

**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023**

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**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
DIRECTORS AND OTHER INFORMATION**

Directors	Patrick O'Neill Sean Minihane Brendan O'Neill Susan Minihane Susan O'Neill Gina O'Neill
Company Secretary	Sean Minihane
Company Number	333426
Registered Office & Business Address	Unit 2b Feltrim Business Park Drynam Road Swords Co Dublin
Auditors	NKC Business and Taxation Consultants Limited Statutory Audit Firm 20B Beckett Way Park West Business Park Dublin 12
Bankers	Bank of Ireland Swords Co Dublin
Solicitors	Sheehan and Company 1 Clare Street Dublin 2

ABM INVESTMENT HOLDINGS UNLIMITED COMPANY DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023

The directors present their report and the audited financial statements for the financial year ended 31 October 2023.

Principal Activity and Review of the Business

The principal activity of the company is to act as an investment holding company.

There has been no significant change in these activities during the financial year ended 31 October 2023.

Principal Risks and Uncertainties

ABM Investment Holdings Unlimited Company is an investment holding company and in that regard it is not exposed to significant risk or uncertainties. A subsidiary company ABM Investments Limited has agreed to provide all necessary financial support to the company sufficient to ensure that all relevant compliance costs and related outlay or expenses incurred can be discharged as they fall due. In the view of the directors this will ensure the company can continue to exist in its current format for the foreseeable future.

Results and Dividends

The (loss)/profit for the financial year amounted to €(4,720) (2022 - €35,385).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €975,591 (2022 - €975,591) and liabilities of €19,876 (2022 - €15,156). The net assets of the company have decreased by €(4,720).

Directors and Secretary

The directors who served throughout the financial year were as follows:

Patrick O'Neill
Sean Minihane
Brendan O'Neill
Susan Minihane
Susan O'Neill
Gina O'Neill

The secretary who served throughout the financial year was Sean Minihane.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 31/10/23	Number Held At 01/11/22
Susan Minihane	'B' ordinary shares	50	50
Susan O'Neill	'B' ordinary shares	50	50
Gina O'Neill	'B' ordinary shares	50	50
		<u>150</u>	<u>150</u>

Patrick O'Neill, Sean Minihane and Brendan O'Neill had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

Powken Limited is the parent company of ABM Investment Holdings Unlimited Company. The company's ultimate parent undertaking is Blooma Limited. The shares in Blooma Limited are owned by three family partnerships in equal proportion. Patrick O'Neill, Brendan O'Neill and Sean Minihane are the managing partners of the respective family partnerships.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Auditors

The auditors, NKC Business and Taxation Consultants Limited, (Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
DIRECTORS' REPORT
FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023**

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 2b, Feltrim Business Park, Drynam Road, Swords, Co Dublin.

Signed on behalf of the board

**Patrick O'Neill
Director**

Date: 16/01/2026

**Brendan O'Neill
Director**

Date: 16/01/2026

ABM INVESTMENT HOLDINGS UNLIMITED COMPANY DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 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 readily and properly 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.

Signed on behalf of the board

**Patrick O'Neill
Director**

Date: 16/01/2026

**Brendan O'Neill
Director**

Date: 16/01/2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ABM INVESTMENT HOLDINGS UNLIMITED COMPANY

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ABM Investment Holdings Unlimited Company ('the company') for the financial year ended 31 October 2023 which comprise the Statement of Income and Retained Earnings, the Balance Sheet and the related notes to the financial statements, including the 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 FRS 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 October 2023 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 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 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 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 Auditor's 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 course of 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.

Opinions 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 year 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ABM INVESTMENT HOLDINGS UNLIMITED COMPANY

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

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, 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 they 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 management either intends to liquidate the company or to cease operation, or has 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.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 on 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 Auditor's 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 Auditor's 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ABM INVESTMENT HOLDINGS UNLIMITED COMPANY

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

Our 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 any 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.

Neville Kavanagh
for and on behalf of
NKC BUSINESS AND TAXATION CONSULTANTS LIMITED
Statutory Audit Firm
20B Beckett Way
Park West Business Park
Dublin 12

Date: 16/01/2026

**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023**

	Notes	2023 €	2022 €
Turnover		-	-
Administrative expenses		(4,720)	(4,615)
Operating loss	3	(4,720)	(4,615)
Investment income	4	-	40,000
(Loss)/profit before taxation		(4,720)	35,385
Tax on (loss)/profit	5	-	-
(Loss)/profit for the financial year	11	(4,720)	35,385
Equity dividends		-	(40,000)
Accumulated (loss) brought forward		(5,854,731)	(5,850,116)
Accumulated loss carried forward		(5,859,451)	(5,854,731)

**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
BALANCE SHEET
AS AT 31 OCTOBER 2023**

	Notes	2023 €	2022 €
Fixed Assets			
Investments	7	<u>965,299</u>	<u>965,299</u>
Current Assets			
Cash and cash equivalents		10,292	10,292
Creditors: amounts falling due within one year	8	<u>(19,876)</u>	<u>(15,156)</u>
Net Current Liabilities		<u>(9,584)</u>	<u>(4,864)</u>
Total Assets less Current Liabilities		<u><u>955,715</u></u>	<u><u>960,435</u></u>
Capital and Reserves			
Called up share capital presented as equity	10	1,028	1,028
Share premium account	11	6,814,138	6,814,138
Statement of income and retained earnings	11	<u>(5,859,451)</u>	<u>(5,854,731)</u>
Shareholders' Funds		<u><u>955,715</u></u>	<u><u>960,435</u></u>

Approved by the board on 16/01/2026 and signed on its behalf by:

Patrick O'Neill
Director

Brendan O'Neill
Director

ABM INVESTMENT HOLDINGS UNLIMITED COMPANY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023

1. GENERAL INFORMATION

ABM Investment Holdings Unlimited Company is a company limited by shares incorporated in Republic of Ireland. The registered address is Unit 2B, Feltrim Business Park, Drynam Road, Swords, Co. Dublin, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT 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.

Statement of compliance

The financial statements of the company for the year ended 31 October 2023 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The 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 company qualifies as a large company as defined by section 280H of the Companies Act 2014 in respect of the financial year.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is a subsidiary undertaking for which the consolidated financial statements are publicly available.

Consolidated accounts

The company is entitled to the exemption provided for in section 299 of the Companies Act 2014 from the obligation to prepare group accounts.

Investments

Investments held as fixed assets are stated at cost less provision for any impairment. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

Trade and other creditors

Trade and other creditors are measured at invoice price, unless payment is deferred beyond normal business terms.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023**

continued

3. OPERATING LOSS	2023 €	2022 €
Operating loss is stated after charging:		
Auditor's remuneration		
- audit of individual company accounts	4,720	4,575
	<u> </u>	<u> </u>
4. INCOME FROM INVESTMENTS	2023 €	2022 €
Dividends from subsidiary companies	-	40,000
	<u> </u>	<u> </u>
5. TAX ON (LOSS)/PROFIT	2023 €	2022 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 0.00% (2022 - 12.5%) (Note 5 (b))	-	-
	<u> </u>	<u> </u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:		
	2023 €	2022 €
(Loss)/profit taxable at 12.50%	(4,720)	35,385
	<u> </u>	<u> </u>
(Loss)/profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.5% (2022 - 12.5%)	(590)	4,423
Effects of:		
Expenses not deductible for tax purposes	-	577
Losses carried forward	590	-
Dividends	-	(5,000)
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 5 (a))	-	-
	<u> </u>	<u> </u>
6. DIVIDENDS	2023 €	2022 €
Dividends on equity shares:		
'C' ordinary shares - Interim paid	-	40,000
	<u> </u>	<u> </u>

**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023**

continued

7. INVESTMENTS

	Subsidiary undertakings shares	Other unlisted investments	Total
	€	€	€
Investments Cost			
At 31 October 2023	965,299	8,000,000	8,965,299
Allowance for impairment in value:			
At 31 October 2023	-	8,000,000	8,000,000
Net book value			
At 31 October 2023	965,299	-	965,299
At 31 October 2022	965,299	-	965,299

The directors had previously provided for an impairment loss of €8,000,000 on the investment in a preference share in Shorewood Company (a company registered in the Isle of Man). Shorewood Company was dissolved on 26 October 2011 and had no assets or liabilities. ABM Investment Holdings Unlimited Company has a right to require its former shareholders, on a several basis, to pay equally to it on demand such monies as shall be necessary to fund a sum equivalent to the initial €8,000,000 investment in a preference share in Shorewood Company. The obligation on the former shareholders as aforesaid still nevertheless remains even though Shorewood Company has been dissolved. The directors believe that the possibility of this undertaking being realised in the current circumstances is very remote.

8. CREDITORS

Amounts falling due within one year

	2023	2022
	€	€
Amounts owed to group companies	8,525	8,525
Other creditors	2,056	2,056
Accruals	9,295	4,575
	19,876	15,156

9. DETAILS OF CREDITORS

Security given in respect of creditors

The company has provided an indemnity up to a maximum of €5m to the insurers of ABM Contractors Limited, in consideration for the insurers having executed guarantee bonds on behalf of ABM Contractors Limited.

ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023

continued

10. SHARE CAPITAL			2023 €	2022 €
Description	Number of shares	Value of units		
Authorised				
'B' ordinary shares	40,000	€0.2 each	8,000	8,000
'C' ordinary shares	760,000	€0.2 each	152,000	152,000
Redeemable 'A' ordinary shares	20,000	€2 each	40,000	40,000
			<u>200,000</u>	<u>200,000</u>
Allotted, called up and fully paid				
'B' ordinary shares	150	€0.2 each	30	30
'C' ordinary shares	300	€0.2 each	60	60
Redeemable 'A' ordinary shares	469	€2 each	938	938
			<u>1,028</u>	<u>1,028</u>

Redeemable 'A' ordinary shares

a) The holding of redeemable 'A' ordinary shares shall entitle the holders to be paid out of the profits of the company such amounts if any per redeemable share as the directors may from time to time at their absolute discretion decide but not to have any further right to participate in profits or distributions.

b) The holders of redeemable 'A' ordinary shares shall be entitled on winding up to repayment of the capital paid up thereon and all premia subscribed in respect thereof but shall not have any further right to participate in the assets of the company.

c) The holders of redeemable 'A' ordinary shares will not have any entitlement to notice of, attend or vote at any general meeting of the company, including the Annual General Meeting.

d) The redeemable 'A' ordinary shares shall subject and save as provided for in the Articles of Association rank pari passu with the ordinary shares in the capital of the company.

'B' Ordinary Shares & 'C' Ordinary Shares

None of the restrictions set out above apply to the 'B' Ordinary Shares or the 'C' Ordinary Shares. Both these classes of shares carry equal rights in all respects.

11. INCOME STATEMENT	Share premium account €	Profit and loss account €	Total €
At 1 November 2022	6,814,138	(5,854,731)	959,407
(Loss)/profit for the financial year	-	(4,720)	(4,720)
At 31 October 2023	<u>6,814,138</u>	<u>(5,859,451)</u>	<u>954,687</u>

12. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 October 2023.

**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023**

continued

13. DIRECTORS' REMUNERATION	2023	2022
	€	€
Emoluments in respect of qualifying services	2,253,961	598,461
Pension	53,100	314,007
	<u>2,307,061</u>	<u>912,468</u>

Emoluments in respect of qualifying services include the aggregate amount of emoluments (including benefits) paid or receivable by directors and persons connected with directors from all group undertakings. Other than as shown above, any further required disclosures in sections 305 and 306 of the Companies Act 2014 are nil for both financial years. Directors remuneration represents the total compensation paid to key management personnel.

14. RELATED PARTY TRANSACTIONS

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with wholly owned group companies.

15. PARENT AND ULTIMATE PARENT COMPANY

Powken Limited is the parent company of ABM Investment Holdings Unlimited Company.

The company's ultimate parent undertaking is Blooma Limited.

The parent of the largest group in which the results are consolidated is Blooma Limited. The address of Blooma Limited is 2B Feltrim Business Park, Drynam Road, Swords, Co Dublin. The consolidated financial statements of Blooma Limited are available to the public and may be obtained from the Companies Registration Office, Bloom House, Gloucester Place Lower, Dublin 1.

16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the financial year-end.

**ABM INVESTMENT HOLDINGS UNLIMITED COMPANY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2023**

continued

17. SUBSIDIARY UNDERTAKINGS

Subsidiaries	Registered Office	Principal Activity	Shareholding (Ordinary)
ABM Investments Ltd.	14 Wentworth, Eblana Villas, Dublin 2.	Investment holding company	100%
ABM Construction Unlimited Company	Unit 2B, Feltrim Business Park, Drynam Road, Swords, Co. Dublin.	Construction services	100%
ABM Precast Solutions Ltd.	Walkers Industrial Estate, Ollerton Road, Tuxford, Newark, Nottinghamshire, NG22 0PQ, United Kingdom.	Manufacturing concrete goods for construction	100%
ABM Mosty S.R.O.	Klariska 7/333, 81103 Bratislava 1, Slovakia.	Construction services and manufacturing concrete goods for construction	100%
ABM Mosty S.R.O.	V Celnici 1031/4, Praha 1 11000, Czech Republic.	Construction services	100%
ABM Mosty Sp. z o.o.	ul. Zlota 59, 00-120 Warszawa, Poland.	Construction services	100%
ABM Contractors Limited	Unit 2B, Feltrim Business Park, Drynam Road, Swords, Co. Dublin.	Construction services	100%
EMJ Plastics Limited	Clarence Drive, Filey, North Yorkshire, YO14 0AD, United Kingdom.	Construction	100%
Permadec Pty Limited	Level 16, Tower 2 Darling Park, 201 Sussex Street, Sydney NSW 2000, Australia.	Construction services	100%
Rhatigan ABM Limited	5th Floor Rear, Connaught House, 1 Burlington Road, Dublin 4.	Construction industry	50%

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 16/01/2026.