

The directors of Havas NV, the ultimate parent company, have confirmed that they will support the company to enable it to meet its third party liabilities as they fall due for a period of at least twelve months from the date of approval of these financial statements. The directors have assessed the ability and willingness of Havas NV to provide support and did not identify any issues. Accordingly, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Key sources of estimation uncertainty

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the directors' view there are no key judgements or sources of estimation uncertainty that are required to be disclosed in these financial statements..

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

Revenue from contracts for the provision of services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses incurred that are recoverable.

Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

Tax

The tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Work in progress are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the work in progress to their present location and condition.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of work in progress over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Recognition, initial measurement and derecognition

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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 debtors, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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.

Classification of 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 deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, and loans from fellow group companies, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

3 Operating loss

Arrived at after charging/(crediting)

	2024	2023
	€ 000	€ 000
Foreign exchange losses	4	1

4 Employee information

The average number of persons employed by the company (including directors) during the year, was 8 (2023 - 10).

5 Directors' remuneration

No remuneration was paid to the directors during the year (2023 - €nil).

6 Stocks

	2024	2023
	€ 000	€ 000
Work in progress	5	13

7 Debtors

		2024	2023
Current	Note	€ 000	€ 000
Trade debtors		-	32
Amounts owed by related parties	11	122	304
Other debtors		25	23
Prepayments and accrued income		85	107
Income tax asset		7	2
		239	468

8 Creditors: amounts falling due within one year

	2024	2023
	€ 000	€ 000
Due within one year		
Trade creditors	-	42
Amounts due to related parties	235	86
VAT	1	-
Social security	47	3
Accruals and deferred income	106	133
Other creditors	30	30
	419	294

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

9 Called-up share capital presented as equity

Authorised shares

	2024		2023	
	No. 000	€000	No. 000	€000
Ordinary of €1 each	100	100	100	100
Called-up share capital presented as equity	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Called-up share capital presented as a liability	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Allotted, called-up and fully paid shares

	2024		2023	
	No.	€	No.	€
Ordinary of €1 each	100	100	100	100
Called-up share capital presented as equity	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Called-up share capital presented as a liability	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10 Reserves

Movement on profit and loss reserve

	€ 000
At 1 January 2024	191
Loss for the year	<u>(116)</u>
At 31 December 2024	<u>75</u>
At 1 January 2023	163
Profit for the year	<u>28</u>
At 31 December 2023	<u>191</u>

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

11 Related party transactions

Income and receivables from related parties

	Parent
	€ 000
2024	
Amounts receivable from related party	122

	Parent
	€ 000
2023	
Amounts receivable from related party	304

Expenditure with and payables to related parties

	Parent	Associates
	€ 000	€ 000
2024		
Amounts payable to related party	225	10

	Parent	Associates
	€ 000	€ 000
2023		
Amounts payable to related party	73	13

The company has taken advantage of the exemption available under S33.1A FRS102 not to disclose transactions with other 100% owned members of the same group.

Gate One Consulting Ireland Limited

Notes to the Financial Statements for the Financial Year Ended 31 December 2024

12 Parent and ultimate parent undertaking

The company's immediate parent is Gate One Limited, incorporated in United Kingdom.

The ultimate parent and controlling party is Havas NV, incorporated in Netherlands.

The smallest and largest group in which these financial statements are consolidated is Havas NV, incorporated in the Netherlands.

The address of Havas NV is:
29-30, quai de Dion Boutton, 92800 Puteaux, France.

13 Non-adjusting events after the financial period

There are no events subsequent to the balance sheet date that require disclosure.