
TOYOKO INN DUBLIN LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

TOYOKO INN DUBLIN LIMITED

COMPANY INFORMATION

Directors	Brendan Scannell Tamaki Hashimoto Takao Endo
Company secretary	Brendan Scannell
Registered number	533653
Registered office	Abbeyville Kinsealy Co. Dublin
Trading Address	Abbeyville Kinsealy Co. Dublin
Independent auditors	Azets Audit Services Ireland Limited 3rd Floor 40 Mespil Road Dublin 4
Bankers	Bank of Ireland St Stephens Green Dublin 2

TOYOKO INN DUBLIN LIMITED

CONTENTS

	Page
Directors' report	1 - 2
Special auditors' report	3 - 6
Abridged balance sheet	7
Statement of changes in equity	8 - 9
Notes to the abridged financial statements	10 - 11

TOYOKO INN DUBLIN LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The directors present their annual report and the audited financial statements for the year ended 31 March 2024. The Company qualifies as a small company in accordance with Section 280A of the Companies Act 2014 and this report has been prepared in accordance with the small companies regime.

Directors' responsibilities statement

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 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors and their interests

The directors who served during the year were:

Brendan Scannell
Tamaki Hashimoto
Takao Endo


The current Directors and Secretary do not hold any beneficial interest in the share capital of this parent company.

The Company is a wholly owned subsidiary of Toyoko Inn International Limited.

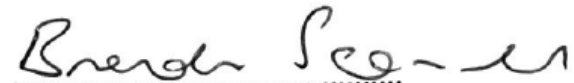
TOYOKO INN DUBLIN LIMITED

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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


.....
Tamaki Hashimoto
Director

Date: 19 Jan 2026


.....
Brendan Scannell
Director

Date: 1 Jan 2026

TOYOKO INN DUBLIN LIMITED

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TOYOKO INN DUBLIN LIMITED
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

On 19 January 2026 we reported as auditors of Toyoko Inn Dublin Limited to the directors of the Company on the abridged financial statements for the year ended 31 March 2024 on pages 7 to 11 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 March 2024 on pages 7 to 11 which the directors of Toyoko Inn Dublin 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).

TOYOKO INN DUBLIN LIMITED

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TOYOKO INN DUBLIN LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

Other information

19 January 2026
On we reported as auditors of Toyoko Inn Dublin Limited to the members on the Company's financial statements for the year ended 31 March 2024 to be laid before its Annual general meeting and our report was as follows:

"We have audited the financial statements of Toyoko Inn Dublin Limited (the 'Company') for the year ended 31 March 2024, which comprise the Balance sheet, the Statement of changes in equity 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 March 2024 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'; 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.

Emphasis of matter - Financial statements not prepared on a going concern basis

We draw attention to note 2.2 in the financial statements, which explains that the Company will commence a formal winding up post year end. Accordingly, the going concern basis of accounting is no longer applicable.

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

TOYOKO INN DUBLIN LIMITED

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TOYOKO INN DUBLIN LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

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

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.

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

As explained more fully in the Directors' responsibilities statement on page 1, 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 has no realistic alternative but to do so.

TOYOKO INN DUBLIN LIMITED

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TOYOKO INN DUBLIN LIMITED
(CONTINUED)
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards>. This description forms part of our Auditors' report."

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.



David McGarry
for and on behalf of
Azets Audit Services Ireland Limited
Statutory audit firm
3rd Floor
40 Mespil Road
Dublin 4
Date: 19 January 2026

TOYOKO INN DUBLIN LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 €	2023 €
Total assets less current liabilities		-	-
Net assets		-	-
Capital and reserves			
Called up share capital presented as equity	5	100	100
Profit and loss account	6	(100)	(100)
Shareholders' funds		-	-

We, as directors of Toyoko Inn Dublin Limited, state that:

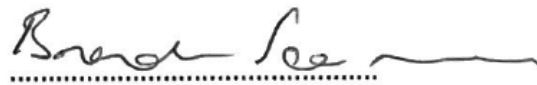
The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section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

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



Tamaki Hashimoto
 Director

Date: 19 Jan 2026



Brendan Scannell
 Director

Date: 19 Jan 2026

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

TOYOKO INN DUBLIN LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 April 2023	100	(100)	-
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	-	-
Total transactions with owners	-	-	-
At 31 March 2024	100	(100)	-

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

TOYOKO INN DUBLIN LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2023**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 April 2022	100	(100)	-
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	-	-
Total transactions with owners	-	-	-
At 31 March 2023	100	(100)	-

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

TOYOKO INN DUBLIN LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. General information

These financial statements comprising the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes constitute the individual financial statements of Toyoko Inn Dublin Limited for the financial year ended 31 March 2024.

Toyoko Inn Dublin Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The registered office is Century House, Harold's Cross Road, Dublin 6W and it's principal place of business is Abbeyville, Kinsealy, Co. Dublin. The nature of the Company's operations and its principal activities are set out in the Director's Report.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The Company has availed of the exemption in FRS 102 7.1B from including a cash flow statement in the financial statements on the grounds that the Company is small.

The following principal accounting policies have been applied:

2.2 Going concern

As explained in the Directors report, the Directors have decided to wind up the Company in an orderly manner in the near future.

Accordingly, these financial statements have been prepared on a basis other than going concern, with all assets and liabilities adjusted to reflect their recoverable amounts on a break up basis.

2.3 Share capital of the company

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

3. Judgments in applying accounting policies and key sources of estimation uncertainty

No judgements or sources of estimation uncertainty were applied as the Company is dormant.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2023 - €NIL).

TOYOKO INN DUBLIN LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Share capital

	2024 €
Authorised	
1,000,000 (2023 - 1,000,000) Ordinary Shares shares of €1.00 each	1,000,000
Allotted, called up and fully paid	
100 (2023 - 100) Ordinary Shares shares of €1.00 each	100

6. Reserves

Profit and loss account

Includes all current and prior period retained profits and losses.

Called up share capital

Represents the nominal value of shares that have been issued.

7. Related party transactions

The company has taken advantage of the exemption available in accordance with FRS 102 'Related party disclosures' not to disclose transactions entered into between two or more members of a group, as the company is a wholly owned subsidiary undertaking of the group to which it is party to the transactions.

8. Post balance sheet events

The Directors have decided to wind up the Company in an orderly manner in the near future.

Accordingly, these financial statements have been prepared on a basis other than going concern, with all assets and liabilities adjusted to reflect their recoverable amount on a break up basis.

9. Controlling party

The Company is a wholly owned subsidiary of Toyoko Inn Internation Limited, a company incorporated in the Republic of Ireland.

10. Approval of financial statements

The board of directors approved these financial statements for issue on