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**IVEAGH LEAF (OLD COUNTY ROAD) LIMITED**

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**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

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**IVEAGH LEAF (OLD COUNTY ROAD) LIMITED**

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## IVEAGH LEAF (OLD COUNTY ROAD) LIMITED

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### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF IVEAGH LEAF (OLD COUNTY ROAD) LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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On 25 November 2025 we reported as auditors of Iveagh Leaf (Old County Road) Limited to the directors of the Company on the abridged financial statements for the year ended 30 June 2025 on pages 6 to 10 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 30 June 2025 on pages 6 to 10 which the directors of Iveagh Leaf (Old County Road) 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 the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that 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 that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report 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 directors for our work, for this report, or for the opinions 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 Company is entitled to annex abridged financial statements to the Annual Return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

#### **Opinion on financial statements**

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual Return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

#### **Other information**

On 25 November 2025 we reported as auditors of Iveagh Leaf (Old County Road) Limited to the members on the Company's financial statements for the year ended 30 June 2025 to be laid before its Annual General Meeting and our report was as follows:

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## IVEAGH LEAF (OLD COUNTY ROAD) LIMITED

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### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF IVEAGH LEAF (OLD COUNTY ROAD) LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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"We have audited the financial statements of Iveagh Leaf (Old County Road) Limited (the 'Company') for the year ended 30 June 2025, which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity, and the related notes to the financial statements, including a summary of significant accounting policies. 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', applying Section 1A of that Standard.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 30 June 2025 and of its result for the year 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', applying Section 1A of that Standard; 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 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 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

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## IVEAGH LEAF (OLD COUNTY ROAD) LIMITED

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### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF IVEAGH LEAF (OLD COUNTY ROAD) LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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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.

#### **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:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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, 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 disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made.. We have nothing to report in this regard.

#### **Respective responsibilities and restrictions on use**

##### **Responsibilities of directors**

As explained more fully in the Directors' responsibilities statement on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they 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 has no realistic alternative but to do so.

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## IVEAGH LEAF (OLD COUNTY ROAD) LIMITED

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### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF IVEAGH LEAF (OLD COUNTY ROAD) LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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#### **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."

#### **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.

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IVEAGH LEAF (OLD COUNTY ROAD) LIMITED

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INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF IVEAGH LEAF (OLD COUNTY ROAD) LIMITED (CONTINUED)  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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Signed by: Christopher Magill F.C.A.

for and on behalf of  
**Crowe Ireland**

Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4  
D04 C2N4

25 November 2025

**IVEAGH LEAF (OLD COUNTY ROAD) LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	4	<b>135,374</b>	135,374
		<u>135,374</u>	<u>135,374</u>
<b>Creditors:</b> amounts falling due within one year	5	<b>(155,798)</b>	(155,798)
		<u>(155,798)</u>	<u>(155,798)</u>
<b>Net current liabilities</b>		<b>(155,798)</b>	(155,798)
<b>Total assets less current liabilities</b>		<b>(20,424)</b>	(20,424)
		<u>(20,424)</u>	<u>(20,424)</u>
<b>Net liabilities</b>		<b>(20,424)</b>	(20,424)
		<u>(20,424)</u>	<u>(20,424)</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		<b>3</b>	3
Profit and loss account		<b>(20,427)</b>	(20,427)
		<u>(20,424)</u>	<u>(20,424)</u>
<b>Shareholders' funds</b>		<b>(20,424)</b>	(20,424)
		<u>(20,424)</u>	<u>(20,424)</u>

We, as directors of Iveagh Leaf (Old County Road) Limited, state that:

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

The financial statements have been prepared in accordance with the small companies regime.

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

**Brian McGill**  
Director

**Sally McGill**  
Director

Date: 31 October 2025

Date: 31 October 2025

The notes on pages 8 to 10 form part of these financial statements.

**IVEAGH LEAF (OLD COUNTY ROAD) LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2024	3	(20,427)	(20,424)
<b>Other comprehensive income for the year</b>	-	-	-
<b>Total comprehensive income for the year</b>	-	-	-
<b>Total transactions with owners</b>	-	-	-
<b>At 30 June 2025</b>	<b>3</b>	<b>(20,427)</b>	<b>(20,424)</b>

The notes on pages 8 to 10 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2023	3	(20,427)	(20,424)
<b>Other comprehensive income for the year</b>	-	-	-
<b>Total comprehensive income for the year</b>	-	-	-
<b>Total transactions with owners</b>	-	-	-
<b>At 30 June 2024</b>	<b>3</b>	<b>(20,427)</b>	<b>(20,424)</b>

The notes on pages 8 to 10 form part of these financial statements.

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## IVEAGH LEAF (OLD COUNTY ROAD) LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 1. General information

Iveagh Leaf (Old County Road) Limited did not trade during the year and remains dormant at the year end. The company is incorporated and tax resident in the Republic of Ireland. The registered office is 60 Harcourt Street, Dublin 2. The company's registered number is 76879.

The company's functional and presentational currency is Euros.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below:

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, "The Financial Reporting Standard applicable the UK and the Republic of Ireland" and the Companies Act 2014.

The following principal accounting policies have been applied:

##### 2.2 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### 2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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**IVEAGH LEAF (OLD COUNTY ROAD) LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.3 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.4 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**3. Employees**

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

**4. Tangible fixed assets**

	<b>Longterm Leasehold Property €</b>
<b>Cost or valuation</b>	
At 1 July 2024	<b>135,374</b>
At 30 June 2025	<b>135,374</b>
<b>Net book value</b>	
At 30 June 2025	<b>135,374</b>
At 30 June 2024	<b>135,374</b>

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**IVEAGH LEAF (OLD COUNTY ROAD) LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**5. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts owed to group undertakings (note 7)	<b>155,798</b>	<b>155,798</b>
	<b>155,798</b>	<b>155,798</b>

**6. Contingent liabilities**

The company has an obligation to provide security in respect of loan facilities provided to its parent and other subsidiary undertakings within its group. At the Balance sheet date the amounts outstanding on such loans totalled.€36,892,758.

**7. Related party transactions**

At the beginning and end of the year, the company owed an amount of €155,798 to entities which exercise control or significant influence over the company.

**8. Post balance sheet events**

There were no significant events between the end of the reporting period and the date of signing the financial statements which require adjustment to or disclosure in the financial statements.