

J2 Global ANZ Limited
Annual Report and Financial Statements
for the financial year ended 31 December 2023

Company Number: 518866

J2 Global ANZ Limited
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J2 Global ANZ Limited
Directors' Report

Directors	Vithya Aubee Deaglan O'Connor
Company Secretary	Vithya Aubee
Company Number	518866
Registered Office and Business Address	First Floor, Riverside two 43-49 Sir John Rogerson's Quay Dublin 2 D02 KV60
Auditors	Deloitte Ireland LLP Deloitte & Touche House Charlotte Quay Limerick, V94 X63C Ireland
Bankers	JP Morgan Chase Bank 85 Castlereagh Street, Floor 15 Sydney, 2000 Australia JP Morgan Chase Bank London E14 5JP UK
Solicitors	Beauchamps Solicitors Riverside 2 43/49 Sir John Rogerson's Quay Dublin 2

J2 Global ANZ Limited

Directors' Report

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

Principal Activity

The company is principally engaged in the provision of communication services.

The company's turnover substantially consists of monthly recurring subscriptions and usage-based fees, which are primarily paid in advance by credit card. The company offers faxing solutions to individuals and businesses throughout the world including its ultimate parent company.

Cost of sales is primarily comprised of costs associated with data and voice transmissions, telephone numbers, network operations, customer service and online processing fees.

Results and Dividends

The profit for the financial year after providing for depreciation and taxation amounted to €68,666 (period ended 31 December 2022 - €32,807).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €5,359,911 (2022 - €3,526,670) and liabilities of €4,833,977 (2022 - €3,069,402). The net assets of the company have increased by €68,666.

Directors and Secretary

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

Vithya Aubee

Deaglan O'Connor

The secretary who served throughout the financial year was Vithya Aubee.

The directors and secretary, who held office as at 31 December 2023, their families and nominees had no interest in the share capital of the company and no disclosable interest in the share capital of the ultimate parent company, Consensus Cloud Solutions Inc.

Future Developments

There are no future material changes anticipated in the business of the company at this time.

Post Balance Sheet Events

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

Auditors

Deloitte Ireland LLP, (Chartered Accountants, Statutory Audit Firm), were appointed auditors by the directors and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

J2 Global ANZ Limited
Directors' Report

Going Concern

The financial statements have been prepared on the going concern basis. The directors have made an assessment of the company's ability to continue as a going concern and are satisfied that the company has adequate resources to continue in operational existence for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements. Furthermore, the directors are not aware of any material uncertainties that may cast significant doubt upon the company's ability to continue as a going concern.

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

The measures taken by the directors to secure compliance with the requirements of section 281 to 285 of the Companies Act 2014, regarding proper accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the offices of the company's ultimate parent company, 700 South Flower Street, Suite 1500, Los Angeles, California 90017, USA. However, there is access to the accounting records from the company's business premises; Riverside 2, 43/49 Sir John Rogerson's Quay, Dublin 2.

Signed on behalf of the board




Vithya Aubee
Director
Date: 30/03/2026

Deaglan O'Connor
Director
Date: 30/03/2026

J2 Global ANZ Limited

Directors' Responsibilities Statement

for the financial year ended 31 December 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", applying Section 1A of that Standard, 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

Vithya Aubee


Vithya Aubee
Director

Date: 30/03/2026

Deaglan O'Connor


Deaglan O'Connor
Director

Date: 30/03/2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF J2 GLOBAL ANZ LIMITED

Report on the audit of the financial statements

Opinion on the financial statements of J2 Global ANZ Limited ("the company")

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of the profit for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Profit and Loss Account;
- the Balance Sheet;
- the Statement of Changes in Equity; and
- the related notes 1 to 15, including a summary of significant accounting policies as set out in note 2.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("the relevant financial reporting framework").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "*Auditor's responsibilities for the audit of the financial statements*" section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report and Audited Financial Statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Annual Report and Audited Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF J2 GLOBAL ANZ LIMITED

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.


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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
J2 GLOBAL ANZ LIMITED

Use of our report

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Niamh Keating
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Charlotte Quay, Limerick

31 March 2026

J2 Global ANZ Limited**Profit and Loss Account**

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Turnover		2,218,157	2,690,773
Cost of sales		(1,577,804)	(1,411,717)
Gross profit		<u>640,353</u>	<u>1,279,056</u>
Administrative expenses		(556,641)	(1,216,699)
Operating profit	5	<u>83,712</u>	<u>62,357</u>
Interest receivable and similar income	6	17,418	744
Profit before taxation		<u>101,130</u>	<u>63,101</u>
Tax on profit		(32,464)	(30,294)
Profit for the financial year		<u>68,666</u>	<u>32,807</u>
Total comprehensive income		<u><u>68,666</u></u>	<u><u>32,807</u></u>

J2 Global ANZ Limited**Balance Sheet**

as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Intangible assets	7	<u>221,830</u>	<u>345,658</u>
Current Assets			
Debtors	8	177,418	151,541
Cash and cash equivalents		4,960,663	3,029,471
		<u>5,138,081</u>	<u>3,181,012</u>
Creditors: amounts falling due within one year	9	<u>(4,833,977)</u>	<u>(3,069,402)</u>
Net Current Assets		<u>304,104</u>	<u>111,610</u>
Total Assets less Current Liabilities		<u>525,934</u>	<u>457,268</u>
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings		525,932	457,266
Equity attributable to owners of the company		<u>525,934</u>	<u>457,268</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 30/03/2026 and signed on its behalf by:


jsign

Vithya Aubee
Director


jsign

Deaglan O'Connor
Director

J2 Global ANZ Limited
Statement of Changes in Equity
as at 31 December 2023

	Called up share capital	Retained earnings	Total
	€	€	€
At 31 December 2021	2	424,459	424,461
Profit for the financial year	—	32,807	32,807
At 31 December 2022	2	457,266	457,268
Profit for the financial year	—	68,666	68,666
At 31 December 2023	2	525,932	525,934

J2 Global ANZ Limited

Notes to the Financial Statements

for the financial year ended 31 December 2023

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 J2 Global ANZ Limited for the year ended 31 December 2023.

J2 Global ANZ Limited (registered number 518866) is a private company limited by shares (Registered under Part 2 of the Companies Act 2014) incorporated in Ireland. Riverside 2, 43/49 Sir John Rogerson's Quay, Dublin 2 is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company. The directors consider Euro to be the functional currency as it is the currency of the primary economic environment in which the company operates.

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 financial year ended 31 December 2023 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act of 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The directors have made an assessment of the company's ability to continue as a going concern and are satisfied that the company has adequate resources to continue in operational existence for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements. Furthermore, the directors are not aware of any material uncertainties that may cast significant doubt upon the company's ability to continue as a going concern. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

The company's revenues substantially consist of monthly recurring subscription and usage-based fees, which are primarily paid in advance by credit card. In accordance with FRS 102, the company defers the portions of monthly, quarterly, semi-annually and annually recurring subscription and usage-based fees collected in advance and recognises them in the period earned. Additionally, the company defers and recognises direct incremental costs over subscribers' estimated useful life.

J2 Global ANZ Limited

Notes to the Financial Statements

for the financial year ended 31 December 2023 (continued)

Financial instruments

Share capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Loans and borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently, loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost. If there is objective evidence of impairment, impairment losses are recognised in the profit and loss account in that financial period.

Interest income

Interest income is recognised in the profit and loss account using the effective interest method.

Customer relationships

Customer relationships are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost over the assets' estimated useful lives.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets, including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the balance sheet and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business, any goodwill not yet amortised is included in determining the profit or loss on the sale of the business.

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

Taxation and deferred taxation

The yearly charge for taxation is based on the profit for the period and is calculated with reference to the tax rates applying at the balance sheet date.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is

J2 Global ANZ Limited

Notes to the Financial Statements

for the financial year ended 31 December 2023 (continued)

provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, except for differences arising on the revaluation of fixed assets (if no commitment to sell), or gains on any asset sold that will benefit from rollover relief. Deferred tax assets are recognised to the extent they are regarded as recoverable. The deferred tax balance has not been discounted.

Foreign currencies

Functional and presentation currency

The company's functional and presentational currency is Euro.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end, foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account except when deferred in other comprehensive income as qualifying cash flow hedges.

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be the company's critical accounting estimates and judgements:

Impairment of trade debtors

The company trades with a large and varied number of customers on credit terms. Some debts due will not be paid through the default of a small number of customers.

The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total amount of trade debtors is €123,664 (2022: €85,391).

Useful lives of intangible fixed assets

Long-lived assets comprising primarily of intangible assets (see note 7) represent a significant portion of total assets. The annual amortisation charges depend primarily on the estimated lives of each type of asset. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives, management considers technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in useful lives can have a significant impact on the amortisation charge for the financial year.

Impairment of intangible fixed assets

At each reporting date, the company assesses whether there is an indication that the intangible assets have been impaired. This is done by considering, amongst other factors, the technological changes and expected economic utilisation of these assets, as noted in the paragraph above. If the company considers that such an indication exists, they estimate the recoverable amount of the asset, which is the higher of its fair value less costs to sell, and its value in use. The value in use is the present value of the future cash flows expected to be derived from the intangible asset

J2 Global ANZ Limited

Notes to the Financial Statements

for the financial year ended 31 December 2023 (continued)

and requires estimates of future cash inflows and outflows along with estimates of the appropriate discount rate to those future cash flows. The directors did not identify any impairment indicators and, therefore, consider that no impairment charge is required at the current year end.

4. Employees

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

The payroll charge relates to re-charges from another group company.

An Irish resident related group company uses its own employees to provide services to J2 Global ANZ Limited.

5. Operating profit

	2023	2022
	€	€
Operating profit is stated after charging/(crediting):		
Amortisation of intangible assets	123,828	178,503
Loss on foreign currencies	<u>12,100</u>	<u>87,537</u>

6. Interest receivable and similar income

	2023	2022
	€	€
Interest received from bank accounts	<u><u>17,418</u></u>	<u><u>744</u></u>

J2 Global ANZ Limited
Notes to the Financial Statements
for the financial year ended 31 December 2023 (continued)

7. Intangible assets

	Customer Relationships	Goodwill	Total
	€	€	€
Cost			
At 1 January 2023	3,178,493	532,642	3,711,135
At 31 December 2023	<u>3,178,493</u>	<u>532,642</u>	<u>3,711,135</u>
Provision for diminution in value			
At 1 January 2023	2,890,536	474,941	3,365,477
Charge for the financial year	70,564	53,264	123,828
At 31 December 2023	<u>2,961,096</u>	<u>528,205</u>	<u>3,489,305</u>
Net book value			
At 31 December 2023	<u>217,393</u>	<u>4,437</u>	<u>221,830</u>
At 31 December 2022	<u>287,957</u>	<u>57,701</u>	<u>345,658</u>

8. Debtors

	2023	2022
	€	€
Trade debtors	123,664	85,391
Other debtors	—	1,815
Corporation tax	20,694	4,714
Prepayments	33,060	59,621
	<u>177,418</u>	<u>151,541</u>

9. Creditors: amounts falling due within one year

	2023	2022
	€	€
Amounts owed to group undertakings	4,447,020	2,479,826
VAT	45,597	48,004
Other creditors	5,968	4,685
Accruals	59,353	200,621
Deferred income	276,039	336,266
	<u>4,833,977</u>	<u>3,069,402</u>

J2 Global ANZ Limited

Notes to the Financial Statements

for the financial year ended 31 December 2023 (continued)

10. Profit and loss account

	2023	2022
	€	€
At 1 January 2023	457,266	424,459
Profit for the financial year	68,666	32,807
At 31 December 2023	<u>525,932</u>	<u>457,266</u>

Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in the profit or loss, net of transfers to/from other reserves and dividends paid.

11. Capital commitments

The company had no capital commitments at the financial year ended 31 December 2023 and 2022.

12. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

13. Post-Balance Sheet Events

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

14. Ultimate Controlling Party

At the year end, J2 Global ANZ Limited is a wholly owned subsidiary of Consensus Cloud Solutions International Limited, a company incorporated in Ireland. The company's ultimate controlling party is Consensus Cloud Solutions Inc., a company incorporated in the United States. The offices of the company's ultimate parent undertaking, Consensus Cloud Solutions Inc., are located at 700 South Flower Street, Suite 1500, Los Angeles, California 90017. The largest group in which the results of the company are consolidated is that headed by Consensus Cloud Solutions Inc. The consolidated accounts of the company are available to the public and may be obtained from www.consensus.com.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30/03/2026.