

Registered number: 767718

ODG Block 5 Owners Management Company Company Limited by Guarantee
Directors' Report and Financial Statements
For the Financial Period Ended 31 December 2025

ODG Block 5 Owners Management Company Company Limited by Guarantee

Company Information

Directors Michael Flannery (appointed 12 July 2024)
Patrick Fox (appointed 12 July 2024)

Company secretary Patrick Fox

Registered number 767718

Registered office Bartra, Block J
Longphort House
Earlsfort Terrace
Dublin 2

Independent auditors Azets Audit Services Ireland Limited
Statutory Audit Firm
3rd Floor
40 Mespil Road
Dublin 4

ODG Block 5 Owners Management Company Company Limited by Guarantee

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ODG Block 5 Owners Management Company Company Limited by Guarantee

Directors' Report For the Financial Period Ended 31 December 2025

The directors present their annual report and the audited financial statements for the financial period ended 31 December 2025.

Principal activities

The principal activity of the company is that of an owners' management company. The company remains dormant with no activity during the financial period.

Results and dividends

The surplus for the financial period, after taxation, amounted to €NIL.

The directors do not recommend the payment of a dividend as the company is one limited by guarantee and not having share capital.

Directors and their interests

In accordance with Section 239 of the Companies Act 2014, the directors who served during the financial period were:

Michael Flannery (appointed 12 July 2024)

Patrick Fox (appointed 12 July 2024)

Political contributions

The company did not make any political contributions in the financial period.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Bartra, Block J, Longphort House, Earlsfort Terrace, Dublin 2.

Future developments

The directors will continue to develop the activities of the business in the ensuing financial period.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Post balance sheet events

There have been no significant events affecting the company since the end of the financial period.

ODG Block 5 Owners Management Company Company Limited by Guarantee

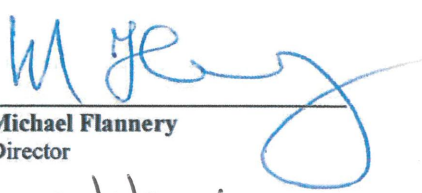
**Directors' Report (continued)
For the Financial Period Ended 31 December 2025**

Auditors

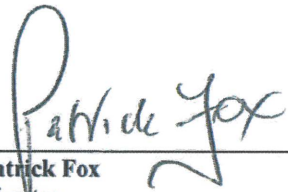
The auditors, Azets Audit Services Ireland Limited, having been appointed during the period, continue in office in accordance with section 383(2) of the Companies Act 2014.

The report of the directors has been prepared taking advantage of the small companies' exemption of Companies Act 2014.

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



Michael Flannery
Director
Date: 24/2/2026



Patrick Fox
Director

ODG Block 5 Owners Management Company Company Limited by Guarantee

**Directors' Responsibilities Statement
For the Financial Period Ended 31 December 2025**

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'.

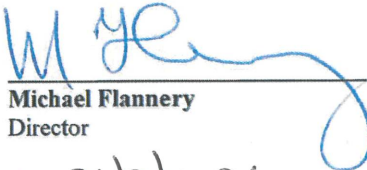
Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply 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.

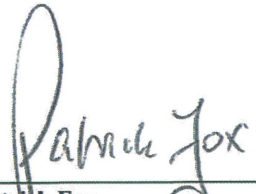
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, 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.

On behalf of the board



Michael Flannery
Director

Date: 24/2/2026



Patrick Fox
Director

ODG Block 5 Owners Management Company Company Limited by Guarantee

Independent Auditors' Report to the Members of ODG Block 5 Owners Management Company Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ODG Block 5 Owners Management Company Company Limited by Guarantee (the 'company') for the financial period ended 31 December 2025, which comprise the Income and Expenditure Account, the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

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 2025 and of its result for the financial period then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

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 further described in the Auditors' 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 the date 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 directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. 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

ODG Block 5 Owners Management Company Company Limited by Guarantee

Independent Auditors' Report to the Members of ODG Block 5 Owners Management Company Company Limited by Guarantee (continued)

required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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, and the financial statements are in agreement with the accounting records.

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 any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, 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 management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

ODG Block 5 Owners Management Company Company Limited by Guarantee

Independent Auditors' Report to the Members of ODG Block 5 Owners Management Company Company Limited by Guarantee (continued)

Auditors' 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 Auditors' 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

ODG Block 5 Owners Management Company Company Limited by Guarantee

Independent Auditors' Report to the Members of ODG Block 5 Owners Management Company Company Limited by Guarantee (continued)

The purpose of our audit work and to whom we owe our responsibilities

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 Auditors' 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.


William Townsend
For and on behalf of
Azets Audit Services Ireland Limited
Statutory Audit Firm
3rd Floor
40 Mespil Road
Dublin 4

Date: 24/2/2026

ODG Block 5 Owners Management Company Company Limited by Guarantee

**Income and Expenditure Account
For the Financial Period Ended 31 December 2025**

	12 July 2024 to 31 December 2025
	Note €
Surplus before taxation	
Tax on surplus	-
Surplus for the financial period	<u>-</u>

The company has not traded during the financial period. During this period, the company received no income and incurred no expenditure and therefore made neither surplus or deficit.

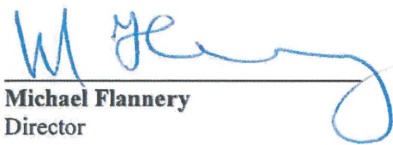
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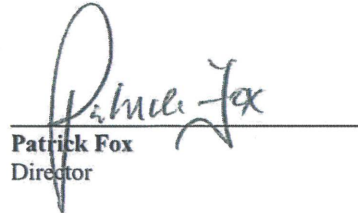
**Balance Sheet
As at 31 December 2025**

	Note	2025 €
Net assets		-
Capital and reserves		-
Members' funds		-

These financial statements have been prepared in accordance with the small company regime.

The financial statements were approved and authorised for issue by the board:


Michael Flannery
Director


Patrick Fox
Director

Date: 24/2/2026

The notes on pages 10 to 11 form part of these financial statements.

ODG Block 5 Owners Management Company Company Limited by Guarantee

Notes to the Financial Statements For the Financial Period Ended 31 December 2025

1. General information

The financial statements comprising the Income and Expenditure Account, the Balance Sheet and the related notes constitute the individual financial statements of ODG Block 5 Owners Management Company Company Limited by Guarantee for the financial period ended 31 December 2025.

ODG Block 5 Owners Management Company Company Limited by Guarantee is a company incorporated in the Republic of Ireland. The registered address is Bartra, Block J, Longphort House, Earlsfort Terrace, Dublin 2 (registered number: 767718). The nature of the company's operations and principal activities are set out in the Directors' Report.

Statement of Compliance

The financial statements have been prepared in accordance with FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), as adapted by Section 1A.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis 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. 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 company has taken advantage of the disclosure option of preparing a single statement of income and expenditure and retained earnings as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

3. Judgments in applying accounting policies

The directors consider the accounting assumptions below to be critical accounting judgements:

Going concern

The accounts are prepared on a going concern basis. This going concern basis is subject to group support to cover compliance and other costs as they arise, which the directors have received confirmation of. The directors are confident that the business will continue, and the financial statements have, accordingly, been prepared on a going concern basis. The financial statements do not include adjustments that would result if the company was unable to continue as a going concern.

4. Employees

The company has no employees other than the directors, who did not receive any remuneration.

ODG Block 5 Owners Management Company Company Limited by Guarantee

**Notes to the Financial Statements
For the Financial Period Ended 31 December 2025**

5. Reserves

Income and expenditure account

The income and expenditure account represents cumulative gains and losses recognised in the income and expenditure account, net of transfers to/from other reserves.

6. Related party transactions

The company has availed of the exemption under Financial Reporting Standard 102 regarding transactions with wholly owned group companies and under Section 1A transactions with connected companies that are carried out under normal market conditions.

7. Controlling party

The company is a 100% controlled by Bartra ODG Limited, a company incorporated in the Republic of Ireland. The ultimate controlling company is Bartra Capital Limited, a company incorporated in Hong Kong. The ultimate controlling party is Richard Barrett.

8. Accounting period

The current accounting period is from the date of incorporation, 12 July 2024, to 31 December 2025.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 24/2/2026.