

Company No: 707210 (Ireland)

HQ FINANCE BLOCK 1 LIMITED
Abridged Financial Statements
for the financial period ended 31 December 2024

HQ FINANCE BLOCK 1 LIMITED
ABRIDGED FINANCIAL STATEMENTS

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HQ FINANCE BLOCK 1 LIMITED
DIRECTORS AND OTHER INFORMATION

DIRECTORS

J Barry
A Henderson
T Leonard
G McLellan
D O'Sullivan

SECRETARY

G McLellan

REGISTERED OFFICE

6-10 Suffolk Street
Dublin 2
Ireland

COMPANY NUMBER

707210

AUDITOR

Deloitte Ireland LLP
Chartered Accountants & Statutory Audit Firm
Statutory Auditor
Deloitte & Touche House
Earlsfort Terrace
Dublin 2

BANKERS

Allied Irish Bank plc
40/41 Westmoreland Street
Dublin 2

SOLICITORS

J.W. O'Donovan
53 South Mall
Cork

HQ FINANCE BLOCK 1 LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council ("relevant financial reporting framework"). 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 and of the profit or loss of the Company for the 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 financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with the 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.

Approved by the Board of Directors and signed on its behalf by:

Tony Leonard

T Leonard
Director

Date: 12-Dec-25

John Barry

J Barry
Director

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF HQ FINANCE BLOCK 1 LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

We have examined:

- i. The abridged financial statements for the financial year ended 31 December 2024 on pages 8 to 14 which the directors of HQ Finance Block 1 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 abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion as to whether 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 the Companies Act 2014 and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with Section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them 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 company and the company's directors as a body, for our work, for this report, or for the opinion 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 directors of the company are entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements have been properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the statutory financial statements prepared pursuant to section 290 of the Companies Act 2014.

Opinion

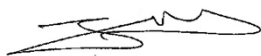
In our opinion the directors are entitled to rely on the exemption contained in section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

Other Information

On 19 January 2026 we reported, as auditors, to the members of HQ Finance Block 1 Limited, on the company's financial statements for the financial year ended 31 December 2024 to be laid before its Annual General Meeting as required under section 391 in the form required by section 336 of the Companies Act 2014 and our report is presented overleaf.

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Signing of the Special Report of the statutory auditors:



John Kelly
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
No. 6 Lapp's Quay, Cork

19 January 2026

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
HQ FINANCE BLOCK 1 LIMITED**

Report on the audit of the financial statements

Opinion on the financial statements of HQ Finance Block 1 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;
- the Statement of Changes in Equity; and
- the related notes 1 to 15, including a summary of significant accounting policies as set out in note 1.

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.

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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 Reports 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 Reports 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.

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

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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.

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.



John Kelly
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
No. 6 Lapp's Quay, Cork


19 January 2026

HQ FINANCE BLOCK 1 LIMITED**BALANCE SHEET****AS AT 31 DECEMBER 2024**

	Note	2024 €	2023 €
Fixed assets			
Financial assets	5	100	100
		100	100
Current assets			
Debtors			
- due within one year	6	8,302,496	7,742,735
- due after more than one year	6	-	124,627
Cash at bank and in hand		150,250	150,405
		8,452,746	8,017,767
Creditors: amounts falling due within one year	7	(8,485,015)	(436,923)
Net current (liabilities)/assets		(32,269)	7,580,844
Total assets less current liabilities		(32,169)	7,580,944
Creditors: amounts falling due after more than one year	8	-	(7,599,854)
Net liabilities		(32,169)	(18,910)
Capital and reserves			
Called-up share capital presented as equity	9	10,100	10,100
Profit and loss account		(42,269)	(29,010)
Total shareholder's deficit		(32,169)	(18,910)

The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and has done so on the grounds that the Company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements of HQ Finance Block 1 Limited (registered number: 707210) were approved by the Board of Directors and authorised for issue on 12-Dec-25. They were signed on its behalf by:



T Leonard
Director



J Barry
Director

HQ FINANCE BLOCK 1 LIMITED**STATEMENT OF CHANGES IN EQUITY****FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2024**

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 01 January 2023	10,100	(4,130)	5,970
Loss for the financial period	-	(24,880)	(24,880)
Total comprehensive loss	-	(24,880)	(24,880)
At 31 December 2023	10,100	(29,010)	(18,910)
At 01 January 2024	10,100	(29,010)	(18,910)
Loss for the financial period	-	(13,259)	(13,259)
Total comprehensive loss	-	(13,259)	(13,259)
At 31 December 2024	10,100	(42,269)	(32,169)

HQ FINANCE BLOCK 1 LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2024**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies and measurement bases have all been applied consistently throughout the financial period and to the preceding financial period.

General information and basis of accounting

HQ Finance Block 1 Limited (registered number 707210) is a company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 6-10 Suffolk Street, Dublin 2, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014.

The functional currency of HQ Finance Block 1 Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The Directors prepared a detailed cash flow forecast in order to assess the Company's ability to continue as a going concern for at least a period of twelve months from the signing of these financial statements. The preparation of this forecast considered the impact of inflation on the Company's financial performance and position over the forecast period including but not limited to the impact on selling prices, development costs and strategies. While acknowledging the uncertainty that remains with regard to the exact impact of inflation on construction activity in the Company's cash flow forecast, they believe the Company has the appropriate working capital management strategy, and resources in place to continue in operational existence for the foreseeable future. Based on this, the directors consider it appropriate to continue to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would arise if the Company was unable to continue as a going concern.

Taxation

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Balance Sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the Balance Sheet date. Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

When the amount that can be deducted for tax for an asset that is recognised in a business combination is less (more) than the value at which it is recognised, a deferred tax liability (asset) is recognised for the additional tax that will be paid (avoided) in respect of that difference. Similarly, a deferred tax asset (liability) is recognised for the additional tax that will be avoided (paid) because of a difference between the value at which a liability is recognised and the amount that will be assessed for tax.

Deferred tax liabilities are recognised for timing differences arising from investments in subsidiaries and associates, except where the Company is able to control the reversal of the timing difference and it is probable that it will not reverse in the foreseeable future.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date that are expected to apply to the reversal of the timing difference. Deferred tax relating to property, plant and equipment is measured using the revaluation model and investment property is measured using the tax rates and allowances that apply to the sale of the asset.

Where items recognised in the Statement of Comprehensive Income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is presented in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

HQ FINANCE BLOCK 1 LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2024**

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously. Deferred tax assets and liabilities are offset only if: a) the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and b) the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on the Company and the Company intends either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

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.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts 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.

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

Critical judgements in applying the Company's accounting policies

The directors do not consider that any critical judgements have been made in the application of the Company's accounting policies and no key sources of estimation uncertainty have been identified that have a significant risk of causing a material misstatement to the carrying amount of assets and liabilities within the financial period.

Key source of estimation uncertainty

There are no key sources of estimation uncertainty in the process of applying the Company's accounting policies that have a significant effect on the amounts recognised in the financial statements.

HQ FINANCE BLOCK 1 LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2024****3. Finance income (net)**

	2024	2023
	€	€
Interest receivable and similar income	1,127,488	1,092,309
Interest payable and similar expenses	<u>(1,127,488)</u>	<u>(1,092,309)</u>
	<u>-</u>	<u>-</u>

Interest receivable and similar income

	2024	2023
	€	€
Interest from group undertakings	<u>1,127,488</u>	<u>1,092,309</u>

Interest payable and similar expenses

	2024	2023
	€	€
Bank loans and overdrafts	<u>(1,127,488)</u>	<u>(1,092,309)</u>

4. Loss on ordinary activities before taxation

The Company had no employees in the current financial period. The Directors' received no remuneration during the current financial period.

5. Financial assets

	2024	2023
	€	€
Subsidiary undertakings	<u>100</u>	<u>100</u>

Investments in subsidiaries

	2024	2023
	€	€
Cost		
At the beginning of financial period	<u>100</u>	<u>100</u>
At the end of financial period	<u>100</u>	<u>100</u>
Carrying value at the end of financial period	<u>100</u>	<u>100</u>

Investments in shares

Name of entity	Registered office	Principal activity	Class of shares	Ownership 31.12.2024	Ownership 31.12.2023
HQ Developments Block 1 Limited	Courthouse Chambers, 27 - 29 Washington Street, Cork	Investment Company	100 ordinary shares of €1 each	100.00%	100.00%

HQ FINANCE BLOCK 1 LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2024****6. Debtors**

	2024	2023
	€	€
Debtors: amounts falling due within one year		
Amounts owed by Parent undertakings (note 11)	10,000	10,000
Amounts owed by own subsidiaries (note 11)	8,275,772	7,731,260
Other debtors	16,724	100
Prepayments	-	1,375
	<u>8,302,496</u>	<u>7,742,735</u>

Debtors: amounts falling due after more than one year

Derivative financial instruments	-	124,627
	<u>-</u>	<u>124,627</u>

Amounts owed by Parent undertakings are repayable on demand and do not bear interest.

7. Creditors: amounts falling due within one year

	2024	2023
	€	€
Bank loans	8,036,227	-
Amounts owed to Parent undertakings (note 11)	279,868	274,277
Amounts owed to own subsidiaries (note 11)	155,500	155,500
Accruals	13,420	7,146
	<u>8,485,015</u>	<u>436,923</u>

8. Creditors: amounts falling due after more than one year

	2024	2023
	€	€
Bank loans and overdrafts	-	7,599,854
	<u>-</u>	<u>7,599,854</u>

Bank loans

	2024	2023
	€	€
Between one and two years	-	-
Between two and five years	-	7,599,854
After five years	-	-
	<u>-</u>	<u>7,599,854</u>

On demand or within one year

	8,036,227	-
	<u>8,036,227</u>	<u>7,599,854</u>

9. Called-up share capital and reserves

	2024	2023
	€	€
Authorised		
1,000,000 Ordinary shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>

Allotted, called-up and not yet paid

10,100 Ordinary shares of €1.00 each	<u>10,100</u>	<u>10,100</u>
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Presented as follows:

Called-up share capital presented as equity	<u>10,100</u>	<u>10,100</u>
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HQ FINANCE BLOCK 1 LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2024**

The Company's other reserves are as follows:

The profit and loss reserve represents cumulative profits or losses, net of dividends paid and other adjustments.

10. Contingencies

Contingent liabilities

The Company has guaranteed the liability relating to a property loan for a related company HQ Developments Block 1 Limited. AIB hold a fixed and floating charge on the assets of the Company as security against the purchased debt.

11. Related party transactions

The Company has availed of the exemption provided in FRS 102 Section 33 Related Party Disclosures not to disclose transactions entered into with fellow group companies that are wholly owned within the group of companies of which the Company is a wholly owned member.

12. Events after the Balance Sheet date

There have been no events after the balance sheet date affecting the Company since the financial period.

13. Cash Flow Statement

HQ Finance Block 1 Limited has availed of the exemption in Section 7, FRS 102 Statement of Cash Flows regarding the changes in cash and cash equivalents of an entity from one reporting period to the next. This exemption is available as the entity meets the qualifying conditions of a small company as set out in S.351(b) of the Companies Act 2014.

14. Controlling party

The entity was owned and controlled by HQ Developments Limited as at the balance sheet date. The registered office HQ Developments Limited of is 6 - 10 Suffolk Street, Dublin 2. HQ Developments Limited is jointly owned and controlled by Clarendon Properties (Holding) Unlimited Company and BAM Contractors Limited as at the balance sheet date. The registered office of Clarendon Properties (Holding) Unlimited Company is 6-10 Suffolk Street, Dublin 2 and the registered office of BAM Contractors Limited is Kill, County Kildare, W91 KH38, Ireland.