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|  |    |  |
|--|----|--|
| » Registration number:<br>» REG000001  | <> | » Registration number: REG<br>» 000001   |
|  | =  |  |
| ROI IFRS REG<br>trading as Ireland Intern<br>» ational Financial Reporting Standards   | <> | ROI IFRS REG<br>trading as Ireland Inte<br>» rnational Financial Reporting Standards   |
|  | =  |  |
| (A company lim<br>» ited by guarantee)   | <> | (A company limi<br>» ted by guarantee)   |
|  | =  |  |
| Annual Report and Cons<br>» olidated Financial Statements  | <> | Annual Report and Conso<br>» lidated Financial Statements  |
|  | =  |  |
| for the Year<br>» Ended 30 June 2024   | <> | for the Year Ende<br>» d 31 December 2024  |
| ACCOUNTANCY FIRM<br>REGION<br>ADDRESS LINE 1<br>ADDRESS LINE 2<br>ADDRESS LINE 3<br>CITY<br>REGION<br>POSTCODE<br>Auditor PLC<br>Audit Company<br>Audit Address Line 1<br>Audit Address Line 2<br>Audit Address Line 3<br>Audit Town<br>Audit County<br>AU12 3AU | =  | ACCOUNTANCY FIRM<br>REGION<br>ADDRESS LINE 1<br>ADDRESS LINE 2<br>ADDRESS LINE 3<br>CITY<br>REGION<br>POSTCODE<br>Auditor PLC<br>Audit Company<br>Audit Address Line 1<br>Audit Address Line 2<br>Audit Address Line 3<br>Audit Town<br>Audit County<br>AU12 3AU |
| » ROI IFRS REG   | <> | » OI IFRS REG R  |
|  | =  |  |
| trading as Ireland Internati<br>» onal Financial Reporting Standards   | <> | trading as Ireland International Fi<br>» nancial Reporting Standards   |
|  | =  |  |
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|   | =  |   |
| trading as Ireland Internation  | <> | trading as Ireland International  |

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| » al Financial Reporting Standards |                            |    | » Financial Reporting Standards |                            |
|------------------------------------|----------------------------|----|---------------------------------|----------------------------|
|                                    |                            | =  |                                 |                            |
| Company                            |                            | <> | Company I                       |                            |
| » Information                      |                            |    | » nformation                    |                            |
|                                    |                            | =  |                                 |                            |
| Chairman                           | Lady D Test                |    | Chairman                        | Lady D Test                |
| Chief executive                    | Mr E Test                  |    | Chief executive                 | Mr E Test                  |
| Directors                          | Miss A Test                |    | Directors                       | Miss A Test                |
|                                    | Ms C Test                  |    |                                 | Ms C Test                  |
|                                    | Lady D Test                |    |                                 | Lady D Test                |
|                                    | Mr E Test                  |    |                                 | Mr E Test                  |
|                                    | Rev F Test                 |    |                                 | Rev F Test                 |
|                                    | Prof G Test                |    |                                 | Prof G Test                |
| Company secretary                  | Mrs B Test                 |    | Company secretary               | Mrs B Test                 |
|                                    | Ms C Test                  |    |                                 | Ms C Test                  |
| Registered office                  | 123 Registered Office Addr |    | Registered office               | 123 Registered Office Addr |
| » ess 1                            |                            |    | » ess 1                         |                            |
|                                    | Registered Office Address  |    |                                 | Registered Office Address  |
| » 2                                |                            |    | » 2                             |                            |
|                                    | Registered Office Address  |    |                                 | Registered Office Address  |
| » 3                                |                            |    | » 3                             |                            |
|                                    | Registered Town            |    |                                 | Registered Town            |
|                                    | Registered County          |    |                                 | Registered County          |
|                                    | R012 3R0                   |    |                                 | R012 3R0                   |
| Taxhead number                     | 1234596                    |    | Taxhead number                  | 1234596                    |
| Solicitors                         | Solicitor PLC              |    | Solicitors                      | Solicitor PLC              |
|                                    | Solicitor Address Line 1   |    |                                 | Solicitor Address Line 1   |
|                                    | Solicitor Address Line 2   |    |                                 | Solicitor Address Line 2   |
|                                    | Solicitor Address Line 3   |    |                                 | Solicitor Address Line 3   |
|                                    | Solicitor City             |    |                                 | Solicitor City             |
|                                    | Solicitor County           |    |                                 | Solicitor County           |
|                                    | S012 3S0                   |    |                                 | S012 3S0                   |
| Bankers                            | TEST Bank                  |    | Bankers                         | TEST Bank                  |
|                                    | TEST Branch                |    |                                 | TEST Branch                |
|                                    | TEST Address line 1        |    |                                 | TEST Address line 1        |
|                                    | TEST Address line 2        |    |                                 | TEST Address line 2        |
|                                    | TEST Address line 3        |    |                                 | TEST Address line 3        |
|                                    | TEST City/town             |    |                                 | TEST City/town             |
|                                    | TEST County/region         |    |                                 | TEST County/region         |
|                                    | TEST Postcode              |    |                                 | TEST Postcode              |
|                                    |                            | +- |                                 |                            |
| » Page 1                           |                            |    |                                 |                            |
| » FRS REG                          |                            |    |                                 |                            |
| » trading as Ireland International |                            |    |                                 |                            |
| » Financial Reporting Standards    |                            |    |                                 |                            |
| » ormation                         |                            |    |                                 |                            |
| Accountants                        | ACCOUNTANCY FIRM           | =  | Accountants                     | ACCOUNTANCY FIRM           |
|                                    | REGION                     |    |                                 | REGION                     |
|                                    | ADDRESS LINE 1             |    |                                 | ADDRESS LINE 1             |

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|  |  |     |  |  |
|--|--|-----|--|--|
| ADDRESS LINE 2<br>ADDRESS LINE 3<br>CITY<br>REGION<br>POSTCODE   |  |     | ADDRESS LINE 2<br>ADDRESS LINE 3<br>CITY<br>REGION<br>POSTCODE   |  |
|  |  | - + | » Page 1<br>ROI IFRS<br>» REG<br>trading as Ireland International F<br>» inancial Reporting Standards<br>Company Info<br>» rmation   |  |
| Auditors   | Auditor PLC<br>Audit Company<br>Audit Address Line 1<br>Audit Address Line 2<br>Audit Address Line 3<br>Audit Town<br>Audit County<br>AU12 3AU | =   | Auditors   | Auditor PLC<br>Audit Company<br>Audit Address Line 1<br>Audit Address Line 2<br>Audit Address Line 3<br>Audit Town<br>Audit County<br>AU12 3AU |
| » ge 2<br>RO   |  | < > | » age 2<br>ROI   |  |
| » I IFRS REG   |  |     | » IFRS REG   |  |
|  |  | =   |  |  |
| » trading as Ireland Internati   |  | < > | » trading as Ireland International   |  |
| » onal Financial Reporting Standards   |  |     | » Financial Reporting Standards  |  |
|  |  | =   |  |  |
| » Directors' Report for  |  | < > | » Directors' Report for the Y  |  |
| » the Year Ended 30 June 2024  |  |     | » ear Ended 31 December 2024   |  |
|  |  | =   |  |  |
| The directors present their report and the con   |  | < > | The directors present their report and the con   |  |
| » solidated financial statements for the year  |  |     | » solidated financial statements for the year  |  |
| » ended 30 June 2024.  |  |     | » ended 31 December 2024.  |  |
|  |  | =   |  |  |
| Incorporation<br>Click here to enter data<br>The company was incorporated on 6 August 2019<br>» and commenced trading on 30 October 2020.<br>Change of company name<br>Click here to enter data<br>The company changed its name from Parent Entit<br>» y A1 to ROI IFRS REG effective from 6 August<br>» 2021.<br>Parent Entity A1.<br>Principal activity<br>Click here to enter data<br>The principal activity of the company is Paren<br>» t Entity A1 |  |     | Incorporation<br>Click here to enter data<br>The company was incorporated on 6 August 2019<br>» and commenced trading on 30 October 2020.<br>Change of company name<br>Click here to enter data<br>The company changed its name from Parent Entit<br>» y A1 to ROI IFRS REG effective from 6 August<br>» 2021.<br>Parent Entity A1.<br>Principal activity<br>Click here to enter data<br>The principal activity of the company is Paren<br>» t Entity A1 |  |

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|  |     |  |
|--|-----|--|
| Directors' of the group<br>Click here to enter data<br>The directors, who held office at any time during the year, were as follows:<br>Miss A Test<br>Ms C Test - Company secretary and director<br>Lady D Test - Chairman<br>Mr E Test - Chief executive<br>Rev F Test - Chairman and chief executive<br>Prof G Test - Director   |     | Directors' of the group<br>Click here to enter data<br>The directors, who held office at any time during the year, were as follows:<br>Miss A Test<br>Ms C Test - Company secretary and director<br>Lady D Test - Chairman<br>Mr E Test - Chief executive<br>Rev F Test - Chairman and chief executive<br>Prof G Test - Director   |
| » Page 3<br>ROI<br>» IFRS REG<br>trading as Ireland International Financial Reporting Standards<br>Directors' Report for the Year Ended 30 June 2024   | + - |  |
| Results and dividends<br>Click here to enter data<br>The results of the year's trading, the financial position of the group and the transfer to reserves are shown in the annexed financial statements.<br>The group's profit for the year, before taxation, amounted to €71,879 (2023 - €143,758 ).<br>The directors recommend a final dividend of €67,689.00 (2023 - €98,799.00) per share which amounts to a total payment of €67,885.00 (2023 - €23,345.00) for the shares in issue. This dividend has not been accrued in the | =   | Results and dividends<br>Click here to enter data<br>The results of the year's trading, the financial position of the group and the transfer to reserves are shown in the annexed financial statements.<br>The group's profit for the year, before taxation, amounted to €71,879 (2023 - €143,758 ).<br>The directors recommend a final dividend of €67,689.00 (2023 - €98,799.00) per share which amounts to a total payment of €67,885.00 (2023 - €23,345.00) for the shares in issue. This dividend has not been accrued in the |
| statement of financial position. An interim dividend of €32,317 (2023 - €56,757) per share, totalling €- (2023 - €-) was paid in the year.   | < > | statement of financial position. An interim dividend of €32,317 (2023 - €56,757) per share, totalling €- (2023 - €-) was paid in the year.   |
| Business review<br>Fair review of the business<br>Click here to enter data<br>Parent Entity A1   | =   | Business review<br>Fair review of the business<br>Click here to enter data<br>Parent Entity A1   |
|  | - + | » Page 3<br>ROI I<br>» FRS REG<br>trading as Ireland International Financial Reporting Standards<br>Directors' Report for the Year Ended 31 December 2024  |
| Impact from the risks related to the Covid-19  | =   | Impact from the risks related to the Covid-19  |



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|  |    |  |
|--|----|--|
| Research and development<br>Click here to enter data<br>Parent Entity A1   |    | Research and development<br>Click here to enter data<br>Parent Entity A1   |
|  | -+ | <div>» Page 4</div> <div>ROI</div> <div>» IFRS REG</div> <div>trading as Ireland International</div> <div>» Financial Reporting Standards</div> <div>Directors' Report for the</div> <div>» Year Ended 31 December 2024</div>  |
| Branches outside the State<br>Click here to enter data<br>Parent Entity A1<br>Important adjusting events after the financial<br>» period<br>Click here to enter data<br>Important non adjusting events after the finan<br>» cial period<br>Click here to enter data<br>Going concern<br>Click here to enter data<br>Parent Entity A1<br>Charitable donations<br>Click here to enter data<br>During the year the group made charitable dona<br>» tions of €(11,459). Individual donations wer<br>» e: | =  | Branches outside the State<br>Click here to enter data<br>Parent Entity A1<br>Important adjusting events after the financial<br>» period<br>Click here to enter data<br>Important non adjusting events after the finan<br>» cial period<br>Click here to enter data<br>Going concern<br>Click here to enter data<br>Parent Entity A1<br>Charitable donations<br>Click here to enter data<br>During the year the group made charitable dona<br>» tions of €(11,459). Individual donations wer<br>» e: |
| »<br>» €<br>Parent Entity A1<br>»<br>» 75,434  | <> | »<br>» €<br>Parent Entity A1<br>»<br>» 75,434  |
| Political donations<br>Click here to enter data  | =  | Political donations<br>Click here to enter data  |
| During the year the group made political donat<br>» ions of €(3,959). Individual donations to EU<br>» political parties were:  | <> | During the year the group made political donat<br>» ions of €(3,959). Individual donations to EU<br>» political parties<br>were:   |
| » Page 5   |    |  |
| RO   |    |  |
| » I IFRS REG   |    |  |
| trading as Ireland Internatio  |    |  |
| » nal Financial Reporting Standards  |    |  |
| Directors' Report for  |    |  |
| » the Year Ended 30 June 2024  |    |  |
|  | =  |  |

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|--|---------|--|--------|--------|----|--|---------|--|--------|--------|---|
| »  |         |  |        |        |    | »  |         |  |        |        |   |
| »  | €       |  |        |        |    | »  | €       |  |        |        |   |
| Parent Entity A1                               |         |  |        |        |    | Parent Entity A1                               |         |  |        |        |   |
| »  |         |  |        |        |    | »  |         |  |        |        |   |
| »  | 76,473  |  |        |        |    | »  | 76,473  |  |        |        |   |
| The group has also contributed €45,645 to non- |         |  |        |        |    | The group has also contributed €45,645 to non- |         |  |        |        |   |
| » EU political parties.                        |         |  |        |        |    | » EU political parties.                        |         |  |        |        |   |
| Officers' interests                            |         |  |        |        |    | Officers' interests                            |         |  |        |        |   |
| Click here to enter data                       |         |  |        |        |    | Click here to enter data                       |         |  |        |        |   |
| » start of                                     |         |  |        | At     | <> | » rt of  |         |  |        | At sta |   |
| » year   |         |  | Bought | Sold   |    | » ear  |         |  | Bought | Sold   | y |
| » At end of year                               |         |  |        |        |    | » At end of year                               |         |  |        |        |   |
| Officer  |         |  |        |        |    | Officer  |         |  |        |        |   |
| » €  |         |  | €      | €      |    | » €  |         |  | €      | €      |   |
| »  | €       |  |        |        |    | »  | €       |  |        |        |   |
| Lady D Test                                    |         |  |        |        |    | Lady D Test                                    |         |  |        | 87,    |   |
| » 87,855                                       |         |  | 75,684 | 87,837 |    | » 855  |         |  | 75,684 | 87,837 |   |
| »  | 251,376 |  |        |        |    | »  | 251,376 |  |        |        |   |
| Click here to enter data                       |         |  |        |        | =  | Click here to enter data                       |         |  |        |        |   |
| OFFICERS INTERESTS                             |         |  |        |        |    | OFFICERS INTERESTS                             |         |  |        |        |   |
| Contracts with controlling shareholders        |         |  |        |        |    | Contracts with controlling shareholders        |         |  |        |        |   |
| Click here to enter data                       |         |  |        |        |    | Click here to enter data                       |         |  |        |        |   |
| Parent Entity A1                               |         |  |        |        |    | Parent Entity A1                               |         |  |        |        |   |
|  |         |  |        |        | -+ | »  | Page 5  |  |        |        |   |
|  |         |  |        |        |    | »  | ROI I   |  |        |        |   |
|  |         |  |        |        |    | » FRS REG                                      |         |  |        |        |   |
|  |         |  |        |        |    | » trading as Ireland International F           |         |  |        |        |   |
|  |         |  |        |        |    | » inancial Reporting Standards                 |         |  |        |        |   |
|  |         |  |        |        |    | » Directors' Report for the Ye                 |         |  |        |        |   |
|  |         |  |        |        |    | » ar Ended 31 December 2024                    |         |  |        |        |   |
| Placings                                       |         |  |        |        | =  | Placings                                       |         |  |        |        |   |
| Click here to enter data                       |         |  |        |        |    | Click here to enter data                       |         |  |        |        |   |
| Parent Entity A1                               |         |  |        |        |    | Parent Entity A1                               |         |  |        |        |   |
| »  | Page 6  |  |        |        | +- |  |         |  |        |        |   |
| »  | ROI     |  |        |        |    |  |         |  |        |        |   |
| » IFRS REG                                     |         |  |        |        |    |  |         |  |        |        |   |
| » trading as Ireland Internati                 |         |  |        |        |    |  |         |  |        |        |   |
| » onal Financial Reporting Standards           |         |  |        |        |    |  |         |  |        |        |   |
| » Directors' Report for                        |         |  |        |        |    |  |         |  |        |        |   |
| » the Year Ended 30 June 2024                  |         |  |        |        |    |  |         |  |        |        |   |
| Purchase of own shares                         |         |  |        |        | =  | Purchase of own shares                         |         |  |        |        |   |
| Click here to enter data                       |         |  |        |        |    | Click here to enter data                       |         |  |        |        |   |
| »  |         |  |        | 20     | <> | »  |         |  |        | 2      |   |
| » 24   |         |  |        |        |    | » 024  |         |  |        |        |   |
| »  |         |  |        | No.    |    | »  |         |  |        | No.    |   |
| »  | €       |  |        |        |    | »  | €       |  |        |        |   |

|  |    |  |
|--|----|--|
| Shares owned by the company                    | =  | Shares owned by the company                    |
| At 1 July 2023                                 | <> | At 1 January 2024                              |
| » 23,  |    | » 23,423                                       |
| » 423 798,798                                  |    | » 798,798                                      |
| Purchases                                      |    | Purchases                                      |
| » 90,890,80                                    |    | » 90,890,808                                   |
| » 8 3,453                                      |    | » 3,453  |
| Disposals                                      |    | Disposals                                      |
| » (98,798,9                                    |    | » (98,798,987)                                 |
| » 87) (5,343)                                  |    | » (5,343)                                      |
|  | =  |  |
| At 30 June 2024                                | <> | At 31 December 2024                            |
| » (7,88  |    | » (7,884,                                      |
| » 4,756) 796,908                               |    | » 756) 796,908                                 |
|  | =  |  |
| During the year the company purchased 90,890,8 | <> | During the year the company purchased 90,890,8 |
| » 08 of its own at a nominal value of €3,453.  |    | » 08 of its own at a nominal value of €3,453.  |
| » The Parent Entity A1                         |    | » The Parent Entity                            |
| were purchased for a consideration of €344,543 |    | A1 were purchased for a consideration of €344, |
| » and represent 9890808% of the called up sha  |    | » 543 and represent 9890808% of the called up  |
| » re capital of that class                     |    | » share capital of                             |
| of share. Parent Entity A1                     |    | that class of share. Parent Entity A1          |
| During the year the company disposed of 98,798 |    | During the year the company disposed of 98,798 |
| » ,987 of its own at a nominal value of €5,343 |    | » ,987 of its own at a nominal value of €5,343 |
| » . The proceeds of the                        |    | » . The proceeds of                            |
| disposal amounted to €987,987 and represent 98 |    | the disposal amounted to €987,987 and represen |
| » 789797% of that class of share.              |    | » t 98789797% of that class of share.          |
| The maximum number of its own shares held by t | =  | The maximum number of its own shares held by t |
| » he company during the year was 87,833 having |    | » he company during the year was 87,833 having |
| » a maximum                                    |    | » a maximum                                    |
| aggregate nominal value of €46,343.            |    | aggregate nominal value of €46,343.            |
| Parent Entity A1.                              |    | Parent Entity A1.                              |
| Declaration of material interest in transactio |    | Declaration of material interest in transactio |
| » ns   |    | » ns   |
| Click here to enter data                       |    | Click here to enter data                       |
| Parent Entity A1                               |    | Parent Entity A1                               |
| Accounting records                             |    | Accounting records                             |
| The measures taken by the directors to ensure  |    | The measures taken by the directors to ensure  |
| » compliance with the requirements of section  |    | » compliance with the requirements of section  |
| » 281 to 285 of the                            |    | » 281 to 285 of the                            |
| Companies Act 2014 with regard to keeping of a | <> | Companies Act 2014 with regard to keeping of a |
| » ccounting records, are the employment of app |    | » ccounting records, are the employment of app |
| » ropriately qualified                         |    | » ropriately                                   |
| accounting personnel and the maintenance of co |    | qualified accounting personnel and the mainten |
| » mputerised accounting systems. The company a |    | » ance of computerised accounting systems. The |
| » ccounting records                            |    | » company                                      |
| are maintained at the company registered offic |    | accounting records are maintained at the compa |
| » e at:  |    | » ny registered office at:                     |
| 123 Registered Office Address 1                | =  | 123 Registered Office Address 1                |
| Registered Office Address 2                    |    | Registered Office Address 2                    |
| Registered Office Address 3                    |    | Registered Office Address 3                    |

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|---|-----|---|
| Registered Town<br>Registered County<br>R012 3R0<br>Directors' compliance policy statement  |     | Registered Town<br>Registered County<br>R012 3R0<br>Directors' compliance policy statement  |
| We, the directors of the group who held office<br>» at the date of approval of these financial<br>» statements are <b>responsible</b><br>for securing the group's compliance with its r<br>» elevant obligations; and   | <>  | We, the directors of the group who held office<br>» at the date of approval of these financial<br>» statements are<br><b>responsible</b> for securing the group's complianc<br>» e with its relevant obligations; and   |
| We confirm that the following matters have bee<br>» n done under section 225(2) in fulfilling it<br>» s responsibilities  | =   | We confirm that the following matters have bee<br>» n done under section 225(2) in fulfilling it<br>» s responsibilities  |
| • <b>drawing up of a compliance policy statement</b><br>» <b>setting out the group's policies (that, in</b><br>» <b>our opinion, are appropriate</b><br><b>to the group) respecting compliance by the</b><br>» <b>company with its relevant obligations;</b>  | + - |   |
|   | =   |   |
| » Page <b>7</b>   | <>  | » Page <b>6</b>   |
| » ROI IFRS REG  |     | » ROI<br>» IFRS REG   |
|   | =   |   |
| » trading as Ireland Internatio<br>» nal Financial Reporting Standards  | <>  | » trading as Ireland International Fi<br>» nancial Reporting Standards  |
|   | =   |   |
| » Directors' Report fo<br>» r the Year Ended <b>30 June</b> 2024  | <>  | » Directors' Report for the Ye<br>» ar Ended <b>31 December</b> 2024  |
|   | =   |   |
|   | - + | • <b>drawing up of a compliance policy statement</b><br>» <b>setting out the group's policies (that, in</b><br>» <b>our opinion, are</b><br><b>appropriate to the group) respecting compli</b><br>» <b>ance by the company with its relevant oblige</b><br>» <b>ments;</b>  |
| • putting in place appropriate arrangements o<br>» r structures (that, in our opinion) are, des<br>» igned to secure material<br>compliance with the group's relevant obliga<br>» tions; and<br>• conducting a review during the financial ye<br>» ar of any arrangements or structures that ha<br>» ve been put in place.<br>Audit committee statement<br>Click here to enter data<br>Disclosure of information to the auditor | =   | • putting in place appropriate arrangements o<br>» r structures (that, in our opinion) are, des<br>» igned to secure material<br>compliance with the group's relevant obliga<br>» tions; and<br>• conducting a review during the financial ye<br>» ar of any arrangements or structures that ha<br>» ve been put in place.<br>Audit committee statement<br>Click here to enter data<br>Disclosure of information to the auditor |
| We, the directors of the group who held office<br>» at the date of approval of these financial<br>» statements as set out <b>above</b><br>each confirm, so far as we are aware, that:   | <>  | We, the directors of the group who held office<br>» at the date of approval of these financial<br>» statements as set out<br><b>above</b> each confirm, so far as we are aware, th<br>» at:   |
| • there is no relevant audit information of w   | =   | • there is no relevant audit information of w   |

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| » hich the group's auditors are unaware; and<br>• we have taken all the steps that we ought t<br>» o have taken as directors in order to make o<br>» urselves aware of any<br>relevant audit information and to establish<br>» that the group's auditors are aware of that<br>» information.<br>Auditors to continue in office<br>Click here to enter data  |    | » hich the group's auditors are unaware; and<br>• we have taken all the steps that we ought t<br>» o have taken as directors in order to make o<br>» urselves aware of any<br>relevant audit information and to establish<br>» that the group's auditors are aware of that<br>» information.<br>Auditors to continue in office<br>Click here to enter data   |
| The auditors, Auditor PLC, Audit Company, cont<br>» inue in office in accordance with Section 38<br>» 3(2) of the <b>Companies</b><br>Act 2014.   | <> | The auditors, Auditor PLC, Audit Company, cont<br>» inue in office in accordance with Section 38<br>» 3(2) of the<br><b>Companies</b> Act 2014.  |
| Reappointment of auditors<br>Click here to enter data<br>Parent Entity A1   | =  | Reappointment of auditors<br>Click here to enter data<br>Parent Entity A1  |
| » Page <b>8</b><br>» ROI IFRS REG   | <> | » Page <b>7</b><br>» ROI<br>» IFRS REG   |
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| » trading as Ireland International F<br>» inancial Reporting Standards  | <> | » trading as Ireland International Fi<br>» nancial Reporting Standards   |
|   | =  |  |
| » ar Ended <b>30 June</b> 2024  | <> | » nded <b>31 December</b> 2024   |
|   | =  |  |
| » ity Statement<br>Directors' Responsibil   | <> | » ty Statement<br>Directors' Responsibili  |
|   | =  |  |
| The directors acknowledge their responsibiliti<br>» es for preparing the Directors' Report and f<br>» inancial statements in<br>accordance with applicable law and regulations<br>» .   |    | The directors acknowledge their responsibiliti<br>» es for preparing the Directors' Report and f<br>» inancial statements in<br>accordance with applicable law and regulations<br>» .  |
| Irish company law requires the directors to pr<br>» epare financial statements for each financia<br>» l year. Under that law <b>the</b><br>directors have elected to prepare the financia<br>» l statements in accordance with the Companie<br>» s Act 2014 and<br>International Financial Reporting Standards (I<br>» FRs). Under Irish company law the directors<br>» must not approve <b>the</b><br>financial statements unless they are satisfied<br>» that they give a true and fair view of the<br>» assets, liabilities and <b>financial</b><br>position of the group and the company as at th<br>» e financial year end date and the profit or<br>» loss of <b>the group and the</b><br>company for that financial year and otherwise | <> | Irish company law requires the directors to pr<br>» epare financial statements for each financia<br>» l year. Under that law<br><b>the</b> directors have elected to prepare the fina<br>» ncial statements in accordance with the Comp<br>» anies Act 2014 and<br>International Financial Reporting Standards (I<br>» FRs). Under Irish company law the directors<br>» must not approve<br><b>the</b> financial statements unless they are satis<br>» fied that they give a true and fair view of<br>» the assets, liabilities and<br><b>financial</b> position of the group and the compan<br>» y as at the financial year end date and the<br>» profit or loss of the<br><b>group and the</b> company for that financial year |

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| » comply with the Companies Act 2014.   |    | » and otherwise comply with the Companies Act 2014.   |
| In preparing these financial statements, the directors are required to:   | =  | In preparing these financial statements, the directors are required to:   |
| <ul style="list-style-type: none"> <li>select suitable accounting policies and apply them consistently;</li> <li>make judgements and accounting estimates that are reasonable and prudent;</li> <li>state whether applicable adopted International Financial Reporting Standards (IFRSs) have been followed, subject to any material departures disclosed and explained in the financial statements;</li> <li>and</li> <li>prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.</li> </ul> |    | <ul style="list-style-type: none"> <li>select suitable accounting policies and apply them consistently;</li> <li>make judgements and accounting estimates that are reasonable and prudent;</li> <li>state whether applicable adopted International Financial Reporting Standards (IFRSs) have been followed, subject to any material departures disclosed and explained in the financial statements;</li> <li>and</li> <li>prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.</li> </ul> |
| The directors are responsible for ensuring that the group and the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the group and the company, enable at any time the assets, liabilities, financial position and profit or loss of the group and 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.  | <> | accounting records which correctly explain and record the transactions of the group and the company, enable at any time the assets, liabilities, financial position and profit or loss of the group and 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 group 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 group's website.  | =  | They are also responsible for safeguarding the assets of the group 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 group's website.  |
| » Page 9  | <> | » Page 8  |
| » ROI IFRS REG  |    | » ROI IFRS REG  |
| trading as Ireland International Financial Reporting Standards  | =  | trading as Ireland International Financial Reporting Standards  |
| Directors' Report for the Year Ended 30 June 2024   | <> | Directors' Report for the Year Ended 31 December 2024   |
| Approved by the Board on 6 August 2025 and signed   | =  | Approved by the Board on 6 August 2025 and signed   |

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| <p>» ned on its behalf by:<br/>Click here to enter finalisation dates<br/>Click here to enter signatories<br/>.....<br/>Test<br/>.....<br/>Miss A Test<br/>Director<br/>.....<br/>Ms C Test<br/>Company secretary and director<br/>.....<br/>Mr E Test<br/>Chief executive<br/>.....<br/>Rev F Test<br/>Chairman and chief executive</p>   |    | <p>» ned on its behalf by:<br/>Click here to enter finalisation dates<br/>Click here to enter signatories<br/>.....<br/>Test<br/>.....<br/>Miss A Test<br/>Director<br/>.....<br/>Ms C Test<br/>Company secretary and director<br/>.....<br/>Mr E Test<br/>Chief executive<br/>.....<br/>Rev F Test<br/>Chairman and chief executive</p>   |
| <p>» Page 10</p> <p>» ROI IFRS REG</p>   | <> | <p>» Page 9</p> <p>» OI IFRS REG</p>   |
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| <p>» trading as Ireland Internatio<br/>» nal Financial Reporting Standards</p>   | <> | <p>» trading as Ireland International Fi<br/>» nancial Reporting Standards</p>   |
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| <p>» Independent Auditor's Report to the<br/>» Members of ROI IFRS REG</p>   | <> | <p>» Independent Auditor's Report to the<br/>» Members of ROI IFRS REG</p>   |
| <p>Qualified opinion<br/>We were engaged to audit the financial stateme<br/>» nts of ROI IFRS REG (the 'company') and its<br/>» subsidiaries (the</p>  | =  | <p>Qualified opinion<br/>We were engaged to audit the financial stateme<br/>» nts of ROI IFRS REG (the 'company') and its<br/>» subsidiaries (the</p>  |
| <p>'group') for the year ended 30 June 2024, whic<br/>» h comprise the Statement of Financial Positi<br/>» on, Statement of Changes<br/>in Equity, Statement of Cash Flows, and Notes<br/>» to the Financial Statements, including a sum<br/>» mary of significant<br/>accounting policies. The financial reporting f<br/>» ramework that has been applied in their prep<br/>» aration is Irish law and<br/>International Financial Reporting Standards (I<br/>» FRS) as adopted by the European Union.</p> <p>In our opinion, except for the possible effect<br/>» s of the matter described in the Basis for Q<br/>» ualified Opinion section of<br/>our report, the financial statements:<br/>• give a true and fair view of the state of t<br/>» he assets, liabilities and financial positio<br/>» n of the group and the company<br/>as at 30 June 2024 and of the group financi</p> | <> | <p>'group') for the year ended 31 December 2024,<br/>» which comprise the Statement of Financial Po<br/>» sition, Statement of<br/>Changes in Equity, Statement of Cash Flows, an<br/>» d Notes to the Financial Statements, includi<br/>» ng a summary of<br/>significant accounting policies. The financial<br/>» reporting framework that has been applied i<br/>» n their preparation is<br/>Irish law and International Financial Reportin<br/>» g Standards (IFRS) as adopted by the Europea<br/>» n Union.</p> <p>In our opinion, except for the possible effect<br/>» s of the matter described in the Basis for Q<br/>» ualified Opinion section<br/>of our report, the financial statements:<br/>• give a true and fair view of the state of t<br/>» he assets, liabilities and financial positio<br/>» n of the group and the<br/>company as at 31 December 2024 and of the g</p> |

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| » al performance and cash flows for the financ<br>» ial year then ended;   |    | » roup financial performance and cash flows fo<br>» r the financial<br>year then ended;  |  |
| <ul style="list-style-type: none"> <li>• have been properly prepared in accordance w</li> <li>» ith IFRS as adopted by the European Union; a</li> <li>» nd</li> <li>• have been prepared in accordance with the r</li> <li>» equirements of the Companies Act 2014.</li> </ul> Basis for qualified opinion on financial state<br>» ments<br>Click here to enter data<br>Parent Entity A1<br>Basis for disclaimer of opinion on financial s<br>» tatements<br>Click here to enter data<br>Parent Entity A1<br>Disclaimer on view given by the financial stat<br>» ements<br>Because of the possible effect to the financia<br>» l statements of the above we are unable to f<br>» orm an opinion as to<br>whether the financial statements: | =  | <ul style="list-style-type: none"> <li>• have been properly prepared in accordance w</li> <li>» ith IFRS as adopted by the European Union; a</li> <li>» nd</li> <li>• have been prepared in accordance with the r</li> <li>» equirements of the Companies Act 2014.</li> </ul> Basis for qualified opinion on financial state<br>» ments<br>Click here to enter data<br>Parent Entity A1<br>Basis for disclaimer of opinion on financial s<br>» tatements<br>Click here to enter data<br>Parent Entity A1<br>Disclaimer on view given by the financial stat<br>» ements<br>Because of the possible effect to the financia<br>» l statements of the above we are unable to f<br>» orm an opinion as to<br>whether the financial statements: |  |
| <ul style="list-style-type: none"> <li>• give a true and fair view of the state of t</li> <li>» he assets, liabilities and financial positio</li> <li>» n of the group and the company</li> <li>as at 30 June 2024 and of the group financi</li> <li>» al performance and cash flows for the financ</li> <li>» ial year then ended;</li> </ul>   | <> | <ul style="list-style-type: none"> <li>• give a true and fair view of the state of t</li> <li>» he assets, liabilities and financial positio</li> <li>» n of the group and the</li> <li>company as at 31 December 2024 and of the g</li> <li>» roup financial performance and cash flows fo</li> <li>» r the financial</li> <li>year then ended;</li> </ul>  |  |
| <ul style="list-style-type: none"> <li>• have been properly prepared in accordance w</li> <li>» ith IFRS as adopted by the European Union; a</li> <li>» nd</li> <li>• have been prepared in accordance with the r</li> <li>» equirements of the Companies Act 2014.</li> </ul> Basis for adverse opinion on financial stateme<br>» nts<br>Click here to enter data<br>Parent Entity A1   | =  | <ul style="list-style-type: none"> <li>• have been properly prepared in accordance w</li> <li>» ith IFRS as adopted by the European Union; a</li> <li>» nd</li> <li>• have been prepared in accordance with the r</li> <li>» equirements of the Companies Act 2014.</li> </ul> Basis for adverse opinion on financial stateme<br>» nts<br>Click here to enter data<br>Parent Entity A1   |  |
| » Page 11  | <> | » Page 10  |  |
| » I IFRS REG   |    | » IFRS REG   |  |
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| » nal Financial Reporting Standards  |    | » Financial Reporting Standards  |  |
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| » Independent Auditor's Report to  | <> | » Independent Auditor's Report to th   |  |
| » the Members of ROI IFRS REG  |    | » e Members of ROI IFRS REG  |  |
| Adverse opinion on the financial statements<br>Because of the information referred to above,<br>» in our opinion the financial statements:   | =  | Adverse opinion on the financial statements<br>Because of the information referred to above,<br>» in our opinion the financial statements:   |  |

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| <p>» do not give a true and fair view of the sta</p> <p>» te of the assets, liabilities and financial</p> <p>» position of the group and the</p> <p>» company as at 30 June 2024 and of the group</p> <p>» financial performance and cash flows for th</p> <p>» e financial year then</p> <p>» ended; and</p>   | <> | <p>» do not give a true and fair view of the sta</p> <p>» te of the assets, liabilities and financial</p> <p>» position of the group and</p> <p>» the company as at 31 December 2024 and of t</p> <p>» he group financial performance and cash flow</p> <p>» s for the</p> <p>» financial year then ended; and</p>  |
| <p>» have been properly prepared in accordance w</p> <p>» ith IFRS as adopted by the European Union.</p>  | =  | <p>» have been properly prepared in accordance w</p> <p>» ith IFRS as adopted by the European Union.</p>  |
| <p>In all other respects in our opinion the finan</p> <p>» cial statements have been prepared in accord</p> <p>» ance with the requirements</p> <p>» of the Companies Act 2014.</p>   | <> | <p>In all other respects in our opinion the finan</p> <p>» cial statements have been prepared in accord</p> <p>» ance with the</p> <p>» requirements of the Companies Act 2014.</p>   |
| <p>Basis for opinion</p> <p>We conducted our audit in accordance with Inte</p> <p>» rnational Standards on Auditing (Ireland) (I</p> <p>» SAs (Ireland)) and</p>  | =  | <p>Basis for opinion</p> <p>We conducted our audit in accordance with Inte</p> <p>» rnational Standards on Auditing (Ireland) (I</p> <p>» SAs (Ireland)) and</p>  |
| <p>applicable law. Our responsibilities under tho</p> <p>» se standards are further described in the au</p> <p>» ditor's responsibilities for</p> <p>» the audit of the financial statements section</p> <p>» of our report. We are independent of the gro</p> <p>» up in accordance with the</p> <p>» ethical requirements that are relevant to our</p> <p>» audit of the financial statements in Ireland</p> <p>» , including the Irish Auditing</p> <p>» and Accounting Supervisory Authority (IAASA) E</p> <p>» thical Standard, and we have fulfilled our o</p> <p>» ther ethical</p> <p>» responsibilities in accordance with these requ</p> <p>» irements.</p> | <> | <p>applicable law. Our responsibilities under tho</p> <p>» se standards are further described in the au</p> <p>» ditor's responsibilities</p> <p>» for the audit of the financial statements sect</p> <p>» ion of our report. We are independent of the</p> <p>» group in accordance</p> <p>» with the ethical requirements that are relevan</p> <p>» t to our audit of the financial statements i</p> <p>» n Ireland, including the</p> <p>» Irish Auditing and Accounting Supervisory Auth</p> <p>» ority (IAASA) Ethical Standard, and we have</p> <p>» fulfilled our</p> <p>» other ethical responsibilities in accordance w</p> <p>» ith these requirements.</p> |
| <p>We believe that the audit evidence we have obt</p> <p>» ained is sufficient and appropriate to provi</p> <p>» de a basis for our opinion.</p>  | =  |   |
| <p>We believe that the audit evidence we have obt</p> <p>» ained is sufficient and appropriate to provi</p> <p>» de a basis for our opinion.</p>  | <> | <p>We believe that the audit evidence we have obt</p> <p>» ained is sufficient and appropriate to provi</p> <p>» de a basis for our</p> <p>» opinion.</p>   |
| <p>Emphasis of matter</p> <p>Click here to enter data</p> <p>Parent Entity A1</p> <p>Key audit matters</p> <p>Click here to enter data</p> <p>Parent Entity A1</p> <p>Other significant future developments</p> <p>Click here to enter data</p> <p>Parent Entity A1</p>   | =  | <p>Emphasis of matter</p> <p>Click here to enter data</p> <p>Parent Entity A1</p> <p>Key audit matters</p> <p>Click here to enter data</p> <p>Parent Entity A1</p> <p>Other significant future developments</p> <p>Click here to enter data</p> <p>Parent Entity A1</p>   |
| <p>» Page 12</p>  | <> | <p>» Page 11</p>  |
| <p>» ROI IFRS REG</p>   |    | <p>» ROI IFRS REG</p>   |
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| trading as Ireland International Financial Reporting Standards  | <> | trading as Ireland International Financial Reporting Standards  |
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| Independent Auditor's Report to the Members of ROI IFRS REG   | <> | Independent Auditor's Report to the Members of ROI IFRS REG   |
|   | =  |   |
| Conclusions relating to going concern   |    | Conclusions relating to going concern   |
| We have nothing to report in respect of the following matters in relation to which the ISA s (Ireland) require us to report to you where:   | <> | We have nothing to report in respect of the following matters in relation to which the ISA s (Ireland) require us to report to you where:   |
| <ul style="list-style-type: none"> <li>the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or</li> </ul>   |    | <ul style="list-style-type: none"> <li>the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or</li> </ul>   |
| <ul style="list-style-type: none"> <li>the directors have not disclosed in the financial statements any identified material uncertainties that may cast</li> </ul>  | =  | <ul style="list-style-type: none"> <li>the directors have not disclosed in the financial statements any identified material uncertainties that may cast</li> </ul>  |
| significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.   | <> | significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.   |
| Conclusions relating to going concern<br>Click here to enter data<br>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.<br>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 group's or the company's ability to | =  | Conclusions relating to going concern<br>Click here to enter data<br>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.<br>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 group's or the company's ability to |
| continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.   | <> | continue as a going concern for a period of at least twelve months from when the original financial statements were 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.<br>Click here to enter data<br>Parent Entity A1<br>Other information<br>Click here to enter data  | =  | Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.<br>Click here to enter data<br>Parent Entity A1<br>Other information<br>Click here to enter data  |
| The directors are responsible for the other in  | <> | The directors are responsible for the other in  |

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| » formation. The other information comprises t<br>» he information <b>included in</b><br>the annual report, other than the financial st<br>» atements and our auditor's report thereon. O<br>» ur opinion <b>on the financial</b><br>statements does not cover the other informatio<br>» n and, except to the extent otherwise explic<br>» itly <b>stated in our report, we</b><br>do not express any form of assurance conclusio<br>» n thereon.<br>In connection with our audit of the financial<br>» statements, our responsibility is to read th<br>» e other information and, <b>in</b><br>doing so, consider whether the other informati<br>» on is materially inconsistent with the finan<br>» cial statements <b>or our</b><br>knowledge obtained in the audit or otherwise a<br>» ppears to be materially misstated. If we ide<br>» ntify such material |    | » formation. The other information comprises t<br>» he information<br><b>included in</b> the annual report, other than the<br>» financial statements and our auditor's repor<br>» t thereon. Our opinion<br><b>on the financial</b> statements does not cover the<br>» other information and, except to the extent<br>» otherwise explicitly<br><b>stated in our report, we</b> do not express any fo<br>» rm of assurance conclusion thereon.<br>In connection with our audit of the financial<br>» statements, our responsibility is to read th<br>» e other information and,<br><b>in</b> doing so, consider whether the other inform<br>» ation is materially inconsistent with the fi<br>» nancial statements <b>or</b><br><b>our</b> knowledge obtained in the audit or otherwi<br>» se appears to be materially misstated. If we<br>» identify such material |
| inconsistencies or apparent material misstatem<br>» ents, we are required to determine whether t<br>» here is a material   | =  | inconsistencies or apparent material misstatem<br>» ents, we are required to determine whether t<br>» here is a material  |
| misstatement in the financial statements or a<br>» material misstatement of the other informati<br>» on. If, based on the <b>work</b><br>we have performed, we conclude that there is a<br>» material misstatement of this other informa<br>» tion, we are <b>required to</b><br>report that fact.   | <> | misstatement in the financial statements or a<br>» material misstatement of the other informati<br>» on. If, based on the<br><b>work we</b> have performed, we conclude that there<br>» is a material misstatement of this other in<br>» formation, we are<br><b>required to report</b> that fact.  |
| We have nothing to report in this regard. test   | =  | We have nothing to report in this regard. test  |
| » <b>Page 13</b>   | <> | » <b>Page 12</b>  |
| » ROI IFRS REG   |    | » ROI IF<br>» RS REG  |
|  | =  |   |
| » trading as Ireland Internatio<br>» nal Financial Reporting Standards   | <> | » trading as Ireland International<br>» Financial Reporting Standards   |
|  | =  |   |
| » Independent Auditor's Report to the<br>» Members of ROI IFRS REG   | <> | » Independent Auditor's Report to th<br>» e Members of ROI IFRS REG   |
| » Opinion on other matter prescribed by the Comp<br>» anies Act 2014<br>In our opinion, based on the work undertaken i<br>» n the course of the audit, we report that:<br>• the information given in the Directors' Rep<br>» ort for the financial year for which the fin<br>» ancial statements are<br>prepared is consistent with the financial s<br>» tatements; and<br>• the Directors' Report has been prepared in<br>» accordance with the requirements of the Comp  | =  | » Opinion on other matter prescribed by the Comp<br>» anies Act 2014<br>In our opinion, based on the work undertaken i<br>» n the course of the audit, we report that:<br>• the information given in the Directors' Rep<br>» ort for the financial year for which the fin<br>» ancial statements are<br>prepared is consistent with the financial s<br>» tatements; and<br>• the Directors' Report has been prepared in<br>» accordance with the requirements of the Comp   |

(continued)

|   |    |   |
|---|----|---|
| » anies Act 2014.   |    | » anies Act 2014.   |
| We have obtained all the information and expla<br>» nations which we consider necessary for the<br>» purposes of our audit.   | <> | We have obtained all the information and expla<br>» nations which we consider necessary for the<br>» purposes of our<br>audit.  |
| In our opinion the accounting records of the g<br>» roup were sufficient to permit the financial<br>» statements to be readily<br>and properly audited, and financial statements<br>» are in agreement with the accounting record<br>» s.   |    | In our opinion the accounting records of the g<br>» roup were sufficient to permit the financial<br>» statements to be<br>readily and properly audited, and financial st<br>» atements are in agreement with the accountin<br>» g records.  |
| Matters on which we are required to report by<br>» exception<br>Click here to enter data  | =  | Matters on which we are required to report by<br>» exception<br>Click here to enter data  |
| Except for the matter described in the Basis f<br>» or Qualified Opinion section of our report,<br>» based on our knowledge and<br>understanding of the company and its environme<br>» nt obtained in the course of the audit, we h<br>» ave not identified<br>material misstatements in the Directors' Repor<br>» t.   | <> | Except for the matter described in the Basis f<br>» or Qualified Opinion section of our report,<br>» based on our knowledge<br>and understanding of the company and its enviro<br>» nment obtained in the course of the audit,<br>» we have not<br>identified material misstatements in the Direc<br>» tors' Report.  |
| Under the Companies Act 2014 we are required t<br>» o report to you, if, in our opinion, the dis<br>» closures of directors'<br>remuneration and transactions specified by sec<br>» tion 305 to 312 of that Act have not been ma<br>» de. We have no<br>exceptions to report arising from this respons<br>» ibility.<br>Click here to enter data<br>Parent Entity A1<br>Responsibilities of directors   | =  | Under the Companies Act 2014 we are required t<br>» o report to you, if, in our opinion, the dis<br>» closures of directors'<br>remuneration and transactions specified by sec<br>» tion 305 to 312 of that Act have not been ma<br>» de. We have no<br>exceptions to report arising from this respons<br>» ibility.<br>Click here to enter data<br>Parent Entity A1<br>Responsibilities of directors   |
| As explained more fully in the Directors' Resp<br>» onsibility Statement [set out on page 9], th<br>» e directors are responsible<br>for the preparation of the financial statement<br>» s and for being satisfied that they give a t<br>» rue and fair view, and for such<br>internal control as the directors determine is<br>» necessary to enable the preparation of fina<br>» ncial statements that are free<br>from material misstatement, whether due to fra<br>» ud or error.<br>In preparing the financial statements, the dir<br>» ectors are responsible for assessing the gro<br>» up's and the parent company's<br>ability to continue as a going concern, disclo<br>» sing, as applicable, matters related to goin<br>» g concern and using the going<br>concern basis of accounting unless the directo | <> | As explained more fully in the Directors' Resp<br>» onsibility Statement [set out on page 8], th<br>» e directors are<br>responsible for the preparation of the financi<br>» al statements and for being satisfied that t<br>» hey give a true and fair<br>view, and for such internal control as the dir<br>» ectors determine is necessary to enable the<br>» preparation of financial<br>statements that are free from material misstat<br>» ement, whether due to fraud or error.<br>In preparing the financial statements, the dir<br>» ectors are responsible for assessing the gro<br>» up's and the parent<br>company's ability to continue as a going conce<br>» rn, disclosing, as applicable, matters relat<br>» ed to going concern and<br>using the going concern basis of accounting un |

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|---|----|---|
| » rs either intend to liquidate the group or t<br>» he parent <b>company or to</b><br>cease operations, or have no realistic alterna<br>» tive but to do so.  |    | » less the directors either intend to liquidat<br>» e the group or the parent<br><b>company or to</b> cease operations, or have no rea<br>» listic alternative but to do so.  |
| Auditor's responsibilities for the audit of th<br>» e financial statements  | =  | Auditor's responsibilities for the audit of th<br>» e financial statements  |
| Our objectives are to obtain reasonable assura<br>» nce about whether the financial statements a<br>» s a whole are free <b>from</b><br>material misstatement, whether due to fraud or<br>» error, and to issue an auditor's report tha<br>» t includes our <b>opinion</b> .<br>Reasonable assurance is a high level of assura<br>» nce, but is not a guarantee that an audit co<br>» nducted in <b>accordance with</b><br>ISAs (Ireland) will always detect a material m<br>» isstatement when it exists. Misstatements ca<br>» n <b>arise from fraud or error</b><br>and are considered material if, individually o<br>» r in the aggregate, they could reasonably <b>be</b><br>» <b>expected to influence the</b><br>economic decisions of users taken on the basis<br>» of these financial statements.<br><br>A further description of our responsibilities<br>» for the audit of the financial statements is<br>» located on the Irish <b>Auditing</b><br>and Accounting Supervisory Authority's website<br>» at: <a href="http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf">http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf</a> . This d<br>» escription forms <b>part</b><br>of our auditor's report. | <> | Our objectives are to obtain reasonable assura<br>» nce about whether the financial statements a<br>» s a whole are free<br><b>from</b> material misstatement, whether due to fra<br>» ud or error, and to issue an auditor's repor<br>» t that includes our<br><b>opinion</b> . Reasonable assurance is a high level<br>» of assurance, but is not a guarantee that an<br>» audit conducted in<br><b>accordance with</b> ISAs (Ireland) will always det<br>» ect a material misstatement when it exists.<br>» Misstatements can<br><b>arise from fraud or error</b> and are considered m<br>» aterial if, individually or in the aggregate<br>» , they could reasonably<br><b>be expected to influence the</b> economic decision<br>» s of users taken on the basis of these finan<br>» cial statements.<br>A further description of our responsibilities<br>» for the audit of the financial statements is<br>» located on the Irish<br><b>Auditing</b> and Accounting Supervisory Authority'<br>» s website at: <a href="http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf">http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf</a> . This d<br>» escription forms<br><b>part</b> of our auditor's report. |
|   | =  |   |
| » <b>Page 14</b><br>» <b>ROI IFRS REG</b>   | <> | » <b>Page 13</b><br>» <b>ROI IFRS REG</b>   |
|   | =  |   |
| » trading as Ireland International<br>» l Financial Reporting Standards   | <> | » trading as Ireland International<br>» Financial Reporting Standards   |
|   | =  |   |
| » Independent Auditor's Report to<br>» the Members of ROI IFRS REG  | <> | » Independent Auditor's Report to t<br>» he Members of ROI IFRS REG   |
|   | =  |   |
| The purpose of our audit work and to whom we o<br>» we our responsibilities   |    | The purpose of our audit work and to whom we o<br>» we our responsibilities   |
| This report is made solely to the company's me<br>» mbers, as a body, in accordance with section<br>» 391 of the <b>Companies</b>   | <> | This report is made solely to the company's me<br>» mbers, as a body, in accordance with section<br>» 391 of the  |

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|   |    |   |
|---|----|---|
| 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. |    | 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. |
| Click here to enter finalisation dates<br>Click here to enter signatories<br>.....<br>Mr Senior Statutory Test<br>For and on behalf of Auditor PLC<br>Audit Company, Statutory Auditor<br>Audit Address Line 1<br>Audit Address Line 2<br>Audit Address Line 3<br>Audit Town<br>Audit County<br>AU12 3AU<br>6 August 2025   | =  | Click here to enter finalisation dates<br>Click here to enter signatories<br>.....<br>Mr Senior Statutory Test<br>For and on behalf of Auditor PLC<br>Audit Company, Statutory Auditor<br>Audit Address Line 1<br>Audit Address Line 2<br>Audit Address Line 3<br>Audit Town<br>Audit County<br>AU12 3AU<br>6 August 2025   |
| » Page 15   | <> | » Page 14   |
| » ROI IFRS REG  |    | » ROI IFRS REG  |
|   | =  |   |
| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| » Consolidated Income Statement for the Year Ended 30 June 2024   | <> | » Consolidated Income Statement for the Year Ended 31 December 2024   |
|   | =  |   |
| » 2023 2024<br>» 2023<br>» Note €<br>» €  | <> | » 2023 2024<br>» 2023<br>» Note €<br>» €  |
|   | =  |   |
| Revenue<br>» 13,153<br>» 26,306   | <> | Revenue<br>» 13,153<br>» 26,306   |
|   | =  |   |
| Cost of sales<br>» 182<br>» 364   | <> | Cost of sales<br>» 182<br>» 364   |
|   | =  |   |
| Gross profit  | <> | Gross profit  |

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|   |         |    |   |         |
|---|---------|----|---|---------|
| »   | 13,335  |    | »   | 13,335  |
| »   | 26,670  |    | »   | 26,670  |
|   |         | =  |   |         |
| Distribution costs                            |         | <> | Distribution costs                            |         |
| »   | 3,023   |    | »   | 3,023   |
| »   | 6,046   |    | »   | 6,046   |
|   |         | =  |   |         |
| Administrative expenses                       |         | <> | Administrative expenses                       |         |
| »   | 2,854   |    | »   | 2,854   |
| »   | 5,708   |    | »   | 5,708   |
|   |         | =  |   |         |
| Other operating income                        |         | <> | Other operating income                        |         |
| »   | 7       |    | »   | 7       |
| »   | 14,502  |    | »   | 14,502  |
|   |         | =  |   |         |
| Other operating expenses                      |         | <> | Other operating expenses                      |         |
| »   | 445     |    | »   | 445     |
| »   | 890     |    | »   | 890     |
|   |         | =  |   |         |
| Other gains                                   |         | <> | Other gains                                   |         |
| »   | 8       |    | »   | 8       |
| »   | 16,392  |    | »   | 16,392  |
|   |         | =  |   |         |
| Operating profit                              |         | <> | Operating profit                              |         |
| »   | 9       |    | »   | 9       |
| »   | 70,208  |    | »   | 70,208  |
| Finance income                                |         |    | Finance income                                |         |
| »   | 21,553  |    | »   | 21,553  |
| »   | 43,106  |    | »   | 43,106  |
| Finance costs                                 |         |    | Finance costs                                 |         |
| »   | 19,694  |    | »   | 19,694  |
| »   | 39,388  |    | »   | 39,388  |
|   |         | =  |   |         |
| Net finance income                            |         | <> | Net finance income                            |         |
| »   | 10      |    | »   | 10      |
| »   | 82,494  |    | »   | 82,494  |
|   |         | =  |   |         |
| Share of profit of equity accounted investees |         | <> | Share of profit of equity accounted investees |         |
| »   | 1,641   |    | »   | 1,641   |
| »   | 3,282   |    | »   | 3,282   |
|   |         | =  |   |         |
| Profit before tax                             |         | <> | Profit before tax                             |         |
| »   | 77,992  |    | »   | 77,992  |
| »   | 155,984 |    | »   | 155,984 |
|   |         | =  |   |         |
| Income tax receipt                            |         | <> | Income tax receipt                            |         |
| »   | 14      |    | »   | 14      |
| »   | 46,230  |    | »   | 46,230  |
| Suspense                                      |         |    | Suspense                                      |         |
| »   | 279     |    | »   | 279     |
| »   | 558     |    | »   | 558     |
|   |         | =  |   |         |

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|   |    |  |
|---|----|--|
| Profit for the year                           | <> | Profit for the year                            |
| » 101,386                                     |    | » 101,386                                      |
| » 202,772                                     |    | » 202,772                                      |
| Profit/(loss) attributable to:                | =  | Profit/(loss) attributable to:                 |
| Owners of the company                         | <> | Owners of the company                          |
| » 100,000                                     |    | » 100,000                                      |
| » 200,000                                     |    | » 200,000                                      |
|   | =  |  |
| Out of balance to Profit category             | <> | Out of balance to Profit category              |
| » 1,386                                       |    | » 1,386  |
| » 2,772                                       |    | » 2,772  |
| Click here to enter data                      | =  | Click here to enter data                       |
| » 2024  | <> | » 2024   |
| » 2023  |    | » 2023   |
| Continuing operations                         |    | Continuing operations                          |
| » Note €                                      |    | » Note €                                       |
| » €   |    | » €  |
|   | =  |  |
| Revenue                                       | <> | Revenue  |
| » 13,153                                      |    | » 13,153                                       |
| » 26,306                                      |    | » 26,306                                       |
|   | =  |  |
| Cost of sales                                 | <> | Cost of sales                                  |
| » 182   |    | » 182  |
| » 364   |    | » 364  |
|   | =  |  |
| Gross profit                                  | <> | Gross profit                                   |
| » 13,335                                      |    | » 13,335                                       |
| » 26,670                                      |    | » 26,670                                       |
|   | =  |  |
| Distribution costs                            | <> | Distribution costs                             |
| » 3,023                                       |    | » 3,023  |
| » 6,046                                       |    | » 6,046  |
|   | =  |  |
|   | <> | Administrative expenses                        |
|   |    | » 2,854  |
|   |    | » 5,708  |
|   |    | Other operating income                         |
|   |    | » 7  |
|   |    | » 14,502                                       |
|   |    | Other operating expenses                       |
|   |    | » 445  |
|   |    | » 890  |
| The notes on pages 66 to 5                    |    | The notes on pages 71 to 486                   |
| » 35 form an integral part of these financial |    | » form an integral part of these financial sta |
| » statements.                                 |    | » tements.                                     |
| » Page 16                                     |    | » Page 15                                      |

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| » ROI IFRS REG   |    | » ROI IFRS REG  |
|--|----|---|
|  | =  |   |
| » trading as Ireland Interna<br>» tional Financial Reporting Standards   | <> | » trading as Ireland Internationa<br>» l Financial Reporting Standards  |
|  | =  |   |
| » Consolidated Income Statemen<br>» t for the Year Ended 30 June 2024  | <> | » Consolidated Income Statement for the<br>» Year Ended 31 December 2024  |
|  | =  |   |
| » 2023 2024<br>» Continuing operations<br>» Note €<br>» €  | <> | » 2023 2024<br>» Continuing operations<br>» Note €<br>» €   |
| Administrative expenses<br>» 2,854<br>» 5,708<br>Other operating income<br>» 7 7,251<br>» 14,502<br>Other operating expenses<br>» 445<br>» 890 |    |   |
|  | =  |   |
| Other gains<br>» 8 8,196<br>» 16,392   | <> | Other gains<br>» 8 8,196<br>» 16,392  |
|  | =  |   |
| Operating profit<br>» 9 35,104<br>» 70,208<br>Finance income<br>» 21,553<br>» 43,106<br>Finance costs<br>» 19,694<br>» 39,388                  | <> | Operating profit<br>» 9 35,104<br>» 70,208<br>Finance income<br>» 21,553<br>» 43,106<br>Finance costs<br>» 19,694<br>» 39,388 |
|  | =  |   |
| Net finance income<br>» 10 41,247<br>» 82,494  | <> | Net finance income<br>» 10 41,247<br>» 82,494   |
|  | =  |   |
| Share of profit of equity accounted investees<br>» 1,641<br>» 3,282  | <> | Share of profit of equity accounted investees<br>» 1,641<br>» 3,282   |
|  | =  |   |
| Profit before tax<br>» 77,992<br>» 155,984   | <> | Profit before tax<br>» 77,992<br>» 155,984  |
|  | =  |   |
| Income tax receipt<br>» 14 23,115  | <> | Income tax receipt<br>» 14 23,115   |

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|   |    |   |
|---|----|---|
| » 46,230  |    | » 46,230  |
|   | =  |   |
| Profit for the year from continuing operations                | <> | Profit for the year from continuing operations                |
| » 101,107   |    | » 101,107   |
| » 202,214   |    | » 202,214   |
|   | =  |   |
| Discontinued operations                                       |    | Discontinued operations                                       |
| Profit for the year from discontinued operations              | <> | Profit for the year from discontinued operations              |
| » ns 4 4,727  |    | » ns 4 4,727  |
| » 9,454   |    | » 9,454   |
| Suspense  |    | Suspense  |
| » 279   |    | » 279   |
| » 558   |    | » 558   |
|   | =  |   |
| Profit for the year   | <> | Profit for the year   |
| » 106,113   |    | » 106,113   |
| » 212,226   |    | » 212,226   |
|   | =  |   |
| Profit/(loss) attributable to:                                |    | Profit/(loss) attributable to:                                |
| Owners of the company   | <> | Owners of the company   |
| » 100,000   |    | » 100,000   |
| » 200,000   |    | » 200,000   |
|   | =  |   |
| Out of balance to Profit category                             | <> | Out of balance to Profit category                             |
| » 6,113   |    | » 6,113   |
| » 12,226  |    | » 12,226  |
| » 2024  |    | » 2024  |
| » 2023  |    | » 2023  |
| » Note €  |    | » Note €  |
| » €   |    | » €   |
|   | =  |   |
| Revenue   | <> | Revenue   |
| » 13,153  |    | » 13,153  |
| » 26,306  |    | » 26,306  |
|   | =  |   |
| Changes in inventories of finished goods and work in progress | <> | Changes in inventories of finished goods and work in progress |
| » (1,220)   |    | » (1,220)   |
| » (2,440)   |    | » (2,440)   |
|   | =  |   |
| Raw materials and consumables used                            | <> | Raw materials and consumables used                            |
| » (4,591)   |    | » (4,591)   |
| » (9,182)   |    | » (9,182)   |
|   | =  |   |
| Employee benefits expense                                     | <> | Employee benefits expense                                     |
| » 15,350  |    | » 15,350  |
| » 30,700  |    | » 30,700  |
|   | =  |   |
| Depreciation and amortisation expense                         | <> | Depreciation and amortisation expense                         |
| » 9,376   |    | » 9,376   |
| » 18,752  |    | » 18,752  |

(continued)

|   |    |  |
|---|----|--|
|   | =  |  |
| Impairment reversal                           | <> | Impairment reversal                            |
| » 3,531                                       | »  | » 3,531  |
| » 7,062                                       | »  | » 7,062  |
|   | =  |  |
| Other expenses                                | <> | Other expenses                                 |
| » 28,214                                      | »  | » 28,214                                       |
| » 56,428                                      | »  | » 56,428                                       |
|   | =  |  |
| The notes on pages 66 to 5                    | <> |  |
| » 35 form an integral part of these financial |    |  |
| » statements.                                 |    |  |
| »   |    |  |
| » Page 17                                     |    |  |
| » ROI IFRS REG                                |    |  |
| » trading as Ireland Interna                  |    |  |
| » tional Financial Reporting Standards        |    |  |
| » Consolidated Income Statemen                |    |  |
| » t for the Year Ended 30 June 2024           |    |  |
| »   |    |  |
| » 2024  |    |  |
| » 2023  |    |  |
| » Note €                                      |    |  |
| » €   |    |  |
| Other operating income                        |    | Other operating income                         |
| » 7 7,251                                     | »  | » 7 7,251                                      |
| » 14,502                                      | »  | » 14,502                                       |
|   | =  |  |
| Other gains                                   | <> | Other gains                                    |
| » 8 8,196                                     | »  | » 8 8,196                                      |
| » 16,392                                      | »  | » 16,392                                       |
|   | =  |  |
| Operating profit                              | <> | Operating profit                               |
| » 9 79,260                                    | »  | » 9 79,260                                     |
| » 158,520                                     | »  | » 158,520                                      |
| Finance income                                |    | Finance income                                 |
| » 21,553                                      | »  | » 21,553                                       |
| » 43,106                                      | »  | » 43,106                                       |
| Finance costs                                 |    | Finance costs                                  |
| » 19,694                                      | »  | » 19,694                                       |
| » 39,388                                      | »  | » 39,388                                       |
|   | =  |  |
| Net finance income                            | <> | Net finance income                             |
| » 10 41,247                                   | »  | » 10 41,247                                    |
| » 82,494                                      | »  | » 82,494                                       |
|   |    | The notes on pages 71 to 486                   |
|   |    | » form an integral part of these financial sta |
|   |    | » tements.                                     |
|   |    | »  |
|   |    | » Page 16                                      |

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(continued)

|   |    |   |
|---|----|---|
|   |    | » ROI IFRS REG<br>trading as Ireland International<br>» 1 Financial Reporting Standards<br>Consolidated Income Statement for the<br>» Year Ended 31 December 2024<br><br>»<br>» 2023<br><br>» Note €<br>» € |
|   | =  |   |
| Share of profit of equity accounted investees<br>» 1,641<br>» 3,282               | <> | Share of profit of equity accounted investees<br>» 1,641<br>» 3,282   |
|   | =  |   |
| Profit before tax<br>» 122,148<br>» 244,296                                       | <> | Profit before tax<br>» 122,148<br>» 244,296   |
|   | =  |   |
| Income tax receipt<br>» 14 23,115<br>» 46,230<br>Suspense<br>» 279<br>» 558       | <> | Income tax receipt<br>» 14 23,115<br>» 46,230<br>Suspense<br>» 279<br>» 558   |
|   | =  |   |
| Profit for the year<br>» 145,542<br>» 291,084                                     | <> | Profit for the year<br>» 145,542<br>» 291,084   |
|   | =  |   |
| Profit/(loss) attributable to:<br>Owners of the company<br>» 100,000<br>» 200,000 | <> | Profit/(loss) attributable to:<br>Owners of the company<br>» 100,000<br>» 200,000   |
|   | =  |   |
| Out of balance to Profit category<br>» 45,542<br>» 91,084                         | <> | Out of balance to Profit category<br>» 45,542<br>» 91,084   |
|   | =  |   |
| Click here to enter data  |    | Click here to enter data  |
| » 2024<br>» 2023<br>Continuing operations<br>» Note €<br>» €                      | <> | » 2024<br>» 2023<br>Continuing operations<br>» Note €<br>» €  |
|   | =  |   |
| Revenue<br>» 13,153<br>» 26,306   | <> | Revenue<br>» 13,153<br>» 26,306   |

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|   |    |   |
|---|----|---|
|   | =  |   |
| Changes in inventories of finished goods and work in progress<br>» (1,220)<br>» (2,440)   | <> | Changes in inventories of finished goods and work in progress<br>» (1,220)<br>» (2,440) |
|   | =  |   |
| Raw materials and consumables used<br>» (4,591)<br>» (9,182)  | <> | Raw materials and consumables used<br>» (4,591)<br>» (9,182)                            |
|   | =  |   |
| Employee benefits expense<br>» 15,350<br>» 30,700   | <> | Employee benefits expense<br>» 15,350<br>» 30,700                                       |
|   | =  |   |
| Depreciation and amortisation expense<br>» 9,376<br>» 18,752  | <> | Depreciation and amortisation expense<br>» 9,376<br>» 18,752                            |
|   | =  |   |
| Impairment reversal<br>» 3,531<br>» 7,062   | <> | Impairment reversal<br>» 3,531<br>» 7,062   |
|   | =  |   |
| Other expenses<br>» 28,214<br>» 56,428  | <> | Other expenses<br>» 28,214<br>» 56,428  |
|   | =  |   |
| Other operating income<br>» 7<br>» 14,502   | <> | Other operating income<br>» 7<br>» 14,502   |
|   | =  |   |
| Other gains<br>» 8<br>» 16,392  | <> | Other gains<br>» 8<br>» 16,392  |
|   | =  |   |
| Operating profit<br>» 9<br>» 158,520<br>The notes on pages 66 to 5<br>» 35 form an integral part of these financial<br>» statements.<br>» Page 18<br>» ROI IFRS REG<br>» trading as Ireland Interna<br>» tional Financial Reporting Standards<br>» Consolidated Income Statemen<br>» t for the Year Ended 30 June 2024<br>» 2024<br>» 2023<br>Continuing operations<br>» Note € | <> | Operating profit<br>» 9<br>» 158,520  |

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|  |         |         |  |  |
|--|---------|---------|--|--|
| » €  |         |         |  |  |
| Finance income                                   |         |         | Finance income   |  |
| »  |         | 21,553  | »  | 21,553   |
| »  | 43,106  |         | »  | 43,106   |
| Finance costs                                    |         |         | Finance costs  |  |
| »  |         | 19,694  | »  | 19,694   |
| »  | 39,388  |         | »  | 39,388   |
|  |         |         | =  |  |
| Net finance income                               |         |         | <>   | Net finance income                               |
| »  | 10      | 41,247  | »  | 10 41,247  |
| »  | 82,494  |         | »  | 82,494   |
|  |         |         | =  |  |
| Share of profit of equity accounted investees    |         |         | <>   | Share of profit of equity accounted investees    |
| »  |         | 1,641   | »  | 1,641  |
| »  | 3,282   |         | »  | 3,282  |
|  |         |         | =  |  |
| Profit before tax                                |         |         | <>   | Profit before tax                                |
| »  |         | 122,148 | »  | 122,148  |
| »  | 244,296 |         | »  | 244,296  |
|  |         |         | =  |  |
| Income tax receipt                               |         |         | <>   | Income tax receipt                               |
| »  | 14      | 23,115  | »  | 14 23,115  |
| »  | 46,230  |         | »  | 46,230   |
|  |         |         | =  |  |
| Profit for the year from continuing operations   |         |         | <>   | Profit for the year from continuing operations   |
| »  |         | 145,263 | »  | 145,263  |
| »  | 290,526 |         | »  | 290,526  |
|  |         |         | =  |  |
| Discontinued operations                          |         |         | Discontinued operations  |  |
| Profit for the year from discontinued operations |         |         | <>   | Profit for the year from discontinued operations |
| » ns   | 4       | 4,727   | » ns   | 4 4,727  |
| »  | 9,454   |         | »  | 9,454  |
|  |         |         | The notes on pages 71 to 486<br>» form an integral part of these financial statements.<br><br>» Page 17<br>» ROI<br>» IFRS REG<br>» trading as Ireland International Financial Reporting Standards<br>» Consolidated Income Statement for the<br>» Year Ended 31 December 2024<br><br>» 2024<br>» 2023<br>Continuing operations<br>» Note €<br>» € |  |
| Suspense   |         |         | Suspense   |  |
| »  |         | 279     | »  | 279  |
| »  | 558     |         | »  | 558  |

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|  |    |  |
|--|----|--|
|  | =  |  |
| Profit for the year                            | <> | Profit for the year                            |
| » 150,269                                      |    | » 150,269                                      |
| » 300,538                                      |    | » 300,538                                      |
|  | =  |  |
| Profit/(loss) attributable to:                 |    | Profit/(loss) attributable to:                 |
| Owners of the company                          | <> | Owners of the company                          |
| » 100,000                                      |    | » 100,000                                      |
| » 200,000                                      |    | » 200,000                                      |
|  | =  |  |
| Out of balance to Profit category              | <> | Out of balance to Profit category              |
| » 50,269                                       |    | » 50,269                                       |
| » 100,538                                      |    | » 100,538                                      |
|  | =  |  |
| The above results were derived from continuing |    | The above results were derived from continuing |
| » operations.                                  |    | » operations.                                  |
| The notes on pages 66 to 5                     | <> | The notes on pages 71 to 486 for               |
| » 35 form an integral part of these financial  |    | » m an integral part of these financial statem |
| » statements.                                  |    | » ents.  |
| » Page 19                                      |    | » Page 18                                      |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
|  | =  |  |
| trading as Ireland Interna                     | <> | trading as Ireland International F             |
| » tional Financial Reporting Standards         |    | » inancial Reporting Standards                 |
|  | =  |  |
| Consolidated Statement of Comprehensive Inc    | <> | Consolidated Statement of Comprehensive Inco   |
| » ome for the Year Ended 30 June 2024          |    | » me for the Year Ended 31 December            |
|  |    | » 2024   |
|  | =  |  |
| » 202  | <> | » 2024   |
| » 4 2023                                       |    | » 2023   |
| » Note   |    | » Note €                                       |
| » € €  |    | » €  |
| Profit for the year from continuing operations |    | Profit for the year from continuing operations |
| » 95,2   |    | » 95,273                                       |
| » 73 190,546                                   |    | » 190,546                                      |
| Profit for the year from discontinued operatio |    | Profit for the year from discontinued operatio |
| » ns 4,7                                       |    | » ns 4,727                                     |
| » 27 9,454                                     |    | » 9,454  |
|  | =  |  |
| Profit for the year                            | <> | Profit for the year                            |
| » 100,0  |    | » 100,000                                      |
| » 00 200,000                                   |    | » 200,000                                      |
|  | =  |  |
| Total comprehensive income for the year        | <> | Total comprehensive income for the year        |
| » 100,0  |    | » 100,000                                      |
| » 00 200,000                                   |    | » 200,000                                      |

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|  |    |  |
|--|----|--|
| Total comprehensive income attributable to:    | =  | Total comprehensive income attributable to:    |
| Owners of the company                          | <> | Owners of the company                          |
| » 100,0  |    | » 100,000                                      |
| » 00 200,000                                   |    | » 200,000                                      |
| Click here to enter data                       | =  | Click here to enter data                       |
| » 202  | <> | » 2024   |
| » 4 2023                                       |    | » 2023   |
| » Note   |    | » Note   |
| » € €  |    | » €  |
| Profit for the year from continuing operations |    | Profit for the year from continuing operations |
| » 34,5   |    | » 34,534                                       |
| » 34 235,223                                   |    | » 235,223                                      |
| Profit for the year from discontinued operatio |    | Profit for the year from discontinued operatio |
| » ns 345,6                                     |    | » ns 345,664                                   |
| » 64 543,456                                   |    | » 543,456                                      |
|  | =  |  |
| Profit for the year                            | <> | Profit for the year                            |
| » 380,1  |    | » 380,198                                      |
| » 98 778,679                                   |    | » 778,679                                      |
|  | =  |  |
| Items that will not be reclassified subsequent | <> | Items that will not be reclassified subsequent |
| » ly to profit or loss                         |    | » ly to profit or loss                         |
| Surplus on property, plant and equipment reval |    | Surplus on property, plant and equipment reval |
| » uation 16 345,2                              |    | » uation 16 345,243                            |
| » 43 23,344                                    |    | » 23,344                                       |
| Surplus on revaluation of other assets         |    | Surplus on revaluation of other assets         |
| » 34,5   |    | » 34,536                                       |
| » 36 23,423                                    |    | » 23,423                                       |
| Remeasurements of post employment benefit obli |    | Remeasurements of post employment benefit obli |
| » gations 31 434,5                             |    | » gations 33 434,564                           |
| » 64 234,256                                   |    | » 234,256                                      |
|  | =  |  |
| » 814,3  | <> | » 814,343                                      |
| » 43 281,023                                   |    | » 281,023                                      |
|  | =  |  |
| Items that may be reclassified subsequently to |    | Items that may be reclassified subsequently to |
| » profit or loss                               |    | » profit or loss                               |
| Surplus on changes in fair value of investment | <> | Surplus on changes in fair value of investment |
| » property 18 4,5                              |    | » property 18 4,565                            |
| » 65 423,464                                   |    | » 423,464                                      |
| Surplus on revaluation of available for sale f |    | Surplus on revaluation of available for sale f |
| » inancial assets 25,4                         |    | » inancial assets 25,423                       |
| » 23 234,236                                   |    | » 234,236                                      |
| Gain on cash flow hedges                       |    | Gain on cash flow hedges                       |
| » 234,2  |    | » 234,256                                      |
| » 56 234,236                                   |    | » 234,236                                      |
| Gain on hedge of investments in foreign operat |    | Gain on hedge of investments in foreign operat |

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|  |    |  |  |
|--|----|--|--|
| » ions 234,2   |    | » ions 234,263   |  |
| » 63 232,352   |    | » 232,352  |  |
| Foreign currency translation gains                         |    | Foreign currency translation gains                         |  |
| » 9 234,3  |    | » 9 234,345  |  |
| » 45 23,546  |    | » 23,546   |  |
| Gain due to reclassification adjustments adjus             |    | Gain due to reclassification adjustments adjus             |  |
| » ted in foreign <b>exchange</b> differences               |    | » ted in foreign <b>exchange</b> differences               |  |
| » 234,2  |    | » 234,236  |  |
| » 36 352,346   |    | » 352,346  |  |
| Gain on remeasuring equity interest held by ac             | =  | Gain on remeasuring equity interest held by ac             |  |
| » quirer to fair value                                     |    | » quirer to fair value                                     |  |
| before business combination                                | <> | before business combination                                |  |
| » 434,5  |    | » 434,554  |  |
| » 54 234,264   |    | » 234,264  |  |
| Increase in fair value of financial liabilitie             |    | Increase in fair value of financial liabilitie             |  |
| » s designated at FVTPL 345,4                              |    | » s designated at FVTPL 345,464                            |  |
| » 64 234,236   |    | » 234,236  |  |
| Share of associates and joint ventures other c             |    | Share of associates and joint ventures other c             |  |
| » omprehensive <b>income</b> 345,3                         |    | » omprehensive   |  |
| » 46 234,236   |    | <b>income</b>  |  |
|  |    | » 345,346  |  |
|  |    | » 234,236  |  |
| Sale proceeds from items that are not part of              | =  | Sale proceeds from items that are not part of              |  |
| » the group's ordinary                                     |    | » the group's ordinary                                     |  |
| activities and are connected to property, plan             | <> | activities and are connected to property, plan             |  |
| » t and equipment that <b>is</b> not yet available for use |    | » t and equipment that <b>is</b> not yet available for use |  |
| » 453,4  |    | » 453,453  |  |
| » 53 324,236   |    | » 324,236  |  |
|  |    | <b>Production costs related to property, plant an</b>      |  |
|  |    | <b>» d equipment before</b>                                |  |
|  |    | <b>it is available for use and the sale of items</b>       |  |
|  |    | <b>» connected to that</b>                                 |  |
|  |    | <b>property, plant and equipment that are not par</b>      |  |
|  |    | <b>» t of the group's</b>                                  |  |
|  |    | <b>ordinary activities</b>                                 |  |
|  |    | » 235,435  |  |
|  |    | » 234,236  |  |
|  | =  |  |  |
| The notes on pages 66 to 5                                 | <> | The notes on pages 71 to 486 form                          |  |
| » 35 form an integral part of these financial              |    | » an integral part of these financial stateme              |  |
| » statements.  |    | » nts.   |  |
| » Page 20  |    | » Page 19  |  |
| RO   |    | ROI  |  |
| » I IFRS REG   |    | » IFRS REG   |  |
|  | =  |  |  |
| trading as Ireland Internation                             | <> | trading as Ireland Internationa                            |  |
| » al Financial Reporting Standards                         |    | » l Financial Reporting Standards                          |  |
|  | =  |  |  |

(continued)

|   |    |   |
|---|----|---|
| Consolidated Statement of Comprehensive Income for the Year Ended 30 June 2024  | <> | Consolidated Statement of Comprehensive Income for the Year Ended 31 December 2024  |
|   | =  |   |
| » 2023  | <> | » 2024  |
| » 024 2023  |    | » 2023  |
| » Note  |    | » Note  |
| » € €   |    | » €   |
| Production costs related to property, plant and equipment before it is available for use and the sale of items connected to that property, plant and equipment that are not part of the group's ordinary activities 235 |    |   |
| » ,435 234,236  |    |   |
| Sale proceeds from property, plant and equipment before it is available for use and where the sale of items connected to that property, plant and equipment are not part of the group's ordinary activities 345         | =  | Sale proceeds from property, plant and equipment before it is available for use and where the sale of items connected to that property, plant and equipment are not part of the group's ordinary activities 345,346 |
| » ,346 234,236  |    | » 234,236   |
|   | =  |   |
| » 3,126   | <> | » 3,126,686   |
| » ,686 2,995,624  |    | » 2,995,624   |
|   | =  |   |
| Total comprehensive income for the year 4,321   | <> | Total comprehensive income for the year 4,321,227   |
| » ,227 4,055,326  |    | » 4,055,326   |
|   | =  |   |
| Total comprehensive income attributable to:   |    | Total comprehensive income attributable to:   |
| Owners of the company 345   | <> | Owners of the company 345,345   |
| » ,345 423,452  |    | » 423,452   |
| Non-controlling interests 34  |    | Non-controlling interests 34,533  |
| » ,533 534,564  |    | » 534,564   |
|   | =  |   |
| » 379   | <> | » 379,878   |
| » ,878 958,016  |    | » 958,016   |
|   | =  |   |
| The notes on pages 66 to 535 form an integral part of these financial statements.   | <> | The notes on pages 71 to 486 form an integral part of these financial statements.   |

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|   |    |   |  |
|---|----|---|--|
| » Page 21   |    | » Page 20   |  |
| » ROI IFRS REG  |    | » ROI IFRS REG  |  |
|   | =  |   |  |
| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards      |  |
|   | =  |   |  |
| » (Registration number: REG000001)                                | <> | » (Registration number: REG000001)                                    |  |
| » Consolidated Statement of Financial Position as at 30 June 2024 |    | » Consolidated Statement of Financial Position as at 31 December 2024 |  |
|   | =  |   |  |
| » 2024  | <> | » 2024  |  |
| » 2023  |    | » 2023  |  |
| » Note €  |    | » Note €  |  |
| » €   |    | » €   |  |
|   | =  |   |  |
| Assets  |    | Assets  |  |
| Non-current assets  |    | Non-current assets  |  |
| Property, plant and equipment                                     | <> | Property, plant and equipment   |  |
| » 16 173,352  |    | » 16 173,352  |  |
| » 346,704   |    | » 346,704   |  |
| Right of use assets   |    | Right of use assets   |  |
| » 17 30,250   |    | » 17 30,250   |  |
| » 60,500  |    | » 60,500  |  |
| Investment properties   |    | Investment properties   |  |
| » 18 55,013   |    | » 18 55,013   |  |
| » 110,026   |    | » 110,026   |  |
| Intangible assets   |    | Intangible assets   |  |
| » 19 196,487  |    | » 19 196,487  |  |
| » 392,974   |    | » 392,974   |  |
| Equity accounted investments                                      |    | Equity accounted investments  |  |
| » 20 38,547   |    | » 20 38,547   |  |
| » 77,094  |    | » 77,094  |  |
| Contract assets   |    | Contract assets   |  |
| » 6 1,135   |    | » 6 1,135   |  |
| » 2,270   |    | » 2,270   |  |
| Contract receivables  |    | Contract receivables  |  |
| » 6 2,059   |    | » 6 2,059   |  |
| » 4,118   |    | » 4,118   |  |
| Contract cost asset   |    | Contract cost asset   |  |
| » 3,069   |    | » 3,069   |  |
| » 6,138   |    | » 6,138   |  |
| Deferred tax assets   |    | Deferred tax assets   |  |
| » 14 1,316  |    | » 14 1,316  |  |
| » 2,632   |    | » 2,632   |  |
| Other non-current financial assets                                |    | Other financial assets  |  |
| » 23 30,223   |    | » 24 30,223   |  |
| » 60,446  |    | » 60,446  |  |
|   | =  |   |  |

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|  |    |  |
|--|----|--|
| » 531,451                                      | <> | » 531,451                                      |
| » 1,062,902                                    |    | » 1,062,902                                    |
| Current assets                                 | =  | Current assets                                 |
| Inventories                                    | <> | Inventories                                    |
| » 24 6,054                                     |    | » 25 6,054                                     |
| » 12,108                                       |    | » 12,108                                       |
| Trade and other receivables                    |    | Trade and other receivables                    |
| » 25 13,965                                    |    | » 26 13,965                                    |
| » 27,930                                       |    | » 27,930                                       |
| Income tax asset                               |    | Income tax asset                               |
| » 999  |    | » 999  |
| » 1,998  |    | » 1,998  |
| Cash and cash equivalents                      |    | Cash and cash equivalents                      |
| » 26 2,258                                     |    | » 27 1,002,258                                 |
| » 4,516  |    | » 4,516  |
| Contract assets                                |    | Contract assets                                |
| » 6 1,662                                      |    | » 6 1,662                                      |
| » 3,324  |    | » 3,324  |
| Contract receivables                           |    | Contract receivables                           |
| » 6 251  |    | » 6 251  |
| » 502  |    | » 502  |
| Contract cost asset                            |    | Contract cost asset                            |
| » 5,336  |    | » 5,336  |
| » 10,672                                       |    | » 10,672                                       |
| Rights to recover product from customers on re |    | Rights to recover product from customers on re |
| » turn 636                                     |    | » turn 636                                     |
| » 1,272  |    | » 1,272  |
| Other current financial assets                 |    | Other financial assets                         |
| » 23 34,794                                    |    | » 24 34,794                                    |
| » 69,588                                       |    | » 69,588                                       |
|  | =  |  |
| » 65,955                                       | <> | » 1,065,955                                    |
| » 131,910                                      |    | » 131,910                                      |
|  | =  |  |
| Non-current assets classified as held for sale | <> | Non-current assets classified as held for sale |
| » 5 2,594                                      |    | » 5 2,594                                      |
| » 5,188  |    | » 5,188  |
|  | =  |  |
| Total assets                                   | <> | Total assets                                   |
| » 600,000                                      |    | » 1,600,000                                    |
| » 1,200,000                                    |    | » 1,200,000                                    |
| Equity and liabilities                         | =  | Equity and liabilities                         |
| Equity   | <> |  |
| Called-up share capital presented as equity    |    |  |
| » 33 (11,258)                                  |    |  |
| » (22,516)                                     |    |  |
| Share premium                                  |    |  |
| » (12,486)                                     |    |  |

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|   |   |
|---|---|
| <p>» (24,972)</p> <p>Capital redemption reserve</p> <p>» 33 (43,106)</p> <p>» (86,212)</p> <p>Capital contribution reserve</p> <p>» (16,738)</p> <p>» (33,476)</p> <p>The notes on pages 66 to 535</p> <p>» form an integral part of these financial statements.</p> <p>» Page 22</p> <p>» ROI IFRS REG</p> | <p>The notes on pages 71 to 486 form an integral part of these financial statements.</p> <p>» Page 21</p> <p>» ROI IFRS REG</p>   |
| =   | =   |
| <p>» trading as Ireland International Financial Reporting Standards</p>   | <p>&lt;&gt; trading as Ireland International Financial Reporting Standards</p>  |
| =   | =   |
| <p>» (Registration number: REG000001)</p> <p>Consolidated Statement of Financial Position as at 30 June 2024</p>  | <p>&lt;&gt; (Registration number: REG000001)</p> <p>Consolidated Statement of Financial Position as at 31 December 2024</p>   |
| =   | =   |
| <p>» 2024</p> <p>» 2023</p> <p>» Note €</p> <p>» €</p>  | <p>&lt;&gt;</p> <p>» 2024</p> <p>» 2023</p> <p>» Note €</p> <p>» €</p>  |
| <p>Foreign currency translation reserve</p> <p>» (15,323)</p> <p>» (30,646)</p> <p>Revaluation reserve</p> <p>» (23,013)</p> <p>» (46,026)</p> <p>Available for sale reserve</p> <p>» (23,660)</p> <p>» (47,320)</p> <p>Cash flow hedging reserve</p>   | <p>Equity</p> <p>Called-up share capital presented as equity</p> <p>» 35 (11,258)</p> <p>» (22,516)</p> <p>Share premium</p> <p>» (12,486)</p> <p>» (24,972)</p> <p>Capital redemption reserve</p> <p>» 35 (43,106)</p> <p>» (86,212)</p> <p>Capital contribution reserve</p> <p>» (16,738)</p> <p>» (33,476)</p> <p>Foreign currency translation reserve</p> <p>» (15,323)</p> <p>» (30,646)</p> <p>Revaluation reserve</p> <p>» (23,013)</p> <p>» (46,026)</p> <p>Available for sale reserve</p> <p>» (23,660)</p> <p>» (47,320)</p> <p>Cash flow hedging reserve</p> |

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(continued)

|  |   |
|--|---|
| » (2,955)                                    | » (2,955)                                       |
| » (5,910)                                    | » (5,910)                                       |
| Other reserves                               | Other reserves                                  |
| » (2,022)                                    | » (2,022)                                       |
| » (4,044)                                    | » (4,044)                                       |
| Retained earnings                            | Retained earnings                               |
| » (163,137)                                  | » (163,137)                                     |
| » (326,274)                                  | » (326,274)                                     |
| =  | =   |
| Equity attributable to owners of the company | <> Equity attributable to owners of the company |
| » (313,698)                                  | » (313,698)                                     |
| » (627,396)                                  | » (627,396)                                     |
| =  | =   |
| Non-controlling interests                    | <> Non-controlling interests                    |
| » (31,302)                                   | » (31,302)                                      |
| » (62,604)                                   | » (62,604)                                      |
| =  | =   |
| Total equity                                 | <> Total equity                                 |
| » (345,000)                                  | » (345,000)                                     |
| » (690,000)                                  | » (690,000)                                     |
| =  | =   |
| Non-current liabilities                      | Non-current liabilities                         |
| Long term lease liabilities                  | <> Long term lease liabilities                  |
| » (3,398)                                    | » (3,398)                                       |
| » (6,796)                                    | » (6,796)                                       |
| Loans and borrowings                         | Loans and borrowings                            |
| » 28 (26,974)                                | » 30 (26,974)                                   |
| » (53,948)                                   | » (53,948)                                      |
| Retirement benefit obligations               | Retirement benefit obligations                  |
| » 31 (8,613)                                 | » 33 (8,613)                                    |
| » (17,226)                                   | » (17,226)                                      |
| Provisions                                   | Provisions                                      |
| » 30 (19,166)                                | » 32 (19,166)                                   |
| » (38,332)                                   | » (38,332)                                      |
| Accruals                                     | Accruals  |
| » (2,755)                                    | » (2,755)                                       |
| » (5,510)                                    | » (5,510)                                       |
| Contract liabilities                         | Contract liabilities                            |
| » 6 (626)                                    | » 6 (626)                                       |
| » (1,252)                                    | » (1,252)                                       |
|  | Trade and other payables                        |
|  | » (1,001,029)                                   |
|  | » (2,058)                                       |
| Deferred income                              | Deferred income                                 |
| » (5,501)                                    | » (5,501)                                       |
| » (11,002)                                   | » (11,002)                                      |
| Deferred tax liabilities                     | Deferred tax liabilities                        |
| » 14 (9,097)                                 | » 14 (9,097)                                    |
| » (18,194)                                   | » (18,194)                                      |
| Amounts due to related parties               |   |
| » (1,029)                                    |   |
| » (2,058)                                    |   |

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|  |    |  |  |
|--|----|--|--|
| Other <b>non-current</b> financial liabilities |    | Other financial liabilities                    |  |
| » (3,205)                                      |    | » (3,205)                                      |  |
| » (6,410)                                      |    | » (6,410)                                      |  |
| Non-equity called-up share capital             |    | Non-equity called-up share capital             |  |
| » (10,463)                                     |    | » (10,463)                                     |  |
| » (20,926)                                     |    | » (20,926)                                     |  |
|  | =  |  |  |
| » (90,827)                                     | <> | » (1,090,827)                                  |  |
| » (181,654)                                    |    | » (181,654)                                    |  |
|  | =  |  |  |
| Current liabilities                            |    | Current liabilities                            |  |
| Current portion of long term lease liabilities | <> | Current portion of long term lease liabilities |  |
| » (1,447)                                      |    | » (1,447)                                      |  |
| » (2,894)                                      |    | » (2,894)                                      |  |
| Trade and other payables                       |    | Trade and other payables                       |  |
| » 27 (92,598)                                  |    | » 28 (92,598)                                  |  |
| » (185,196)                                    |    | » (185,196)                                    |  |
| Payments on account                            |    | Payments on account                            |  |
| » (4,297)                                      |    | » (4,297)                                      |  |
| » (8,594)                                      |    | » (8,594)                                      |  |
| Loans and borrowings                           |    | Loans and borrowings                           |  |
| » 28 (25,823)                                  |    | » 30 (25,823)                                  |  |
| » (51,646)                                     |    | » (51,646)                                     |  |
| Income tax liability                           |    | Income tax liability                           |  |
| » (990)  |    | » (990)  |  |
| » (1,980)                                      |    | » (1,980)                                      |  |
| Provisions                                     |    | Provisions                                     |  |
| » 30 (17,322)                                  |    | » 32 (17,322)                                  |  |
| » (34,644)                                     |    | » (34,644)                                     |  |
| Accruals                                       |    | Accruals                                       |  |
| » (377)  |    | » (377)  |  |
| » (754)  |    | » (754)  |  |
| Contract liabilities                           |    | Contract liabilities                           |  |
| » 6 (108)                                      |    | » 6 (108)                                      |  |
| » (216)  |    | » (216)  |  |
| Deferred income                                |    |  |  |
| » (1,130)                                      |    |  |  |
| » (2,260)                                      |    |  |  |
| Dividends payable                              |    |  |  |
| » 35 (12,110)                                  |    |  |  |
| » (24,220)                                     |    |  |  |
|  | =  |  |  |
| The notes on pages 66 to 535                   | <> | The notes on pages 71 to 486 fo                |  |
| » form an integral part of these financial st  |    | » rm an integral part of these financial state |  |
| » atements.                                    |    | » ments.                                       |  |
| » Page 23                                      |    | » Page 22                                      |  |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |  |
|  | =  |  |  |
| trading as Ireland Internati                   |    | trading as Ireland Internati                   |  |

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| » onal Financial Reporting Standards           |    | » onal Financial Reporting Standards           |
|--|----|--|
| (Reg   | <> | (Re  |
| » istration number: REG000001)                 |    | » gistration number: REG000001)                |
| Consolidated Statement of Fi                   |    | Consolidated Statement of Financial            |
| » nancial Position as at 30 June 2024          |    | » Position as at 31 December 2024              |
| =  |    |  |
| <>   |    |  |
| » 2024 2023                                    |    | » 2024 2023                                    |
| Note   |    | Note   |
| » € €  |    | » € €  |
|  |    | Deferred income                                |
|  |    | » (1,1   |
|  |    | » 30) (2,260)                                  |
|  |    | Dividends payable                              |
|  |    | » 37 (12,1                                     |
|  |    | » 10) (24,220)                                 |
| Other current financial liabilities            |    | Other financial liabilities                    |
| » (  |    | » (1,8   |
| » 1,848) (3,696)                               |    | » 48) (3,696)                                  |
| Non-equity called-up share capital             |    | Non-equity called-up share capital             |
| » (  |    | » (2,3   |
| » 2,306) (4,612)                               |    | » 06) (4,612)                                  |
| =  |    |  |
| <>   |    |  |
| » (16  |    | » (160,3                                       |
| » 0,356) (320,712)                             |    | » 56) (320,712)                                |
| =  |    |  |
| Liabilities directly associated with non-curre |    | Liabilities directly associated with non-curre |
| » nt assets classified as                      |    | » nt assets classified as                      |
| held for sale                                  |    | held for sale                                  |
| » 5  |    | » 5 3,81                                       |
| » 3,817 7,634                                  |    | » 7 7,634                                      |
| =  |    |  |
| <>   |    |  |
| Total liabilities                              |    | Total liabilities                              |
| » (25  |    | » (1,255,000)                                  |
| » 5,000) (510,000)                             |    | » (510,000)                                    |
| =  |    |  |
| <>   |    |  |
| Total equity and liabilities                   |    | Total equity and liabilities                   |
| » (60  |    | » (1,600,000)                                  |
| » 0,000) (1,200,000)                           |    | » (1,200,000)                                  |
| =  |    |  |
| With the proper authorisation, the financial s |    | With the proper authorisation, the financial s |
| » tatements can be amended after issue.        |    | » tatements can be amended after issue.        |
| Approved by the Board on 6 August 2025 and sig |    | Approved by the Board on 6 August 2025 and sig |
| » ned on its behalf by:                        |    | » ned on its behalf by:                        |
| Click here to enter finalisation dates         |    | Click here to enter finalisation dates         |
| Click here to enter signatories                |    | Click here to enter signatories                |
| .....  |    | .....  |
| Test   |    | Test   |
| .....  |    | .....  |

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|  |    |  |
|--|----|--|
| Miss A Test<br>Director<br>.....<br>Lady D Test<br>Chairman<br>.....<br>Mr E Test<br>Chief executive                                 |    | Miss A Test<br>Director<br>.....<br>Lady D Test<br>Chairman<br>.....<br>Mr E Test<br>Chief executive                                 |
| The notes on pages 66 to 53<br>» 5 form an integral part of these financial s<br>» tatements.<br><br>» Page 24<br><br>» ROI IFRS REG | <> | The notes on pages 71 to 486<br>» form an integral part of these financial st<br>» atements.<br><br>» Page 23<br><br>» ROI IFRS REG  |
|  | =  |  |
| trading as Ireland Internationa<br>» l Financial Reporting Standards   | <> | trading as Ireland International<br>» Financial Reporting Standards  |
|  | =  |  |
| (Registration number: REG000001)<br>Consolidated Statement of Finan<br>» cial Position as at 30 June 2024                            | <> | (Registration number: REG000001)<br>Consolidated Statement of Financia<br>» l Position as at 31 December 2024                        |
|  | =  |  |
| .....<br>Prof G Test<br>Director   |    | .....<br>Prof G Test<br>Director   |
| The notes on pages 66 to 535 f<br>» orm an integral part of these financial stat<br>» ements.<br><br>» Page 25<br><br>» ROI IFRS REG | <> | The notes on pages 71 to 486 fo<br>» rm an integral part of these financial state<br>» ments.<br><br>» Page 24<br><br>» ROI IFRS REG |
|  | =  |  |
| trading as Ireland Internati<br>» onal Financial Reporting Standards   | <> | trading as Ireland Internation<br>» al Financial Reporting Standards   |
|  | =  |  |
| (Registrati<br>» on number: REG000001)<br>Statement of Financi<br>» al Position as at 30 June 2024                                   | <> | (Registration n<br>» umber: REG000001)<br>Statement of Financial Po<br>» sition as at 31 December 2024                               |
|  | =  |  |
| » 2024<br>» 2023<br>» Note €<br>» €  | <> | » 2024<br>» 2023<br>» Note €<br>» €  |
|  | =  |  |
| Assets<br>Non-current assets   |    | Assets<br>Non-current assets   |

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|  |    |  |
|--|----|--|
| Property, plant and equipment                  | <> | Property, plant and equipment                  |
| » 16 234,936                                   |    | » 16 234,936                                   |
| » 469,872                                      |    | » 469,872                                      |
| Right of use assets                            |    | Right of use assets                            |
| » 17 59,348                                    |    | » 17 59,348                                    |
| » 118,696                                      |    | » 118,696                                      |
| Investment properties                          |    | Investment properties                          |
| » 18 95,009                                    |    | » 18 95,009                                    |
| » 190,018                                      |    | » 190,018                                      |
| Intangible assets                              |    | Intangible assets                              |
| » 19 366,083                                   |    | » 19 366,083                                   |
| » 732,166                                      |    | » 732,166                                      |
| Investments in subsidiaries, joint ventures an |    | Investments in subsidiaries, joint ventures an |
| » d associates 20 60,486                       |    | » d associates 20 60,486                       |
| » 120,972                                      |    | » 120,972                                      |
| Contract assets                                |    | Contract assets                                |
| » 6 1,340                                      |    | » 6 1,340                                      |
| » 2,680  |    | » 2,680  |
| Contract receivables                           |    | Contract receivables                           |
| » 6 11,784                                     |    | » 6 11,784                                     |
| » 23,568                                       |    | » 23,568                                       |
| Contract cost asset                            |    | Contract cost asset                            |
| » 5,314  |    | » 5,314  |
| » 10,628                                       |    | » 10,628                                       |
| Deferred tax assets                            |    | Deferred tax assets                            |
| » 14 1,745                                     |    | » 14 1,745                                     |
| » 3,490  |    | » 3,490  |
| Other non-current financial assets             |    | Other financial assets                         |
| » 23 45,049                                    |    | » 24 45,049                                    |
| » 90,098                                       |    | » 90,098                                       |
|  | =  |  |
| » 881,094                                      | <> | » 881,094                                      |
| » 1,762,188                                    |    | » 1,762,188                                    |
|  | =  |  |
| Current assets                                 |    | Current assets                                 |
| Inventories                                    | <> | Inventories                                    |
| » 24 20,741                                    |    | » 25 20,741                                    |
| » 41,482                                       |    | » 41,482                                       |
| Trade and other receivables                    |    | Trade and other receivables                    |
| » 25 17,939                                    |    | » 26 17,939                                    |
| » 35,878                                       |    | » 35,878                                       |
| Income tax asset                               |    | Income tax asset                               |
| » 3,256  |    | » 3,256  |
| » 6,512  |    | » 6,512  |
| Cash and cash equivalents                      |    | Cash and cash equivalents                      |
| » 26 18,209                                    |    | » 27 18,209                                    |
| » 36,418                                       |    | » 36,418                                       |
| Contract assets                                |    | Contract assets                                |
| » 6 2,142                                      |    | » 6 2,142                                      |
| » 4,284  |    | » 4,284  |
| Contract receivables                           |    | Contract receivables                           |

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|  |  |
|--|--|
| » 6 4,920                                      | » 6 4,920                                      |
| » 9,840  | » 9,840  |
| Contract cost asset                            | Contract cost asset                            |
| » 4,230  | » 4,230  |
| » 8,460  | » 8,460  |
| Rights to recover product from customers on re | Rights to recover product from customers on re |
| » turn 1,752                                   | » turn 1,752                                   |
| » 3,504  | » 3,504  |
| Other <b>current</b> financial assets          | Other financial assets                         |
| » 23 44,923                                    | » 24 44,923                                    |
| » 89,846                                       | » 89,846                                       |
| =  | =  |
| » 118,112                                      | » 118,112                                      |
| » 236,224                                      | » 236,224                                      |
| =  | =  |
| Non-current assets classified as held for sale | Non-current assets classified as held for sale |
| » 794  | » 794  |
| » 1,588  | » 1,588  |
| =  | =  |
| Total assets                                   | Total assets                                   |
| » 1,000,000                                    | » 1,000,000                                    |
| » 2,000,000                                    | » 2,000,000                                    |
| =  | =  |
| Equity and liabilities                         | Equity and liabilities                         |
| <b>Equity</b>                                  | <>   |
| Called-up share capital presented as equity    |  |
| » 33 (14,487)                                  |  |
| » (28,974)                                     |  |
| <b>Share premium</b>                           |  |
| » (2,856)                                      |  |
| » (5,712)                                      |  |
| <b>Capital redemption reserve</b>              |  |
| » 33 (66,152)                                  |  |
| » (132,304)                                    |  |
| <b>Capital contribution reserve</b>            |  |
| » (1,808)                                      |  |
| » (3,616)                                      |  |
| The notes on pages 66 to 535                   | The notes on pages 71 to 486 f                 |
| » form an integral part of these financial st  | » orm an integral part of these financial stat |
| » atements.                                    | » ements.                                      |
| » Page 26                                      | » Page 25                                      |
| » ROI IFRS REG                                 | » ROI IFRS REG                                 |
| =  | =  |
| » trading as Ireland Internation               | <> trading as Ireland Internationa             |
| » al Financial Reporting Standards             | » l Financial Reporting Standards              |
| =  | =  |
| (Registrat                                     | <> (Registration                               |
| » ion number: REG000001)                       | » number: REG000001)                           |
| Statement of Finan                             | Statement of Financial Po                      |

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| » cial Position as at 30 June 2024   |  |  | » sition as at 31 December 2024 |   |  |  |
|--------------------------------------|--|--|---------------------------------|---|--|--|
|                                      |  |  | =                               |   |  |  |
|                                      |  |  | <>                              |   |  |  |
| » 2024                               |  |  |                                 | » 2024                                      |  |  |
| » 2023                               |  |  |                                 | » 2023                                      |  |  |
| » Note €                             |  |  |                                 | » Note €                                    |  |  |
| » €                                  |  |  |                                 | » €   |  |  |
|                                      |  |  |                                 | Equity                                      |  |  |
|                                      |  |  |                                 | Called-up share capital presented as equity |  |  |
|                                      |  |  |                                 | » 35 (14,487)                               |  |  |
|                                      |  |  |                                 | » (28,974)                                  |  |  |
|                                      |  |  |                                 | Share premium                               |  |  |
|                                      |  |  |                                 | » (2,856)                                   |  |  |
|                                      |  |  |                                 | » (5,712)                                   |  |  |
|                                      |  |  |                                 | Capital redemption reserve                  |  |  |
|                                      |  |  |                                 | » 35 (66,152)                               |  |  |
|                                      |  |  |                                 | » (132,304)                                 |  |  |
|                                      |  |  |                                 | Capital contribution reserve                |  |  |
|                                      |  |  |                                 | » (1,808)                                   |  |  |
|                                      |  |  |                                 | » (3,616)                                   |  |  |
| Foreign currency translation reserve |  |  |                                 | Foreign currency translation reserve        |  |  |
| » (5,765)                            |  |  |                                 | » (5,765)                                   |  |  |
| » (11,530)                           |  |  |                                 | » (11,530)                                  |  |  |
| Revaluation reserve                  |  |  |                                 | Revaluation reserve                         |  |  |
| » (1,227)                            |  |  |                                 | » (1,227)                                   |  |  |
| » (2,454)                            |  |  |                                 | » (2,454)                                   |  |  |
| Available for sale reserve           |  |  |                                 | Available for sale reserve                  |  |  |
| » (62,735)                           |  |  |                                 | » (62,735)                                  |  |  |
| » (125,470)                          |  |  |                                 | » (125,470)                                 |  |  |
| Cash flow hedging reserve            |  |  |                                 | Cash flow hedging reserve                   |  |  |
| » (15,295)                           |  |  |                                 | » (15,295)                                  |  |  |
| » (30,590)                           |  |  |                                 | » (30,590)                                  |  |  |
| Other reserves                       |  |  |                                 | Other reserves                              |  |  |
| » (2,978)                            |  |  |                                 | » (2,978)                                   |  |  |
| » (5,956)                            |  |  |                                 | » (5,956)                                   |  |  |
| Retained earnings                    |  |  |                                 | Retained earnings                           |  |  |
| » (526,380)                          |  |  |                                 | » (526,380)                                 |  |  |
| » (1,052,760)                        |  |  |                                 | » (1,052,760)                               |  |  |
|                                      |  |  | =                               |   |  |  |
| Total equity                         |  |  | <>                              | Total equity                                |  |  |
| » (699,683)                          |  |  |                                 | » (699,683)                                 |  |  |
| » (1,399,366)                        |  |  |                                 | » (1,399,366)                               |  |  |
|                                      |  |  | =                               |   |  |  |
| Non-current liabilities              |  |  |                                 | Non-current liabilities                     |  |  |
| Long term lease liabilities          |  |  | <>                              | Long term lease liabilities                 |  |  |
| » (6,991)                            |  |  |                                 | » (6,991)                                   |  |  |
| » (13,982)                           |  |  |                                 | » (13,982)                                  |  |  |
| Loans and borrowings                 |  |  |                                 | Loans and borrowings                        |  |  |
| » 28 (60,520)                        |  |  |                                 | » 30 (60,520)                               |  |  |
| » (121,040)                          |  |  |                                 | » (121,040)                                 |  |  |
| Retirement benefit obligations       |  |  |                                 | Retirement benefit obligations              |  |  |

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|  |           |           |                                    |  |           |
|--|-----------|-----------|------------------------------------|--|-----------|
| »  | 31        | (25,248)  | »                                  | 33   | (25,248)  |
| »  | (50,496)  |           | »                                  | (50,496)                                       |           |
| Provisions                                     |           |           | Provisions                         |  |           |
| »  | 30        | (19,509)  | »                                  | 32   | (19,509)  |
| »  | (39,018)  |           | »                                  | (39,018)                                       |           |
| Accruals                                       |           |           | Accruals                           |  |           |
| »  |           | (3,728)   | »                                  |  | (3,728)   |
| »  | (7,456)   |           | »                                  | (7,456)  |           |
| Contract liabilities                           |           |           | Contract liabilities               |  |           |
| »  | 6         | (9,509)   | »                                  | 6  | (9,509)   |
| »  | (19,018)  |           | »                                  | (19,018)                                       |           |
|  |           |           | Trade and other payables           |  |           |
|  |           |           | »                                  | (2,162)  |           |
|  |           |           | »                                  | (4,324)  |           |
| Deferred income                                |           |           | Deferred income                    |  |           |
| »  |           | (5,555)   | »                                  |  | (5,555)   |
| »  | (11,110)  |           | »                                  | (11,110)                                       |           |
| Deferred tax liabilities                       |           |           | Deferred tax liabilities           |  |           |
| »  | 14        | (1,762)   | »                                  | 14   | (1,762)   |
| »  | (3,524)   |           | »                                  | (3,524)  |           |
| Amounts due to related parties                 |           |           |                                    |  |           |
| »  |           | (2,162)   |                                    |  |           |
| »  | (4,324)   |           |                                    |  |           |
| Other non-current financial liabilities        |           |           | Other financial liabilities        |  |           |
| »  |           | (7,405)   | »                                  |  | (7,405)   |
| »  | (14,810)  |           | »                                  | (14,810)                                       |           |
| Non-equity called-up share capital             |           |           | Non-equity called-up share capital |  |           |
| »  |           | (6,570)   | »                                  |  | (6,570)   |
| »  | (13,140)  |           | »                                  | (13,140)                                       |           |
|  |           |           | =                                  |  |           |
| »  |           | (148,959) | <>                                 |  | (148,959) |
| »  | (297,918) |           | »                                  |  | (297,918) |
|  |           |           | =                                  |  |           |
| Current liabilities                            |           |           | Current liabilities                |  |           |
| Current portion of long term lease liabilities |           |           | <>                                 | Current portion of long term lease liabilities |           |
| »  |           | (7,325)   | »                                  |  | (7,325)   |
| »  | (14,650)  |           | »                                  | (14,650)                                       |           |
| Trade and other payables                       |           |           | Trade and other payables           |  |           |
| »  | 27        | (45,540)  | »                                  | 28   | (45,540)  |
| »  | (91,080)  |           | »                                  | (91,080)                                       |           |
| Payments on account                            |           |           | Payments on account                |  |           |
| »  |           | (14,553)  | »                                  |  | (14,553)  |
| »  | (29,106)  |           | »                                  | (29,106)                                       |           |
| Loans and borrowings                           |           |           | Loans and borrowings               |  |           |
| »  | 28        | (29,843)  | »                                  | 30   | (29,843)  |
| »  | (59,686)  |           | »                                  | (59,686)                                       |           |
| Income tax liability                           |           |           | Income tax liability               |  |           |
| »  |           | (8,807)   | »                                  |  | (8,807)   |
| »  | (17,614)  |           | »                                  | (17,614)                                       |           |
| Provisions                                     |           |           | Provisions                         |  |           |
| »  | 30        | (16,481)  | »                                  | 32   | (16,481)  |

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|  |    |  |
|--|----|--|
| » (32,962)                                     |    | » (32,962)                                     |
| Accruals                                       |    | Accruals                                       |
| » (1,445)                                      |    | » (1,445)                                      |
| » (2,890)                                      |    | » (2,890)                                      |
| Contract liabilities                           |    | Contract liabilities                           |
| » 6 (9,163)                                    |    | » 6 (9,163)                                    |
| » (18,326)                                     |    | » (18,326)                                     |
| Deferred income                                |    | Deferred income                                |
| » (1,024)                                      |    | » (1,024)                                      |
| » (2,048)                                      |    | » (2,048)                                      |
| Dividends payable                              |    | Dividends payable                              |
| » 35 (5,823)                                   |    | » 37 (5,823)                                   |
| » (11,646)                                     |    | » (11,646)                                     |
| Other <b>current</b> financial liabilities     |    | Other financial liabilities                    |
| » (6,599)                                      |    | » (6,599)                                      |
| » (13,198)                                     |    | » (13,198)                                     |
| Non-equity called-up share capital             |    |  |
| » (4,165)                                      |    |  |
| » (8,330)                                      |    |  |
|  | =  |  |
| » (150,768)                                    | <> |  |
| » (301,536)                                    |    |  |
| The notes on pages 66 to 535                   |    | The notes on pages 71 to 486 fo                |
| » form an integral part of these financial st  |    | » rm an integral part of these financial state |
| » atements.                                    |    | » ments.                                       |
| » Page 27                                      |    | » Page 26                                      |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
|  | =  |  |
| » trading as Ireland Internati                 |    | » trading as Ireland Internati                 |
| » onal Financial Reporting Standards           |    | » onal Financial Reporting Standards           |
| (  | <> | (Re  |
| » Registration number: REG000001)              |    | » gistration number: REG000001)                |
| Stat   |    | Statement of Financial Po                      |
| » ement of Financial Position as at 30 June 20 |    | » sition as at 31 December 2024                |
| » 24   |    |  |
|  | =  |  |
| »  | <> | » 202  |
| » 2024 2023                                    |    | » 4 2023                                       |
| » Note   |    | » Note   |
| » € €  |    | » € €  |
|  |    | Non-equity called-up share capital             |
|  |    | » (4,1   |
|  |    | » 65) (8,330)                                  |
|  |    | » (150,7                                       |
|  |    | » 68) (301,536)                                |
|  | =  |  |

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|   |     |   |    |
|---|-----|---|----|
| Liabilities directly associated with non-curre<br>» nt assets classified as   |     | Liabilities directly associated with non-curre<br>» nt assets classified as   |    |
| held for sale   | <>  | held for sale   |    |
| »   |     | »   | 27 |
| » 273 546   |     | » 3 546   |    |
|   | =   |   |    |
| Total liabilities   | <>  | Total liabilities   |    |
| » (30   |     | » (300,0  |    |
| » 0,000) (600,000)  |     | » 00) (600,000)   |    |
|   | =   |   |    |
| Total equity and liabilities  | <>  | Total equity and liabilities  |    |
| » (99   |     | » (999,6  |    |
| » 9,683) (1,999,366)  |     | » 83) (1,999,366)   |    |
|   | =   |   |    |
| Statement of financial position is out of bala<br>» nce   | <>  | Statement of financial position is out of bala<br>» nce   | 31 |
| » 317 634   |     | » 7 634   |    |
|   | =   |   |    |
| With the proper authorisation, the financial s<br>» tatements can be amended after issue.<br>Approved by the Board on 6 August 2025 and sig<br>» ned on its behalf by:<br>Click here to enter finalisation dates<br>Click here to enter signatories<br>.....<br>Test<br>.....<br>Miss A Test<br>Director<br>.....<br>Lady D Test<br>Chairman<br>.....<br>Mr E Test<br>Chief executive |     | With the proper authorisation, the financial s<br>» tatements can be amended after issue.<br>Approved by the Board on 6 August 2025 and sig<br>» ned on its behalf by:<br>Click here to enter finalisation dates<br>Click here to enter signatories<br>.....<br>Test<br>.....<br>Miss A Test<br>Director<br>.....<br>Lady D Test<br>Chairman<br>.....<br>Mr E Test<br>Chief executive |    |
| The notes on pages 66 to 53<br>» 5 form an integral part of these financial s<br>» tatements.<br><br>» Page 28<br><br>» ROI IFRS REG<br>» trading as Ireland Internationa<br>» l Financial Reporting Standards<br><br>» (Registration number: REG000001)<br><br>» Stat<br>» ement of Financial Position as at 30 June 20<br>» 24  | + - |   |    |
|   | =   |   |    |
| .....<br>Prof G Test<br>Director  |     | .....<br>Prof G Test<br>Director  |    |

(continued)

|   |    |   |
|---|----|---|
| <p>The notes on pages 66 to 535 form an integral part of these financial statements.</p> <p>Page 29</p>             | <> | <p>The notes on pages 71 to 486 form an integral part of these financial statements.</p> <p>Page 27</p>   |
| <p>ROI IFRS REG trading as Ireland International Financial Reporting Standards</p>                                  | =  | <p>ROI IFRS REG trading as Ireland International Financial Reporting Standards</p>  |
| <p>Consolidated Statement of Changes in Equity for the Financial Year ended 30 June 2024</p>                        | <> | <p>Consolidated Statement of Changes in Equity for the Financial Year ended 31 December 2024</p>  |
| <p>Retained earnings Total</p> <p>€ €</p> <p>€</p> <p>Profit for the year</p> <p>100,000 100,000</p> <p>100,000</p> | =  | <p>Retained earnings Total</p> <p>€ €</p> <p>€</p> <p>Profit for the year</p> <p>100,000 100,000</p> <p>100,000</p>   |
| <p>At 30 June 2024</p> <p>100,000 100,000</p> <p>100,000</p>  | <> | <p>At 31 December 2024</p> <p>100,000 100,000</p> <p>100,000</p>  |
| <p>Retained earnings Total</p> <p>€ €</p> <p>€</p> <p>Profit for the year</p> <p>100,000 100,000</p>                |    | <p>Difference between the prior period closing balance and current period opening balance (200,000)</p> <p>(200,000) (200,000)</p> <p>Retained earnings Total</p> <p>€ €</p> <p>€</p> <p>Profit for the year</p> <p>100,000</p> |

|                     |    |  |
|---------------------|----|--|
| »100,000            |    | »100,000100,000                                |
|                     | =  |  |
| At 30 June 2024     | <> | At 31 December 2024                            |
| »                   |    | »  |
| »100,000100,000     |    | »100,000                                       |
| »100,000            |    | »100,000100,000                                |
|                     |    | Difference between the prior period closing ba |
|                     |    | » lance and current period opening balance     |
|                     |    | »(200,000)                                     |
|                     |    | »(200,000)(200,000)                            |
| »                   |    | »  |
| »Retained           |    | »Retained                                      |
| »                   |    | »  |
| »earningsTotal      |    | »earnings                                      |
| »Total equity       |    | »TotalTotal equity                             |
| »                   |    | »  |
| »€ €                |    | »€ €   |
| »€                  |    | »€   |
| Profit for the year |    | Profit for the year                            |
| »                   |    | »  |
| »200,000200,000     |    | »200,000200,000                                |
| »200,000            |    | »200,000200,000                                |
|                     | =  |  |
| At 30 June 2023     | <> | At 31 December 2023                            |
| »                   |    | »  |
| »200,000200,000     |    | »200,000                                       |
| »200,000            |    | »200,000200,000                                |
|                     |    | Difference between the prior period closing ba |
|                     |    | » lance and current period opening balance     |
|                     |    | »200,000                                       |
|                     |    | »200,000200,000                                |
|                     |    | The not  |
|                     |    | » es on pages 71 to 486 form an integral part  |
|                     |    | » of these financial statements.               |
|                     |    | »  |
|                     |    | »Page 28                                       |
|                     |    | »  |
|                     |    | »ROI IFRS REG                                  |
|                     |    | »t   |
|                     |    | » rading as Ireland International Financial Re |
|                     |    | » porting Standards                            |
|                     |    | Consolidated Stateme                           |
|                     |    | » nt of Changes in Equity for the Financial Ye |
|                     |    | » ar Ended 31 December 2024                    |
| »                   |    | »  |
| »Retained           |    | »Retain  |
|                     |    | »ed  |



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|  |         |   |         |   |  |   |         |      |   |
|--|---------|---|---------|---|--|---|---------|------|---|
| »  | €       | € | €       | € | »                                      | €                                       | €       | €    | € |
| »  | €       |   |         |   | »                                      | €                                       | €       | €    | € |
| At 1 July 2023                           |         |   |         |   | At 1 January 2024                      |   |         |      |   |
| » 76,874                                 | 64,287  |   | 98,248  |   | » 76,874                               | 64,287                                  | 98,248  | 65,  |   |
| » 65,378                                 | 98,482  |   |         |   | » 378                                  | 98,482                                  |         | 75,  |   |
| » 75,399                                 | 78,739  |   |         |   | » 399                                  | 78,739                                  | 98,358  |      |   |
| Profit for the year                      |         |   |         |   | Profit for the year                    |   |         |      |   |
| » 64,728                                 | 46,272  |   | 64,782  |   | » 64,728                               | 46,272                                  | 64,782  | 64,  |   |
| » 64,788                                 | 76,428  |   |         |   | » 788                                  | 76,428                                  |         | 68,  |   |
| » 68,392                                 | 74,892  |   |         |   | » 392                                  | 74,892                                  | 58,377  |      |   |
| Other comprehensive income               |         |   |         |   | Other comprehensive income             |   |         |      |   |
| » 42,423                                 | 45,234  |   | 65,635  |   | » 42,423                               | 45,234                                  | 65,635  | 87,  |   |
| » 87,329                                 | 76,428  |   |         |   | » 329                                  | 76,428                                  |         | 48,  |   |
| » 48,288                                 | 46,238  |   |         |   | » 288                                  | 46,238                                  | 87,239  |      |   |
|  |         |   |         |   |  |   |         |      |   |
|  |         |   |         |   | =                                      |   |         |      |   |
| Total comprehensive income               |         |   |         |   | <>                                     | Total comprehensive income              |         |      |   |
| » 107,151                                | 91,506  |   | 130,417 |   | » 107,151                              | 91,506                                  | 130,417 | 152  |   |
| » 152,117                                | 152,856 |   |         | 1 | » ,117                                 | 152,856                                 |         | 116, |   |
| » 16,680                                 | 121,130 |   |         |   | » 680                                  | 121,130                                 | 145,616 |      |   |
| Dividends                                |         |   |         |   | Dividends                              |   |         |      |   |
| » 65,742                                 | 67,388  |   | 76,244  |   | » 65,742                               | 67,388                                  | 76,244  | 56,  |   |
| » 56,829                                 | 87,347  |   |         |   | » 829                                  | 87,347                                  |         | 28,  |   |
| » 28,738                                 | 87,428  |   |         |   | » 738                                  | 87,428                                  | 23,747  |      |   |
| New share capital subscribed             |         |   |         |   | New share capital subscribed           |   |         |      |   |
| » 44,284                                 | 28,478  |   | 78,887  |   | » 44,284                               | 28,478                                  | 78,887  | 78,  |   |
| » 78,876                                 | 88,976  |   |         |   | » 876                                  | 88,976                                  |         | 67,  |   |
| » 67,897                                 | 87,767  |   |         |   | » 897                                  | 87,767                                  | 24,247  |      |   |
| Share issue costs                        |         |   |         |   | Share issue costs                      |   |         |      |   |
| » 62,787                                 | 42,864  |   | 74,628  |   | » 62,787                               | 42,864                                  | 74,628  | 42,  |   |
| » 42,688                                 | 76,287  |   |         |   | » 688                                  | 76,287                                  |         | 23,  |   |
| » 23,346                                 | 98,237  |   |         |   | » 346                                  | 98,237                                  | 23,467  |      |   |
| Purchase of own share capital            |         |   |         |   | Purchase of own share capital          |   |         |      |   |
| » 62,983                                 | 74,287  |   | 74,629  |   | » 62,983                               | 74,287                                  | 74,629  | 41,  |   |
| » 41,873                                 | 87,429  |   |         |   | » 873                                  | 87,429                                  |         | 23,  |   |
| » 23,232                                 | 98,278  |   |         |   | » 232                                  | 98,278                                  | 23,457  |      |   |
| Other ordinary share capital movements   |         |   |         |   | Other ordinary share capital movements |   |         |      |   |
| » 82,734                                 | 62,898  |   | 63,428  |   | » 82,734                               | 62,898                                  | 63,428  | 98,  |   |
| » 98,843                                 | 36,432  |   |         |   | » 843                                  | 36,432                                  |         | 98,  |   |
| » 98,274                                 | 53,873  |   |         |   | » 274                                  | 53,873                                  | 98,329  |      |   |
| Transfer of preference share capital to  |         |   |         |   | =                                      | Transfer of preference share capital to |         |      |   |
| liabilities                              |         |   |         |   | <>                                     | liabilities                             |         |      |   |
| » 46,733                                 | 46,654  |   | 57,856  |   | » 46,733                               | 46,654                                  | 57,856  | 64,  |   |
| » 64,536                                 | 22,446  |   |         |   | » 536                                  | 22,446                                  |         | 84,  |   |
| » 84,673                                 | 24,563  |   |         |   | » 673                                  | 24,563                                  | 73,563  |      |   |
| Other preference share capital movements |         |   |         |   |  |   |         |      |   |
| » 87,238                                 | 42,827  |   | 27,428  |   |  |   |         |      |   |
| » 74,828                                 | 64,278  |   |         |   |  |   |         |      |   |
| » 23,468                                 | 87,426  |   |         |   |  |   |         |      |   |
| Other share premium reserve movements    |         |   |         |   |  |   |         |      |   |
| » 64,728                                 | 45,278  |   | 64,278  |   |  |   |         |      |   |
| » 46,547                                 | 76,428  |   |         |   |  |   |         |      |   |

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|   |                          |   |
|---|--------------------------|---|
| <p>» 56,378 96,288</p> <p>Other capital redemption reserve movements</p> <p>» 64,378 64,278 65,382</p> <p>» 98,328 76,289</p> <p>» 89,274 64,278</p> <p>Share-based payment transactions</p> <p>» 74,828 64,278 74,288</p> <p>» 87,234 87,387</p> <p>» 87,347 87,238</p> <p>Test</p> <p>» 73,938 65,838 98,347</p> <p>» 75,389 78,375</p> <p>» 98,357 65,387</p> <p>Decrease in non-controlling interest in subsidiaries</p> <p>» 65,738 87,428 42,748</p> <p>» 64,284 64,264</p> <p>» 65,783 87,537</p> <p>Acquisition of subsidiaries, increase or decrease in equity</p> <p>» 87,539 74,829 67,653</p> <p>» 98,428 87,388</p> <p>» 94,728 64,278</p> |                          |   |
| <p>The notes on pages 66 to 535 form an integral part of these financial statements.</p> <p>Page 31</p> <p>ROI IFRS REG</p>   | <p>=</p> <p>&lt;&gt;</p> | <p>The notes on pages 71 to 486 form an integral part of these financial statements.</p> <p>Page 29</p> <p>ROI IFRS REG</p> |
| <p>trading as Ireland International Financial Reporting Standards</p>   | <p>=</p> <p>&lt;&gt;</p> | <p>trading as Ireland International Financial Reporting Standards</p>   |
| <p>Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2024</p>  | <p>=</p> <p>&lt;&gt;</p> | <p>Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024</p>                            |
| <p>Cash flow</p> <p>hedging Retained Non-controlling</p> <p>Other reserves earnings</p> <p>Total int</p> <p>erests Total equity</p>   | <p>=</p> <p>&lt;&gt;</p> | <p>Retained No</p> <p>n-controlling</p> <p>Other reserves</p> <p>earnings Total</p> <p>interests Total equity</p>           |

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|   |           |           |        |   |                            |         |           |        |   |
|---|-----------|-----------|--------|---|----------------------------|---------|-----------|--------|---|
| »   | €         | €         | €      | »   | »                          | €       | €         | €      | € |
| »   | €         |           | €      | »   | »                          | €       |           | €      | € |
| »   |           | €         |        | »   |                            | €       |           |        |   |
| At 1 July 2023                                      |           |           |        | At 1 January 2024                                   |                            |         |           |        |   |
| »   | 98,358    | 75,839    | 98,439 | »   |                            |         |           | 75,83  |   |
| »   | 830,043   |           | 98     | »   | 9                          | 98,439  | 830,043   |        |   |
| »   | ,539      | 863,204   |        | »   |                            | 98,539  | 928,582   |        |   |
| Profit for the year                                 |           |           |        | Profit for the year                                 |                            |         |           |        |   |
| »   | 58,377    | 47,282    | 42,929 | »   |                            |         |           | 47,28  |   |
| »   | 608,870   |           | 68     | »   | 2                          | 42,929  | 608,870   |        |   |
| »   | ,299      | 612,381   |        | »   |                            | 68,299  | 677,169   |        |   |
| Other comprehensive income                          |           |           |        | Other comprehensive income                          |                            |         |           |        |   |
| »   | 87,239    | 65,328    | 46,278 | »   |                            |         |           | 65,32  |   |
| »   | 610,420   |           | 46     | »   | 8                          | 46,278  | 610,420   |        |   |
| »   | ,272      | 569,363   |        | »   |                            | 46,272  | 656,692   |        |   |
|   |           |           |        | =   |                            |         |           |        |   |
| Total comprehensive income                          |           |           |        | <>  | Total comprehensive income |         |           |        |   |
| »   | 145,616   | 112,610   | 89,207 | »   |                            |         |           | 112,61 |   |
| »   | 1,219,290 |           | 114    | »   | 0                          | 89,207  | 1,219,290 |        |   |
| »   | ,571      | 1,181,744 |        | »   |                            | 114,571 | 1,333,861 |        |   |
| Dividends   |           |           |        | Dividends   |                            |         |           |        |   |
| »   | 23,747    | 28,748    | 87,428 | »   |                            |         |           | 28,74  |   |
| »   | 609,639   |           | 87     | »   | 8                          | 87,428  | 609,639   |        |   |
| »   | ,288      | 640,098   |        | »   |                            | 87,288  | 696,927   |        |   |
| New share capital subscribed                        |           |           |        | New share capital subscribed                        |                            |         |           |        |   |
| »   | 24,247    | 53,868    | 67,287 | »   |                            |         |           | 53,86  |   |
| »   | 620,567   |           | 56     | »   | 8                          | 67,287  | 620,567   |        |   |
| »   | ,238      | 597,929   |        | »   |                            | 56,238  | 676,805   |        |   |
| Share issue costs                                   |           |           |        | Share issue costs                                   |                            |         |           |        |   |
| »   | 23,467    | 78,234    | 46,286 | »   |                            |         |           | 78,23  |   |
| »   | 568,824   |           | 82     | »   | 4                          | 46,286  | 568,824   |        |   |
| »   | ,736      | 608,872   |        | »   |                            | 82,736  | 651,560   |        |   |
| Purchase of own share capital                       |           |           |        | Purchase of own share capital                       |                            |         |           |        |   |
| »   | 23,457    | 65,378    | 65,732 | »   |                            |         |           | 65,37  |   |
| »   | 617,278   |           | 46     | »   | 8                          | 65,732  | 617,278   |        |   |
| »   | ,287      | 621,692   |        | »   |                            | 46,287  | 663,565   |        |   |
| Other ordinary share capital movements              |           |           |        | Other ordinary share capital movements              |                            |         |           |        |   |
| »   | 98,329    | 46,288    | 26,742 | »   |                            |         |           | 46,28  |   |
| »   | 667,841   |           | 78     | »   | 8                          | 26,742  | 667,841   |        |   |
| »   | ,288      | 647,286   |        | »   |                            | 78,288  | 746,129   |        |   |
| Transfer of preference share capital to liabilities |           |           |        |   |                            |         |           |        |   |
| »   | 73,563    | 45,346    | 97,437 |   |                            |         |           |        |   |
| »   | 563,807   |           | 47     |   |                            |         |           |        |   |
| »   | ,545      | 546,816   |        |   |                            |         |           |        |   |
| Other preference share capital movements            |           |           |        | Transfer of preference share capital to liabilities |                            |         |           | 45,34  |   |
| »   | 46,288    | 87,274    | 47,288 | »   | 6                          | 97,437  | 563,807   |        |   |
| »   | 588,343   |           | 64     | »   |                            | 47,545  | 611,352   |        |   |
| »   | ,378      | 577,893   |        |   |                            |         |           |        |   |
| Other share premium reserve movements               |           |           |        |   |                            |         |           |        |   |
| »   | 46,288    | 64,722    | 98,287 |   |                            |         |           |        |   |
| »   | 659,222   |           | 46     |   |                            |         |           |        |   |

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|   |    |  |
|---|----|--|
| <p>» ,289 658,964</p> <p>Other capital redemption reserve movements</p> <p>» 98,317 64,288 64,288</p> <p>» 749,100 73</p> <p>» ,278 724,050</p> <p>Share-based payment transactions</p> <p>» 873,648 87,347 87,488</p> <p>» 1,611,083 87</p> <p>» ,364 1,611,213</p> <p>Test</p> <p>» 65,828 98,453 64,587</p> <p>» 784,499 74</p> <p>» ,628 783,738</p> <p>Decrease in non-controlling interest in subsidiaries</p> <p>» 73,487 98,395 85,939</p> <p>» 735,603 85</p> <p>» ,792 757,111</p> <p>Acquisition of subsidiaries, increase or decrease in equity</p> <p>» 83,879 64,728 98,427</p> <p>» 821,877 67</p> <p>» ,389 790,838</p> |    |  |
|   | =  |  |
| <p>The n</p> <p>» otes on pages 66 to 535 form an integral par</p> <p>» t of these financial statements.</p> <p>» Page 32</p> <p>» ROI IFRS REG</p>   | <> | <p>Th</p> <p>» e notes on pages 71 to 486 form an integral</p> <p>» part of these financial statements.</p> <p>» Page 30</p> <p>» ROI IFRS REG</p>   |
|   | =  |  |
| <p>tradi</p> <p>» ng as Ireland International Financial Report</p> <p>» ing Standards</p>   | <> | <p>R</p> <p>» trading as Ireland International Financial R</p> <p>» eporting Standards</p>   |
|   | =  |  |
| <p>Consolidated Statement of</p> <p>» Changes in Equity for the Financial Year End</p> <p>» ed 30 June 2024</p>   | <> | <p>Consolidated Statement</p> <p>» of Changes in Equity for the Financial Year</p> <p>» Ended 31 December 2024</p>   |
|   | =  |  |
| <p>» Foreign</p> <p>» Capital</p> <p>» Capital currency</p> <p>» Available</p> <p>» Share Share redemption</p> <p>» contribution translation Reval</p> <p>» uation for sale</p>   | <> | <p>» Foreign</p> <p>» Capital Capi</p> <p>» tal currency</p> <p>» Available Cash flow</p> <p>» Share Share redemption cont</p> <p>» ribution translation Revaluation</p> <p>» for sale hedging</p> |

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| » capital reserve   | premium reserve | reserve |   | » capital reserve   | premium reserve | reserve | rese |
|---|-----------------|---------|---|---|-----------------|---------|------|
| » reserve   | reserve         |         | r | » rve   | reserve         |         | res  |
| » eserve  | reserve         |         |   | » erve reserve  |                 | reserve |      |
| » €   | €               | €       |   | » €   | €               | €       |      |
| » €   |                 | €       | € | » €   | €               |         |      |
| »   | €               |         |   | » €   | €               | €       |      |
|   |                 |         |   | Other preference share capital movements                                |                 |         |      |
|   |                 |         |   | » 87,238  | 42,827          | 27,428  | 74,8 |
|   |                 |         |   | » 28  | 64,278          |         | 23   |
|   |                 |         |   | » ,468 87,426   |                 | 46,288  |      |
|   |                 |         |   | Other share premium reserve movements                                   |                 |         |      |
|   |                 |         |   | » 64,728  | 45,278          | 64,278  | 46,5 |
|   |                 |         |   | » 47  | 76,428          |         | 56   |
|   |                 |         |   | » ,378 96,288   |                 | 46,288  |      |
|   |                 |         |   | Other capital redemption reserve movements                              |                 |         |      |
|   |                 |         |   | » 64,378  | 64,278          | 65,382  | 98,3 |
|   |                 |         |   | » 28  | 76,289          |         | 89   |
|   |                 |         |   | » ,274 64,278   |                 | 98,317  |      |
|   |                 |         |   | Share-based payment transactions  |                 |         |      |
|   |                 |         |   | » 74,828  | 64,278          | 74,288  | 87,2 |
|   |                 |         |   | » 34  | 87,387          |         | 87   |
|   |                 |         |   | » ,347 87,238   |                 | 873,648 |      |
|   |                 |         |   | Test  |                 |         |      |
|   |                 |         |   | » 73,938  | 65,838          | 98,347  | 75,3 |
|   |                 |         |   | » 89  | 78,375          |         | 98   |
|   |                 |         |   | » ,357 65,387   |                 | 65,828  |      |
|   |                 |         |   | Decrease in non-controlling interest in subsidiaries                    |                 |         |      |
|   |                 |         |   | » 65,738  | 87,428          | 42,748  | 64,2 |
|   |                 |         |   | » 84  | 64,264          |         | 65   |
|   |                 |         |   | » ,783 87,537   |                 | 73,487  |      |
|   |                 |         |   | Acquisition of subsidiaries, increase or decrease in equity             |                 |         |      |
|   |                 |         |   | » 87,539  | 74,829          | 67,653  | 98,4 |
|   |                 |         |   | » 28  | 87,388          |         | 94   |
|   |                 |         |   | » ,728 64,278   |                 | 83,879  |      |
| Acquisition of non-controlling interest, increase or decrease in equity |                 |         |   | Acquisition of non-controlling interest, increase or decrease in equity |                 |         |      |
| » 78,272  | 67,898          | 62,787  |   | » 78,272  | 67,898          | 62,787  | 67,7 |
| » 67,777  | 86,688          |         |   | » 77  | 86,688          |         | 76   |
| » 76,768  | 87,678          |         |   | » ,768 87,678   |                 | 67,886  |      |
| Merger adjustment, increase or decrease in equity                       |                 |         |   | Merger adjustment, increase or decrease in equity                       |                 |         |      |
| » 76,878  | 87,688          | 87,687  |   | » 76,878  | 87,688          | 87,687  | 88,7 |
| » 88,787  | 87,688          |         |   | » 87  | 87,688          |         | 87   |
| » 87,687  | 87,687          |         |   | » ,687 87,687   |                 | 65,767  |      |
|   |                 |         |   | =   |                 |         |      |
| At 30 June 2024   |                 |         |   | <> At 31 December 2024  |                 |         |      |
|   |                 |         |   | 1   |                 |         |      |

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|--|----|--|
| » 1,222,825 1,078,704 1,244,935                | =  | » ,222,825 1,078,704 1,244,935 1   |
| » 1,302,742 1,359,040 1,                       | <> | » ,302,742 1,359,040 1,198   |
| » 198,029 1,377,812                            |    | » ,029 1,377,812 1,932,172   |
|  | =  |  |
|  | <> | Difference between the prior period closing balance and current period opening balance 1 |
|  |    | » ,428,524 1,424,814 1,234,314 1   |
|  |    | » ,418,118 1,382,704 1,402   |
|  |    | » ,282 1,392,507 1,409,443   |
| The n  |    |  |
| » otes on pages 66 to 535 form an integral par |    | » The notes on pages 71 to 486 form an integr  |
| » t of these financial statements.             |    | » al part of these financial statements.   |
| »  |    | »  |
| Page 33  |    | Page 31  |
|  |    |  |
| » ROI IFRS REG                                 |    | » ROI IFRS REG   |
|  | =  |  |
| » ng as Ireland International Financial Report | <> | » ding as Ireland International Financial Repo   |
| » ing Standards                                |    | » rting Standards  |
|  | =  |  |
| Consolidated Statemen                          | <> | Consolidated Statement o   |
| » t of Changes in Equity for the Financial Yea |    | » f Changes in Equity for the Financial Year E   |
| » r Ended 30 June 2024                         |    | » nded 31 December 2024  |
|  | =  |  |
|  | <> |  |
| » Cash flow                                    |    |  |
| » hedging                                      |    |  |
| » tained Re                                    |    | » Retained Non   |
| » lling Non-contro                             |    | » -controlling   |
| »  |    | »  |
| » reserve Other reserves e                     |    | » ves earnings Total Other reser   |
| » arnings Total inte                           |    | » interests Total equity   |
| » rests Total equity                           |    | »  |
| »  |    | »  |
| » € € €  |    | » € € € €  |
| »  |    | »  |
| » €  |    | »  |
| Acquisition of non-controlling interest,       |    | Other preference share capital movements   |
|  |    | » 87,  |
|  |    | » 274 47,288 588,343   |
|  |    | » 64,378 652,721   |
|  |    | Other share premium reserve movements  |
|  |    | » 64,  |
|  |    | » 722 98,287 659,222   |
|  |    | » 46,289 705,511   |
|  |    | Other capital redemption reserve movements   |
|  |    | » 64,  |
|  |    | » 288 64,288 749,100   |
|  |    | » 73,278 822,378   |

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|  |            |       |  |  |  |
|--|------------|-------|--|--|--|
|  |            |       |  |  | Share-based payment transactions               |
|  |            |       |  |  | » 87,  |
|  |            |       |  | » 347  | 87,488 1,611,083                               |
|  |            |       |  | » 87,364                                       | 1,698,447                                      |
|  |            |       |  | Test   |  |
|  |            |       |  | »  | 98,  |
|  |            |       |  | » 453  | 64,587 784,499                                 |
|  |            |       |  | » 74,628                                       | 859,127  |
|  |            |       |  | Decrease in non-controlling interest in subsid |  |
|  |            |       |  | » iaries                                       | 98,  |
|  |            |       |  | » 395  | 85,939 735,603                                 |
|  |            |       |  | » 85,792                                       | 821,395  |
|  |            |       |  | Acquisition of subsidiaries, increase or decre |  |
|  |            |       |  | » ase in equity                                | 64,  |
|  |            |       |  | » 728  | 98,427 821,877                                 |
|  |            |       |  | » 67,389                                       | 889,266  |
|  |            |       |  | Acquisition of non-controlling interest, incre |  |
|  |            |       |  | » ase or decrease in equity                    | 68,  |
|  |            |       |  | » 768  | 76,587 741,109                                 |
|  |            |       |  | » ,876   | 76,876 817,985                                 |
|  |            |       |  | Merger adjustment, increase or decrease in equ |  |
|  |            |       |  | » ity  | 88,  |
|  |            |       |  | » 787  | 76,687 835,343                                 |
|  |            |       |  | » ,785   | 87,785 923,128                                 |
| increase or decrease in equity             |            |       |  |  |  |
| » 67,886                                   | 68,768     |       |  |  |  |
| » 76,587                                   | 741,109    | 76    |  |  |  |
| » ,876                                     | 750,208    |       |  |  |  |
| Merger adjustment, increase or decrease in |            |       |  |  |  |
| equity                                     |            |       |  |  |  |
| » 65,767                                   | 88,787     |       |  |  |  |
| » 76,687                                   | 835,343    | 87    |  |  |  |
| » ,785                                     | 834,341    |       |  |  |  |
|  |            |       |  | =  |  |
| At 30 June 2024                            |            |       |  | <>   | At 31 December 2024                            |
| » 1,932,172                                | 1,229,073  | 1,    |  |  | » 1,229,                                       |
| » 278,136                                  | 13,223,468 | 1,275 |  |  | » 073 1,278,136 13,223,468                     |
| » ,271                                     | 13,195,997 |       |  |  | » 1,275,271 14,498,739                         |
|  |            |       |  |  | Difference between the prior period closing ba |
|  |            |       |  |  | » lance and current period                     |
|  |            |       |  |  | opening balance                                |
|  |            |       |  |  | » 1,279,                                       |
|  |            |       |  |  | » 801 1,334,609 13,707,116                     |
|  |            |       |  |  | » 1,294,691 15,001,807                         |
|  |            |       |  |  | Th   |
|  |            |       |  |  | » e notes on pages 71 to 486 form an integral  |
|  |            |       |  |  | » part of these financial statements.          |
|  |            |       |  |  | »  |
|  |            |       |  |  | Page 32  |
|  |            |       |  |  | »  |
|  |            |       |  |  | ROI IFRS REG                                   |
|  |            |       |  |  | t  |
|  |            |       |  |  | » rading as Ireland International Financial Re |
|  |            |       |  |  | » porting Standards                            |
|  |            |       |  |  | Consolidated Stateme                           |
|  |            |       |  |  | » nt of Changes in Equity for the Financial Ye |
|  |            |       |  |  | » ar Ended 31 December 2024                    |

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| Click here to enter data         | =  | Click here to enter data          |
|----------------------------------|----|-----------------------------------|
| »                                | <> | »                                 |
| » Foreign                        |    | » Foreign                         |
| » Capital                        |    | » Capital                         |
| » currency                       |    | » currency                        |
| » Available                      |    | » Available Cash flow             |
| » Share redemption               |    | » Share redemption                |
| » contribution translation Reval |    | » ibution translation Revaluation |
| » uation for sale                |    | » for sale hedging                |
| » capital premium reserve        |    | » capital premium reserve         |
| » reserve reserve                |    | » ve reserve reserve              |
| » eserve reserve                 |    | » rve reserve reserve             |
| » € € €                          |    | » € € €                           |
| » € € €                          |    | » € € €                           |
| » € € €                          |    | » € € €                           |
| At 1 July 2023                   |    | At 1 January 2024                 |
| » 76,874 64,287 98,248           |    | » 76,874 64,287 98,248 65,37      |
| » 65,378 98,482                  |    | » 8 98,482 75,                    |
| » 75,399 78,739                  |    | » 399 78,739 98,358               |
| Prior period adjustment          |    | Prior period adjustment           |
| » 74,838 48,737 64,837           |    | » 74,838 48,737 64,837 87,54      |
| » 87,548 46,328                  |    | » 8 46,328 65,                    |
| » 65,883 57,388                  |    | » 883 57,388 98,723               |
| Change in accounting policy      |    | Change in accounting policy       |
| » 27,838 54,728 98,732           |    | » 27,838 54,728 98,732 48,29      |
| » 48,299 64,828                  |    | » 9 64,828 98,                    |
| » 98,333 37,486                  |    | » 333 37,486 87,428               |
|                                  | =  |                                   |
| At 1 July 2023 (As restated)     | <> | At 1 January 2024 (As restated)   |
| » 179,550 167,752 261,817        |    | » 179,550 167,752 261,817 201,2   |
| » 201,225 209,638                | 2  | » 25 209,638 239,                 |
| » 39,615 173,613                 |    | » 615 173,613 284,509             |
| Profit for the year              |    | Profit for the year               |
| » 64,728 46,272 64,782           |    | » 64,728 46,272 64,782 64,78      |
| » 64,788 76,428                  |    | » 8 76,428 68,                    |
| » 68,392 74,892                  |    | » 392 74,892 58,377               |
| Other comprehensive income       |    | Other comprehensive income        |
| » 42,423 45,234 65,635           |    | » 42,423 45,234 65,635 87,32      |
| » 87,329 76,428                  |    | » 9 76,428 48,                    |
| » 48,288 46,238                  |    | » 288 46,238 87,239               |
|                                  | =  |                                   |
| Total comprehensive income       | <> | Total comprehensive income        |
| » 107,151 91,506 130,417         |    | » 107,151 91,506 130,417 152,1    |
| » 152,117 152,856                | 1  | » 17 152,856 116,                 |
| » 16,680 121,130                 |    | » 680 121,130 145,616             |
| Dividends                        |    | Dividends                         |
| » 65,742 67,388 76,244           |    | » 65,742 67,388 76,244 56,82      |

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|  |    |   |
|--|----|---|
| » 56,829 87,347                                |    | » 9 87,347 28,                                      |
| » 28,738 87,428                                |    | » 738 87,428 23,747                                 |
| New share capital subscribed                   |    | New share capital subscribed                        |
| » 44,284 28,478 78,887                         |    | » 44,284 28,478 78,887 78,87                        |
| » 78,876 88,976                                |    | » 6 88,976 67,                                      |
| » 67,897 87,767                                |    | » 897 87,767 24,247                                 |
| Share issue costs                              |    | Share issue costs                                   |
| » 62,787 42,864 74,628                         |    | » 62,787 42,864 74,628 42,68                        |
| » 42,688 76,287                                |    | » 8 76,287 23,                                      |
| » 23,346 98,237                                |    | » 346 98,237 23,467                                 |
|  |    | Purchase of own share capital                       |
|  |    | » 62,983 74,287 74,629 41,87                        |
|  |    | » 3 87,429 23,                                      |
|  |    | » 232 98,278 23,457                                 |
|  |    | Other ordinary share capital movements              |
|  |    | » 82,734 62,898 63,428 98,84                        |
|  |    | » 3 36,432 98,                                      |
|  |    | » 274 53,873 98,329                                 |
|  |    | Transfer of preference share capital to liabilities |
|  |    | » 46,733 46,654 57,856 64,53                        |
|  |    | » 6 22,446 84,                                      |
|  |    | » 673 24,563 73,563                                 |
|  |    | Other preference share capital movements            |
|  |    | » 87,238 42,827 27,428 74,82                        |
|  |    | » 8 64,278 23,                                      |
|  |    | » 468 87,426 46,288                                 |
|  |    | Other share premium reserve movements               |
|  |    | » 64,728 45,278 64,278 46,54                        |
|  |    | » 7 76,428 56,                                      |
|  |    | » 378 96,288 46,288                                 |
| The n  |    |   |
| » otes on pages 66 to 535 form an integral par |    | » The notes on pages 71 to 486 form an integra      |
| » t of these financial statements.             |    | » l part of these financial statements.             |
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| Page 34  |    | Page 33   |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                      |
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| » andards                                      |    | » rting Standards                                   |
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| Consolidated Statement                         | <> | Consolidated Statemen                               |
| » of Changes in Equity for the Financial Year  |    | » t of Changes in Equity for the Financial Yea      |
| » Ended 30 June 2024                           |    | » r Ended 31 December 2024                          |
| =  |    |   |
| <>   |    |   |
| » Cash flow                                    |    |   |

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|--|--|--|
| <p>» hedging Retained</p> <p>» Non-controllin</p> <p>» g</p> <p>» reserve Other reserves earnings</p> <p>» Total earnings</p> <p>» ts Total equity interes</p> <p>» € € €</p> <p>» € €</p> <p>»</p> <p>At 1 July 2023</p> <p>» 98,358 75,839 98,439</p> <p>» 830,043 98,539</p> <p>» 863,204</p> <p>Prior period adjustment</p> <p>» 98,723 37,288 47,287</p> <p>» 628,857 92,398</p> <p>» 633,707</p> <p>Change in accounting policy</p> <p>» 87,428 46,728 73,478</p> <p>» 637,878 63,478</p> <p>» 653,057</p> |  | <p>»</p> <p>» Retained No</p> <p>» n-controlling</p> <p>» Other reserv</p> <p>» es earnings Total</p> <p>» interests Total equity</p> <p>»</p> <p>» € € € €</p> <p>»</p> <p>At 1 January 2024</p> <p>» 75,83</p> <p>» 9 98,439 830,043</p> <p>» 98,539 928,582</p> <p>Prior period adjustment</p> <p>» 37,28</p> <p>» 8 47,287 628,857</p> <p>» 92,398 721,255</p> <p>Change in accounting policy</p> <p>» 46,72</p> <p>» 8 73,478 637,878</p> <p>» 63,478 701,356</p> |
| <p>At 1 July 2023 (As restated)</p> <p>» 284,509 159,855 219,204 2</p> <p>» ,096,778 254,415</p> <p>» 2,149,968</p> <p>Profit for the year</p> <p>» 58,377 47,282 42,929</p> <p>» 608,870 68,299</p> <p>» 612,381</p> <p>Other comprehensive income</p> <p>» 87,239 65,328 46,278</p> <p>» 610,420 46,272</p> <p>» 569,363</p>   |  | <p>&lt;&gt; At 1 January 2024 (As restated)</p> <p>» 159,85</p> <p>» 5 219,204 2,096,778</p> <p>» 254,415 2,351,193</p> <p>Profit for the year</p> <p>» 47,28</p> <p>» 2 42,929 608,870</p> <p>» 68,299 677,169</p> <p>Other comprehensive income</p> <p>» 65,32</p> <p>» 8 46,278 610,420</p> <p>» 46,272 656,692</p>   |
| <p>Total comprehensive income</p> <p>» 145,616 112,610 89,207 1</p> <p>» ,219,290 114,571</p> <p>» 1,181,744</p> <p>Dividends</p> <p>» 23,747 28,748 87,428</p> <p>» 609,639 87,288</p> <p>» 640,098</p> <p>New share capital subscribed</p> <p>» 24,247 53,868 67,287</p> <p>» 620,567 56,238</p> <p>» 597,929</p> <p>Share issue costs</p> <p>» 23,467 78,234 46,286</p>   |  | <p>&lt;&gt; Total comprehensive income</p> <p>» 112,61</p> <p>» 0 89,207 1,219,290</p> <p>» 114,571 1,333,861</p> <p>Dividends</p> <p>» 28,74</p> <p>» 8 87,428 609,639</p> <p>» 87,288 696,927</p> <p>New share capital subscribed</p> <p>» 53,86</p> <p>» 8 67,287 620,567</p> <p>» 56,238 676,805</p> <p>Share issue costs</p> <p>» 78,23</p>   |

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|--|----|---|
| <p>» 568,824 82,736</p> <p>» 608,872</p>   |    | <p>» 4 46,286 568,824</p> <p>» 82,736 651,560</p> <p>Purchase of own share capital</p> <p>» 65,37</p> <p>» 8 65,732 617,278</p> <p>» 46,287 663,565</p> <p>Other ordinary share capital movements</p> <p>» 46,28</p> <p>» 8 26,742 667,841</p> <p>» 78,288 746,129</p> <p>Transfer of preference share capital to liabilities</p> <p>» 45,34</p> <p>» 6 97,437 563,807</p> <p>» 47,545 611,352</p> <p>Other preference share capital movements</p> <p>» 87,27</p> <p>» 4 47,288 588,343</p> <p>» 64,378 652,721</p> <p>Other share premium reserve movements</p> <p>» 64,72</p> <p>» 2 98,287 659,222</p> <p>» 46,289 705,511</p> |
|  | =  |   |
| <p>The notes</p> <p>» on pages 66 to 535 form an integral part of these financial statements.</p> <p>» Page 35</p> <p>» ROI IFRS REG</p>   | <> | <p>Th</p> <p>» e notes on pages 71 to 486 form an integral part of these financial statements.</p> <p>» Page 34</p> <p>» ROI IFRS REG</p>   |
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|  | =  |   |
| <p>Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2024</p>   | <> | <p>Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024</p>  |
|  | =  |   |
| <p>» Foreign</p> <p>» Capital</p> <p>» Capital currency Available</p> <p>» Share Share redemption contribution translation Revaluation for sale</p> <p>» capital premium reserve</p> | <> | <p>» Foreign</p> <p>» Capital Capi</p> <p>» tal currency Available Cash flow</p> <p>» Share Share redemption contribution translation Revaluation for sale hedging</p> <p>» capital premium reserve rese</p>  |

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| » reserve reserve r   |  |  |  | » rve reserve reserve res   |  |  |  |
|---|--|--|--|---|--|--|--|
| » eserve reserve  |  |  |  | » erve reserve reserve  |  |  |  |
| » € € €   |  |  |  | » € € €   |  |  |  |
| » € € €   |  |  |  | » € € €   |  |  |  |
| » €   |  |  |  | » € € €   |  |  |  |
| Purchase of own share capital   |  |  |  |   |  |  |  |
| » 62,983 74,287 74,629  |  |  |  |   |  |  |  |
| » 41,873 87,429   |  |  |  |   |  |  |  |
| » 23,232 98,278   |  |  |  |   |  |  |  |
| Other ordinary share capital movements                                  |  |  |  |   |  |  |  |
| » 82,734 62,898 63,428  |  |  |  |   |  |  |  |
| » 98,843 36,432   |  |  |  |   |  |  |  |
| » 98,274 53,873   |  |  |  |   |  |  |  |
| Transfer of preference share capital to liabilities                     |  |  |  |   |  |  |  |
| » 46,733 46,654 57,856  |  |  |  |   |  |  |  |
| » 64,536 22,446   |  |  |  |   |  |  |  |
| » 84,673 24,563   |  |  |  |   |  |  |  |
| Other preference share capital movements                                |  |  |  |   |  |  |  |
| » 87,238 42,827 27,428  |  |  |  |   |  |  |  |
| » 74,828 64,278   |  |  |  |   |  |  |  |
| » 23,468 87,426   |  |  |  |   |  |  |  |
| Other share premium reserve movements                                   |  |  |  |   |  |  |  |
| » 64,728 45,278 64,278  |  |  |  |   |  |  |  |
| » 46,547 76,428   |  |  |  |   |  |  |  |
| » 56,378 96,288   |  |  |  |   |  |  |  |
| Other capital redemption reserve  |  |  |  | = Other capital redemption reserve                                      |  |  |  |
| movements   |  |  |  | <> movements  |  |  |  |
| » 64,378 64,278 65,382  |  |  |  | » 64,378 64,278 65,382 98,3   |  |  |  |
| » 98,328 76,289   |  |  |  | » 28 76,289 89  |  |  |  |
| » 89,274 64,278   |  |  |  | » ,274 64,278 98,317  |  |  |  |
| Share-based payment transactions  |  |  |  | Share-based payment transactions  |  |  |  |
| » 74,828 64,278 74,288  |  |  |  | » 74,828 64,278 74,288 87,2   |  |  |  |
| » 87,234 87,387   |  |  |  | » 34 87,387 87  |  |  |  |
| » 87,347 87,238   |  |  |  | » ,347 87,238 873,648   |  |  |  |
| Test  |  |  |  | Test  |  |  |  |
| » 73,938 65,838 98,347  |  |  |  | » 73,938 65,838 98,347 75,3   |  |  |  |
| » 75,389 78,375   |  |  |  | » 89 78,375 98  |  |  |  |
| » 98,357 65,387   |  |  |  | » ,357 65,387 65,828  |  |  |  |
| Decrease in non-controlling interest in subsidiaries                    |  |  |  | Decrease in non-controlling interest in subsidiaries                    |  |  |  |
| » 65,738 87,428 42,748  |  |  |  | » 65,738 87,428 42,748 64,2   |  |  |  |
| » 64,284 64,264   |  |  |  | » 84 64,264 65  |  |  |  |
| » 65,783 87,537   |  |  |  | » ,783 87,537 73,487  |  |  |  |
| Acquisition of subsidiaries, increase or decrease in equity             |  |  |  | Acquisition of subsidiaries, increase or decrease in equity             |  |  |  |
| » 87,539 74,829 67,653  |  |  |  | » 87,539 74,829 67,653 98,4   |  |  |  |
| » 98,428 87,388   |  |  |  | » 28 87,388 94  |  |  |  |
| » 94,728 64,278   |  |  |  | » ,728 64,278 83,879  |  |  |  |
| Acquisition of non-controlling interest, increase or decrease in equity |  |  |  | Acquisition of non-controlling interest, increase or decrease in equity |  |  |  |

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|   |   |
|---|---|
| » 78,272 67,898 62,787                              | » 78,272 67,898 62,787 67,7   |
| » 67,777 86,688                                     | » 77 86,688 76  |
| » 76,768 87,678                                     | » ,768 87,678 67,886  |
| Merger adjustment, increase or decrease in equity   | Merger adjustment, increase or decrease in equity   |
| » 76,878 87,688 87,687                              | » 76,878 87,688 87,687 88,7   |
| » 88,787 87,688                                     | » 87 87,688 87  |
| » 87,687 87,687                                     | » ,687 87,687 65,767  |
|   | =   |
| At 30 June 2024                                     | <> At 31 December 2024 1  |
| » 1,325,501 1,182,169 1,408,504                     | » ,325,501 1,182,169 1,408,504 1  |
| » 1,438,589 1,470,196 1,                            | » ,438,589 1,470,196 1,362  |
| » 362,245 1,472,686                                 | » ,245 1,472,686 2,118,323  |
|   | =   |
|   | <> Difference between the prior period closing balance and current period opening balance 1 |
|   | » ,325,848 1,321,349 1,070,745 1  |
|   | » ,282,271 1,271,548 1,238  |
|   | » ,066 1,297,633 1,223,292  |
| The n   | » The notes on pages 71 to 486 form an integr   |
| » otes on pages 66 to 535 form an integral par      | » al part of these financial statements.  |
| » t of these financial statements.                  |   |
| » Page 36   | » Page 35   |
| » ROI IFRS REG                                      | » ROI IFRS REG  |
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| » ing Standards                                     | » rting Standards   |
|   | =   |
| Consolidated Statemen                               | <> Consolidated Stateme   |
| » t of Changes in Equity for the Financial Yea      | » nt of Changes in Equity for the Financial Ye  |
| » r Ended 30 June 2024                              | » ar Ended 31 December 2024   |
|   | =   |
| » Cash flow   | <>  |
| » hedging Retained                                  | » Retained Non  |
| » Non-contro  | » -controlling  |
| » lling   |   |
| » reserve Other reserves earnings                   | » Other reser   |
| » Total earnings int                                | » ves earnings Total  |
| » erests Total equity                               | » interests Total equity  |
| » € € €   | » € € € €   |
| » €   | » €   |
| » €   | » €   |
| Purchase of own share capital                       |   |
| » 23,457 65,378 65,732                              |   |

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|   |           |           |        |
|---|-----------|-----------|--------|
| »   | 617,278   |           | 46     |
| »   | ,287      | 621,692   |        |
| Other ordinary share capital movements                                  |           |           |        |
| »   | 98,329    | 46,288    | 26,742 |
| »   | 667,841   |           | 78     |
| »   | ,288      | 647,286   |        |
| Transfer of preference share capital to liabilities                     |           |           |        |
| »   | 73,563    | 45,346    | 97,437 |
| »   | 563,807   |           | 47     |
| »   | ,545      | 546,816   |        |
| Other preference share capital movements                                |           |           |        |
| »   | 46,288    | 87,274    | 47,288 |
| »   | 588,343   |           | 64     |
| »   | ,378      | 577,893   |        |
| Other share premium reserve movements                                   |           |           |        |
| »   | 46,288    | 64,722    | 98,287 |
| »   | 659,222   |           | 46     |
| »   | ,289      | 658,964   |        |
| Other capital redemption reserve movements                              |           |           |        |
| »   | 98,317    | 64,288    | 64,288 |
| »   | 749,100   |           | 73     |
| »   | ,278      | 724,050   |        |
| Share-based payment transactions  |           |           |        |
| »   | 873,648   | 87,347    | 87,488 |
| »   | 1,611,083 |           | 87     |
| »   | ,364      | 1,611,213 |        |
| Test  |           |           |        |
| »   | 65,828    | 98,453    | 64,587 |
| »   | 784,499   |           | 74     |
| »   | ,628      | 783,738   |        |
| Decrease in non-controlling interest in subsidiaries                    |           |           |        |
| »   | 73,487    | 98,395    | 85,939 |
| »   | 735,603   |           | 85     |
| »   | ,792      | 757,111   |        |
| Acquisition of subsidiaries, increase or decrease in equity             |           |           |        |
| »   | 83,879    | 64,728    | 98,427 |
| »   | 821,877   |           | 67     |
| »   | ,389      | 790,838   |        |
| Acquisition of non-controlling interest, increase or decrease in equity |           |           |        |
| »   | 67,886    | 68,768    | 76,587 |
| »   | 741,109   |           | 76     |
| »   | ,876      | 750,208   |        |
| Merger adjustment, increase or decrease in equity                       |           |           |        |
| »   | 65,767    | 88,787    | 76,687 |

|   |        |           |           |
|---|--------|-----------|-----------|
| Other capital redemption reserve movements                              |        |           |           |
| »   |        |           | 64,       |
| »   | 288    | 64,288    | 749,100   |
| »   | 73,278 | 822,378   |           |
| Share-based payment transactions  |        |           |           |
| »   |        |           | 87,       |
| »   | 347    | 87,488    | 1,611,083 |
| »   | 87,364 | 1,698,447 |           |
| Test  |        |           |           |
| »   |        |           | 98,       |
| »   | 453    | 64,587    | 784,499   |
| »   | 74,628 | 859,127   |           |
| Decrease in non-controlling interest in subsidiaries                    |        |           |           |
| »   |        |           | 98,       |
| »   | 395    | 85,939    | 735,603   |
| »   | 85,792 | 821,395   |           |
| Acquisition of subsidiaries, increase or decrease in equity             |        |           |           |
| »   |        |           | 64,       |
| »   | 728    | 98,427    | 821,877   |
| »   | 67,389 | 889,266   |           |
| Acquisition of non-controlling interest, increase or decrease in equity |        |           |           |
| »   |        |           | 68,       |
| »   | 768    | 76,587    | 741,109   |
| »   | 76,876 | 817,985   |           |
| Merger adjustment, increase or decrease in equity                       |        |           |           |
| »   |        |           | 88,       |
| »   | 787    | 76,687    | 835,343   |
| »   | 87,785 | 923,128   |           |

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|  |    |  |
|--|----|--|
| » 835,343 87                                   |    |  |
| » ,785 834,341                                 |    |  |
|  | =  |  |
| At 30 June 2024                                | <> | At 31 December 2024                            |
| » 2,118,323 1,313,089 1,398,901                |    | » 1,313,                                       |
| » 14,490,203 1,43                              |    | » 089 1,398,901 14,490,203                     |
| » 1,147 14,482,761                             |    | » 1,431,147 15,921,350                         |
|  |    | Difference between the prior period closing ba |
|  |    | » lance and current period                     |
|  |    | opening balance                                |
|  |    | » 1,195,                                       |
|  |    | » 785 1,213,844 12,440,381                     |
|  |    | » 1,138,815 13,579,196                         |
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| » otes on pages 66 to 535 form an integral par |    | » e notes on pages 71 to 486 form an integral  |
| » t of these financial statements.             |    | » part of these financial statements.          |
| » Page 37                                      |    | » Page 36                                      |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
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| » ing Standards                                |    | » porting Standards                            |
|  | =  |  |
| Consolidated Statement                         | <> | Consolidated Statemen                          |
| » of Changes in Equity for the Financial Year  |    | » t of Changes in Equity for the Financial Yea |
| » Ended 30 June 2024                           |    | » r Ended 31 December 2024                     |
|  | =  |  |
| <>   |    | <>   |
| » Foreign                                      |    | » Foreign                                      |
| » Capital                                      |    | » Capital Capit                                |
| » currency                                     |    | » al currency                                  |
| » Available                                    |    | » Available Cash flow                          |
| » Share redemption co                          |    | » Share Share redemption contr                 |
| » ntribution translation Reval                 |    | » ibution translation Revaluation              |
| » uation for sale                              |    | » for sale hedging                             |
| » capital premium reserve                      |    | » capital premium reserve reser                |
| » reserve reserve r                            |    | » ve reserve reserve rese                      |
| » eserve reserve                               |    | » rve reserve reserve                          |
| » € € €  |    | » € € €  |
| » € € €  |    | » € € €  |
| » € € €  |    | » € € €  |
| At 1 July 2022                                 |    | At 1 January 2023                              |
| » 65,378 73,757 65,378                         |    | » 65,378 73,757 65,378 65,37                   |
| » 65,376 64,372                                |    | » 6 64,372 98,                                 |

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|  |         |        |   |   |         |        |       |
|--|---------|--------|---|---|---------|--------|-------|
| » 98,478                                 | 32,764  |        |   | » 478                                     | 32,764  | 98,587 |       |
| Profit for the year                      |         |        |   | Profit for the year                       |         |        |       |
| » 74,376                                 | 82,498  | 52,776 |   | » 74,376                                  | 82,498  | 52,776 | 98,47 |
| » 98,476                                 | 54,726  |        |   | » 6                                       | 54,726  |        | 83,   |
| » 83,476                                 | 62,654  |        |   | » 476                                     | 62,654  | 23,546 |       |
| Other comprehensive income               |         |        |   | Other comprehensive income                |         |        |       |
| » 65,633                                 | 56,356  | 45,643 |   | » 65,633                                  | 56,356  | 45,643 | 73,45 |
| » 73,456                                 | 45,335  |        |   | » 6                                       | 45,335  |        | 98,   |
| » 98,538                                 | 75,388  |        |   | » 538                                     | 75,388  | 72,648 |       |
|  |         |        |   |   |         |        |       |
| Total comprehensive income               |         |        |   | <> Total comprehensive income             |         |        |       |
| » 140,009                                | 138,854 | 98,419 |   | » 140,009                                 | 138,854 | 98,419 | 171,9 |
| » 171,932                                | 100,061 |        | 1 | » 32                                      | 100,061 |        | 182,  |
| » 82,014                                 | 138,042 |        |   | » 014                                     | 138,042 | 96,194 |       |
| Dividends                                |         |        |   | Dividends                                 |         |        |       |
| » 64,278                                 | 64,287  | 67,687 |   | » 64,278                                  | 64,287  | 67,687 | 77,68 |
| » 77,684                                 | 46,586  |        |   | » 4                                       | 46,586  |        | 88,   |
| » 88,668                                 | 57,887  |        |   | » 668                                     | 57,887  | 76,576 |       |
| New share capital subscribed             |         |        |   | New share capital subscribed              |         |        |       |
| » 76,897                                 | 76,578  | 76,566 |   | » 76,897                                  | 76,578  | 76,566 | 98,79 |
| » 98,796                                 | 76,567  |        |   | » 6                                       | 76,567  |        | 76,   |
| » 76,578                                 | 65,665  |        |   | » 578                                     | 65,665  | 98,757 |       |
| Share issue costs                        |         |        |   | Share issue costs                         |         |        |       |
| » 63,782                                 | 64,287  | 46,278 |   | » 63,782                                  | 64,287  | 46,278 | 64,27 |
| » 64,278                                 | 87,468  |        |   | » 8                                       | 87,468  |        | 28,   |
| » 28,747                                 | 87,374  |        |   | » 747                                     | 87,374  | 74,367 |       |
| Purchase of own share capital            |         |        |   | Purchase of own share capital             |         |        |       |
| » 87,379                                 | 87,357  | 73,483 |   | » 87,379                                  | 87,357  | 73,483 | 98,74 |
| » 98,745                                 | 84,538  |        |   | » 5                                       | 84,538  |        | 74,   |
| » 74,388                                 | 76,484  |        |   | » 388                                     | 76,484  | 87,347 |       |
|  |         |        |   | Other ordinary share capital              |         |        |       |
| Other ordinary share capital movements   |         |        |   | movements                                 |         |        |       |
| » 45,267                                 | 87,347  | 25,427 |   | » 45,267                                  | 87,347  | 25,427 | 98,43 |
| » 98,437                                 | 35,267  |        |   | » 7                                       | 35,267  |        | 87,   |
| » 87,347                                 | 64,277  |        |   | » 347                                     | 64,277  | 87,347 |       |
| Transfer of preference share capital to  |         |        |   | = Transfer of preference share capital to |         |        |       |
| liabilities                              |         |        |   | <> liabilities                            |         |        |       |
| » 76,428                                 | 56,276  | 74,768 |   | » 76,428                                  | 56,276  | 74,768 | 62,76 |
| » 62,768                                 | 87,248  |        |   | » 8                                       | 87,248  |        | 64,   |
| » 64,278                                 | 64,528  |        |   | » 278                                     | 64,528  | 74,287 |       |
|  |         |        |   | Other preference share capital            |         |        |       |
| Other preference share capital movements |         |        |   | movements                                 |         |        |       |
| » 76,376                                 | 54,268  | 87,477 |   | » 76,376                                  | 54,268  | 87,477 | 35,62 |
| » 35,623                                 | 98,439  |        |   | » 3                                       | 98,439  |        | 53,   |
| » 53,267                                 | 87,437  |        |   | » 267                                     | 87,437  | 32,427 |       |
|  |         |        |   | Other share premium reserve               |         |        |       |
| Other share premium reserve movements    |         |        |   | movements                                 |         |        |       |
| » 76,428                                 | 82,472  | 38,263 |   | » 76,428                                  | 82,472  | 38,263 | 76,42 |
| » 76,428                                 | 64,287  |        |   | » 8                                       | 64,287  |        | 76,   |
| » 76,428                                 | 62,764  |        |   | » 428                                     | 62,764  | 87,428 |       |
| Other capital redemption reserve         |         |        |   | = Other capital redemption reserve        |         |        |       |
| movements                                |         |        |   | <> movements                              |         |        |       |

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|   |   |
|---|---|
| » 63,849 75,274 98,438  | » 63,849 75,274 98,438 64,37  |
| » 64,376 98,478   | » 6 98,478 62,  |
| » 62,478 87,346   | » 478 87,346 87,346   |
| Share-based payment transactions  | Share-based payment transactions  |
| » 76,348 98,378 45,627  | » 76,348 98,378 45,627 98,43  |
| » 98,436 26,427   | » 6 26,427 93,  |
| » 93,476 67,247   | » 476 67,247 87,487   |
| Test  | Test  |
| » 79,776 76,578 66,877  | » 79,776 76,578 66,877 76,76  |
| » 76,765 76,587   | » 5 76,587 76,  |
| » 76,576 65,768   | » 576 65,768 86,578   |
| Decrease in non-controlling interest in subsidiaries                                  |   |
| » 98,777 76,887 76,576  |   |
| » 87,686 87,687   |   |
| » 76,567 76,578   |   |
| Acquisition of subsidiaries, increase or decrease in equity                           |   |
| » 87,699 87,537 87,387  |   |
| » 63,587 98,576   |   |
| » 65,834 87,357   |   |
|   | =   |
| The notes on pages 66 to 535 form an integral part of these financial statements.     | <>» The notes on pages 71 to 486 form an integral part of these financial statements.         |
| » Page 38   | » Page 37   |
| » ROI IFRS REG  | » ROI IFRS REG  |
|   | =   |
| » trading as Ireland International Financial Reporting Standards                      | <>» trading as Ireland International Financial Reporting Standards                            |
|   | =   |
| Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2024 | <>» Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024 |
|   | =   |
| » Cash flow   | <>  |
| » hedging Retained Non-controlling  | » Retained Non-controlling  |
| » lling   | » n-controlling   |
| » reserve Other reserves earnings   | » Other reserves  |
| » Total earnings  | » es earnings Total   |
| » erests Total equity   | » interests Total equity  |
| » € € €   | » € € €   |
| » € €   | » € €   |
| » €   | » €   |

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|   |           |        |  |   |                            |           |  |
|---|-----------|--------|--|---|----------------------------|-----------|--|
| At 1 July 2022                                      |           |        |  | At 1 January 2023                                   |                            |           |  |
| » 98,587  | 26,545    | 98,576 |  | »   |                            | 26,54     |  |
| » 689,211   |           | 63     |  | » 5   | 98,576                     | 689,211   |  |
| » ,756  | 687,591   |        |  | »   | 63,756                     | 752,967   |  |
| Profit for the year                                 |           |        |  | Profit for the year                                 |                            |           |  |
| » 23,546  | 65,235    | 45,676 |  | »   |                            | 65,23     |  |
| » 643,439   |           | 54     |  | » 5   | 45,676                     | 643,439   |  |
| » ,627  | 599,590   |        |  | »   | 54,627                     | 698,066   |  |
| Other comprehensive income                          |           |        |  | Other comprehensive income                          |                            |           |  |
| » 72,648  | 74,653    | 46,347 |  | »   |                            | 74,65     |  |
| » 653,997   |           | 54     |  | » 3   | 46,347                     | 653,997   |  |
| » ,636  | 635,177   |        |  | »   | 54,636                     | 708,633   |  |
|   |           |        |  | =   |                            |           |  |
| Total comprehensive income                          |           |        |  | <>  | Total comprehensive income |           |  |
| » 96,194  | 139,888   | 92,023 |  | »   |                            | 139,88    |  |
| » 1,297,436   |           | 109    |  | » 8   | 92,023                     | 1,297,436 |  |
| » ,263  | 1,234,767 |        |  | »   | 109,263                    | 1,406,699 |  |
| Dividends   |           |        |  | Dividends   |                            |           |  |
| » 76,576  | 45,667    | 46,765 |  | »   |                            | 45,66     |  |
| » 636,085   |           | 87     |  | » 7   | 46,765                     | 636,085   |  |
| » ,686  | 646,087   |        |  | »   | 87,686                     | 723,771   |  |
| New share capital subscribed                        |           |        |  | New share capital subscribed                        |                            |           |  |
| » 98,757  | 35,676    | 98,775 |  | »   |                            | 35,67     |  |
| » 780,855   |           | 45     |  | » 6   | 98,775                     | 780,855   |  |
| » ,677  | 727,736   |        |  | »   | 45,677                     | 826,532   |  |
| Share issue costs                                   |           |        |  | Share issue costs                                   |                            |           |  |
| » 74,367  | 84,378    | 74,365 |  | »   |                            | 84,37     |  |
| » 675,324   |           | 64     |  | » 8   | 74,365                     | 675,324   |  |
| » ,377  | 675,423   |        |  | »   | 64,377                     | 739,701   |  |
| Purchase of own share capital                       |           |        |  | Purchase of own share capital                       |                            |           |  |
| » 87,347  | 83,746    | 45,626 |  | »   |                            | 83,74     |  |
| » 799,093   |           | 32     |  | » 6   | 45,626                     | 799,093   |  |
| » ,562  | 732,910   |        |  | »   | 32,562                     | 831,655   |  |
| Other ordinary share capital movements              |           |        |  | Other ordinary share capital movements              |                            |           |  |
| » 87,347  | 64,267    | 84,776 |  | »   |                            | 64,26     |  |
| » 679,759   |           | 84     |  | » 7   | 84,776                     | 679,759   |  |
| » ,387  | 665,709   |        |  | »   | 84,387                     | 764,146   |  |
| Transfer of preference share capital to liabilities |           |        |  | Transfer of preference share capital to liabilities |                            |           |  |
| » 74,287  | 64,288    | 64,287 |  | » ities   |                            | 64,28     |  |
| » 689,156   |           | 67     |  | » 8   | 64,287                     | 689,156   |  |
| » ,487  | 693,875   |        |  | »   | 67,487                     | 756,643   |  |
| Other preference share capital movements            |           |        |  | Other preference share capital movements            |                            |           |  |
| » 32,427  | 65,427    | 85,738 |  | »   |                            | 65,42     |  |
| » 676,479   |           | 64     |  | » 7   | 85,738                     | 676,479   |  |
| » ,276  | 705,132   |        |  | »   | 64,276                     | 740,755   |  |
| Other share premium reserve movements               |           |        |  | Other share premium reserve movements               |                            |           |  |
| » 87,428  | 76,428    | 76,237 |  | »   |                            | 76,42     |  |
| » 717,163   |           | 87     |  | » 8   | 76,237                     | 717,163   |  |
| » ,349  | 728,084   |        |  | »   | 87,349                     | 804,512   |  |
| Other capital redemption reserve movements          |           |        |  | Other capital redemption reserve movements          |                            |           |  |
| » 87,346  | 64,278    | 52,326 |  | »   |                            | 64,27     |  |

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|  |   |
|--|---|
| » 754,189 74   | » 8 52,326 754,189  |
| » ,387 764,200   | » 74,387 828,576  |
| Share-based payment transactions   | Share-based payment transactions  |
| » 87,487 64,287 64,284   | » 64,28   |
| » 721,997 87   | » 7 64,284 721,997  |
| » ,876 711,437   | » 87,876 809,873  |
| Test   | Test  |
| » 86,578 79,877 76,558   | » 79,87   |
| » 761,940 56   | » 7 76,558 761,940  |
| » ,765 741,940   | » 56,765 818,705  |
| Decrease in non-controlling interest in subsidiaries                           |   |
| » 98,687 87,676 87,665   |   |
| » 854,786 87   |   |
| » ,576 854,676   |   |
| Acquisition of subsidiaries, increase or decrease in equity                    |   |
| » 87,358 87,387 98,347   |   |
| » 851,069 75   |   |
| » ,389 862,871   |   |
| =  | =   |
| The n  | Th  |
| » otes on pages 66 to 535 form an integral part of these financial statements. | » e notes on pages 71 to 486 form an integral part of these financial statements. |
| » Page 39  | » Page 38   |
| » ROI IFRS REG   | » ROI IFRS REG  |
| =  | =   |
| tradi  | <>  |
| » ng as Ireland International Financial Reporting Standards                    | » trading as Ireland International Financial Reporting Standards                  |
| =  | =   |
| Consolidated Statement of  | <>  |
| » Changes in Equity for the Financial Year Ended 30 June 2024                  | » of Changes in Equity for the Financial Year Ended 31 December 2024              |
| =  | =   |
| <>   | <>  |
| » Foreign  | » Foreign   |
| » Capital  | » Capital Cap   |
| » Capital currency   | » ital currency   |
| » Available  | » Available Cash flow   |
| » Share Share redemption   | » Share Share redemption con  |
| » contribution translation Reval   | » tribution translation Revaluation   |
| » uation for sale  | » for sale hedging  |
| » capital premium reserve  | » capital premium reserve res   |
| » reserve reserve r  | » erve reserve res  |
| » eserve reserve   | » erve reserve reserve  |

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|   |            |             |   |             |       |
|---|------------|-------------|---|-------------|-------|
| »   | €          | €           | € | €           | €     |
| »   | €          |             | € | €           |       |
| »   |            | €           |   |             |       |
| Acquisition of non-controlling interest, increase or decrease in equity                   |            |             |   |             |       |
| »   | 75,388     | 37,644      |   | 87,598      |       |
| »   | 75,378     | 87,375      |   |             |       |
| »   | 76,346     | 87,457      |   |             |       |
| Merger adjustment, increase or decrease in equity   |            |             |   |             |       |
| »   | 65,378     | 87,589      |   | 65,388      |       |
| »   | 65,388     | 75,357      |   |             |       |
| »   | 87,387     | 65,388      |   |             |       |
| At 30 June 2023   |            |             |   |             |       |
| »   | 1,319,437  | 1,325,370   |   | 1,181,637   |       |
| »   | 1,381,683  | 1,295,320   |   |             | 1,    |
| »   | 368,857    | 1,274,363   |   |             |       |
| At 31 December 2023   |            |             |   |             |       |
| »   | ,319,437   | 1,325,370   |   | 1,181,637   | 1     |
| »   | 1,381,683  | 1,295,320   |   |             | 1,368 |
| »   | ,857       | 1,274,363   |   | 1,398,997   |       |
| Difference between the prior period closing balance and current period opening balance    |            |             |   |             |       |
| »   | ,242,563)  | (1,261,083) |   | (1,083,389) | (1    |
| »   | 1,316,305) | (1,196,838) |   |             | (1,29 |
| »   | 3,458)     | (1,195,624) |   | (1,300,639) |       |
| The notes on pages 66 to 535 form an integral part of these financial statements.         |            |             |   |             |       |
| Page 40   |            |             |   |             |       |
| ROI IFRS REG  |            |             |   |             |       |
| trading as Ireland International Financial Reporting Standards                            |            |             |   |             |       |
| Consolidated Statement of Changes in Equity for the Financial Year Ended 30 June 2024     |            |             |   |             |       |
| Consolidated Statement of Changes in Equity for the Financial Year Ended 31 December 2024 |            |             |   |             |       |

(continued)

|   |    |  |
|---|----|--|
| <p>» Cash flow</p> <p>» hedging Re</p> <p>» tained Non-contro</p> <p>» lling</p> <p>» reserve Other reserves e</p> <p>» arnings Total inte</p> <p>» rests Total equity</p> <p>» € € €</p> <p>» € € €</p> <p>» €</p> <p>Acquisition of non-controlling interest,</p> | <> | <p>» Retained Non-</p> <p>» controlling</p> <p>» Other reser</p> <p>» ves earnings Total</p> <p>» interests Total equity</p> <p>» € € € €</p> <p>» €</p> <p>Decrease in non-controlling interest in subsid</p> <p>» iaries 87,</p> <p>» 676 87,665 854,786</p> <p>» 87,576 942,362</p>   |
| <p>increase or decrease in equity</p> <p>» 64,347 76,374</p> <p>» 76,538 744,445 76</p> <p>» ,465 745,532</p> <p>Merger adjustment, increase or decrease in</p> <p>equity</p> <p>» 73,877 65,388</p> <p>» 76,346 727,486 87</p> <p>» ,368 749,466</p>               |    | <p>Acquisition of subsidiaries, increase or decre</p> <p>» ase in equity 87,</p> <p>» 387 98,347 851,069</p> <p>» 75,389 926,458</p> <p>Acquisition of non-controlling interest, incre</p> <p>» ase or decrease in equity 76,</p> <p>» 374 76,538 744,445</p> <p>» 76,465 820,910</p> <p>Merger adjustment, increase or decrease in equ</p> <p>» ity 65,</p> <p>» 388 76,346 727,486</p> <p>» 87,368 814,854</p> |
| <p>At 30 June 2023</p> <p>» 1,398,997 1,211,577 1,</p> <p>» 299,232 13,056,473 1,252</p> <p>» ,646 12,927,436</p>   | =  | <p>At 31 December 2023</p> <p>» 1,211,</p> <p>» 577 1,299,232 13,056,473</p> <p>» 1,252,646 14,309,119</p> <p>Difference between the prior period closing ba</p> <p>» lance and current period</p> <p>opening balance</p> <p>» (1,135,</p> <p>» 738) (1,200,793) (12,226,430)</p> <p>» (1,154,107) (13,380,537)</p>  |
| <p>Click here to enter data</p>   | =  | <p>Click here to enter data</p>  |
|   | <> | <p>The</p> <p>» notes on pages 71 to 486 form an integral p</p> <p>» art of these financial statements.</p> <p>»</p> <p>Page 40</p>  |

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|                                  |  |  |  | » ROI IFRS REG                                 |  |  |  |
|                                  |  |  |  | » t  |  |  |  |
|                                  |  |  |  | » rading as Ireland International Financial Re |  |  |  |
|                                  |  |  |  | » porting Standards                            |  |  |  |
|                                  |  |  |  | Consolidated Statemen                          |  |  |  |
|                                  |  |  |  | » t of Changes in Equity for the Financial Yea |  |  |  |
|                                  |  |  |  | » r Ended 31 December 2024                     |  |  |  |
| »                                |  |  |  | »  |  |  |  |
| » Foreign                        |  |  |  | » Foreign                                      |  |  |  |
| » Capital                        |  |  |  | » Capital Capit                                |  |  |  |
| » Capital currency               |  |  |  | » al currency                                  |  |  |  |
| » Available                      |  |  |  | » Available Cash flow                          |  |  |  |
| » Share Share redemption         |  |  |  | » Share Share redemption contr                 |  |  |  |
| » contribution translation Reval |  |  |  | » ibution translation Revaluation              |  |  |  |
| » uation for sale                |  |  |  | » for sale hedging                             |  |  |  |
| » capital premium reserve        |  |  |  | » capital premium reserve reser                |  |  |  |
| » reserve reserve r              |  |  |  | » ve reserve rese                              |  |  |  |
| » reserve reserve                |  |  |  | » rve reserve reserve                          |  |  |  |
| » € € €                          |  |  |  | » € € €  |  |  |  |
| » € € €                          |  |  |  | » € € €  |  |  |  |
| At 1 July 2022                   |  |  |  | At 1 January 2023                              |  |  |  |
| » 65,378 73,757 65,378           |  |  |  | » 65,378 73,757 65,378 65,37                   |  |  |  |
| » 65,376 64,372                  |  |  |  | » 6 64,372 98,                                 |  |  |  |
| » 98,478 32,764                  |  |  |  | » 478 32,764 98,587                            |  |  |  |
| Prior period adjustment          |  |  |  | Prior period adjustment                        |  |  |  |
| » 87,587 87,353 64,566           |  |  |  | » 87,587 87,353 64,566 76,34                   |  |  |  |
| » 76,347 87,388                  |  |  |  | » 7 87,388 63,                                 |  |  |  |
| » 63,546 98,537                  |  |  |  | » 546 98,537 76,367                            |  |  |  |
| Change in accounting policy      |  |  |  | Change in accounting policy                    |  |  |  |
| » 98,374 76,378 86,359           |  |  |  | » 98,374 76,378 86,359 25,46                   |  |  |  |
| » 25,466 98,478                  |  |  |  | » 6 98,478 45,                                 |  |  |  |
| » 45,278 98,346                  |  |  |  | » 278 98,346 32,437                            |  |  |  |
|                                  |  |  |  | =  |  |  |  |
| At 1 July 2022 (As restated)     |  |  |  | <> At 1 January 2023 (As restated)             |  |  |  |
| » 251,339 237,488 216,303        |  |  |  | » 251,339 237,488 216,303 167,1                |  |  |  |
| » 167,189 250,238                |  |  |  | » 89 250,238 207,                              |  |  |  |
| » 07,302 229,647                 |  |  |  | » 302 229,647 207,391                          |  |  |  |
| Profit for the year              |  |  |  | Profit for the year                            |  |  |  |
| » 74,376 82,498 52,776           |  |  |  | » 74,376 82,498 52,776 98,47                   |  |  |  |
| » 98,476 54,726                  |  |  |  | » 6 54,726 83,                                 |  |  |  |
| » 83,476 62,654                  |  |  |  | » 476 62,654 23,546                            |  |  |  |
| Other comprehensive income       |  |  |  | Other comprehensive income                     |  |  |  |
| » 65,633 56,356 45,643           |  |  |  | » 65,633 56,356 45,643 73,45                   |  |  |  |
| » 73,456 45,335                  |  |  |  | » 6 45,335 98,                                 |  |  |  |
| » 98,538 75,388                  |  |  |  | » 538 75,388 72,648                            |  |  |  |

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|  |    |   |
|--|----|---|
|  | =  |   |
| Total comprehensive income                     | <> | Total comprehensive income                          |
| » 140,009 138,854 98,419                       |    | » 140,009 138,854 98,419 171,9                      |
| » 171,932 100,061 1                            |    | » 32 100,061 182,                                   |
| » 82,014 138,042                               |    | » 014 138,042 96,194                                |
| Dividends                                      |    | Dividends   |
| » 64,278 64,287 67,687                         |    | » 64,278 64,287 67,687 77,68                        |
| » 77,684 46,586                                |    | » 4 46,586 88,                                      |
| » 88,668 57,887                                |    | » 668 57,887 76,576                                 |
| New share capital subscribed                   |    | New share capital subscribed                        |
| » 76,897 76,578 76,566                         |    | » 76,897 76,578 76,566 98,79                        |
| » 98,796 76,567                                |    | » 6 76,567 76,                                      |
| » 76,578 65,665                                |    | » 578 65,665 98,757                                 |
| Share issue costs                              |    | Share issue costs                                   |
| » 63,782 64,287 46,278                         |    | » 63,782 64,287 46,278 64,27                        |
| » 64,278 87,468                                |    | » 8 87,468 28,                                      |
| » 28,747 87,374                                |    | » 747 87,374 74,367                                 |
|  |    | Purchase of own share capital                       |
|  |    | » 87,379 87,357 73,483 98,74                        |
|  |    | » 5 84,538 74,                                      |
|  |    | » 388 76,484 87,347                                 |
|  |    | Other ordinary share capital movements              |
|  |    | » 45,267 87,347 25,427 98,43                        |
|  |    | » 7 35,267 87,                                      |
|  |    | » 347 64,277 87,347                                 |
|  |    | Transfer of preference share capital to liabilities |
|  |    | » 76,428 56,276 74,768 62,76                        |
|  |    | » 8 87,248 64,                                      |
|  |    | » 278 64,528 74,287                                 |
|  |    | Other preference share capital movements            |
|  |    | » 76,376 54,268 87,477 35,62                        |
|  |    | » 3 98,439 53,                                      |
|  |    | » 267 87,437 32,427                                 |
|  |    | Other share premium reserve movements               |
|  |    | » 76,428 82,472 38,263 76,42                        |
|  |    | » 8 64,287 76,                                      |
|  |    | » 428 62,764 87,428                                 |
|  | =  |   |
| The n  | <> |   |
| » otes on pages 66 to 535 form an integral par |    | » The notes on pages 71 to 486 form an integra      |
| » t of these financial statements.             |    | » l part of these financial statements.             |
| »  |    | »   |
| Page 41  |    | Page 41   |
| »  |    | »   |
| ROI IFRS REG                                   |    | ROI IFRS REG  |
|  | =  |   |
| trading as                                     | <> | tra   |
| » Ireland International Financial Reporting St |    | » ding as Ireland International Financial Repo      |

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| » andards                                     |  |  |  | » rting Standards |  |  |  |
|---|--|--|--|-------------------|--|--|--|
|   |  |  |  | =                 |  |  |  |
| Consolidated Statement                        |  |  |  | <>                | Consolidated Statemen                          |  |  |
| » of Changes in Equity for the Financial Year |  |  |  |                   | » t of Changes in Equity for the Financial Yea |  |  |
| » Ended 30 June 2024                          |  |  |  |                   | » r Ended 31 December 2024                     |  |  |
|   |  |  |  | =                 |  |  |  |
| » Cash flow                                   |  |  |  | <>                |  |  |  |
| » hedging                                     |  |  |  |                   | » Retained                                     |  |  |
| » g   |  |  |  |                   | » n-controlling                                |  |  |
| » reserve Other reserves earnings             |  |  |  |                   | » es earnings Total                            |  |  |
| » Total interests                             |  |  |  |                   | » interests Total equity                       |  |  |
| » ts Total equity                             |  |  |  |                   |  |  |  |
| » € € €                                       |  |  |  |                   | » € € €  |  |  |
| » €   |  |  |  |                   | » €  |  |  |
| At 1 July 2022                                |  |  |  |                   | At 1 January 2023                              |  |  |
| » 98,587 26,545 98,576                        |  |  |  |                   | » 26,54  |  |  |
| » 689,211 63,756                              |  |  |  |                   | » 5 98,576 689,211                             |  |  |
| » 687,591                                     |  |  |  |                   | » 63,756 752,967                               |  |  |
| Prior period adjustment                       |  |  |  |                   | Prior period adjustment                        |  |  |
| » 76,367 45,637 98,538                        |  |  |  |                   | » 45,63  |  |  |
| » 785,866 76,347                              |  |  |  |                   | » 7 98,538 785,866                             |  |  |
| » 785,866                                     |  |  |  |                   | » 76,347 862,213                               |  |  |
| Change in accounting policy                   |  |  |  |                   | Change in accounting policy                    |  |  |
| » 32,437 98,426 35,278                        |  |  |  |                   | » 98,42  |  |  |
| » 694,820 64,237                              |  |  |  |                   | » 6 35,278 694,820                             |  |  |
| » 733,591                                     |  |  |  |                   | » 64,237 759,057                               |  |  |
|   |  |  |  | =                 |  |  |  |
| At 1 July 2022 (As restated)                  |  |  |  | <>                | At 1 January 2023 (As restated)                |  |  |
| » 207,391 170,608 232,392 2                   |  |  |  |                   | » 170,60                                       |  |  |
| » ,169,897 204,340                            |  |  |  |                   | » 8 232,392 2,169,897                          |  |  |
| » 2,207,048                                   |  |  |  |                   | » 204,340 2,374,237                            |  |  |
| Profit for the year                           |  |  |  |                   | Profit for the year                            |  |  |
| » 23,546 65,235 45,676                        |  |  |  |                   | » 65,23  |  |  |
| » 643,439 54,627                              |  |  |  |                   | » 5 45,676 643,439                             |  |  |
| » 599,590                                     |  |  |  |                   | » 54,627 698,066                               |  |  |
| Other comprehensive income                    |  |  |  |                   | Other comprehensive income                     |  |  |
| » 72,648 74,653 46,347                        |  |  |  |                   | » 74,65  |  |  |
| » 653,997 54,636                              |  |  |  |                   | » 3 46,347 653,997                             |  |  |
| » 635,177                                     |  |  |  |                   | » 54,636 708,633                               |  |  |
|   |  |  |  | =                 |  |  |  |
| Total comprehensive income                    |  |  |  | <>                | Total comprehensive income                     |  |  |
| » 96,194 139,888 92,023 1                     |  |  |  |                   | » 139,88                                       |  |  |
| » ,297,436 109,263                            |  |  |  |                   | » 8 92,023 1,297,436                           |  |  |
| » 1,234,767                                   |  |  |  |                   | » 109,263 1,406,699                            |  |  |
| Dividends                                     |  |  |  |                   | Dividends                                      |  |  |
| » 76,576 45,667 46,765                        |  |  |  |                   | » 45,66  |  |  |

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|  |        |  |         |         |
|--|--------|--|---------|---------|
| » 636,085                                      | 87,686 | » 7  | 46,765  | 636,085 |
| » 646,087                                      |        | » 87,686                                       | 723,771 |         |
| New share capital subscribed                   |        | New share capital subscribed                   |         |         |
| » 98,757                                       | 35,676 | » 98,775                                       |         | 35,67   |
| » 780,855                                      |        | » 45,677                                       | 780,855 |         |
| » 727,736                                      |        | » 826,532                                      |         |         |
| Share issue costs                              |        | Share issue costs                              |         |         |
| » 74,367                                       | 84,378 | » 74,365                                       |         | 84,37   |
| » 675,324                                      |        | » 64,377                                       | 675,324 |         |
| » 675,423                                      |        | » 739,701                                      |         |         |
|  |        | Purchase of own share capital                  |         |         |
|  |        | » 83,74  |         |         |
|  |        | » 45,626                                       | 799,093 |         |
|  |        | » 32,562                                       | 831,655 |         |
|  |        | Other ordinary share capital movements         |         |         |
|  |        | » 64,26  |         |         |
|  |        | » 84,776                                       | 679,759 |         |
|  |        | » 84,387                                       | 764,146 |         |
|  |        | Transfer of preference share capital to liabil |         |         |
|  |        | » ities  |         | 64,28   |
|  |        | » 64,287                                       | 689,156 |         |
|  |        | » 67,487                                       | 756,643 |         |
|  |        | Other preference share capital movements       |         |         |
|  |        | » 65,42  |         |         |
|  |        | » 85,738                                       | 676,479 |         |
|  |        | » 64,276                                       | 740,755 |         |
|  |        | Other share premium reserve movements          |         |         |
|  |        | » 76,42  |         |         |
|  |        | » 76,237                                       | 717,163 |         |
|  |        | » 87,349                                       | 804,512 |         |
| =  |        |  |         |         |
| The notes                                      |        | Th   |         |         |
| » on pages 66 to 535 form an integral part of  |        | » e notes on pages 71 to 486 form an integral  |         |         |
| » these financial statements.                  |        | » part of these financial statements.          |         |         |
| » Page 42                                      |        | » Page 42                                      |         |         |
| » ROI IFRS REG                                 |        | » ROI IFRS REG                                 |         |         |
| =  |        |  |         |         |
| tradi  |        | <>   |         |         |
| » ng as Ireland International Financial Report |        | » trading as Ireland International Financial R |         |         |
| » ing Standards                                |        | » eporting Standards                           |         |         |
| =  |        |  |         |         |
| Consolidated Statement o                       |        | <>   |         |         |
| » f Changes in Equity for the Financial Year E |        | » of Changes in Equity for the Financial Year  |         |         |
| » nded 30 June 2024                            |        | » Ended 31 December 2024                       |         |         |
| =  |        |  |         |         |
| <>   |        |  |         |         |
| » Foreign                                      |        | » Foreign                                      |         |         |
| » Capital                                      |        | » Capital Cap                                  |         |         |

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| Capital currency                                     |             |            |       |   | ital currency  |             |             |     |  |
|--|-------------|------------|-------|---|--|-------------|-------------|-----|--|
| Available  |             |            |       |   | Available Cash flow                                  |             |             |     |  |
| Share  | Share       | redemption |       |   | Share  | Share       | redemption  | con |  |
| contribution   | translation |            | Reval |   | tribution  | translation | Revaluation |     |  |
| uation   | for sale    |            |       |   | for sale   |             | hedging     |     |  |
| capital  | premium     | reserve    |       |   | capital  | premium     | reserve     | res |  |
| reserve  | reserve     |            | r     |   | erve   | reserve     |             | res |  |
| eserve   | reserve     |            |       |   | erve   | reserve     | reserve     |     |  |
| €  | €           | €          |       |   | €  | €           | €           |     |  |
| €  |             | €          | €     | € | €  | €           |             |     |  |
| €  | €           |            |       |   | €  | €           | €           |     |  |
| Purchase of own share capital                        |             |            |       |   |  |             |             |     |  |
| » 87,379   | 87,357      | 73,483     |       |   |  |             |             |     |  |
| » 98,745   | 84,538      |            |       |   |  |             |             |     |  |
| » 74,388   | 76,484      |            |       |   |  |             |             |     |  |
| Other ordinary share capital movements               |             |            |       |   |  |             |             |     |  |
| » 45,267   | 87,347      | 25,427     |       |   |  |             |             |     |  |
| » 98,437   | 35,267      |            |       |   |  |             |             |     |  |
| » 87,347   | 64,277      |            |       |   |  |             |             |     |  |
| Transfer of preference share capital to liabilities  |             |            |       |   |  |             |             |     |  |
| » 76,428   | 56,276      | 74,768     |       |   |  |             |             |     |  |
| » 62,768   | 87,248      |            |       |   |  |             |             |     |  |
| » 64,278   | 64,528      |            |       |   |  |             |             |     |  |
| Other preference share capital movements             |             |            |       |   |  |             |             |     |  |
| » 76,376   | 54,268      | 87,477     |       |   |  |             |             |     |  |
| » 35,623   | 98,439      |            |       |   |  |             |             |     |  |
| » 53,267   | 87,437      |            |       |   |  |             |             |     |  |
| Other share premium reserve movements                |             |            |       |   |  |             |             |     |  |
| » 76,428   | 82,472      | 38,263     |       |   |  |             |             |     |  |
| » 76,428   | 64,287      |            |       |   |  |             |             |     |  |
| » 76,428   | 62,764      |            |       |   |  |             |             |     |  |
| Other capital redemption reserve                     |             |            |       |   | = Other capital redemption reserve                   |             |             |     |  |
| movements  |             |            |       |   | <> movements   |             |             |     |  |
| » 63,849   | 75,274      | 98,438     |       |   | » 63,849   | 75,274      | 98,438      | 64, |  |
| » 64,376   | 98,478      |            |       |   | » 376  | 98,478      |             | 62  |  |
| » 62,478   | 87,346      |            |       |   | » ,478   | 87,346      | 87,346      |     |  |
| Share-based payment transactions                     |             |            |       |   | Share-based payment transactions                     |             |             |     |  |
| » 76,348   | 98,378      | 45,627     |       |   | » 76,348   | 98,378      | 45,627      | 98, |  |
| » 98,436   | 26,427      |            |       |   | » 436  | 26,427      |             | 93  |  |
| » 93,476   | 67,247      |            |       |   | » ,476   | 67,247      | 87,487      |     |  |
| Test   |             |            |       |   | Test   |             |             |     |  |
| » 79,776   | 76,578      | 66,877     |       |   | » 79,776   | 76,578      | 66,877      | 76, |  |
| » 76,765   | 76,587      |            |       |   | » 765  | 76,587      |             | 76  |  |
| » 76,576   | 65,768      |            |       |   | » ,576   | 65,768      | 86,578      |     |  |
| Decrease in non-controlling interest in subsidiaries |             |            |       |   | Decrease in non-controlling interest in subsidiaries |             |             |     |  |
| » 98,777   | 76,887      | 76,576     |       |   | » 98,777   | 76,887      | 76,576      | 87, |  |
| » 87,686   | 87,687      |            |       |   | » 686  | 87,687      |             | 76  |  |

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|  |    |  |
|--|----|--|
| » 76,567 76,578<br>Acquisition of subsidiaries, increase or decrease in equity<br>» 87,699 87,537 87,387<br>» 63,587 98,576<br>» 65,834 87,357<br>Acquisition of non-controlling interest, increase or decrease in equity<br>» 75,388 37,644 87,598<br>» 75,378 87,375<br>» 76,346 87,457<br>Merger adjustment, increase or decrease in equity<br>» 65,378 87,589 65,388<br>» 65,388 75,357<br>» 87,387 65,388 | =  | » ,567 76,578 98,687<br>Acquisition of subsidiaries, increase or decrease in equity<br>» 87,699 87,537 87,387 63,<br>» 587 98,576 65<br>» ,834 87,357 87,358<br>Acquisition of non-controlling interest, increase or decrease in equity<br>» 75,388 37,644 87,598 75,<br>» 378 87,375 76<br>» ,346 87,457 64,347<br>Merger adjustment, increase or decrease in equity<br>» 65,378 87,589 65,388 65,<br>» 388 75,357 87<br>» ,387 65,388 73,877 |
| At 30 June 2023<br>» 1,505,398 1,489,101 1,332,562<br>» 1,483,496 1,481,186 1,<br>» 477,681 1,471,246  | <> | At 31 December 2023 1<br>» ,505,398 1,489,101 1,332,562<br>» 1,483,496 1,481,186 1,477<br>» ,681 1,471,246 1,507,801   |
|  | =  |  |
|  | <> | Difference between the prior period closing balance and current period opening balance (1<br>» ,428,524) (1,424,814) (1,234,314) (<br>» 1,418,118) (1,382,704) (1,40<br>» 2,282) (1,392,507) (1,409,443)   |
| The n<br>» otes on pages 66 to 535 form an integral par<br>» t of these financial statements.  |    | » The notes on pages 71 to 486 form an integr<br>» al part of these financial statements.  |
| » Page 43  |    | » Page 43  |
| » ROI IFRS REG   |    | » ROI IFRS REG   |
|  | =  |  |
| » trading as Ireland International Financial Report<br>» ing Standards   | <> | » trading as Ireland International Financial Repo<br>» rting Standards   |
|  | =  |  |
| Consolidated Statement o<br>» f Changes in Equity for the Financial Year E<br>» nded 30 June 2024  | <> | Consolidated Statement o<br>» f Changes in Equity for the Financial Year E<br>» nded 31 December 2024  |
|  | =  |  |
| » Cash flow<br><br>» hedging Retained<br>» Non-contro<br>» lling<br><br>» reserve Other reserves earnings  | <> | »<br>» Retained Non<br>» -controlling<br><br>» Other reser   |



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|   |  |
|---|--|
| » 744,445 76  | » 374 76,538 744,445   |
| » ,465 745,532  | » 76,465 820,910   |
| Merger adjustment, increase or decrease in  | Merger adjustment, increase or decrease in equity  |
| equity  | ity 65,  |
| » 73,877 65,388 76,346  | » 388 76,346 727,486   |
| » 727,486 87  | » 87,368 814,854   |
| » ,368 749,466  |  |
|   | =  |
| At 30 June 2023   | <> At 31 December 2023   |
| » 1,507,801 1,355,640 1,433,048   | » 1,355,   |
| » 14,537,159 1,39   | » 640 1,433,048 14,537,159   |
| » 3,230 14,446,893  | » 1,393,230 15,930,389   |
|   | =  |
|   | <> Difference between the prior period closing balance and current period opening balance  |
|   | » (1,279,  |
|   | » 801) (1,334,609) (13,707,116)  |
|   | » (1,294,691) (15,001,807)   |
|   | There is a difference between the Statement of Financial Position total for Equity and the total in the Statement of Changes in Equity for the Current period. |
|   | There is a difference between the Statement of Financial Position total for Equity and the total in the Statement of Changes in Equity for the Prior period.   |
| The notes on pages 66 to 535 form an integral part of these financial statements. | The notes on pages 71 to 486 form an integral part of these financial statements.  |
| Page 44   | Page 44  |
| » ROI IFRS REG trading as Ireland International Financial Reporting Standards     | » ROI IFRS REG trading as Ireland International Financial Reporting Standards  |
| Statement of Changes in Equity for the Financial Year Ended 30 June 2024          | <> Statement of Changes in Equity for the Financial Year Ended 31 December 2024  |
|   | =  |
| » Retained earnings   | <> Retained earnings   |
| Total   | Total  |



|                     |           |  |                     |
|---------------------|-----------|--|---------------------|
| »                   | €         | »  | €                   |
| »                   | €         | »  | €                   |
| Profit for the year |           | Profit for the year                            |                     |
| »                   |           | »  |                     |
| »                   | 1,000,000 | »  | 1,000,00            |
| »                   | 1,000,000 | » 0  | 1,000,000           |
|                     |           | =  |                     |
| At 30 June 2023     |           | <> At 31 December 2023                         |                     |
| »                   |           | »  |                     |
| »                   | 1,000,000 | »  | 1,000,00            |
| »                   | 1,000,000 | » 0  | 1,000,000           |
|                     |           | Difference between the prior period closing ba |                     |
|                     |           | » lance and current period opening balances    |                     |
|                     |           | »  | 1,000,00            |
|                     |           | » 0  | 1,000,000           |
|                     |           | The not  |                     |
|                     |           | » es on pages 71 to 486 form an integral part  |                     |
|                     |           | » of these financial statements.               |                     |
|                     |           | »  |                     |
|                     |           | Page 45  |                     |
|                     |           | »  |                     |
|                     |           | ROI IFRS REG                                   |                     |
|                     |           | t  |                     |
|                     |           | » rading as Ireland International Financial Re |                     |
|                     |           | » porting Standards                            |                     |
|                     |           | Statement of                                   |                     |
|                     |           | » Changes in Equity for the Financial Year End |                     |
|                     |           | » ed 31 December 2024                          |                     |
| »                   |           | »  |                     |
| »                   | Retained  | »  |                     |
| »                   |           | »  | Retained            |
| »                   |           | »  |                     |
| »                   | earnings  | »  |                     |
| »                   | Total     | »  | earnings Total      |
| »                   |           | »  |                     |
| »                   | €         | »  |                     |
| »                   | €         | »  | €                   |
| Profit for the year |           | Profit for the year                            |                     |
| »                   |           | »  |                     |
| »                   | 1,000,000 | »  |                     |
| »                   | 1,000,000 | »  | 1,000,000 1,000,000 |
|                     |           | =  |                     |
| At 30 June 2023     |           | <> At 31 December 2023                         |                     |
| »                   |           | »  |                     |
| »                   | 1,000,000 | »  |                     |
| »                   | 1,000,000 | »  | 1,000,000 1,000,000 |
|                     |           | Difference between the prior period closing ba |                     |
|                     |           | » lance and current period opening balances    |                     |
|                     |           | »  |                     |

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|   |    |   |  |  |   |           |           |
|---|----|---|--|--|---|-----------|-----------|
|   |    |   |  |  | » | 1,000,000 | 1,000,000 |
| Click here to enter data  | =  | Click here to enter data  |  |  |   |           |           |
|   | +- |   |  |  |   |           |           |
| » The note<br>» s on pages 66 to 535 form an integral part o<br>» f these financial statements.<br><br>» Page 45<br><br>» ROI IFRS REG<br><br>» tradin<br>» g as Ireland International Financial Reporti<br>» ng Standards<br><br>» Statement of<br>» Changes in Equity for the Financial Year End<br>» ed 30 June 2024 |    |   |  |  |   |           |           |
|   | =  |   |  |  |   |           |           |
| » Foreign   |    | » Foreign   |  |  |   |           |           |
| » Capital<br>» Capital currency<br>» Available  | <> | » Capital Ca<br>» pital currency<br>» Available Cash flow                                 |  |  |   |           |           |
| » Share Share redemption co<br>» ntribution translation Revalua<br>» tion for sale  |    | » Share Share redemption co<br>» ntribution translation Revaluation<br>» for sale hedging |  |  |   |           |           |
| » capital premium reserve<br>» reserve reserve res<br>» erve reserve  |    | » capital premium reserve re<br>» serve reserve rese<br>» rve reserve reserve             |  |  |   |           |           |
| » € € €   |    | » € € €   |  |  |   |           |           |
| » € €   |    | » € € €   |  |  |   |           |           |
| » € €   |    | » € € €   |  |  |   |           |           |
| At 1 July 2023  |    | At 1 January 2024   |  |  |   |           |           |
| » 65,388 87,347 87,438  |    | » 65,388 87,347 87,438 87   |  |  |   |           |           |
| » 87,357 76,427 87  |    | » ,357 76,427 87,   |  |  |   |           |           |
| » ,458 76,474   |    | » 458 76,474 98,574   |  |  |   |           |           |
| Profit for the year   |    | Profit for the year   |  |  |   |           |           |
| » 65,387 63,887 54,277  |    | » 65,387 63,887 54,277 73   |  |  |   |           |           |
| » 73,467 64,276 42  |    | » ,467 64,276 42,   |  |  |   |           |           |
| » ,647 64,284   |    | » 647 64,284 98,389   |  |  |   |           |           |
| Other comprehensive income  |    | Other comprehensive income  |  |  |   |           |           |
| » 65,838 98,537 74,687  |    | » 65,838 98,537 74,687 64   |  |  |   |           |           |
| » 64,277 74,276 84  |    | » ,277 74,276 84,   |  |  |   |           |           |
| » ,686 63,787   |    | » 686 63,787 64,276   |  |  |   |           |           |
|   | =  |   |  |  |   |           |           |
| Total comprehensive income  | <> | Total comprehensive income  |  |  |   |           |           |
| » 131,225 162,424 128,964   |    | » 131,225 162,424 128,964 13  |  |  |   |           |           |
| » 137,744 138,552 127   |    | » 7,744 138,552 127,  |  |  |   |           |           |
| » ,333 128,071  |    | » 333 128,071 162,665   |  |  |   |           |           |

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|  |           |         |       |  |  |         |         |      |  |
|--|-----------|---------|-------|--|--|---------|---------|------|--|
| Dividends                                      |           |         |       |  | Dividends                                      |         |         |      |  |
| » 76,804                                       | 70,734    | 79,843  |       |  | » 76,804                                       | 70,734  | 79,843  | 93   |  |
| » 93,021                                       | 728,130   |         | 741   |  | » ,021   | 728,130 |         | 741, |  |
| » ,811   | 141,702   |         |       |  | » 811  | 141,702 | 129,742 |      |  |
| New share capital subscribed                   |           |         |       |  | New share capital subscribed                   |         |         |      |  |
| » 65,882                                       | 64,278    | 64,238  |       |  | » 65,882                                       | 64,278  | 64,238  | 98   |  |
| » 98,457                                       | 64,287    |         | 94    |  | » ,457   | 64,287  |         | 94,  |  |
| » ,879   | 64,288    |         |       |  | » 879  | 64,288  | 64,287  |      |  |
| Share issue costs                              |           |         |       |  | Share issue costs                              |         |         |      |  |
| » 64,288                                       | 64,268    | 72,468  |       |  | » 64,288                                       | 64,268  | 72,468  | 72   |  |
| » 72,847                                       | 87,877    |         | 87    |  | » ,847   | 87,877  |         | 87,  |  |
| » ,876   | 78,776    |         |       |  | » 876  | 78,776  | 87,776  |      |  |
| Purchase of own share capital                  |           |         |       |  | Purchase of own share capital                  |         |         |      |  |
| » 64,538                                       | 63,828    | 65,388  |       |  | » 64,538                                       | 63,828  | 65,388  | 65   |  |
| » 65,387                                       | 87,356    |         | 76    |  | » ,387   | 87,356  |         | 76,  |  |
| » ,348   | 87,354    |         |       |  | » 348  | 87,354  | 87,538  |      |  |
| Other ordinary share capital movements         |           |         |       |  | Other ordinary share capital movements         |         |         |      |  |
| » 68,274                                       | 75,368    | 63,849  |       |  | » 68,274                                       | 75,368  | 63,849  | 65   |  |
| » 65,389                                       | 74,639    |         | 74    |  | » ,389   | 74,639  |         | 74,  |  |
| » ,638   | 74,658    |         |       |  | » 638  | 74,658  | 98,438  |      |  |
| Transfer of preference share capital to        |           |         |       |  | = Transfer of preference share capital to      |         |         |      |  |
| liabilities                                    |           |         |       |  | <> liabilities                                 |         |         |      |  |
| » 76,528                                       | 65,387    | 65,388  |       |  | » 76,528                                       | 65,387  | 65,388  | 87   |  |
| » 87,345                                       | 65,388    |         | 65    |  | » ,345   | 65,388  |         | 65,  |  |
| » ,368   | 65,388    |         |       |  | » 368  | 65,388  | 98,375  |      |  |
| Other preference share capital movements       |           |         |       |  |  |         |         |      |  |
| » 65,388                                       | 76,883    | 83,975  |       |  |  |         |         |      |  |
| » 63,858                                       | 87,538    |         | 65    |  |  |         |         |      |  |
| » ,385   | 87,356    |         |       |  |  |         |         |      |  |
| Other share premium reserve movements          |           |         |       |  |  |         |         |      |  |
| » 65,389                                       | 65,389    | 65,897  |       |  |  |         |         |      |  |
| » 65,839                                       | 63,865    |         | 87    |  |  |         |         |      |  |
| » ,388   | 64,378    |         |       |  |  |         |         |      |  |
| Other capital redemption reserve movements     |           |         |       |  |  |         |         |      |  |
| » 65,387                                       | 87,358    | 98,458  |       |  |  |         |         |      |  |
| » 76,357                                       | 87,537    |         | 65    |  |  |         |         |      |  |
| » ,389   | 74,368    |         |       |  |  |         |         |      |  |
| Share-based payment transactions               |           |         |       |  |  |         |         |      |  |
| » 56,389                                       | 87,538    | 76,537  |       |  |  |         |         |      |  |
| » 65,377                                       | 87,538    |         | 98    |  |  |         |         |      |  |
| » ,358   | 87,356    |         |       |  |  |         |         |      |  |
| At 30 June 2024                                |           |         |       |  | =  |         |         |      |  |
| » 865,480                                      | 970,802   | 952,443 |       |  | <>   |         |         |      |  |
| » 978,978                                      | 1,649,134 |         | 1,672 |  |  |         |         |      |  |
| » ,231   | 1,030,169 |         |       |  |  |         |         |      |  |
| The no   |           |         |       |  |  |         |         |      |  |
| » tes on pages 66 to 535 form an integral part |           |         |       |  | » The notes on pages 71 to 486 form an integra |         |         |      |  |
| » of these financial statements.               |           |         |       |  | » l part of these financial statements.        |         |         |      |  |

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| » Page 46<br>» ROI IFRS REG   |    | » Page 46<br>» ROI IFRS REG  |
|---|----|--|
|   | =  |  |
| » trading<br>» as Ireland International Financial Reportin<br>» g Standards   | <> | » trad<br>» ing as Ireland International Financial Repor<br>» ting Standards   |
|   | =  |  |
| » Statement of Ch<br>» anges in Equity for the Financial Year Ended<br>» 30 June 2024   | <> | » Statement of<br>» Changes in Equity for the Financial Year End<br>» ed 31 December 2024  |
|   | =  |  |
| » Cash fl<br>» ow<br><br>» hedgi<br>» ng Retained<br><br>» reser<br>» ve Other reserves earning<br>» s Total<br><br>» € € €<br>» €<br>At 1 July 2023<br>» 98,5<br>» 74 87,472 87,34<br>» 7 841,282<br>Profit for the year<br>» 98,3<br>» 89 64,288 64,28<br>» 7 655,189<br>Other comprehensive income<br>» 64,2<br>» 76 64,257 87,24<br>» 6 741,867 | <> | »<br>»<br>» Retained<br><br>»<br>» Other reserves<br>» earnings Total<br><br>» €<br>» € €<br>At 1 January 2024<br>»<br>» 87,472<br>» 87,347 841,282<br>Profit for the year<br>»<br>» 64,288<br>» 64,287 655,189<br>Other comprehensive income<br>»<br>» 64,257<br>» 87,246 741,867 |
|   | =  |  |
| Total comprehensive income<br>» 162,6<br>» 65 128,545 151,53<br>» 3 1,397,056<br>Dividends<br>» 129,7<br>» 42 64,941 142,12<br>» 2 2,268,850<br>New share capital subscribed<br>» 64,2<br>» 87 87,427 64,28<br>» 8 732,311  | <> | Total comprehensive income<br>»<br>» 128,545<br>» 151,533 1,397,056<br>Dividends<br>»<br>» 64,941<br>» 142,122 2,268,850<br>New share capital subscribed<br>»<br>» 87,427<br>» 64,288 732,311  |





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|  |  |
|--|--|
| » 89 65,389 76,58                              | » 65,389                                       |
| » 9 737,750                                    | » 76,589 737,750                               |
| Other share premium reserve movements          | Other share premium reserve movements          |
| » 98,4   | » 65,387                                       |
| » 67 65,387 65,38                              | » 65,387 707,386                               |
| » 7 707,386                                    | Other capital redemption reserve movements     |
| Other capital redemption reserve movements     | » 63,8   |
| » 63,8   | » 88 65,397 76,37                              |
| » 88 65,397 76,37                              | » 76,378 760,517                               |
| » 8 760,517                                    | Share-based payment transactions               |
| Share-based payment transactions               | » 65,3   |
| » 65,3   | » 89 76,358 76,35                              |
| » 89 76,358 76,35                              | » 76,358 777,198                               |
| » 8 777,198                                    |  |
|  | =  |
| At 30 June 2024                                | <> At 31 December 2024                         |
| » 1,120,                                       | » 935,867                                      |
| » 528 935,867 1,067,18                         | » 1,067,182 11,242,814                         |
| » 2 11,242,814                                 | Difference between the prior period closing ba |
|  | » lance and current period opening balance     |
|  | » 1,031,565                                    |
|  | » 1,083,159 10,767,610                         |
|  |  |
| Click here to enter data                       | = Click here to enter data                     |
| The not  | <> Th  |
| » es on pages 66 to 535 form an integral part  | » e notes on pages 71 to 486 form an integral  |
| » of these financial statements.               | » part of these financial statements.          |
| » Page 47                                      | » Page 49                                      |
| » ROI IFRS REG                                 | » ROI IFRS REG                                 |
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| tradin   | <> t   |
| » g as Ireland International Financial Reporti | » rading as Ireland International Financial Re |
| » ng Standards                                 | » porting Standards                            |
|  | =  |
| Statement of                                   | <> Statement of                                |
| » Changes in Equity for the Financial Year End | » Changes in Equity for the Financial Year En  |
| » ed 30 June 2024                              | » ded 31 December 2024                         |
|  | =  |
| » Foreign                                      | <> » Foreign                                   |
| » Capital                                      | » Capital Capit                                |
| » currency                                     | » al currency                                  |
| » Available                                    | » Available Cash flow                          |
| » Share redemption c                           | » Share Share redemption contr                 |
| » ontribution translation Revalua              | » ibution translation Revaluation              |
| » tion for sale                                | » for sale hedging                             |

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|                               |                                    |                                 |                                 |
|-------------------------------|------------------------------------|---------------------------------|---------------------------------|
| » capital premium reserve     | » capital premium reserve          | » capital premium reserve       | » capital premium reserve       |
| » reserve reserve             | » reserve reserve                  | » reserve reserve               | » reserve reserve               |
| » erve reserve                | » rve reserve                      | » rve reserve                   | » rve reserve                   |
| » € € €                       | » € € €                            | » € € €                         | » € € €                         |
| » € € €                       | » € € €                            | » € € €                         | » € € €                         |
| » € € €                       | » € € €                            | » € € €                         | » € € €                         |
| At 1 July 2023                | At 1 January 2024                  | At 1 January 2024               | At 1 January 2024               |
| » 65,388 87,347 87,438        | » 65,388 87,347 87,438             | » 65,388 87,347 87,438          | » 65,388 87,347 87,438          |
| » 87,357 76,427 87            | » 7 76,427 87,                     | » 7 76,427 87,                  | » 7 76,427 87,                  |
| » ,458 76,474                 | » 458 76,474 98,574                | » 458 76,474 98,574             | » 458 76,474 98,574             |
| Prior period adjustment       | Prior period adjustment            | Prior period adjustment         | Prior period adjustment         |
| » 73,587 87,345 98,458        | » 73,587 87,345 98,458             | » 73,587 87,345 98,458          | » 73,587 87,345 98,458          |
| » 86,347 98,345 87            | » 7 98,345 87,                     | » 7 98,345 87,                  | » 7 98,345 87,                  |
| » ,297 47,288                 | » 297 47,288 84,287                | » 297 47,288 84,287             | » 297 47,288 84,287             |
| Change in accounting policy   | Change in accounting policy        | Change in accounting policy     | Change in accounting policy     |
| » 76,343 87,347 87,346        | » 76,343 87,347 87,346             | » 76,343 87,347 87,346          | » 76,343 87,347 87,346          |
| » 76,346 87,472 76            | » 6 87,472 76,                     | » 6 87,472 76,                  | » 6 87,472 76,                  |
| » ,467 84,878                 | » 467 84,878 76,346                | » 467 84,878 76,346             | » 467 84,878 76,346             |
|                               | =                                  |                                 |                                 |
| At 1 July 2023 (As restated)  | <> At 1 January 2024 (As restated) | At 1 January 2024 (As restated) | At 1 January 2024 (As restated) |
| » 215,318 262,039 273,242     | » 215,318 262,039 273,242          | » 215,318 262,039 273,242       | » 215,318 262,039 273,242       |
| » 250,050 262,244 251         | » 50 262,244 251,                  | » 50 262,244 251,               | » 50 262,244 251,               |
| » ,222 208,640                | » 222 208,640 259,207              | » 222 208,640 259,207           | » 222 208,640 259,207           |
| Profit for the year           | Profit for the year                | Profit for the year             | Profit for the year             |
| » 65,387 63,887 54,277        | » 65,387 63,887 54,277             | » 65,387 63,887 54,277          | » 65,387 63,887 54,277          |
| » 73,467 64,276 42            | » 7 64,276 42,                     | » 7 64,276 42,                  | » 7 64,276 42,                  |
| » ,647 64,284                 | » 647 64,284 98,389                | » 647 64,284 98,389             | » 647 64,284 98,389             |
| Other comprehensive income    | Other comprehensive income         | Other comprehensive income      | Other comprehensive income      |
| » 65,838 98,537 74,687        | » 65,838 98,537 74,687             | » 65,838 98,537 74,687          | » 65,838 98,537 74,687          |
| » 64,277 74,276 84            | » 7 74,276 84,                     | » 7 74,276 84,                  | » 7 74,276 84,                  |
| » ,686 63,787                 | » 686 63,787 64,276                | » 686 63,787 64,276             | » 686 63,787 64,276             |
|                               | =                                  |                                 |                                 |
| Total comprehensive income    | <> Total comprehensive income      | Total comprehensive income      | Total comprehensive income      |
| » 131,225 162,424 128,964     | » 131,225 162,424 128,964          | » 131,225 162,424 128,964       | » 131,225 162,424 128,964       |
| » 137,744 138,552 127         | » 44 138,552 127,                  | » 44 138,552 127,               | » 44 138,552 127,               |
| » ,333 128,071                | » 333 128,071 162,665              | » 333 128,071 162,665           | » 333 128,071 162,665           |
| Dividends                     | Dividends                          | Dividends                       | Dividends                       |
| » 76,804 70,734 79,843        | » 76,804 70,734 79,843             | » 76,804 70,734 79,843          | » 76,804 70,734 79,843          |
| » 93,021 728,130 741          | » 1 728,130 741,                   | » 1 728,130 741,                | » 1 728,130 741,                |
| » ,811 141,702                | » 811 141,702 129,742              | » 811 141,702 129,742           | » 811 141,702 129,742           |
| New share capital subscribed  | New share capital subscribed       | New share capital subscribed    | New share capital subscribed    |
| » 65,882 64,278 64,238        | » 65,882 64,278 64,238             | » 65,882 64,278 64,238          | » 65,882 64,278 64,238          |
| » 98,457 64,287 94            | » 7 64,287 94,                     | » 7 64,287 94,                  | » 7 64,287 94,                  |
| » ,879 64,288                 | » 879 64,288 64,287                | » 879 64,288 64,287             | » 879 64,288 64,287             |
| Share issue costs             | Share issue costs                  | Share issue costs               | Share issue costs               |
| » 64,288 64,268 72,468        | » 64,288 64,268 72,468             | » 64,288 64,268 72,468          | » 64,288 64,268 72,468          |
| » 72,847 87,877 87            | » 7 87,877 87,                     | » 7 87,877 87,                  | » 7 87,877 87,                  |
| » ,876 78,776                 | » 876 78,776 87,776                | » 876 78,776 87,776             | » 876 78,776 87,776             |
| Purchase of own share capital | Purchase of own share capital      | Purchase of own share capital   | Purchase of own share capital   |
| » 64,538 63,828 65,388        | » 64,538 63,828 65,388             | » 64,538 63,828 65,388          | » 64,538 63,828 65,388          |
| » 65,387 87,356 76            | » 7 87,356 76,                     | » 7 87,356 76,                  | » 7 87,356 76,                  |

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|   |    |   |  |
|---|----|---|--|
| » ,348 87,354                                       |    | » 348 87,354 87,538                                   |  |
| Other ordinary share capital movements              |    | Other ordinary share capital movements                |  |
| » 68,274 75,368 63,849                              |    | » 68,274 75,368 63,849 65,38                          |  |
| » 65,389 74,639 74                                  |    | » 9 74,639 74,  |  |
| » ,638 74,658                                       |    | » 638 74,658 98,438                                   |  |
| Transfer of preference share capital to liabilities |    | = Transfer of preference share capital to liabilities |  |
| » 76,528 65,387 65,388                              |    | <> » 76,528 65,387 65,388 87,34                       |  |
| » 87,345 65,388 65                                  |    | » 5 65,388 65,  |  |
| » ,368 65,388                                       |    | » 368 65,388 98,375                                   |  |
| Other preference share capital movements            |    | Other preference share capital movements              |  |
| » 65,388 76,883 83,975                              |    | » 65,388 76,883 83,975 63,85                          |  |
| » 63,858 87,538 65                                  |    | » 8 87,538 65,  |  |
| » ,385 87,356                                       |    | » 385 87,356 65,389                                   |  |
| Other share premium reserve movements               |    |   |  |
| » 65,389 65,389 65,897                              |    |   |  |
| » 65,839 63,865 87                                  |    |   |  |
| » ,388 64,378                                       |    |   |  |
| Other capital redemption reserve movements          |    | Other share premium reserve movements                 |  |
| » 65,387 87,358 98,458                              |    | » 65,389 65,389 65,897 65,83                          |  |
| » 76,357 87,537 65                                  |    | » 9 63,865 87,  |  |
| » ,389 74,368                                       |    | » 388 64,378 98,467                                   |  |
| Share-based payment transactions                    |    |   |  |
| » 56,389 87,538 76,537                              |    |   |  |
| » 65,377 87,538 98                                  |    |   |  |
| » ,358 87,356                                       |    |   |  |
|   | =  |   |  |
| At 30 June 2024                                     | <> |   |  |
| » 1,015,410 1,145,494 1,138,247                     |    |   |  |
| » 1,141,671 1,834,951 1,835                         |    |   |  |
| » ,995 1,162,335                                    |    |   |  |
| The no  |    |   |  |
| » tes on pages 66 to 535 form an integral part      |    | » The notes on pages 71 to 486 form an integra        |  |
| » of these financial statements.                    |    | » l part of these financial statements.               |  |
| »   |    | »   |  |
| Page 48   |    | Page 50   |  |
| » ROI IFRS REG                                      |    | » ROI IFRS REG  |  |
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| » as Ireland International Financial Reportin       |    | » ding as Ireland International Financial Repo        |  |
| » g Standards                                       |    | » rting Standards                                     |  |
|   | =  |   |  |
| » Statement of Ch                                   | <> | » Statement of  |  |
| » anges in Equity for the Financial Year Ended      |    | » Changes in Equity for the Financial Year En         |  |
| » 30 June 2024                                      |    | » ded 31 December 2024                                |  |
|   | =  |   |  |
| »   | <> |   |  |
| Cash fl   |    |   |  |

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| <p>» <b>ow</b></p> <p>»</p> <p>» <b>ng</b></p> <p>»</p> <p>» <b>ve</b> Other reserves</p> <p>» <b>s</b> Total</p> <p>»</p> <p>» € € €</p> <p>» €</p> <p>At 1 July 2023</p> <p>»</p> <p>» <b>74</b> 87,472 87,34</p> <p>» 7 841,282</p> <p>Prior period adjustment</p> <p>»</p> <p>» <b>87</b> 87,478 87,43</p> <p>» 7 837,869</p> <p>Change in accounting policy</p> <p>»</p> <p>» <b>46</b> 87,468 64,37</p> <p>» 8 804,391</p> |  | <p>»</p> <p>»</p> <p>» Retained</p> <p>»</p> <p>» Other reserves</p> <p>» earnings Total</p> <p>»</p> <p>» € € €</p> <p>At 1 January 2024</p> <p>»</p> <p>» 87,472</p> <p>» 87,347 841,282</p> <p>Prior period adjustment</p> <p>»</p> <p>» 87,478</p> <p>» 87,437 837,869</p> <p>Change in accounting policy</p> <p>»</p> <p>» 87,468</p> <p>» 64,378 804,391</p> |
| <p>At 1 July 2023 (As restated)</p> <p>»</p> <p>» <b>07</b> 262,418 239,16</p> <p>» 2 2,483,542</p> <p>Profit for the year</p> <p>»</p> <p>» <b>89</b> 64,288 64,28</p> <p>» 7 655,189</p> <p>Other comprehensive income</p> <p>»</p> <p>» <b>76</b> 64,257 87,24</p> <p>» 6 741,867</p>   |  | <p>&lt;&gt; At 1 January 2024 (As restated)</p> <p>»</p> <p>» 262,418</p> <p>» 239,162 2,483,542</p> <p>Profit for the year</p> <p>»</p> <p>» 64,288</p> <p>» 64,287 655,189</p> <p>Other comprehensive income</p> <p>»</p> <p>» 64,257</p> <p>» 87,246 741,867</p>  |
| <p>Total comprehensive income</p> <p>»</p> <p>» <b>65</b> 128,545 151,53</p> <p>» 3 1,397,056</p> <p>Dividends</p> <p>»</p> <p>» <b>42</b> 64,941 142,12</p> <p>» 2 2,268,850</p> <p>New share capital subscribed</p> <p>»</p> <p>» <b>87</b> 87,427 64,28</p> <p>» 8 732,311</p> <p>Share issue costs</p>   |  | <p>&lt;&gt; Total comprehensive income</p> <p>»</p> <p>» 128,545</p> <p>» 151,533 1,397,056</p> <p>Dividends</p> <p>»</p> <p>» 64,941</p> <p>» 142,122 2,268,850</p> <p>New share capital subscribed</p> <p>»</p> <p>» 87,427</p> <p>» 64,288 732,311</p> <p>Share issue costs</p>   |

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|  |         |       |
|--|---------|-------|
| »  |         | 87,7  |
| » 76   | 87,798  | 98,77 |
| » 8  | 802,752 |       |
| Purchase of own share capital                  |         |       |
| »  |         | 87,5  |
| » 38   | 76,386  | 64,32 |
| » 6  | 738,449 |       |
| Other ordinary share capital movements         |         |       |
| »  |         | 98,4  |
| » 38   | 65,378  | 76,53 |
| » 8  | 737,169 |       |
| Transfer of preference share capital to liabil |         |       |
| » ities  |         | 98,3  |
| » 75   | 65,389  | 87,53 |
| » 8  | 742,094 |       |
| Other preference share capital movements       |         |       |
| »  |         | 65,3  |
| » 89   | 65,389  | 76,58 |
| » 9  | 737,750 |       |
| Other share premium reserve movements          |         |       |
| »  |         | 98,4  |
| » 67   | 65,387  | 65,38 |
| » 7  | 707,386 |       |

|  |        |         |        |
|--|--------|---------|--------|
| »  |        |         |        |
| »  |        |         | 87,798 |
| »  | 98,778 | 802,752 |        |
| Purchase of own share capital                  |        |         |        |
| »  |        |         |        |
| »  |        |         | 76,386 |
| »  | 64,326 | 738,449 |        |
| Other ordinary share capital movements         |        |         |        |
| »  |        |         |        |
| »  |        |         | 65,378 |
| »  | 76,538 | 737,169 |        |
| Transfer of preference share capital to liabil |        |         |        |
| » ities  |        |         |        |
| »  |        |         | 65,389 |
| »  | 87,538 | 742,094 |        |
| Other preference share capital movements       |        |         |        |
| »  |        |         |        |
| »  |        |         | 65,389 |
| »  | 76,589 | 737,750 |        |
| Other share premium reserve movements          |        |         |        |
| »  |        |         |        |
| »  |        |         | 65,387 |
| »  | 65,387 | 707,386 |        |

Th

» e notes on pages 71 to 486 form an integral  
 » part of these financial statements.

» Page 51

» ROI IFRS REG  
 » trad  
 » ing as Ireland International Financial Repor  
 » ting Standards

» Statement o  
 » f Changes in Equity for the Financial Year E  
 » nded 31 December 2024

» Foreign  
 » Capital Capital  
 » currency  
 » Available Cash flow  
 » S  
 » hare Share redemption contrib  
 » ution translation Revaluation  
 » for sale hedging  
 » ca  
 » pital premium reserve reserve  
 » reserve  
 » e reserve reserve





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|                              |         |         |     |    |  |                |         |
|------------------------------|---------|---------|-----|----|--|----------------|---------|
| Total comprehensive income   |         |         |     | <> | Total comprehensive income                     |                | 122     |
| » 122,775                    | 151,895 | 151,145 |     |    | » ,775   | 151,895        | 151,145 |
| » 129,774                    | 174,703 |         | 185 |    | » ,774   | 174,703        | 185,82  |
| » ,823                       | 163,704 |         |     |    | » 3  | 163,704        | 182,823 |
| Dividends                    |         |         |     |    | Dividends                                      |                | 77      |
| » 77,102                     | 92,821  | 65,443  |     |    | » ,102   | 92,821         | 65,443  |
| » 87,820                     | 76,412  |         | 87  |    | » 820  | 76,412         | 87,00   |
| » ,002                       | 64,373  |         |     |    | » 2  | 64,373         | 152,912 |
| New share capital subscribed |         |         |     |    | New share capital subscribed                   |                | 87      |
| » 87,358                     | 73,578  | 65,386  |     |    | » ,358   | 73,578         | 65,386  |
| » 87,356                     | 65,388  |         | 65  |    | » 356  | 65,388         | 65,38   |
| » ,387                       | 98,538  |         |     |    | » 7  | 98,538         | 75,378  |
| Share issue costs            |         |         |     |    | Share issue costs                              |                | 87      |
| » 87,358                     | 65,387  | 87,588  |     |    | » ,358   | 65,387         | 87,588  |
| » 63,878                     | 87,578  |         | 76  |    | » 878  | 87,578         | 76,38   |
| » ,388                       | 76,378  |         |     |    | » 8  | 76,378         | 65,376  |
|                              |         |         |     |    |  |                | Th      |
|                              |         |         |     |    | » e notes on pages 71 to 486 form an integral  |                |         |
|                              |         |         |     |    | » part of these financial statements.          |                |         |
|                              |         |         |     |    | »  | Page 53        |         |
|                              |         |         |     |    | »  | ROI IFRS REG   |         |
|                              |         |         |     |    |  | trading        |         |
|                              |         |         |     |    | » as Ireland International Financial Reportin  |                |         |
|                              |         |         |     |    | » g Standards                                  |                |         |
|                              |         |         |     |    |  | Statement of C |         |
|                              |         |         |     |    | » hanges in Equity for the Financial Year Ende |                |         |
|                              |         |         |     |    | » d 31 December 2024                           |                |         |
|                              |         |         |     |    | »  |                |         |
|                              |         |         |     |    | »  |                |         |
|                              |         |         |     |    | » Retained                                     |                |         |
|                              |         |         |     |    | »  |                |         |
|                              |         |         |     |    | » Other reserves                               |                |         |
|                              |         |         |     |    | » earnings                                     | Total          |         |
|                              |         |         |     |    | »  |                |         |
|                              |         |         |     |    | »  |                | €       |
|                              |         |         |     |    | »  | €              | €       |
|                              |         |         |     |    | At 1 January 2023                              |                |         |
|                              |         |         |     |    | »  |                |         |
|                              |         |         |     |    | »  |                | 65,387  |
|                              |         |         |     |    | » 65,388                                       | 750,439        |         |
|                              |         |         |     |    | Profit for the year                            |                |         |
|                              |         |         |     |    | »  |                |         |
|                              |         |         |     |    | »  |                | 87,354  |
|                              |         |         |     |    | » 65,378                                       | 787,148        |         |
|                              |         |         |     |    | Other comprehensive income                     |                |         |
|                              |         |         |     |    | »  |                |         |
|                              |         |         |     |    | »  |                | 98,358  |

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|                               |        |        |    |   |   |             |              |              |
|-------------------------------|--------|--------|----|---|---|-------------|--------------|--------------|
|                               |        |        |    | » | 65,387  | 791,971     |              |              |
|                               |        |        |    |   | Total comprehensive income  |             |              |              |
|                               |        |        |    | » |   |             |              |              |
|                               |        |        |    | » |   |             | 185,712      |              |
|                               |        |        |    | » | 130,765   | 1,579,119   |              |              |
|                               |        |        |    |   | Dividends   |             |              |              |
|                               |        |        |    | » |   |             |              |              |
|                               |        |        |    | » |   |             | 77,001       |              |
|                               |        |        |    | » | 73,914  | 854,800     |              |              |
|                               |        |        |    |   | New share capital subscribed  |             |              |              |
|                               |        |        |    | » |   |             |              |              |
|                               |        |        |    | » |   |             | 87,538       |              |
|                               |        |        |    | » | 74,376  | 780,283     |              |              |
|                               |        |        |    |   | Share issue costs   |             |              |              |
|                               |        |        |    | » |   |             |              |              |
|                               |        |        |    | » |   |             | 87,358       |              |
|                               |        |        |    | » | 87,359  | 784,648     |              |              |
|                               |        |        |    |   |   |             |              | The          |
|                               |        |        |    | » | notes on pages 71 to 486 form an integral part of these financial statements. |             |              |              |
|                               |        |        |    | » |   |             |              |              |
|                               |        |        |    | » |   |             | Page 54      |              |
|                               |        |        |    | » |   |             | ROI IFRS REG |              |
|                               |        |        |    |   |   |             |              | t            |
|                               |        |        |    | » | Trading as Ireland International Financial Reporting Standards                |             |              |              |
|                               |        |        |    | » |   |             |              |              |
|                               |        |        |    |   |   |             |              | Statement of |
|                               |        |        |    | » | Changes in Equity for the Financial Year Ended 31 December 2024               |             |              |              |
|                               |        |        |    | » |   |             |              |              |
|                               |        |        |    | » |   |             |              |              |
|                               |        |        |    | » |   | Foreign     |              |              |
|                               |        |        |    | » |   |             | Capital      | Capi         |
|                               |        |        |    | » | tal   | currency    |              |              |
|                               |        |        |    | » |   | Available   | Cash flow    |              |
|                               |        |        |    | » | Share   | Share       | redemption   | cont         |
|                               |        |        |    | » | tribution   | translation | Revaluation  |              |
|                               |        |        |    | » |   | for sale    | hedging      |              |
|                               |        |        |    | » | capital   | premium     | reserve      | rese         |
|                               |        |        |    | » | rve   | reserve     |              | rese         |
|                               |        |        |    | » | rve   | reserve     | reserve      |              |
|                               |        |        |    | » | €   | €           | €            |              |
|                               |        |        |    | » | €   | €           |              |              |
|                               |        |        |    | » | €   | €           | €            |              |
|                               |        |        |    |   | Purchase of own share capital   |             |              |              |
| Purchase of own share capital |        |        |    | » | 87,458  | 63,886      | 65,387       | 98,5         |
| » 87,458                      | 63,886 | 65,387 |    | » | 38  | 54,278      |              | 76,          |
| » 98,538                      | 54,278 |        | 76 |   |   |             |              |              |

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|   |           |         |       |  |           |           |        |
|---|-----------|---------|-------|--|-----------|-----------|--------|
| » ,346  | 64,874    |         |       | » 346  | 64,874    | 98,246    |        |
| Other ordinary share capital movements  |           |         |       | Other ordinary share capital movements   |           |           |        |
| » 65,378  | 76,572    | 87,538  |       | » 65,378   | 76,572    | 87,538    | 76,3   |
| » 76,347  | 98,472    |         | 76    | » 47   | 98,472    |           | 76,    |
| » ,428  | 98,428    |         |       | » 428  | 98,428    | 65,838    |        |
| Transfer of preference share capital to liabilities                               |           |         |       | Transfer of preference share capital to liabilities                                    |           |           |        |
| » 76,538  | 76,388    | 65,378  |       | » 76,538   | 76,388    | 65,378    | 87,5   |
| » 87,538  | 76,423    |         | 84    | » 38   | 76,423    |           | 84,    |
| » ,287  | 76,389    |         |       | » 287  | 76,389    | 76,482    |        |
| Other preference share capital movements  |           |         |       | Other preference share capital movements   |           |           |        |
| » 76,428  | 64,828    | 64,288  |       | » 76,428   | 64,828    | 64,288    | 64,2   |
| » 64,288  | 76,427    |         | 87    | » 88   | 76,427    |           | 87,    |
| » ,482  | 76,478    |         |       | » 482  | 76,478    | 76,248    |        |
| Other share premium reserve movements   |           |         |       | Other share premium reserve movements  |           |           |        |
| » 62,878  | 76,247    | 76,428  |       | » 62,878   | 76,247    | 76,428    | 87,2   |
| » 87,248  | 76,278    |         | 87    | » 48   | 76,278    |           | 87,    |
| » ,527  | 76,428    |         |       | » 527  | 76,428    | 98,427    |        |
| Other capital redemption reserve movements  |           |         |       | Other capital redemption reserve movements   |           |           |        |
| » 98,427  | 76,528    | 64,288  |       | » 98,427   | 76,528    | 64,288    | 76,4   |
| » 76,427  | 87,246    |         | 65    | » 27   | 87,246    |           | 65,    |
| » ,388  | 87,387    |         |       | » 388  | 87,387    | 63,887    |        |
| Share-based payment transactions  |           |         |       | Share-based payment transactions   |           |           |        |
| » 76,538  | 74,562    | 63,874  |       | » 76,538   | 74,562    | 63,874    | 87,4   |
| » 87,427  | 98,427    |         | 76    | » 27   | 98,427    |           | 76,    |
| » ,428  | 87,427    |         |       | » 428  | 87,427    | 76,428    |        |
| At 30 June 2023   |           |         |       | At 31 December 2023  |           |           |        |
| » 981,826   | 980,290   | 922,131 |       | » 981,826  | 980,290   | 922,131   | 1      |
| » 1,012,019   | 1,058,008 |         | 1,066 | » ,012,019   | 1,058,008 |           | 1,066, |
| » ,842  | 1,046,987 |         |       | » 842  | 1,046,987 | 1,108,442 |        |
|   |           |         |       |  |           |           |        |
|   |           |         |       | Difference between the prior period closing balance and current period opening balance |           |           |        |
|   |           |         |       | » 916,438) (892,943) (834,693) (   |           |           |        |
|   |           |         |       | » 924,662) (981,581) (979,   |           |           |        |
|   |           |         |       | » 384) (970,513) (1,009,868)   |           |           |        |
| The notes on pages 66 to 535 form an integral part of these financial statements. |           |         |       | The notes on pages 71 to 486 form an integral part of these financial statements.      |           |           |        |
| Page 50   |           |         |       | Page 55  |           |           |        |
| ROI IFRS REG  |           |         |       | ROI IFRS REG   |           |           |        |
|   |           |         |       |  |           |           |        |
| trading   |           |         |       | tra  |           |           |        |
| as Ireland International Financial Reportin                                       |           |         |       | ding as Ireland International Financial Repo   |           |           |        |

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| » g Standards                                  |  | » rting Standards                              |  |
|--|--|--|--|
|  |  | =  |  |
| Statement of Ch                                |  | <>   |  |
| » anges in Equity for the Financial Year Ended |  | » Changes in Equity for the Financial Year End |  |
| » 30 June 2024                                 |  | » ed 31 December 2024                          |  |
|  |  | =  |  |
|  |  | <>   |  |
| » Cash fl                                      |  |  |  |
| » ow   |  |  |  |
|  |  |  |  |
| » hedgi  |  | »  |  |
| » ng Retained                                  |  | » Retained                                     |  |
|  |  |  |  |
| » reser  |  | »  |  |
| » ve Other reserves                            |  | » Other reserves                               |  |
| » s Total                                      |  | » earnings Total                               |  |
|  |  |  |  |
| » € € €  |  | » € € €  |  |
| » €  |  | » € €  |  |
| At 1 July 2022                                 |  |  |  |
| » 76,3   |  |  |  |
| » 97 65,387                                    |  |  |  |
| » 8 750,439                                    |  |  |  |
| Profit for the year                            |  |  |  |
| » 98,4   |  |  |  |
| » 36 87,354                                    |  |  |  |
| » 8 787,148                                    |  |  |  |
| Other comprehensive income                     |  |  |  |
| » 84,3   |  |  |  |
| » 87 98,358                                    |  |  |  |
| » 7 791,971                                    |  |  |  |
| Total comprehensive income                     |  |  |  |
| » 182,8  |  |  |  |
| » 23 185,712                                   |  |  |  |
| » 5 1,579,119                                  |  |  |  |
| Dividends                                      |  |  |  |
| » 152,9  |  |  |  |
| » 12 77,001                                    |  |  |  |
| » 4 854,800                                    |  |  |  |
| New share capital subscribed                   |  |  |  |
| » 75,3   |  |  |  |
| » 78 87,538                                    |  |  |  |
| » 6 780,283                                    |  |  |  |
| Share issue costs                              |  |  |  |
| » 65,3   |  |  |  |
| » 76 87,358                                    |  |  |  |
| » 9 784,648                                    |  |  |  |
| Purchase of own share capital                  |  | Purchase of own share capital                  |  |
| » 98,2   |  | »  |  |
| » 46 65,427                                    |  | » 65,427                                       |  |

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|   |    |  |
|---|----|--|
| » 7 772,867<br>Other ordinary share capital movements<br>» 65,8<br>» 38 76,342 87,42<br>» 7 808,770<br>Transfer of preference share capital to liabilities<br>» 76,4<br>» 82 76,378 87,53<br>» 7 783,338<br>Other preference share capital movements<br>» 76,2<br>» 48 64,288 64,28<br>» 7 715,042<br>Other share premium reserve movements<br>» 98,4<br>» 27 74,257 84,28<br>» 7 800,005<br>Other capital redemption reserve movements<br>» 63,8<br>» 87 65,387 87,35<br>» 6 772,321<br>Share-based payment transactions<br>» 76,4<br>» 28 64,287 87,42<br>» 7 792,825 | =  | » 98,427 772,867<br>Other ordinary share capital movements<br>»<br>» 76,342<br>» 87,427 808,770<br>Transfer of preference share capital to liabilities<br>» 76,378<br>» 87,537 783,338<br>Other preference share capital movements<br>»<br>» 64,287 715,042<br>Other share premium reserve movements<br>» 74,257<br>» 84,287 800,005<br>Other capital redemption reserve movements<br>» 65,387<br>» 87,356 772,321<br>Share-based payment transactions<br>» 64,287<br>» 87,427 792,825 |
| At 30 June 2023<br>» 1,108,<br>» 442 989,362 1,028,55<br>» 0 10,194,457   | <> | At 31 December 2023<br>»<br>» 989,362<br>» 1,028,550 10,194,457<br>Difference between the prior period closing balance and current period opening balance<br>» (901,890<br>» ) (941,203) (9,353,175)   |
| Click here to enter data  | =  | Click here to enter data   |
| The notes on pages 66 to 535 form an integral part of these financial statements.<br>» Page 51  | <> | The notes on pages 71 to 486 form an integral part of these financial statements.<br>» Page 56   |
| » ROI IFRS REG  |    | » ROI IFRS REG   |
| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards   |
| » Statement of Changes in Equity for the Financial Year Ended 30 June 2024  | <> | » Statement of Changes in Equity for the Financial Year Ended 31 December 2024   |
|   | =  |  |
|   | <> |  |

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|                                   |  |  |  |                                    |  |  |  |
|-----------------------------------|--|--|--|------------------------------------|--|--|--|
| »                                 |  |  |  | »                                  |  |  |  |
| » Foreign                         |  |  |  | » Foreign                          |  |  |  |
| » Capital                         |  |  |  | » Capital                          |  |  |  |
| » Capital currency                |  |  |  | » al currency                      |  |  |  |
| » Available                       |  |  |  | » Available Cash flow              |  |  |  |
| » Share Share redemption c        |  |  |  | » Share Share redemption contr     |  |  |  |
| » ontribution translation Revalua |  |  |  | » ibution translation Revaluation  |  |  |  |
| » tion for sale                   |  |  |  | » for sale hedging                 |  |  |  |
| » capital premium reserve         |  |  |  | » capital premium reserve reser    |  |  |  |
| » reserve reserve res             |  |  |  | » ve reserve rese                  |  |  |  |
| » erve reserve                    |  |  |  | » rve reserve reserve              |  |  |  |
| » € € €                           |  |  |  | » € € €                            |  |  |  |
| » € € €                           |  |  |  | » € € €                            |  |  |  |
| » € € €                           |  |  |  | » € € €                            |  |  |  |
| At 1 July 2022                    |  |  |  | At 1 January 2023                  |  |  |  |
| » 63,588 87,598 65,388            |  |  |  | » 63,588 87,598 65,388 65,37       |  |  |  |
| » 65,378 86,376 98                |  |  |  | » 8 86,376 98,                     |  |  |  |
| » ,356 76,583                     |  |  |  | » 356 76,583 76,397                |  |  |  |
| Prior period adjustment           |  |  |  | Prior period adjustment            |  |  |  |
| » 73,456 65,388 76,458            |  |  |  | » 73,456 65,388 76,458 62,87       |  |  |  |
| » 62,876 76,354 74                |  |  |  | » 6 76,354 74,                     |  |  |  |
| » ,682 74,358                     |  |  |  | » 682 74,358 65,738                |  |  |  |
| Change in accounting policy       |  |  |  | Change in accounting policy        |  |  |  |
| » 76,453 73,577 65,388            |  |  |  | » 76,453 73,577 65,388 65,38       |  |  |  |
| » 65,388 76,356 65                |  |  |  | » 8 76,356 65,                     |  |  |  |
| » ,388 87,357                     |  |  |  | » 388 87,357 63,587                |  |  |  |
|                                   |  |  |  | =                                  |  |  |  |
| At 1 July 2022 (As restated)      |  |  |  | <> At 1 January 2023 (As restated) |  |  |  |
| » 213,497 226,563 207,234         |  |  |  | » 213,497 226,563 207,234 193,6    |  |  |  |
| » 193,642 239,086 238             |  |  |  | » 42 239,086 238,                  |  |  |  |
| » ,426 238,298                    |  |  |  | » 426 238,298 205,722              |  |  |  |
| Profit for the year               |  |  |  | Profit for the year                |  |  |  |
| » 57,387 87,358 63,789            |  |  |  | » 57,387 87,358 63,789 65,38       |  |  |  |
| » 65,387 87,347 87                |  |  |  | » 7 87,347 87,                     |  |  |  |
| » ,356 87,356                     |  |  |  | » 356 87,356 98,436                |  |  |  |
| Other comprehensive income        |  |  |  | Other comprehensive income         |  |  |  |
| » 65,388 64,537 87,356            |  |  |  | » 65,388 64,537 87,356 64,38       |  |  |  |
| » 64,387 87,356 98                |  |  |  | » 7 87,356 98,                     |  |  |  |
| » ,467 76,348                     |  |  |  | » 467 76,348 84,387                |  |  |  |
|                                   |  |  |  | =                                  |  |  |  |
| Total comprehensive income        |  |  |  | <> Total comprehensive income      |  |  |  |
| » 122,775 151,895 151,145         |  |  |  | » 122,775 151,895 151,145 129,7    |  |  |  |
| » 129,774 174,703 185             |  |  |  | » 74 174,703 185,                  |  |  |  |
| » ,823 163,704                    |  |  |  | » 823 163,704 182,823              |  |  |  |
| Dividends                         |  |  |  | Dividends                          |  |  |  |
| » 77,102 92,821 65,443            |  |  |  | » 77,102 92,821 65,443 87,82       |  |  |  |
| » 87,820 76,412 87                |  |  |  | » 0 76,412 87,                     |  |  |  |
| » ,002 64,373                     |  |  |  | » 002 64,373 152,912               |  |  |  |

Beyond Compare v4.4.6

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|  |    |   |
|--|----|---|
|  | =  |   |
| » trading<br>» as Ireland International Financial Reportin<br>» g Standards  | <> | » tra<br>» ding as Ireland International Financial Repo<br>» rting Standards  |
|  | =  |   |
| » Statement of Ch<br>» anges in Equity for the Financial Year Ended<br>» 30 June 2024  | <> | » Statement of<br>» Changes in Equity for the Financial Year En<br>» ded 31 December 2024   |
|  | =  |   |
| » Cash fl<br>» ow<br><br>» hedgi<br>» ng Retained<br><br>» reser<br>» ve Other reserves earning<br>» s Total<br><br>» € € €<br>» €<br>At 1 July 2022<br>» 76,3<br>» 97 65,387 65,38<br>» 8 750,439<br>Prior period adjustment<br>» 65,7<br>» 38 64,287 65,37<br>» 8 698,975<br>Change in accounting policy<br>» 63,5<br>» 87 65,388 76,57<br>» 8 715,460 | <> | » Retained<br><br>» Other reserves<br>» earnings Total<br><br>» €<br>» € €<br>At 1 January 2023<br>» 65,387<br>» 65,388 750,439<br>Prior period adjustment<br>» 64,287<br>» 65,378 698,975<br>Change in accounting policy<br>» 65,388<br>» 76,578 715,460 |
|  | =  |   |
| At 1 July 2022 (As restated)<br>» 205,7<br>» 22 195,062 207,34<br>» 4 2,164,874<br>Profit for the year<br>» 98,4<br>» 36 87,354 65,37<br>» 8 787,148<br>Other comprehensive income<br>» 84,3<br>» 87 98,358 65,38<br>» 7 791,971   | <> | At 1 January 2023 (As restated)<br>» 195,062<br>» 207,344 2,164,874<br>Profit for the year<br>» 87,354<br>» 65,378 787,148<br>Other comprehensive income<br>» 98,358<br>» 65,387 791,971  |
|  | =  |   |
| Total comprehensive income<br>» 182,8  | <> | Total comprehensive income<br>»   |

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(continued)

|  |           |        |
|--|-----------|--------|
| » 23   | 185,712   | 130,76 |
| » 5  | 1,579,119 |        |
| Dividends                                      |           |        |
| »  |           | 152,9  |
| » 12   | 77,001    | 73,91  |
| » 4  | 854,800   |        |
| New share capital subscribed                   |           |        |
| »  |           | 75,3   |
| » 78   | 87,538    | 74,37  |
| » 6  | 780,283   |        |
| Share issue costs                              |           |        |
| »  |           | 65,3   |
| » 76   | 87,358    | 87,35  |
| » 9  | 784,648   |        |
| Purchase of own share capital                  |           |        |
| »  |           | 98,2   |
| » 46   | 65,427    | 98,42  |
| » 7  | 772,867   |        |
| Other ordinary share capital movements         |           |        |
| »  |           | 65,8   |
| » 38   | 76,342    | 87,42  |
| » 7  | 808,770   |        |
| Transfer of preference share capital to liabil |           |        |
| » ities  |           | 76,4   |
| » 82   | 76,378    | 87,53  |
| » 7  | 783,338   |        |
| Other preference share capital movements       |           |        |
| »  |           | 76,2   |
| » 48   | 64,288    | 64,28  |
| » 7  | 715,042   |        |
| Other share premium reserve movements          |           |        |
| »  |           | 98,4   |
| » 27   | 74,257    | 84,28  |
| » 7  | 800,005   |        |

|  |         |           |         |
|--|---------|-----------|---------|
| »  |         |           | 185,712 |
| »  | 130,765 | 1,579,119 |         |
| Dividends                                      |         |           |         |
| »  |         |           |         |
| »  |         |           | 77,001  |
| »  | 73,914  | 854,800   |         |
| New share capital subscribed                   |         |           |         |
| »  |         |           |         |
| »  |         |           | 87,538  |
| »  | 74,376  | 780,283   |         |
| Share issue costs                              |         |           |         |
| »  |         |           |         |
| »  |         |           | 87,358  |
| »  | 87,359  | 784,648   |         |
| Purchase of own share capital                  |         |           |         |
| »  |         |           |         |
| »  |         |           | 65,427  |
| »  | 98,427  | 772,867   |         |
| Other ordinary share capital movements         |         |           |         |
| »  |         |           |         |
| »  |         |           | 76,342  |
| »  | 87,427  | 808,770   |         |
| Transfer of preference share capital to liabil |         |           |         |
| » ities  |         |           |         |
| »  |         |           | 76,378  |
| »  | 87,537  | 783,338   |         |
| Other preference share capital movements       |         |           |         |
| »  |         |           |         |
| »  |         |           | 64,288  |
| »  | 64,287  | 715,042   |         |
| Other share premium reserve movements          |         |           |         |
| »  |         |           |         |
| »  |         |           | 74,257  |
| »  | 84,287  | 800,005   |         |

Th

» e notes on pages 71 to 486 form an integral  
 » part of these financial statements.

» Page 58

» ROI IFRS REG

» trad  
 » ing as Ireland International Financial Repor  
 » ting Standards

» Statement o  
 » f Changes in Equity for the Financial Year E  
 » nded 31 December 2024

» Foreign

» Capital Capita

|  |             |             |              |
|--|-------------|-------------|--------------|
| » 1  | currency    |             |              |
| »  | Available   | Cash flow   |              |
| » hare   | Share       | redemption  | S            |
| » bution                                       | translation | Revaluation | contri       |
| »  | for sale    | hedging     |              |
| » pital  | premium     | reserve     | ca           |
| » e  | reserve     |             | reserv       |
| » e  | reserve     | reserve     | reserv       |
| » €  | €           | €           | €            |
| »  | €           |             | €            |
| »  | €           | €           |              |
| Other capital redemption reserve               |             |             |              |
| movements                                      |             |             | 9            |
| » 8,427  | 76,528      | 64,288      | 76,427       |
| »  | 87,246      |             | 65,38        |
| » 8  | 87,387      | 63,887      |              |
| Share-based payment transactions               |             |             | 7            |
| » 6,538  | 74,562      | 63,874      | 87,427       |
| »  | 98,427      |             | 76,42        |
| » 8  | 87,427      | 76,428      |              |
| At 31 December 2023                            |             |             | 1,13         |
| » 1,735  | 1,119,255   | 1,063,977   | 1,1          |
| » 40,283                                       | 1,210,718   |             | 1,206,91     |
| » 2  | 1,208,702   | 1,237,767   |              |
| Difference between the prior period            |             |             |              |
| closing balance and current period             |             |             |              |
| opening balance                                |             |             | (1,06        |
| » 6,347)                                       | (1,031,908) | (976,539)   | (1,0         |
| » 52,926)                                      | (1,134,291) |             | (1,119,4     |
| » 54)  | (1,132,228) | (1,139,193) |              |
|  |             |             | Th           |
| » e notes on pages 71 to 486 form an integral  |             |             |              |
| » part of these financial statements.          |             |             |              |
| »  |             |             | Page 59      |
| »  |             |             | ROI IFRS REG |
| »  |             |             | tra          |
| » ding as Ireland International Financial Repo |             |             |              |
| » rting Standards                              |             |             |              |
| »  |             |             | Statement of |
| » Changes in Equity for the Financial Year End |             |             |              |
| » ed 31 December 2024                          |             |             |              |
| »  |             |             |              |
| »  |             |             |              |
| » Retained                                     |             |             |              |
| »  |             |             |              |



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|   |    |   |
|---|----|---|
| Cash flows from operating activities                            | =  | Cash flows from operating activities                            |
| Profit for the year   | <> | Profit for the year   |
| » 100   |    | » 100,000   |
| » ,000 200,000  |    | » 200,000   |
| Adjustments to cash flows from non-cash items                   | =  | Adjustments to cash flows from non-cash items                   |
| Depreciation and amortisation                                   | <> | Depreciation and amortisation                                   |
| » 9 (3  |    | » 9 (3,468)   |
| » ,468) (6,936)   |    | » (6,936)   |
| Depreciation on right of use assets                             |    | Depreciation on right of use assets                             |
| » (5  |    | » (5,908)   |
| » ,908) (11,816)  |    | » (11,816)  |
| Financial instrument net gains (losses) through profit and loss |    | Financial instrument net gains (losses) through profit and loss |
| » (3  |    | » (3,420)   |
| » ,420) (52,345)  |    | » (52,345)  |
| Changes in provisions   |    | Changes in provisions   |
| » 8 (   |    | » 8 (623)   |
| » 623) (1,246)  |    | » (1,246)   |
| Profit on disposal of property plant and equipment              |    | Profit on disposal of property plant and equipment              |
| » 8 (1  |    | » 8 (1,132)   |
| » ,132) (2,264)   |    | » (2,264)   |
| Profit from sales of investment properties                      |    | Profit from sales of investment properties                      |
| » 8 (   |    | » 8 (384)   |
| » 384) (768)  |    | » (768)   |
| Profit on disposal of intangible assets                         |    | Profit on disposal of intangible assets                         |
| » 8 (62) (124)  |    | » 8 (62)  |
| Profit from disposals of investments                            |    | Profit from disposals of investments                            |
| » 8 (5  |    | » 8 (5,984)   |
| » ,984) (11,968)  |    | » (11,968)  |
| Foreign exchange gain   |    | Foreign exchange gain   |
| » 9 (7  |    | » 9 (7,794)   |
| » ,794) (15,588)  |    | » (15,588)  |
| Finance income  |    | Finance income  |
| » 10 (21  |    | » 10 (21,553)   |
| » ,553) (43,106)  |    | » (43,106)  |
| Finance costs   |    | Finance costs   |
| » 10 (19  |    | » 10 (19,694)   |
| » ,694) (39,388)  |    | » (39,388)  |
| Share based payment transactions                                |    | Share based payment transactions                                |
| » (62) (124)  |    | » (62)  |
| Share of loss of equity accounted investees                     |    | Share of loss of equity accounted investees                     |
| » (1  |    | » (1,641)   |
| » ,641) (3,282)   |    | » (3,282)   |
| Income tax expense  |    | Income tax expense  |
| » 14 (23  |    | » 14 (23,115)   |
| » ,115) (46,230)  |    | » (46,230)  |
|   |    | Impairment reversal   |
|   |    | » (3,531)   |
|   |    | » (7,062)   |
|   | =  |   |

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|  |    |  |
|--|----|--|
| » 5<br>» ,160 (35,185)   | <> | » 1,629<br>» (42,247)  |
| Working capital adjustments  | =  | Working capital adjustments  |
| Decrease/(increase) in inventories<br>» 24 6<br>» ,054 (12,108)<br>Decrease/(increase) in trade and other receivables<br>» 25 10<br>» ,081 (20,162)<br>(Decrease)/increase in trade and other payables<br>» 27 (92)<br>» ,598 185,196  | <> | Decrease/(increase) in inventories<br>» 25 6,054<br>» (12,108)<br>Decrease/(increase) in trade and other receivables<br>» 26 10,081<br>» (20,162)<br>Increase in trade and other payables<br>» 28 904,270<br>» 191,460   |
| Decrease in lease liability<br>» (5)<br>» ,324 (345)<br>Decrease/(increase) in contract assets<br>» 2<br>» ,797 (5,594)<br>Decrease/(increase) in contract receivables<br>» 2<br>» ,310 (4,620)<br>(Decrease)/increase in contract liabilities<br>» (<br>» 734) 1,468  |    | Decrease in lease liability<br>» (5,324)<br>» (345)<br>Decrease/(increase) in contract assets<br>» 2,797<br>» (5,594)<br>Decrease/(increase) in contract receivables<br>» 2,310<br>» (4,620)<br>(Decrease)/increase in contract liabilities<br>» (734)<br>» 1,468  |
| Decrease/(increase) in contract cost asset - costs to obtain a contract<br>» ,177 (10,354)   |    | Decrease/(increase) in contract cost asset - costs to obtain a contract<br>» ,177 (10,354)   |
|  |    | contract<br>» 5,177<br>» (10,354)  |
| Decrease/(increase) in contract cost asset - costs to fulfil a contract<br>» ,228 (6,456)  |    | Decrease/(increase) in contract cost asset - costs to fulfil a contract<br>» ,228 (6,456)  |
|  |    | contract<br>» 3,228<br>» (6,456)   |
| Decrease/(increase) in rights to recover products from customers on return<br>» 636 (1,272)<br>Decrease in retirement benefit obligation net of actuarial changes<br>» 31 (534) (234)<br>(Decrease)/increase in provisions<br>» 30 (29)<br>» ,328 58,656<br>(Decrease)/increase in deferred income, including government grants<br>» ,631 13,262 |    | Decrease/(increase) in rights to recover products from customers on return<br>» 636 (1,272)<br>Decrease in retirement benefit obligation net of actuarial changes<br>» 33 (534) (234)<br>(Decrease)/increase in provisions<br>» 32 (29,328)<br>» 58,656<br>(Decrease)/increase in deferred income, including government grants |

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|   |    |   |    |
|---|----|---|----|
| Acquisition of investment properties                                      |    | Acquisition of investment properties                                      |    |
| » (123)   |    | » (123)   |    |
| » (246)   |    | » (246)   |    |
| Proceeds from sale of investment properties                               |    | Proceeds from sale of investment properties                               |    |
| » (4,553)   |    | » (4,553)   |    |
| » (9,106)   |    | » (9,106)   |    |
| Cash receipts from repayment of loans, classified as investing activities | =  | Cash receipts from repayment of loans, classified as investing activities | =  |
| » (234)   | <> | » (234)   | <> |
| » (452,345)   |    | » (452,345)   |    |
| Advances of loans, classified as investing activities                     |    | Advances of loans, classified as investing activities                     |    |
| » (5,234)   |    | » (5,234)   |    |
| » (23)  |    | » (23)  |    |
| Dividend income   |    | Dividend income   |    |
| » 10 3,068  |    | » 10 3,068  |    |
| » 6,136   |    | » 6,136   |    |
| Dividend income from available for sale financial assets                  |    | Dividend income from available for sale financial assets                  |    |
| » 10 1,551  |    | » 10 1,551  |    |
| » 3,102   |    | » 3,102   |    |
| Acquisition of investments in joint ventures and associates               |    | Acquisition of investments in joint ventures and associates               |    |
| » 20 (5,512)  |    | » 20 (5,512)  |    |
| » (11,024)  |    | » (11,024)  |    |
| Proceeds from disposal of investments in joint ventures and associates    | =  | Proceeds from disposal of investments in joint ventures and associates    | =  |
| » (3,846)   | <> | » (3,846)   | <> |
| » (7,692)   |    | » (7,692)   |    |
| Proceeds from sale of available for sale investments                      |    | Proceeds from sale of available for sale investments                      |    |
| » 2,809   |    | » 2,809   |    |
| » 5,618   |    | » 5,618   |    |
| Payments made on leased assets during the year                            |    | Payments made on leased assets during the year                            |    |
| » (45)  |    | » (45)  |    |
| » (5)   |    | » (5)   |    |
| Receipt on sales of leased assets during the year                         |    | Receipt on sales of leased assets during the year                         |    |
| » (23)  |    | » (23)  |    |
| » (234)   |    | » (234)   |    |
| Acquisitions of financial instruments                                     |    | Acquisitions of financial instruments                                     |    |
| » (45)  |    | » (45)  |    |
| » (2,345)   |    | » (2,345)   |    |
| Proceeds from sale of financial instruments                               |    | Proceeds from sale of financial instruments                               |    |
| » (234,523)   |    | » (234,523)   |    |
| » (45)  |    | » (45)  |    |
| Net cash flows from investing activities                                  | =  | Net cash flows from investing activities                                  | =  |
| » (299,362)   | <> | » (299,362)   | <> |
| » (575,712)   |    | » (575,712)   |    |
| Cash flows from financing activities                                      | =  | Cash flows from financing activities                                      | =  |
| Interest expense on leases  | <> | Interest expense on leases  | <> |
| » 6,776   |    | » 6,776   |    |
| » 13,552  |    | » 13,552  |    |

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|  |       |  |  |       |  |
|--|-------|--|--|-------|--|
| Interest paid                                  |       |  | Interest paid                                  |       |  |
| » 10   | 8,522 |  | » 10   | 8,522 |  |
| » 17,044                                       |       |  | » 17,044                                       |       |  |
| Proceeds from issue of ordinary shares, net of |       |  | Proceeds from issue of ordinary shares, net of |       |  |
| » issue costs                                  | (34)  |  | » issue costs                                  | (34)  |  |
| » (345)  |       |  | » (345)  |       |  |
| Payments for purchase of own shares            |       |  | Payments for purchase of own shares            |       |  |
| » (5,234)                                      |       |  | » (5,234)                                      |       |  |
| » (52)   |       |  | » (52)   |       |  |
| Proceeds from bank borrowing draw downs        |       |  | Proceeds from bank borrowing draw down         |       |  |
| » (5,234)                                      |       |  | » (5,234)                                      |       |  |
| » (234)  |       |  | » (234)  |       |  |
| Proceeds from exercise of share options        |       |  | Proceeds from exercise of share options        |       |  |
| » (5)  |       |  | » (5)  |       |  |
| » (4)  |       |  | » (4)  |       |  |
| Repayment of bank borrowing                    |       |  | Repayment of bank borrowing                    |       |  |
| » (23)   |       |  | » (23)   |       |  |
| » (523)  |       |  | » (523)  |       |  |
| Proceeds from other borrowing draw downs       |       |  | Proceeds from other borrowing draw down        |       |  |
| » (4)  |       |  | » (4)  |       |  |
| » (234)  |       |  | » (234)  |       |  |
| Repayment of other borrowing                   |       |  | Repayment of other borrowing                   |       |  |
| » (5,234)                                      |       |  | » (5,234)                                      |       |  |
| » (5)  |       |  | » (5)  |       |  |
|  |       |  | Proceeds from issue of shares classified as li |       |  |
|  |       |  | » abilities                                    | (5)   |  |
|  |       |  | » (234)  |       |  |
|  |       |  | Redemption of shares classified as liabilities |       |  |
|  |       |  | » (23)   |       |  |
|  |       |  | » (45)   |       |  |
|  |       |  | Proceeds from issue of convertible debt, net o |       |  |
|  |       |  | » f issue costs                                | (4)   |  |
|  |       |  | » (23)   |       |  |
|  | =     |  |  |       |  |
| The notes on pages 66 to 535                   | <>    |  | The notes on pages 71 to 486 f                 |       |  |
| » form an integral part of these financial st  |       |  | » orm an integral part of these financial stat |       |  |
| » atements.                                    |       |  | » ements.                                      |       |  |
| » Page 55                                      |       |  | » Page 62                                      |       |  |
|  |       |  | ROI  |       |  |
| » ROI IFRS REG                                 |       |  | » IFRS REG                                     |       |  |
|  | =     |  |  |       |  |
| trading as Ireland Internati                   | <>    |  | trading as Ireland Internation                 |       |  |
| » onal Financial Reporting Standards           |       |  | » al Financial Reporting Standards             |       |  |
|  | =     |  |  |       |  |
| Consolidated Statement of Cash Flows for       | <>    |  | Consolidated Statement of Cash Flows for the F |       |  |
| » the Financial Year Ended 30 June 2024        |       |  | » inancial Year Ended 31 December 2024         |       |  |
|  | =     |  |  |       |  |
|  | <>    |  |  |       |  |
| » 2024   |       |  | » 2024   |       |  |
| » 2023   |       |  | » 2023   |       |  |

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| »  | Note     | € | »   | Note     | € |
|--|----------|---|---|----------|---|
| »  | €        |   | »   | €        |   |
| Proceeds from issue of shares classified as li |          |   |   |          |   |
| » abilities                                    | (5)      |   |   |          |   |
| » (234)  |          |   |   |          |   |
| Redemption of shares classified as liabilities |          |   |   |          |   |
| » (23)   |          |   |   |          |   |
| » (45)   |          |   |   |          |   |
| Proceeds from issue of convertible debt, net o |          |   |   |          |   |
| » f issue costs                                | (4)      |   |   |          |   |
| » (23)   |          |   |   |          |   |
| Payments to finance lease creditors            |          |   | Payments to finance lease creditors               |          |   |
| » (52)   |          |   | » (52)  |          |   |
| » (345)  |          |   | » (345)   |          |   |
| Proceeds from advance of government grants     |          |   | Proceeds from advance of government grants        |          |   |
| » (34,523)                                     |          |   | » (34,523)  |          |   |
| » (452)  |          |   | » (452)   |          |   |
| Interest on preference shares                  |          |   | Interest on preference shares                     |          |   |
| » 1,639  |          |   | » 1,639   |          |   |
| » 3,278  |          |   | » 3,278   |          |   |
| Foreign exchange gains or losses               |          |   | Foreign exchange gains or losses                  |          |   |
| » 10   | 603      |   | » 10  | 603      |   |
| » 1,206  |          |   | » 1,206   |          |   |
|  |          |   |   |          |   |
| Net cash flows from financing activities       |          |   | <> Net cash flows from financing activities       |          |   |
| » (32,835)                                     |          |   | » (32,835)  |          |   |
| » 32,584                                       |          |   | » 32,584  |          |   |
|  |          |   |   |          |   |
| Net decrease in cash and cash equivalents      |          |   | <> Net increase/(decrease) in cash and cash equiv |          |   |
| » (421,412)                                    |          |   | » alents  | 571,925  |   |
| » (359,930)                                    |          |   | » (360,728)                                       |          |   |
|  |          |   |   |          |   |
| Cash and cash equivalents at 1 July            |          |   | <> Cash and cash equivalents at 1 January         |          |   |
| » (16,506)                                     |          |   | » (16,506)  |          |   |
| » -  |          |   | » -   |          |   |
|  |          |   |   |          |   |
| Effect of exchange rate fluctuations on cash h |          |   | <> Effect of exchange rate fluctuations on cash h |          |   |
| » eld  | (23,450) |   | » eld   | (23,450) |   |
| » (23,452,345)                                 |          |   | » (23,452,345)                                    |          |   |
|  |          |   |   |          |   |
| Cash and cash equivalents at 30 June           |          |   | <> Cash and cash equivalents at 31 December       |          |   |
| » (461,368)                                    |          |   | » 531,969   |          |   |
| » (23,812,275)                                 |          |   | » (23,813,073)                                    |          |   |
|  |          |   |   |          |   |
| Out of balance to Cash and cash equivalents ca |          |   | <> Out of balance to Cash and cash equivalents ca |          |   |
| » tegory (adjusted for                         |          |   | » tegory (adjusted                                |          |   |
| overdrafts)                                    |          |   | for overdrafts)                                   |          |   |
| » (453,115)                                    |          |   | » (459,778)                                       |          |   |
| » (23,795,769)                                 |          |   | » (23,796,567)                                    |          |   |
| Click here to enter data                       |          |   | = Click here to enter data                        |          |   |
|  |          |   |   |          |   |
| » 2024   |          |   | <> » 2024   |          |   |

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(continued)

| » 2023   |  |  | » 2023   |   |  |  |
|--|--|--|--|---|--|--|
| » Note €                                       |  |  | » Note €                                       |   |  |  |
| » €  |  |  | » €  |   |  |  |
| Cash flows from operating activities           |  |  | =  | Cash flows from operating activities          |  |  |
| Loss for the year                              |  |  | <>   | Loss for the year                             |  |  |
| » (345,346)                                    |  |  | » (345,346)                                    |   |  |  |
| » -  |  |  | » -  |   |  |  |
| Adjustments to cash flows from non-cash items  |  |  | =  | Adjustments to cash flows from non-cash items |  |  |
| Depreciation and amortisation                  |  |  | <>   | Depreciation and amortisation                 |  |  |
| » 9 453,453                                    |  |  | » 9 453,453                                    |   |  |  |
| » 1,233  |  |  | » 1,233  |   |  |  |
| \  |  |  | \  |   |  |  |
| » 653,453                                      |  |  | » 653,453                                      |   |  |  |
| » 12,345                                       |  |  | » 12,345                                       |   |  |  |
| Financial instrument net gains through profit  |  |  | Financial instrument net gains through profit  |   |  |  |
| » and loss 563,453                             |  |  | » and loss 563,453                             |   |  |  |
| » 234,234                                      |  |  | » 234,234                                      |   |  |  |
| Changes in provisions                          |  |  | Changes in provisions                          |   |  |  |
| » 8 56,343                                     |  |  | » 8 56,343                                     |   |  |  |
| » 123,456                                      |  |  | » 123,456                                      |   |  |  |
| Loss on disposal of property plant and equipme |  |  | Loss on disposal of property plant and equipme |   |  |  |
| » nt 8 34,234                                  |  |  | » nt 8 34,234                                  |   |  |  |
| » 34,568                                       |  |  | » 34,568                                       |   |  |  |
| Loss from sales of investment properties       |  |  | Loss from sales of investment properties       |   |  |  |
| » 8 45,645                                     |  |  | » 8 45,645                                     |   |  |  |
| » 4,567  |  |  | » 4,567  |   |  |  |
| Loss on disposal of intangible assets          |  |  | Loss on disposal of intangible assets          |   |  |  |
| » 8 34,234                                     |  |  | » 8 34,234                                     |   |  |  |
| » 34,567                                       |  |  | » 34,567                                       |   |  |  |
| Loss from disposals of investments             |  |  | Loss from disposals of investments             |   |  |  |
| » 8 234,234                                    |  |  | » 8 234,234                                    |   |  |  |
| » 67,890                                       |  |  | » 67,890                                       |   |  |  |
| Foreign exchange losses                        |  |  | Foreign exchange losses                        |   |  |  |
| » 9 324,234                                    |  |  | » 9 324,234                                    |   |  |  |
| » 23,456                                       |  |  | » 23,456                                       |   |  |  |
| Finance income                                 |  |  | Finance income                                 |   |  |  |
| » 10 45,645                                    |  |  | » 10 45,645                                    |   |  |  |
| » 345,678                                      |  |  | » 345,678                                      |   |  |  |
| Finance costs                                  |  |  | Finance costs                                  |   |  |  |
| » 10 234,234                                   |  |  | » 10 234,234                                   |   |  |  |
| » 34,567                                       |  |  | » 34,567                                       |   |  |  |
| Share based payment transactions               |  |  | Share based payment transactions               |   |  |  |
| » 45,645                                       |  |  | » 45,645                                       |   |  |  |
| » 23,456                                       |  |  | » 23,456                                       |   |  |  |
| Share of profit or loss of equity accounted in |  |  | Share of profit or loss of equity accounted in |   |  |  |
| » vestees 564,563                              |  |  | » vestees 564,563                              |   |  |  |
| » 2,345  |  |  | » 2,345  |   |  |  |
|  |  |  | Income tax expense                             |   |  |  |
|  |  |  | » 14 234,236                                   |   |  |  |
|  |  |  | » 45,678                                       |   |  |  |

|  |    |   |
|--|----|---|
|  | =  |   |
|  | <> | » 3,178,260<br>» 988,040<br>Working capital adjustments<br>Increase in inventories<br>» 25 (423,423)<br>» (456,789)<br>Increase in trade and other receivables<br>» 26 (653,434)<br>» (34,567)<br>Decrease in trade and other payables<br>» 28 (55,645)<br>» (45,678) |
| The notes on pages 66 to 535<br>» form an integral part of these financial statements.<br>»<br>» Page 56   |    | The notes on pages 71 to 486 form an integral part of these financial statements.<br>»<br>» Page 63   |
| » ROI IFRS REG   | =  | » ROI IFRS REG  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards  |
|  | =  |   |
| » Consolidated Statement of Cash Flows for the Financial Year Ended 30 June 2024   | <> | » Consolidated Statement of Cash Flows for the Financial Year Ended 31 December 2024  |
|  | =  |   |
| » 2023 2024<br>»<br>» Note €<br>» €<br>Income tax expense<br>» 14 234,236<br>» 45,678<br>» 3,178,260<br>» 988,040<br>Working capital adjustments<br>Increase in inventories<br>» 24 (423,423)<br>» (456,789)<br>Increase in trade and other receivables<br>» 25 (653,434)<br>» (34,567)<br>Decrease in trade and other payables<br>» 27 (55,645)<br>» (45,678)<br>Decrease in lease liability<br>» (23,423)<br>» (4,567) | <> | » 2023 2024<br>»<br>» Note €<br>» €<br>Decrease in lease liability<br>» (23,423)<br>» (4,567)   |

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|  |           |   |  |           |   |
|--|-----------|---|--|-----------|---|
| Increase in contract assets                    |           |   | Increase in contract assets                    |           |   |
| »  | (456,456) |   | »  | (456,456) |   |
| »  | (34,567)  |   | »  | (34,567)  |   |
| Increase in contract receivables               |           |   | Increase in contract receivables               |           |   |
| »  | (23,423)  |   | »  | (23,423)  |   |
| »  | (567,789) |   | »  | (567,789) |   |
| Decrease in contract liabilities               |           |   | Decrease in contract liabilities               |           |   |
| »  | (45,645)  |   | »  | (45,645)  |   |
| »  | (3,456)   |   | »  | (3,456)   |   |
| Increase in contract cost asset - costs to obt |           |   | Increase in contract cost asset - costs to obt |           |   |
| » ain a contract                               | (23,423)  |   | » ain a contract                               | (23,423)  |   |
| »  | (34,567)  |   | »  | (34,567)  |   |
| Increase in contract cost asset - costs to ful |           |   | Increase in contract cost asset - costs to ful |           |   |
| » fil a contract                               | (45,645)  |   | » fil a contract                               | (45,645)  |   |
| »  | (23,456)  |   | »  | (23,456)  |   |
| Increase in rights to recover products from cu |           |   | Increase in rights to recover products from cu |           |   |
| » stomers on return                            | (46,553)  |   | » stomers on return                            | (46,553)  |   |
| »  | (23,456)  |   | »  | (23,456)  |   |
| Decrease in retirement benefit obligation net  |           |   | Decrease in retirement benefit obligation net  |           |   |
| » of actuarial changes 31                      | (34,345)  |   | » of actuarial changes 33                      | (34,345)  |   |
| »  | (2,345)   |   | »  | (2,345)   |   |
| Decrease in provisions                         |           |   | Decrease in provisions                         |           |   |
| » 30   | (45,645)  |   | » 32   | (45,645)  |   |
| »  | (2,345)   |   | »  | (2,345)   |   |
| Decrease in deferred income, including governm |           |   | Decrease in deferred income, including governm |           |   |
| » ent grants                                   | (343,453) |   | » ent grants                                   | (343,453) |   |
| »  | (23,456)  |   | »  | (23,456)  |   |
| Lease payments on low value and short term lea |           |   | Lease payments on low value and short term lea |           |   |
| » ses  | (546,456) |   | » ses  | (546,456) |   |
| »  | (2,345)   |   | »  | (2,345)   |   |
|  |           | = |  |           | = |
| Cash generated from operations                 |           |   | Cash generated from operations                 |           |   |
| »  | 411,291   |   | »  | 411,291   |   |
| »  | (271,343) |   | »  | (271,343) |   |
|  |           | = |  |           | = |
| Income taxes paid                              |           |   | Income taxes paid                              |           |   |
| » 14   | (234,234) |   | » 14   | (234,234) |   |
| »  | (2,345)   |   | »  | (2,345)   |   |
|  |           | = |  |           | = |
| Net cash flow from operating activities        |           |   | Net cash flow from operating activities        |           |   |
| »  | 177,057   |   | »  | 177,057   |   |
| »  | (273,688) |   | »  | (273,688) |   |
|  |           | = |  |           | = |
| Cash flows from investing activities           |           |   | Cash flows from investing activities           |           |   |
| Interest received                              |           |   | Interest received                              |           |   |
| » 10   | (456,456) |   | » 10   | (456,456) |   |
| »  | (12,345)  |   | »  | (12,345)  |   |
| Acquisition of subsidiaries                    |           |   | Acquisition of subsidiaries                    |           |   |
| » 20   | (234,235) |   | » 20   | (234,235) |   |
| »  | (2,345)   |   | »  | (2,345)   |   |
| Proceeds from sale of subsidiaries             |           |   | Proceeds from sale of subsidiaries             |           |   |
| »  | (23,423)  |   | »  | (23,423)  |   |

(continued)

|  |  |
|--|--|
| » (23,456)                                     | » (23,456)                                       |
| Acquisitions of property plant and equipment   | Acquisitions of property plant and equipment     |
| » (65,645)                                     | » (65,645)                                       |
| » (23,456)                                     | » (23,456)                                       |
| Proceeds from sale of property plant and equip | Proceeds from sale of property plant and equip   |
| » ment (23,423)                                | » ment (23,423)                                  |
| » (23,456)                                     | » (23,456)                                       |
| Acquisition of intangible assets               | Acquisition of intangible assets                 |
| » 19 (45,645)                                  | » 19 (45,645)                                    |
| » (3,456)                                      | » (3,456)  |
| Proceeds from sale of intangible assets        | Proceeds from sale of intangible assets          |
| » (34,234)                                     | » (34,234)                                       |
| » (34,567)                                     | » (34,567)                                       |
| Acquisition of investment properties           | Acquisition of investment properties             |
| » (456,456)                                    | » (456,456)                                      |
| » (1,456)                                      | » (1,456)  |
| Proceeds from sale of investment properties    | Proceeds from sale of investment properties      |
| » (23,423)                                     | » (23,423)                                       |
| » (2,345)                                      | » (2,345)  |
| Cash receipts from repayment of loans, classif | = Cash receipts from repayment of loans, classif |
| » ied as investing                             | » ied as investing                               |
| activities                                     | <> activities                                    |
| » (45,645)                                     | » (45,645)                                       |
| » (23,456)                                     | » (23,456)                                       |
| Advances of loans, classified as investing act | Advances of loans, classified as investing act   |
| » ivities (34,234)                             | » ivities (34,234)                               |
| » (34,567)                                     | » (34,567)                                       |
| Dividend income                                | Dividend income                                  |
| » 10 (32,346)                                  | » 10 (32,346)                                    |
| » (34,567)                                     | » (34,567)                                       |
| The notes on pages 66 to 535                   |  |
| » form an integral part of these financial st  |  |
| » atements.                                    |  |
| »  |  |
| Page 57  |  |
| »  |  |
| ROI IFRS REG                                   |  |
| trading as Ireland Internation                 |  |
| » al Financial Reporting Standards             |  |
| Consolidated Statement of Cash Flows for t     |  |
| » he Financial Year Ended 30 June 2024         |  |
| »  |  |
| 2024   |  |
| »  |  |
| 2023   |  |
| »  |  |
| Note €   |  |
| »  |  |
| Dividend income from available for sale financ |  |
| » ial assets 10 (42,342)                       |  |
| » (34,567)                                     |  |
| Acquisitions of investments in joint ventures  |  |
| » and associates 20 (45,645)                   |  |
| Dividend income from available for sale financ |  |
| » ial assets 10 (42,342)                       |  |
| » (34,567)                                     |  |
| Acquisitions of investments in joint ventures  |  |
| » and associates 20 (45,645)                   |  |

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|  |    |  |
|--|----|--|
| » (34,567)   | =  | » (34,567)   |
| Proceeds from disposal of investments in joint ventures and associates |    | Proceeds from disposal of investments in joint ventures and associates   |
| » (456,456)  | <> | » (456,456)  |
| » (345,678)  |    | » (345,678)  |
| Acquisition of available for sale investments                          |    | Acquisition of available for sale investments  |
| » 23 (45,645)  |    | » 24 (45,645)  |
| » (3,456)  |    | » (3,456)  |
| Proceeds from sale of available for sale investments                   |    | Proceeds from sale of available for sale investments   |
| » (32,342)   |    | » (32,342)   |
| » (3,456)  |    | » (3,456)  |
| Payments made on leased assets during the year                         |    | Payments made on leased assets during the year   |
| » (45,645)   |    | » (45,645)   |
| » (3,456)  |    | » (3,456)  |
| Receipt on sales of leased assets during the year                      |    | Receipt on sales of leased assets during the year  |
| » (23,423)   |    | » (23,423)   |
| » (23,456)   |    | » (23,456)   |
| Acquisitions of financial instruments                                  |    | Acquisitions of financial instruments  |
| » (34,234)   |    | » (34,234)   |
| » (2,345)  |    | » (2,345)  |
| Proceeds from sale of financial instruments                            |    | Proceeds from sale of financial instruments  |
| » (656,345)  |    | » (656,345)  |
| » (23,456)   |    | » (23,456)   |
|  | =  |  |
|  | <> | The notes on pages 71 to 486 form an integral part of these financial statements.  |
|  |    | » Page 64  |
|  |    | » ROI IFRS REG trading as Ireland International Financial Reporting Standards Consolidated Statement of Cash Flows for the Financial Year Ended 31 December 2024 |
|  |    | » 2024   |
|  |    | » 2023   |
|  |    | » Note €   |
|  |    | » €  |
| Net cash flows from investing activities                               |    | Net cash flows from investing activities   |
| » (2,857,242)  |    | » (2,857,242)  |
| » (693,909)  |    | » (693,909)  |
|  | =  |  |
| Cash flows from financing activities                                   |    | Cash flows from financing activities   |
| Interest expense on leases   | <> | Interest expense on leases   |
| » (323,436)  |    | » (323,436)  |
| » (2,345)  |    | » (2,345)  |
| Interest paid  |    | Interest paid  |
| » 10 (423,426)   |    | » 10 (423,426)   |

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|  |  |
|--|--|
| » (2,345)  | » (2,345)                                      |
| Proceeds from issue of ordinary shares, net of       | Proceeds from issue of ordinary shares, net of |
| » issue costs (324,234)                              | » issue costs (324,234)                        |
| » (23,456)   | » (23,456)                                     |
| Payments for purchase of own shares                  | Payments for purchase of own shares            |
| » (65,453)   | » (65,453)                                     |
| » (23,456)   | » (23,456)                                     |
| Proceeds from exercise of share options              | Proceeds from exercise of share options        |
| » (234,234)  | » (234,234)                                    |
| » (2,345)  | » (2,345)                                      |
| Proceeds from bank borrowing draw down <sup>S</sup>  | Proceeds from bank borrowing draw down         |
| » (45,656)   | » (45,656)                                     |
| » (234,236)  | » (234,236)                                    |
| Repayment of bank borrowing                          | Repayment of bank borrowing                    |
| » (342,323)  | » (342,323)                                    |
| » (23,423)   | » (23,423)                                     |
| Proceeds from other borrowing draw down <sup>S</sup> | Proceeds from other borrowing draw down        |
| » (234,234)  | » (234,234)                                    |
| » (65,456)   | » (65,456)                                     |
| Repayment of other borrowing                         | Repayment of other borrowing                   |
| » (534,534)  | » (534,534)                                    |
| » (23,423)   | » (23,423)                                     |
| Proceeds from issue of shares classified as li       | Proceeds from issue of shares classified as li |
| » abilities (464,564)                                | » abilities (464,564)                          |
| » (456,456)  | » (456,456)                                    |
| Redemption of shares classified as liabilities       | Redemption of shares classified as liabilities |
| » (234,234)  | » (234,234)                                    |
| » (23,423)   | » (23,423)                                     |
| Proceeds from issue of convertible debt, net o       | Proceeds from issue of convertible debt, net o |
| » f issue costs (232,346)                            | » f issue costs (232,346)                      |
| » (54,645)   | » (54,645)                                     |
| Payments to finance lease creditors                  | Payments to finance lease creditors            |
| » (234,234)  | » (234,234)                                    |
| » (2,342)  | » (2,342)                                      |
| Proceeds from advance of government grants           | Proceeds from advance of government grants     |
| » (565,654)  | » (565,654)                                    |
| » (4,564)  | » (4,564)                                      |
| Interest on preference shares                        | Interest on preference shares                  |
| » (234,236)  | » (234,236)                                    |
| » (2,342)  | » (2,342)                                      |
| Dividends paid                                       | Dividends paid                                 |
| » <sup>35</sup> (234,234)                            | » <sup>37</sup> (234,234)                      |
| » (5,464)  | » (5,464)                                      |
| Foreign exchange gains/losses                        | Foreign exchange gains/losses                  |
| » 10 (345,346)                                       | » 10 (345,346)                                 |
| » (23,423)   | » (23,423)                                     |
|  | =  |
| Net cash flows from financing activities             | <> Net cash flows from financing activities    |
| » (5,072,378)  | » (5,072,378)                                  |
| » (973,144)  | » (973,144)                                    |
|  | =  |
| Net decrease in cash and cash equivalents            | <> Net decrease in cash and cash equivalents   |

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|   |  |
|---|--|
| » (7,752,563)   | » (7,752,563)  |
| » (1,940,741)   | » (1,940,741)  |
| =   | =  |
| Cash and cash equivalents at 1 July   | <> Cash and cash equivalents at 1 January  |
| » 323,426   | » 323,426  |
| » 234,234   | » 234,234  |
| =   | =  |
| Effect of exchange rate fluctuations on cash held                                 | <> Effect of exchange rate fluctuations on cash held                                 |
| » (324,234)   | » (324,234)  |
| » (456,345)   | » (456,345)  |
| =   | =  |
| The notes on pages 66 to 535 form an integral part of these financial statements. | <>   |
| » Page 58   |  |
| » ROI   |  |
| » IFRS REG  |  |
| » trading as Ireland International Financial Reporting Standards                  |  |
| » Consolidated Statement of Cash Flows for the Financial Year Ended 30 June 2024  |  |
| » 2024  |  |
| » 2023  |  |
| » Note €  |  |
| » €   |  |
| Cash and cash equivalents at 30 June  | Cash and cash equivalents at 31 December   |
| » (7,753,371)   | » (7,753,371)  |
| » (2,162,852)   | » (2,162,852)  |
| =   | =  |
| Out of balance to Cash and cash equivalents category (adjusted for overdrafts)    | <> Out of balance to Cash and cash equivalents category (adjusted for overdrafts)    |
| » (7,745,118)   | » (8,745,118)  |
| » (2,146,346)   | » (2,146,346)  |
| =   | =  |
| The notes on pages 66 to 535 form an integral part of these financial statements. | <> The notes on pages 71 to 486 form an integral part of these financial statements. |
| » Page 59   | » Page 65  |
| » ROI IFRS REG  | » ROI IFRS REG   |
| =   | =  |
| » trading as Ireland International Financial Reporting Standards                  | <> » trading as Ireland International Financial Reporting Standards                  |
| =   | =  |
| » Statement of Cash Flows for the Financial Year Ended 30 June 2024               | <> » Statement of Cash Flows for the Financial Year Ended 31 December 2024           |
| =   | =  |

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|   |    |   |
|---|----|---|
| » 2<br>» 024 2023<br><br>» Note<br>» € €                        | <> | » 2024<br>» 2023<br><br>» Note €<br>» €                         |
| Cash flows from operating activities                            | =  | Cash flows from operating activities                            |
| Profit for the year<br>» 500<br>» ,000 1,000,000                | <> | Profit for the year<br>» 500,000<br>» 1,000,000                 |
| Adjustments to cash flows from non-cash items                   | =  | Adjustments to cash flows from non-cash items                   |
| Depreciation and amortisation                                   | <> | Depreciation and amortisation                                   |
| » 9 (17<br>» ,539) (35,078)                                     |    | » 9 (17,539)<br>» (35,078)                                      |
| Depreciation on right of use assets                             |    | Depreciation on right of use assets                             |
| » (16<br>» ,580) (33,160)                                       |    | » (16,580)<br>» (33,160)  |
| Financial instrument net gains (losses) through profit and loss |    | Financial instrument net gains (losses) through profit and loss |
| » (12<br>» ,345) (12,345)                                       |    | » (12,345)<br>» (12,345)  |
| Changes in provisions   |    | Changes in provisions   |
| » 8 (4<br>» ,556) (9,112)                                       |    | » 8 (4,556)<br>» (9,112)  |
| Profit on disposal of property plant and equipment              |    | Profit on disposal of property plant and equipment              |
| » 8 (11<br>» ,857) (23,714)                                     |    | » 8 (11,857)<br>» (23,714)                                      |
| Profit from sales of investment properties                      |    | Profit from sales of investment properties                      |
| » 8 (4<br>» ,259) (8,518)                                       |    | » 8 (4,259)<br>» (8,518)  |
| Profit on disposal of intangible assets                         |    | Profit on disposal of intangible assets                         |
| » 8 (6<br>» ,332) (12,664)                                      |    | » 8 (6,332)<br>» (12,664)                                       |
| Profit from disposals of investments                            |    | Profit from disposals of investments                            |
| » 8 (19<br>» ,038) (38,076)                                     |    | » 8 (19,038)<br>» (38,076)                                      |
| Foreign exchange gain   |    | Foreign exchange gain   |
| » 9 (12<br>» ,673) (25,346)                                     |    | » 9 (12,673)<br>» (25,346)                                      |
| Finance income  |    | Finance income  |
| » 10 (105<br>» ,798) (211,596)                                  |    | » 10 (105,798)<br>» (211,596)                                   |
| Finance costs   |    | Finance costs   |
| » 10 (157<br>» ,601) (315,202)                                  |    | » 10 (157,601)<br>» (315,202)                                   |
| Share based payment transactions                                |    | Share based payment transactions                                |
| » (6<br>» ,332) (12,664)  |    | » (6,332)<br>» (12,664)   |
| Share of loss of equity accounted investees                     |    | Share of loss of equity accounted investees                     |
| » (91)<br>» (91) (182)  |    | » (91)<br>» (182)   |
| Income tax expense  |    | Income tax expense  |

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|  |           |     |  |                                    |          |
|--|-----------|-----|--|------------------------------------|----------|
| »  | 14        | (81 | »  | 14                                 | (81,045) |
| » ,045)  | (162,090) |     | »  | (162,090)                          |          |
|  |           |     | Impairment reversal                            |                                    |          |
|  |           |     | »  |                                    | (23,624) |
|  |           |     | »  | (47,248)                           |          |
|  |           |     | =  |                                    |          |
| »  |           | 43  | <>   |                                    | 20,330   |
| » ,954   | 100,253   |     | »  | 53,005                             |          |
| Working capital adjustments                    |           |     | =  | Working capital adjustments        |          |
| Decrease/(increase) in inventories             |           |     | <>   | Decrease/(increase) in inventories |          |
| »  | 24        | 20  | »  | 25                                 | 20,741   |
| » ,741   | (41,482)  |     | »  | (41,482)                           |          |
| Decrease/(increase) in trade and other receiva |           |     | Decrease/(increase) in trade and other receiva |                                    |          |
| » bles   | 25        | 17  | » bles   | 26                                 | 17,853   |
| » ,853   | (35,706)  |     | »  | (35,706)                           |          |
| (Decrease)/increase in trade and other payable |           |     | (Decrease)/increase in trade and other payable |                                    |          |
| » s  | 27        | (45 | » s  | 28                                 | (50,713) |
| » ,540)  | 91,080    |     | »  | 101,426                            |          |
| Decrease in lease liability                    |           |     | Decrease in lease liability                    |                                    |          |
| »  |           | (12 | »  |                                    | (12,345) |
| » ,345)  | (12,345)  |     | »  | (12,345)                           |          |
| Decrease/(increase) in contract assets         |           |     | Decrease/(increase) in contract assets         |                                    |          |
| »  |           | 3   | »  |                                    | 3,482    |
| » ,482   | (6,964)   |     | »  | (6,964)                            |          |
| Decrease/(increase) in contract receivables    |           |     | Decrease/(increase) in contract receivables    |                                    |          |
| »  |           | 16  | »  |                                    | 16,704   |
| » ,704   | (33,408)  |     | »  | (33,408)                           |          |
| (Decrease)/increase in contract liabilities    |           |     | (Decrease)/increase in contract liabilities    |                                    |          |
| »  |           | (18 | »  |                                    | (18,672) |
| » ,672)  | 37,344    |     | »  | 37,344                             |          |
| Decrease/(increase) in contract cost asset - c |           |     | Decrease/(increase) in contract cost asset - c |                                    |          |
| » osts to obtain a contract                    |           | 5   | » osts to obtain a                             |                                    |          |
| » ,349   | (10,698)  |     | contract                                       |                                    |          |
|  |           |     | »  |                                    | 5,349    |
|  |           |     | »  | (10,698)                           |          |
| Decrease/(increase) in contract cost asset - c |           |     | Decrease/(increase) in contract cost asset - c |                                    |          |
| » osts to fulfil a contract                    |           | 4   | » osts to fulfil a                             |                                    |          |
| » ,195   | (8,390)   |     | contract                                       |                                    |          |
|  |           |     | »  |                                    | 4,195    |
|  |           |     | »  | (8,390)                            |          |
| Decrease/(increase) in rights to recover produ |           |     | Decrease/(increase) in rights to recover produ |                                    |          |
| » cts from customers on                        |           |     | » cts from customers                           |                                    |          |
| return   |           |     | on return                                      |                                    |          |
| »  |           | 1   | »  |                                    | 1,752    |
| » ,752   | (3,504)   |     | »  | (3,504)                            |          |
| Decrease in retirement benefit obligation net  |           |     | Decrease in retirement benefit obligation net  |                                    |          |
| » of actuarial changes                         | 31        | (12 | » of actuarial changes                         | 33                                 | (12,345) |
| » ,345)  | (12,345)  |     | »  | (12,345)                           |          |
| (Decrease)/increase in provisions              |           |     | (Decrease)/increase in provisions              |                                    |          |

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|  |    |  |
|--|----|--|
| » 30 (34<br>» ,913) 69,826<br>(Decrease)/increase in deferred income, includ<br>» ing government grants (6<br>» ,579) 13,158                   |    | » 32 (34,913)<br>» 69,826<br>(Decrease)/increase in deferred income, includ<br>» ing government  |
| Lease payments on low value and short term lea<br>» ses (12<br>» ,345) (12,345)  |    | grants<br>» (6,579)<br>» 13,158<br>Lease payments on low value and short term lea<br>» ses (12,345)<br>» (12,345)                              |
| Cash generated from operations<br>» (28<br>» ,709) 134,474   | =  | Cash generated from operations<br>» (57,506)<br>» 97,572   |
| The notes on pages 66 to 5<br>» 35 form an integral part of these financial<br>» statements.<br>» Page 60<br>» ROI IFRS REG                    | <> | The notes on pages 71 to 486 fo<br>» rm an integral part of these financial state<br>» ments.<br>» Page 66<br>» ROI IFRS REG                   |
| trading as Ireland Internati<br>» onal Financial Reporting Standards   | <> | trading as Ireland Internati<br>» onal Financial Reporting Standards   |
| Statement of Cash Flows for the<br>» Financial Year Ended 30 June 2024   | <> | Statement of Cash Flows for the Fin<br>» ancial Year Ended 31 December 2024  |
| » 2024<br>» 2023<br>» Note €<br>» €  | <> | » 2024<br>» 2023<br>» Note €<br>» €  |
| Income taxes received<br>» 14 34,898<br>» 92,000   | <> | Income taxes received<br>» 14 34,898<br>» 92,000   |
| Net cash flow from operating activities<br>» 6,189<br>» 226,474  | <> | Net cash flow from operating activities<br>» (22,608)<br>» 189,572   |
| Cash flows from investing activities<br>Interest received<br>» 10 38,396<br>» 76,792<br>Acquisition of subsidiaries<br>» 20 (621)<br>» (1,242) | <> | Cash flows from investing activities<br>Interest received<br>» 10 38,396<br>» 76,792<br>Acquisition of subsidiaries<br>» 20 (621)<br>» (1,242) |

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|  |          |          |  |          |          |
|--|----------|----------|--|----------|----------|
| Proceeds from sale of subsidiaries             |          |          | Proceeds from sale of subsidiaries             |          |          |
| »  |          | 11,238   | »  |          | 11,238   |
| »  | 22,476   |          | »  | 22,476   |          |
| Acquisitions of property plant and equipment   |          |          | Acquisitions of property plant and equipment   |          |          |
| »  |          | (21,651) | »  |          | (21,651) |
| »  | (30,957) |          | »  | (30,957) |          |
| Proceeds from sale of property plant and equip |          |          | Proceeds from sale of property plant and equip |          |          |
| » ment   |          | (22,263) | » ment   |          | (22,263) |
| »  | (44,526) |          | »  | (44,526) |          |
| Acquisition of intangible assets               |          |          | Acquisition of intangible assets               |          |          |
| »  | 19       | (6,141)  | »  | 19       | (6,141)  |
| »  | (12,282) |          | »  | (12,282) |          |
| Proceeds from sale of intangible assets        |          |          | Proceeds from sale of intangible assets        |          |          |
| »  |          | (21,836) | »  |          | (21,836) |
| »  | (43,672) |          | »  | (43,672) |          |
| Acquisition of investment properties           |          |          | Acquisition of investment properties           |          |          |
| »  |          | (1,872)  | »  |          | (1,872)  |
| »  | (3,744)  |          | »  | (3,744)  |          |
| Proceeds from sale of investment properties    |          |          | Proceeds from sale of investment properties    |          |          |
| »  |          | 590      | »  |          | 590      |
| »  | 1,180    |          | »  | 1,180    |          |
| Cash receipts from repayment of loans, classif | =        |          | Cash receipts from repayment of loans, classif | =        |          |
| » ied as investing                             |          |          | » ied as investing                             |          |          |
| activities                                     | <>       |          | activities                                     | <>       |          |
| »  |          | (12,345) | »  |          | (12,345) |
| »  | (12,345) |          | »  | (12,345) |          |
| Advances of loans, classified as investing act |          |          | Advances of loans, classified as investing act |          |          |
| » ivities                                      |          | (12,345) | » ivities                                      |          | (12,345) |
| »  | (12,345) |          | »  | (12,345) |          |
| Dividend income                                |          |          | Dividend income                                |          |          |
| »  | 10       | 7,263    | »  | 10       | 7,263    |
| »  | 14,526   |          | »  | 14,526   |          |
| Dividend income from available for sale financ |          |          | Dividend income from available for sale financ |          |          |
| » ial assets                                   | 10       | 3,120    | » ial assets                                   | 10       | 3,120    |
| »  | 6,240    |          | »  | 6,240    |          |
| Acquisition of investments in joint ventures a |          |          | Acquisition of investments in joint ventures a |          |          |
| » nd associates                                | 20       | (5,245)  | » nd associates                                | 20       | (5,245)  |
| »  | (10,490) |          | »  | (10,490) |          |
| Proceeds from disposal of investments in joint | =        |          | Proceeds from disposal of investments in joint | =        |          |
| » ventures and                                 |          |          | » ventures and                                 |          |          |
| associates                                     | <>       |          | associates                                     | <>       |          |
| »  |          | (3,578)  | »  |          | (3,578)  |
| »  | (7,156)  |          | »  | (7,156)  |          |
| Proceeds from sale of available for sale inves |          |          | Proceeds from sale of available for sale inves |          |          |
| » tments                                       |          | 2,346    | » tments                                       |          | 2,346    |
| »  | 4,692    |          | »  | 4,692    |          |
| Payments made on leased assets during the year |          |          | Payments made on leased assets during the year |          |          |
| »  |          | (12,345) | »  |          | (12,345) |
| »  | (12,345) |          | »  | (12,345) |          |
| Receipt on sales of leased assets during the y |          |          | Receipt on sales of leased assets during the y |          |          |
| » ear  |          | (12,345) | » ear  |          | (12,345) |
| »  | (12,345) |          | »  | (12,345) |          |

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|  |    |  |     |
|--|----|--|-----|
| Acquisitions of financial instruments          |    | Acquisitions of financial instruments          |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| Proceeds from sale of financial instruments    |    | Proceeds from sale of financial instruments    |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
|  | =  |  |     |
| Net cash flows from investing activities       | <> | Net cash flows from investing activities       |     |
| » (94,324)                                     |    | » (94,324)                                     |     |
| » (102,233)                                    |    | » (102,233)                                    |     |
|  | =  |  |     |
| Cash flows from financing activities           |    | Cash flows from financing activities           |     |
| Interest expense on leases                     | <> | Interest expense on leases                     |     |
| » 35,407                                       |    | » 35,407                                       |     |
| » 70,814                                       |    | » 70,814                                       |     |
| Interest paid                                  |    | Interest paid                                  |     |
| » 10 68,775                                    |    | » 10 68,775                                    |     |
| » 137,550                                      |    | » 137,550                                      |     |
| Proceeds from issue of ordinary shares, net of |    | Proceeds from issue of ordinary shares, net of |     |
| » issue costs (12,345)                         |    | » issue costs (12,345)                         |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| Payments for purchase of own shares            |    | Payments for purchase of own shares            |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| Proceeds from bank borrowing draw downs        |    | Proceeds from bank borrowing draw down         |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| » (123,450)                                    |    | » (123,450)                                    |     |
| Proceeds from exercise of share options        |    | Proceeds from exercise of share options        |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| Repayment of bank borrowing                    |    | Repayment of bank borrowing                    |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| Proceeds from other borrowing draw downs       |    | Proceeds from other borrowing draw down        |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
| » (12,345)                                     |    | » (12,345)                                     |     |
|  |    | Repayment of other borrowing                   |     |
|  |    | » (12,345)                                     |     |
|  |    | » (12,345)                                     |     |
|  |    | Proceeds from issue of shares classified as li |     |
|  |    | » abilities (12,345)                           |     |
|  |    | » (12,345)                                     |     |
|  |    | Redemption of shares classified as liabilities |     |
|  |    | » (12,345)                                     |     |
|  |    | » (12,345)                                     |     |
| The notes on pages 66 to 535                   |    | The notes on pages 71 to 486 f                 |     |
| » form an integral part of these financial st  |    | » orm an integral part of these financial stat |     |
| » atements.                                    |    | » ements.                                      |     |
| » Page 61                                      |    | » Page 67                                      |     |
|  |    |  | ROI |
| » ROI IFRS REG                                 |    | » IFRS REG                                     |     |

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|  | =  |   |
| » trading as Ireland International Financial Reporting Standards       | <> | » trading as Ireland International Financial Reporting Standards        |
|  | =  |   |
| » Statement of Cash Flows for the Financial Year Ended 30 June 2024    | <> | » Statement of Cash Flows for the Financial Year Ended 31 December 2024 |
|  | =  |   |
| » 2024   | <> | » 2024  |
| » 2023   |    | » 2023  |
| » Note €   |    | » Note €  |
| » €  |    | » €   |
| » Repayment of other borrowing (12,345)                                |    |   |
| » (12,345)   |    |   |
| » Proceeds from issue of shares classified as liabilities (12,345)     |    |   |
| » (12,345)   |    |   |
| » Redemption of shares classified as liabilities (12,345)              |    |   |
| » (12,345)   |    |   |
| » Proceeds from issue of convertible debt, net of issue costs (12,345) |    | » Proceeds from issue of convertible debt, net of issue costs (12,345)  |
| » (12,345)   |    | » (12,345)  |
| » Payments to finance lease creditors (12,345)                         |    | » Payments to finance lease creditors (12,345)                          |
| » (12,345)   |    | » (12,345)  |
| » Proceeds from advance of government grants (12,345)                  |    | » Proceeds from advance of government grants (12,345)                   |
| » (12,345)   |    | » (12,345)  |
| » Interest on preference shares 27,079                                 |    | » Interest on preference shares 27,079                                  |
| » 54,158   |    | » 54,158  |
| » Foreign exchange gains or losses 10 15,984                           |    | » Foreign exchange gains or losses 10 15,984                            |
| » 31,968   |    | » 31,968  |
|  | =  |   |
| » Net cash flows from financing activities (895)                       | <> | » Net cash flows from financing activities (895)                        |
| » 35,245   |    | » 35,245  |
|  | =  |   |
| » Net (decrease)/increase in cash and cash equivalents (89,030)        | <> | » Net (decrease)/increase in cash and cash equivalents (117,827)        |
| » 159,486  |    | » 122,584   |
|  | =  |   |
| » Cash and cash equivalents at 1 July 15,676                           | <> | » Cash and cash equivalents at 1 January 15,676                         |
| » -  |    | » -   |
|  | =  |   |
| » Effect of exchange rate fluctuations on cash held (12,345)           | <> | » Effect of exchange rate fluctuations on cash held (12,345)            |

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|  |    |  |  |
|--|----|--|--|
| » (12,345)                                     |    | » (12,345)                                     |  |
|  | =  |  |  |
| Cash and cash equivalents at 30 June           | <> | Cash and cash equivalents at 31 December       |  |
| » (85,699)                                     |    | » (114,496)                                    |  |
| » 147,141                                      |    | » 110,239                                      |  |
|  | =  |  |  |
| Out of balance to Cash and cash equivalents ca | <> | Out of balance to Cash and cash equivalents ca |  |
| » tegory (adjusted for overdrafts)             |    | » tegory (adjusted for overdrafts)             |  |
| » (93,537)                                     |    | » (122,334)                                    |  |
| » 131,465                                      |    | » 94,563                                       |  |
| Click here to enter data                       | =  | Click here to enter data                       |  |
|  | <> |  |  |
| » 2024   |    | » 2024   |  |
| » 2023   |    | » 2023   |  |
| » Note €                                       |    | » Note €                                       |  |
| » €  |    | » €  |  |
|  | =  |  |  |
| Cash flows from operating activities           |    | Cash flows from operating activities           |  |
| Loss for the year                              | <> | Loss for the year                              |  |
| » -  |    | » -  |  |
| » (98,769)                                     |    | » (98,769)                                     |  |
| Adjustments to cash flows from non-cash items  | =  | Adjustments to cash flows from non-cash items  |  |
| Depreciation and amortisation                  | <> | Depreciation and amortisation                  |  |
| » 9 87,686                                     |    | » 9 87,686                                     |  |
| » 87,678                                       |    | » 87,678                                       |  |
| Depreciation on right of use assets            |    | Depreciation on right of use assets            |  |
| » 67,678                                       |    | » 67,678                                       |  |
| » 98,798                                       |    | » 98,798                                       |  |
| Financial instrument net gains through profit  |    | Financial instrument net gains through profit  |  |
| » and loss 44,565                              |    | » and loss 44,565                              |  |
| » 76,578                                       |    | » 76,578                                       |  |
| Changes in provisions                          |    | Changes in provisions                          |  |
| » 8 56,764                                     |    | » 8 56,764                                     |  |
| » 98,776                                       |    | » 98,776                                       |  |
| Loss on disposal of property plant and equipme |    | Loss on disposal of property plant and equipme |  |
| » nt 8 35,674                                  |    | » nt 8 35,674                                  |  |
| » 45,654                                       |    | » 45,654                                       |  |
| Loss from sales of investment properties       |    | Loss from sales of investment properties       |  |
| » 8 56,754                                     |    | » 8 56,754                                     |  |
| » 87,686                                       |    | » 87,686                                       |  |
| Loss on disposal of intangible assets          |    | Loss on disposal of intangible assets          |  |
| » 8 67,464                                     |    | » 8 67,464                                     |  |
| » 76,546                                       |    | » 76,546                                       |  |
| Loss from disposals of investments             |    | Loss from disposals of investments             |  |
| » 8 53,754                                     |    | » 8 53,754                                     |  |
| » 98,798                                       |    | » 98,798                                       |  |
| Foreign exchange losses                        |    | Foreign exchange losses                        |  |
| » 9 56,754                                     |    | » 9 56,754                                     |  |
| » 76,578                                       |    | » 76,578                                       |  |
| Finance income                                 |    | Finance income                                 |  |

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|  |           |         |  |                                       |          |
|--|-----------|---------|--|---------------------------------------|----------|
| »  | 10        | 53,757  | »  | 10                                    | 53,757   |
| »  | 76,576    |         | »  | 76,576                                |          |
| Finance costs                                  |           |         | Finance costs                                  |                                       |          |
| »  | 10        | 37,564  | »  | 10                                    | 37,564   |
| »  | 87,865    |         | »  | 87,865                                |          |
| Share based payment transactions               |           |         | Share based payment transactions               |                                       |          |
| »  |           | 74,644  | »  |                                       | 74,644   |
| »  | 87,687    |         | »  | 87,687                                |          |
| Share of profit or loss of equity accounted in |           |         | Share of profit or loss of equity accounted in |                                       |          |
| » vestees                                      |           | 45,456  | » vestees                                      |                                       | 45,456   |
| »  | 76,576    |         | »  | 76,576                                |          |
|  |           |         | Income tax expense                             |                                       |          |
|  |           |         | »  | 14                                    | 67,645   |
|  |           |         | »  | 46,576                                |          |
|  |           |         |  |                                       |          |
|  |           |         | »  |                                       | 806,159  |
|  |           |         | »  | 1,023,603                             |          |
|  |           |         | Working capital adjustments                    |                                       |          |
|  |           |         | Increase in inventories                        |                                       |          |
|  |           |         | »  | 25                                    | (67,464) |
|  |           |         | »  | (98,787)                              |          |
|  |           |         | Increase in trade and other receivables        |                                       |          |
|  |           |         | »  | 26                                    | (67,446) |
|  |           |         | »  | (65,465)                              |          |
|  |           |         | Decrease in trade and other payables           |                                       |          |
|  |           |         | »  | 28                                    | (67,564) |
|  |           |         | »  | (77,876)                              |          |
| The notes on pages 66 to 535                   |           |         | The notes on pages 71 to 486 f                 |                                       |          |
| » form an integral part of these financial st  |           |         | » orm an integral part of these financial stat |                                       |          |
| » atements.                                    |           |         | » ements.                                      |                                       |          |
| »  | Page 62   |         | »  | Page 68                               |          |
| » ROI IFRS REG                                 |           |         | =  | » ROI IFRS REG                        |          |
| » trading as Ireland Internati                 |           |         | <>   | » trading as Ireland International    |          |
| » onal Financial Reporting Standards           |           |         |  | » Financial Reporting Standards       |          |
|  |           |         | =  |                                       |          |
| » Statement of Cash Flows for the              |           |         | <>   | » Statement of Cash Flows for the Fin |          |
| » Financial Year Ended 30 June 2024            |           |         |  | » ancial Year Ended 31 December 2024  |          |
|  |           |         | =  |                                       |          |
| »  | 2024      |         | <>   | »                                     | 2024     |
| »  | 2023      |         | »  | 2023                                  |          |
| »  | Note      | €       | »  | Note                                  | €        |
| »  | €         |         | »  | €                                     |          |
| Income tax expense                             |           |         |  |                                       |          |
| »  | 14        | 67,645  |  |                                       |          |
| »  | 46,576    |         |  |                                       |          |
|  |           |         |  |                                       |          |
| »  |           | 806,159 |  |                                       |          |
| »  | 1,023,603 |         |  |                                       |          |

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|  |           |           |  |                                |
|--|-----------|-----------|--|--------------------------------|
| Working capital adjustments                    |           |           |  |                                |
| Increase in inventories                        |           |           |  |                                |
| »  | 24        | (67,464)  |  |                                |
| »  | (98,787)  |           |  |                                |
| Increase in trade and other receivables        |           |           |  |                                |
| »  | 25        | (67,446)  |  |                                |
| »  | (65,465)  |           |  |                                |
| Decrease in trade and other payables           |           |           |  |                                |
| »  | 27        | (67,564)  |  |                                |
| »  | (77,876)  |           |  |                                |
| Decrease in lease liability                    |           |           | Decrease in lease liability                    |                                |
| »  |           | (45,635)  | »  | (45,635)                       |
| »  | (98,797)  |           | »  | (98,797)                       |
| Increase in contract assets                    |           |           | Increase in contract assets                    |                                |
| »  |           | (67,445)  | »  | (67,445)                       |
| »  | (65,657)  |           | »  | (65,657)                       |
| Increase in contract receivables               |           |           | Increase in contract receivables               |                                |
| »  |           | (34,345)  | »  | (34,345)                       |
| »  | (98,797)  |           | »  | (98,797)                       |
| Decrease in contract liabilities               |           |           | Decrease in contract liabilities               |                                |
| »  |           | (85,656)  | »  | (85,656)                       |
| »  | (65,465)  |           | »  | (65,465)                       |
| Increase in contract cost asset - costs to obt |           |           | Increase in contract cost asset - costs to obt |                                |
| » ain a contract                               |           | (98,758)  | » ain a contract                               | (98,758)                       |
| »  | (98,866)  |           | »  | (98,866)                       |
| Increase in contract cost asset - costs to ful |           |           | Increase in contract cost asset - costs to ful |                                |
| » fil a contract                               |           | (64,646)  | » fil a contract                               | (64,646)                       |
| »  | (76,577)  |           | »  | (76,577)                       |
| Increase in rights to recover products from cu |           |           | Increase in rights to recover products from cu |                                |
| » stomers on return                            |           | (87,566)  | » stomers on return                            | (87,566)                       |
| »  | (87,678)  |           | »  | (87,678)                       |
| Decrease in retirement benefit obligation net  |           |           | Decrease in retirement benefit obligation net  |                                |
| » of actuarial changes                         | 31        | (35,646)  | » of actuarial changes                         | 33 (35,646)                    |
| »  | (65,767)  |           | »  | (65,767)                       |
| Decrease in provisions                         |           |           | Decrease in provisions                         |                                |
| »  | 30        | (87,687)  | »  | 32 (87,687)                    |
| »  | (98,686)  |           | »  | (98,686)                       |
| Decrease in deferred income, including governm |           |           | Decrease in deferred income, including governm |                                |
| » ent grants                                   |           | (35,465)  | » ent grants                                   | (35,465)                       |
| »  | (76,578)  |           | »  | (76,578)                       |
| Lease payments on low value and short term lea |           |           | Lease payments on low value and short term lea |                                |
| » ses  |           | (65,465)  | » ses  | (65,465)                       |
| »  | (98,786)  |           | »  | (98,786)                       |
|  |           |           | =  |                                |
| Cash generated from operations                 |           |           | <>   | Cash generated from operations |
| »  |           | (104,629) | »  | (104,629)                      |
| »  | (150,179) |           | »  | (150,179)                      |
|  |           |           | =  |                                |
| Income taxes paid                              |           |           | <>   | Income taxes paid              |
| »  | 14        | (87,687)  | »  | 14 (87,687)                    |
| »  | (54,656)  |           | »  | (54,656)                       |
|  |           |           | =  |                                |

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|  |    |  |
|--|----|--|
| Net cash flow from operating activities        | <> | Net cash flow from operating activities        |
| » (192,316)                                    |    | » (192,316)                                    |
| » (204,835)                                    |    | » (204,835)                                    |
| Cash flows from investing activities           | =  | Cash flows from investing activities           |
| Interest received                              | <> | Interest received                              |
| » 10 (98,776)                                  |    | » 10 (98,776)                                  |
| » (88,766)                                     |    | » (88,766)                                     |
| Acquisition of subsidiaries                    |    | Acquisition of subsidiaries                    |
| » 20 (67,476)                                  |    | » 20 (67,476)                                  |
| » (56,657)                                     |    | » (56,657)                                     |
| Proceeds from sale of subsidiaries             |    | Proceeds from sale of subsidiaries             |
| » (76,567)                                     |    | » (76,567)                                     |
| » (66,778)                                     |    | » (66,778)                                     |
| Acquisitions of property plant and equipment   |    | Acquisitions of property plant and equipment   |
| » (98,797)                                     |    | » (98,797)                                     |
| » (65,465)                                     |    | » (65,465)                                     |
| Proceeds from sale of property plant and equip |    | Proceeds from sale of property plant and equip |
| » ment (65,465)                                |    | » ment (65,465)                                |
| » (87,686)                                     |    | » (87,686)                                     |
| Acquisition of intangible assets               |    | Acquisition of intangible assets               |
| » 19 (87,678)                                  |    | » 19 (87,678)                                  |
| » (65,467)                                     |    | » (65,467)                                     |
| Proceeds from sale of intangible assets        |    | Proceeds from sale of intangible assets        |
| » (65,467)                                     |    | » (65,467)                                     |
| » (87,687)                                     |    | » (87,687)                                     |
| Acquisition of investment properties           |    | Acquisition of investment properties           |
| » (87,687)                                     |    | » (87,687)                                     |
| » (76,578)                                     |    | » (76,578)                                     |
| Proceeds from sale of investment properties    |    | Proceeds from sale of investment properties    |
| » (87,687)                                     |    | » (87,687)                                     |
| » (76,778)                                     |    | » (76,778)                                     |
| Cash receipts from repayment of loans, classif | =  | Cash receipts from repayment of loans, classif |
| » ied as investing                             |    | » ied as investing                             |
| activities                                     | <> | activities                                     |
| » (65,465)                                     |    | » (65,465)                                     |
| » (76,768)                                     |    | » (76,768)                                     |
| Advances of loans, classified as investing act |    | Advances of loans, classified as investing act |
| » ivities (98,787)                             |    | » ivities (98,787)                             |
| » (76,465)                                     |    | » (76,465)                                     |
| Dividend income                                |    | Dividend income                                |
| » 10 (65,657)                                  |    | » 10 (65,657)                                  |
| » (98,798)                                     |    | » (98,798)                                     |
| Dividend income from available for sale financ |    | Dividend income from available for sale financ |
| » ial assets 10 (86,876)                       |    | » ial assets 10 (86,876)                       |
| » (35,646)                                     |    | » (35,646)                                     |
| The notes on pages 66 to 535                   |    |  |
| » form an integral part of these financial st  |    |  |
| » atements.                                    |    |  |
| Page 63  |    |  |

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|   |  |
|---|--|
| <p>» ROI IFRS REG</p> <p>» trading as Ireland International Financial Reporting Standards</p> <p>» Statement of Cash Flows for the Financial Year Ended 30 June 2024</p> <p>»</p> <p>» 2023 2024</p> <p>»</p> <p>» Note €</p> <p>» €</p> <p>Acquisitions of investments in joint ventures and associates 20 (65,656)</p> <p>» (43,545)</p>  |  |
| <p>Proceeds from disposal of investments in joint ventures and associates (98,798)</p> <p>» (54,356)</p> <p>Acquisition of available for sale investments 23 (65,465)</p> <p>» (25,435)</p> <p>Proceeds from sale of available for sale investments (98,767)</p> <p>» (76,577)</p> <p>Payments made on leased assets during the year (76,567)</p> <p>» (43,243)</p> <p>Receipt on sales of leased assets during the year (65,677)</p> <p>» (98,797)</p> <p>Acquisitions of financial instruments (87,678)</p> <p>» (87,688)</p> <p>Proceeds from sale of financial instruments (65,465)</p> <p>» (76,576)</p> | <p>=</p> <p>Proceeds from disposal of investments in joint ventures and associates (98,798)</p> <p>» (54,356)</p> <p>Acquisition of available for sale investments 24 (65,465)</p> <p>» (25,435)</p> <p>Proceeds from sale of available for sale investments (98,767)</p> <p>» (76,577)</p> <p>Payments made on leased assets during the year (76,567)</p> <p>» (43,243)</p> <p>Receipt on sales of leased assets during the year (65,677)</p> <p>» (98,797)</p> <p>Acquisitions of financial instruments (87,678)</p> <p>» (87,688)</p> <p>Proceeds from sale of financial instruments (65,465)</p> <p>» (76,576)</p> |
|   | <p>=</p> <p>&lt;&gt;</p> <p>The notes on pages 71 to 486 form an integral part of these financial statements.</p> <p>» Page 69</p> <p>» ROI IFRS REG</p> <p>» trading as Ireland International Financial Reporting Standards</p> <p>» Statement of Cash Flows for the Financial Year Ended 31 December 2024</p> <p>»</p> <p>» 2023 2024</p> <p>»</p>   |

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|  |    |   | Note | € |
|--|----|---|------|---|
| Net cash flows from investing activities       |    | » | €    |   |
| » (1,676,458)                                  |    | » |      |   |
| » (1,465,756)                                  |    | » |      |   |
| Cash flows from financing activities           | =  |   |      |   |
| Interest expense on leases                     | <> | » |      |   |
| » (98,776)                                     |    | » |      |   |
| » (98,786)                                     |    | » |      |   |
| Interest paid                                  |    | » |      |   |
| » 10 (65,465)                                  |    | » |      |   |
| » (35,456)                                     |    | » |      |   |
| Proceeds from issue of ordinary shares, net of |    | » |      |   |
| » issue costs (76,765)                         |    | » |      |   |
| » (65,467)                                     |    | » |      |   |
| Payments for purchase of own shares            |    | » |      |   |
| » (54,356)                                     |    | » |      |   |
| » (65,464)                                     |    | » |      |   |
| Proceeds from exercise of share options        |    | » |      |   |
| » (87,676)                                     |    | » |      |   |
| » (87,687)                                     |    | » |      |   |
| Proceeds from bank borrowing draw downs        |    | » |      |   |
| » (43,546)                                     |    | » |      |   |
| » (43,566)                                     |    | » |      |   |
| Repayment of bank borrowing                    |    | » |      |   |
| » (98,678)                                     |    | » |      |   |
| » (87,686)                                     |    | » |      |   |
| Proceeds from other borrowing draw downs       |    | » |      |   |
| » (54,354)                                     |    | » |      |   |
| » (54,677)                                     |    | » |      |   |
| Repayment of other borrowing                   |    | » |      |   |
| » (97,987)                                     |    | » |      |   |
| » (86,876)                                     |    | » |      |   |
| Proceeds from issue of shares classified as li |    | » |      |   |
| » abilities (65,466)                           |    | » |      |   |
| » (56,467)                                     |    | » |      |   |
| Redemption of shares classified as liabilities |    | » |      |   |
| » (87,687)                                     |    | » |      |   |
| » (87,686)                                     |    | » |      |   |
| Proceeds from issue of convertible debt, net o |    | » |      |   |
| » f issue costs (76,767)                       |    | » |      |   |
| » (87,689)                                     |    | » |      |   |
| Payments to finance lease creditors            |    | » |      |   |
| » (78,766)                                     |    | » |      |   |
| » (76,578)                                     |    | » |      |   |
| Proceeds from advance of government grants     |    | » |      |   |
| » (87,676)                                     |    | » |      |   |
| » (65,766)                                     |    | » |      |   |
| Interest on preference shares                  |    | » |      |   |
| » (75,667)                                     |    | » |      |   |

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|  |    |  |  |
|--|----|--|--|
| » (98,797)                                     |    | » (98,797)                                     |  |
| Dividends paid                                 |    | Dividends paid                                 |  |
| » 35 (87,576)                                  |    | » 37 (87,576)                                  |  |
| » (65,566)                                     |    | » (65,566)                                     |  |
| Foreign exchange gains/losses                  |    | Foreign exchange gains/losses                  |  |
| » 10 (87,677)                                  |    | » 10 (87,677)                                  |  |
| » (76,578)                                     |    | » (76,578)                                     |  |
|  | =  |  |  |
| Net cash flows from financing activities       | <> | Net cash flows from financing activities       |  |
| » (1,324,885)                                  |    | » (1,324,885)                                  |  |
| » (1,240,792)                                  |    | » (1,240,792)                                  |  |
|  | =  |  |  |
| Net decrease in cash and cash equivalents      | <> | Net decrease in cash and cash equivalents      |  |
| » (3,193,659)                                  |    | » (3,193,659)                                  |  |
| » (2,911,383)                                  |    | » (2,911,383)                                  |  |
|  | =  |  |  |
| Cash and cash equivalents at 1 July            | <> | Cash and cash equivalents at 1 January         |  |
| » 76,465                                       |    | » 76,465                                       |  |
| » 24,554                                       |    | » 24,554                                       |  |
|  | =  |  |  |
| Effect of exchange rate fluctuations on cash h | <> | Effect of exchange rate fluctuations on cash h |  |
| » eld (98,798)                                 |    | » eld (98,798)                                 |  |
| » (65,467)                                     |    | » (65,467)                                     |  |
|  | =  |  |  |
| Cash and cash equivalents at 30 June           | <> | Cash and cash equivalents at 31 December       |  |
| » (3,215,992)                                  |    | » (3,215,992)                                  |  |
| » (2,952,296)                                  |    | » (2,952,296)                                  |  |
|  | =  |  |  |
| The notes on pages 66 to 535                   | <> |  |  |
| » form an integral part of these financial sta |    |  |  |
| » tements.                                     |    |  |  |
| » Page 64                                      |    |  |  |
| » ROI IFRS R                                   |    |  |  |
| » EG   |    |  |  |
| » trading as Ireland Internation               |    |  |  |
| » al Financial Reporting Standards             |    |  |  |
| » Statement of Cash Flows for the              |    |  |  |
| » Financial Year Ended 30 June 2024            |    |  |  |
| » 2024   |    |  |  |
| » 2023   |    |  |  |
| » Note €                                       |    |  |  |
| » €  |    |  |  |
| Out of balance to Cash and cash equivalents ca |    | Out of balance to Cash and cash equivalents ca |  |
| » tegory (adjusted for                         |    | » tegory (adjusted                             |  |
| overdrafts)                                    |    | for overdrafts)                                |  |
| » (3,223,830)                                  |    | » (3,223,830)                                  |  |
| » (2,967,972)                                  |    | » (2,967,972)                                  |  |
|  | =  |  |  |
| The notes on pages 66 to 535                   | <> | The notes on pages 71 to 486 f                 |  |

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|   |    |   |
|---|----|---|
| » form an integral part of these financial statements.  |    | » form an integral part of these financial statements.  |
| » Page 65   |    | » Page 70   |
| R   |    |   |
| » OI IFRS REG   |    | » ROI IFRS REG  |
|   | =  |   |
| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|   | =  |   |
| 1 General information   | <> | 1 General information   |
| The company is a company limited by guarantee, incorporated and domiciled in Republic of Ireland, and   | =  | The company is a company limited by guarantee, incorporated and domiciled in Republic of Ireland, and   |
| consequently does not have share capital. Each member is liable to contribute an amount not exceeding €12,345,688 towards the assets of the company in the event of liquidation.  | <> | consequently does not have share capital. Each member is liable to contribute an amount not exceeding €12,345,688 towards the assets of the company in the event of liquidation.  |
| The address of its registered office is:<br>123 Registered Office Address 1<br>Registered Office Address 2<br>Registered Office Address 3<br>Registered Town<br>Registered County<br>R012 3R0<br>Registered Country<br>The principal place of business is:<br>123 Principal Office Address 1<br>Principal Office Address 2<br>Principal Office Address 3<br>Principal Town<br>Principal County<br>P012 34<br>Principal Country<br>These financial statements were authorised for issue by the Board on 6 August 2025. | =  | The address of its registered office is:<br>123 Registered Office Address 1<br>Registered Office Address 2<br>Registered Office Address 3<br>Registered Town<br>Registered County<br>R012 3R0<br>Registered Country<br>The principal place of business is:<br>123 Principal Office Address 1<br>Principal Office Address 2<br>Principal Office Address 3<br>Principal Town<br>Principal County<br>P012 34<br>Principal Country<br>These financial statements were authorised for issue by the Board on 6 August 2025. |
| 2 Accounting policies   | <> | 2 Accounting policies   |
|   | =  |   |
| Statement of compliance<br>Click here to enter data<br>The company financial statements have been prepared in accordance with International Financial Reporting   |    | Statement of compliance<br>Click here to enter data<br>The company financial statements have been prepared in accordance with International Financial Reporting   |
| Standards including standards and interpretations issued by the International Accounting Standards Board and Irish statute comprising of the Companies Act 2014.  | <> | Standards including standards and interpretations issued by the International Accounting Standards Board and Irish statute comprising of the Companies Act 2014.  |

|   |     |   |
|---|-----|---|
| Summary of material accounting policies and key accounting estimates  | =   | Summary of material accounting policies and key accounting estimates  |
| The principal accounting policies applied in the preparation of these financial statements are set out below. <b>These</b> policies have been consistently applied to all the years presented, unless otherwise stated.   | <>  | The principal accounting policies applied in the preparation of these financial statements are set out below. <b>These</b> policies have been consistently applied to all the years presented, unless otherwise stated.   |
| Basis of preparation<br>Click here to enter data<br>The financial statements of the Company have been prepared in accordance with adopted International Financial Reporting Standards (IFRS) and their interpretations issued by the International Accounting Standards Board | =   | Basis of preparation<br>Click here to enter data<br>The financial statements of the Company have been prepared in accordance with adopted International Financial Reporting Standards (IFRS) and their interpretations issued by the International Accounting Standards Board |
| (IASB) and those parts of the Companies Act 2014 which are applicable to companies reporting under IFRS. <b>They</b> have been prepared under the assumption that the Company operates on a going concern basis.  | <>  | (IASB) and those parts of the Companies Act 2014 which are applicable to companies reporting under IFRS. <b>They</b> have been prepared under the assumption that the Company operates on a going concern basis.  |
| Parent Entity A1  | =   | Parent Entity A1  |
|   | -+  | <b>Parent Entity A1</b><br><b>Parent Entity A1</b>  |
|   | =   |   |
| » Page <b>66</b>  | <>  | » Page <b>71</b>  |
| » ROI IFRS REG  |     | » ROI IFRS REG  |
|   | =   |   |
| » trading as Ireland International Financial Reporting Standards  | <>  | » trading as Ireland International Financial Reporting Standards  |
|   | =   |   |
| » Notes to the Financial Statements for the Financial Year Ended <b>30 June 2024</b>  | <>  | » Notes to the Financial Statements for the Financial Year Ended <b>31 December 2024</b>  |
|   | =   |   |
| <b>Parent Entity A1</b><br><b>Parent Entity A1</b>  | + - |   |
| Principal activity<br>Parent Entity A1<br>Basis of consolidation<br>Click here to enter data  | =   | Principal activity<br>Parent Entity A1<br>Basis of consolidation<br>Click here to enter data  |
| The group financial statements consolidate the financial statements of the company and its subsidiary <b>undertakings</b> drawn up to <b>Sunday 30 June 2024</b> .  | <>  | The group financial statements consolidate the financial statements of the company and its subsidiary <b>undertakings</b> drawn up to <b>Tuesday 31 December 2024</b> .   |
| A subsidiary is an entity controlled by the company. Control is achieved where the company  | =   | A subsidiary is an entity controlled by the company. Control is achieved where the company  |

(continued)

|   |    |  |
|---|----|--|
| » has the power to govern the financial and operating policies of<br>» an entity so as to obtain benefits from its<br>» activities.<br>The results of subsidiaries acquired or dispos<br>» ed of during the year are included in the in<br>» come statement from the  |    | » has the power to govern the financial and operating policies of<br>» an entity so as to obtain benefits from its<br>» activities.<br>The results of subsidiaries acquired or dispos<br>» ed of during the year are included in the in<br>» come statement from the   |
| effective date of acquisition or up to the eff<br>» ective date of disposal, as appropriate. Whe<br>» re necessary, adjustments <b>are</b><br>made to the financial statements of subsidiari<br>» es to bring their accounting policies into l<br>» ine with those used <b>by the</b><br>group.   | <> | effective date of acquisition or up to the eff<br>» ective date of disposal, as appropriate. Whe<br>» re necessary, adjustments<br><b>are</b> made to the financial statements of subsid<br>» iaries to bring their accounting policies in<br>» to line with those used<br><b>by the</b> group.  |
| The purchase method of accounting is used to a<br>» ccount for business combinations that result<br>» in the acquisition of<br>subsidiaries by the group. The cost of a busin<br>» ess combination is measured as the fair valu<br>» e of the assets given,   | =  | The purchase method of accounting is used to a<br>» ccount for business combinations that result<br>» in the acquisition of<br>subsidiaries by the group. The cost of a busin<br>» ess combination is measured as the fair valu<br>» e of the assets given,  |
| equity instruments issued and liabilities incu<br>» rred or assumed at the date of exchange, plu<br>» s costs directly <b>attributable</b><br>to the business combination. Identifiable asse<br>» ts acquired and liabilities and contingent l<br>» iabilities <b>assumed in a</b><br>business combination are measured initially at<br>» their fair values at the acquisition date.<br>» Any excess <b>of the cost of the</b><br>business combination over the acquirers intere<br>» st in the net fair value of the identifiable<br>» assets, <b>liabilities and</b><br>contingent liabilities recognised is recorded<br>» as goodwill. | <> | equity instruments issued and liabilities incu<br>» rred or assumed at the date of exchange, plu<br>» s costs directly<br><b>attributable</b> to the business combination. Iden<br>» tifiable assets acquired and liabilities and<br>» contingent liabilities<br><b>assumed in a</b> business combination are measured<br>» initially at their fair values at the acqui<br>» sition date. Any excess<br><b>of the cost of the</b> business combination over t<br>» he acquirers interest in the net fair value<br>» of the identifiable assets,<br><b>liabilities and</b> contingent liabilities recogni<br>» sed is recorded as goodwill. |
|   | =  |  |
| Inter-company transactions, balances and unrea<br>» lised gains on transactions between the comp<br>» any and its <b>subsidiaries</b> ,<br>which are related parties, are eliminated in f<br>» ull.   | <> | Inter-company transactions, balances and unrea<br>» lised gains on transactions between the comp<br>» any and its<br><b>subsidiaries</b> , which are related parties, are e<br>» liminated in full.  |
|   | =  |  |
| Intra-group losses are also eliminated but may<br>» indicate an impairment that requires recogn<br>» ition in the <b>consolidated</b><br>financial statements.  | <> | Intra-group losses are also eliminated but may<br>» indicate an impairment that requires recogn<br>» ition in the<br><b>consolidated</b> financial statements.   |
|   | =  |  |
| Accounting policies of subsidiaries have been<br>» changed where necessary to ensure consistenc<br>» y with the policies<br>adopted by the group. Non-controlling interest<br>» s in the net assets of consolidated subsidia  | <> | Accounting policies of subsidiaries have been<br>» changed where necessary to ensure consistenc<br>» y with the policies<br>adopted by the group. Non-controlling interest<br>» s in the net assets of consolidated subsidia   |

(continued)

|  |    |  |
|--|----|--|
| <p>» ries are identified <b>separately</b> from the group's equity therein. Non-controlli<br/> » ng interests consist of the amount of those<br/> » interests at <b>the date of the</b> original business combination and the non-cont<br/> » rolling shareholder's share of changes in eq<br/> » uity <b>since the date of the</b> combination. Total comprehensive income is att<br/> » ributed to non-controlling interests even if<br/> » <b>this results in the</b> non-controlling interests having a deficit bal<br/> » ance.</p> <p>» <b>Page 67</b></p> <p>» <b>RO</b></p> <p>» <b>I IFRS REG</b></p> <p>» <b>trading as Ireland Internatio</b><br/> » <b>nal Financial Reporting Standards</b><br/> » <b>Notes to the Financial Statements for</b><br/> » <b>the Financial Year Ended 30 June 2024</b></p> |    | <p>» ries are identified <b>separately</b> from the group's equity therein. No<br/> » n-controlling interests consist of the amoun<br/> » t of those interests at<br/> <b>the date of the</b> original business combination<br/> » and the non-controlling shareholder's share<br/> » of changes in equity<br/> <b>since the date of the</b> combination. Total compr<br/> » ehensive income is attributed to non-control<br/> » ling interests even if<br/> <b>this results in the</b> non-controlling interests<br/> » having a deficit balance.</p> |
| Investments in joint ventures are accounted fo<br>» r using the equity method.   | =  | Investments in joint ventures are accounted fo<br>» r using the equity method.   |
| The carrying amount of the investment in joint<br>» ventures is increased or decreased to recog<br>» nise the Group's share <b>of</b><br>the profit or loss and other comprehensive inc<br>» ome of the joint venture, adjusted where nec<br>» essary to ensure  | <> | The carrying amount of the investment in joint<br>» ventures is increased or decreased to recog<br>» nise the Group's share<br><b>of</b> the profit or loss and other comprehensive<br>» income of the joint venture, adjusted where<br>» necessary to ensure  |
| consistency with the accounting policies of th<br>» e Group.   | =  | consistency with the accounting policies of th<br>» e Group.   |
| Unrealised gains and losses on transactions be<br>» tween the Group and its joint ventures are e<br>» liminated to the extent <b>of</b><br>the Group's interest in those entities. Where<br>» unrealised losses are eliminated, the underl<br>» ying asset is <b>also tested for</b><br>impairment.  | <> | Unrealised gains and losses on transactions be<br>» tween the Group and its joint ventures are e<br>» liminated to the extent<br><b>of</b> the Group's interest in those entities. Whe<br>» re unrealised losses are eliminated, the und<br>» erlying asset is <b>also</b><br><b>tested for</b> impairment.  |
| Investments in joint ventures are accounted fo<br>» r at cost less impairment in the individual<br>» financial statements.   | =  | Investments in joint ventures are accounted fo<br>» r at cost less impairment in the individual<br>» financial statements.   |
|  | -+ | <p>» <b>Page 72</b></p> <p>» <b>RO</b></p> <p>» <b>I IFRS REG</b></p> <p>» <b>trading as Ireland Internation</b><br/> » <b>al Financial Reporting Standards</b><br/> » <b>Notes to the Financial Statements for the F</b><br/> » <b>inancial Year Ended 31 December 2024</b></p>   |
| Investments in associates are accounted for us<br>» ing the equity method.   | =  | Investments in associates are accounted for us<br>» ing the equity method.   |

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|--|----|--|
| <p>The carrying amount of the investment in associates is increased or decreased to recognise the Group's share of the profit or loss and other comprehensive income of the associate, adjusted where necessary to ensure consistency with the accounting policies of the Group.</p>   | <> | <p>The carrying amount of the investment in associates is increased or decreased to recognise the Group's share of the profit or loss and other comprehensive income of the associate, adjusted where necessary to ensure consistency with the accounting policies of the Group.</p>   |
|  | =  |  |
| <p>Unrealised gains and losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in those entities. Where unrealised losses are eliminated, the underlying asset is also tested for impairment.</p>  | <> | <p>Unrealised gains and losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in those entities. Where unrealised losses are eliminated, the underlying asset is also tested for impairment.</p>  |
| <p>Investments in associates are accounted for at cost less impairment in the individual financial statements.</p> <p>Departures from Companies Act requirements</p> <p>Click here to enter data</p> <p>NewRow_0</p> <p>Departures from requirements of International Financial Reporting Standards and the financial impact</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Going concern</p> <p>Click here to enter data</p> <p>Adjusting events after the financial period</p> <p>Click here to enter data</p> <p>Parent Entity A1</p> | =  | <p>Investments in associates are accounted for at cost less impairment in the individual financial statements.</p> <p>Departures from Companies Act requirements</p> <p>Click here to enter data</p> <p>NewRow_0</p> <p>Departures from requirements of International Financial Reporting Standards and the financial impact</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Going concern</p> <p>Click here to enter data</p> <p>Adjusting events after the financial period</p> <p>Click here to enter data</p> <p>Parent Entity A1</p> |
| <p>Changes in accounting policy and estimates</p> <p>New standards, interpretations and amendments effective</p> <p>Click here to enter data</p> <p>The following have been applied for the first time from 1 July 2023 and have had an effect on the financial statements:</p> <p>» Page 68</p> <p>» ROI IFRS REG</p> <p>» trading as Ireland International Financial Reporting Standards</p> <p>» Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p> <p>IFRS</p> <p>Testtest</p>                                  | +- |  |

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Testtest

» 12,345 12,345

» 12,345

The impact upon earnings per share is as follo

» ws:

Basic Earnings per Share

» 12,345 12,345

» 12,345

Diluted Earnings per Share

» 12,345 12,345

» 12,345

Testtest

Testtest

None of the other standards, interpretations a

» nd amendments effective for the first time f

» rom 1 July 2023 have had a

material effect on the financial statements.

New standards, interpretations and amendments

» not yet effective

[Click here to enter data](#)

The following newly issued but not yet effecti

» ve standards, interpretations and amendments

» , which have not been

applied in these financial statements, will or

» may have an effect on the company financial

» statements in future:

NewRow\_0

testtest

None of the other standards, interpretations a

» nd amendments which are effective for period  
» s beginning after 1 July  
2023 and which have not been adopted early, ar  
» e expected to have a material effect on the  
» financial statements.  
Changes resulting from adoption of IFRS 9 and  
» IFRS 15  
became mandatorily effective on 1 January 2018  
» . The group has applied for the first time i  
» n this accounting period  
which has resulted in changes to the accountin  
» g policies. The nature and effect of these c  
» hanges are described  
below.  
Click here to enter data  
The following tables show how the adjustments  
» impacted the financial statements for each i  
» ndividual line item. Line  
items that were not affected by the changes ha  
» ve not been included. The adjustments are ex  
» plained in more detail by  
standard below.

» Page 69

» ROI IFRS REG trading  
» as Ireland International Financial Reporting  
» Standards  
Notes to the Fin  
» ancial Statements for the Financial Year End  
» ed 30 June 2024  
Impact on Statement of Financial Position as a  
» t 30 June 2023  
Click here to enter data

» As  
» riginally  
» reported IFRS 9 IFRS 15  
» As restated IFRS 9 IFRS 15 As  
» restated

» 2023 adjustments adjustments  
» 2023 adjustments adjustments  
» 2024  
Note  
» € € € €  
» € € € €  
» € € € €  
Assets

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|  |           |         |
|--|-----------|---------|
| Non-current assets   |           |         |
| Property, plant and equipment                              |           |         |
| » 53,453   | 23,423    | 4,234   |
| » 81,110   | 23,136    | 43,423  |
| » 147,669  |           |         |
| Right of use assets  |           |         |
| » 23,425   | 3,423     | 4,234   |
| » 31,082   | 2,342     | 87,393  |
| » 120,817  |           |         |
| Investment properties                                      |           |         |
| » 42,342   | 2,342     | 45,634  |
| » 90,318   | 76,583    | 34,234  |
| » 201,135  |           |         |
| Intangible assets  |           |         |
| » 43,425   | 4,633     | 34,345  |
| » 82,403   | 234,234   | 87,433  |
| » 404,070  |           |         |
| Investments in subsidiaries, joint ventures and associates |           |         |
| » 23,423   | 43,453    | 3,346   |
| » 70,222   | 34,534    | 1,234   |
| » 105,990  |           |         |
| Contract assets (non-current)                              |           |         |
| » 23,423   | 4,543     | 3,346   |
| » 31,312   | 23,423    | 1,234   |
| » 55,969   |           |         |
| Contract receivables (non-current)                         |           |         |
| » 23,423   | 454,564   | 3,434   |
| » 481,421  | 45,645    | 34,526  |
| » 561,592  |           |         |
| Deferred tax assets  |           |         |
| » 43,436   | 566,456   | 45,345  |
| » 655,237  | 23,423    | 32,346  |
| » 711,006  |           |         |
| Other non-current financial assets                         |           |         |
| » 2,323  | 67,456    | 34,534  |
| » 104,313  | 45,645    | 2,323   |
| » 152,281  |           |         |
| » 278,673  | 1,170,293 | 178,452 |
| » 1,627,418  | 508,965   | 324,146 |
| » 2,460,529  |           |         |
| Current assets   |           |         |
| Inventories  |           |         |
| » 4,534  | 3,453     | 33,435  |
| » 41,422   | 23,423    | 45,645  |
| » 110,490  |           |         |
| Trade and other receivables                                |           |         |
| » 23,423   | 6,756     | 53,453  |
| » 83,632   | 45,645    | 2,342   |
| » 131,619  |           |         |
| Income tax asset   |           |         |

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|  |           |        |         |
|--|-----------|--------|---------|
| »  | 435,345   | 34,534 | 567,657 |
| »  | 1,037,536 | 23,423 | 2,342   |
| »  | 1,063,301 |        |         |
| Cash and cash equivalents                    |           |        |         |
| »  | 23,423    | 5,434  | 34,534  |
| »  | 63,391    | 6,756  | 5,464   |
| »  | 75,611    |        |         |
| Page 70                                      |           |        |         |
| ROI IFRS REG                                 |           |        |         |
| trading                                      |           |        |         |
| as Ireland International Financial Reportin  |           |        |         |
| g Standards                                  |           |        |         |
| Notes to the Fi                              |           |        |         |
| nancial Statements for the Financial Year En |           |        |         |
| ded 30 June 2024                             |           |        |         |
| As   |           |        |         |
| originally                                   |           |        |         |
| reported IFRS 9 IFRS 15                      |           |        |         |
| As restated IFRS 9 IFRS 15                   |           |        |         |
| As restated                                  |           |        |         |
| 2023 adjustments adjustments                 |           |        |         |
| 2023 adjustments adjustments                 |           |        |         |
| 2024   |           |        |         |
| Note   |           |        |         |
| € € € €                                      |           |        |         |
| € € € €                                      |           |        |         |
| €  |           |        |         |
| Contracts assets (current)                   |           |        |         |
| »  | 34,534    | 5,656  | 5,645   |
| »  | 45,835    | 2,342  | 2,234   |
| »  | 50,411    |        |         |
| Contract receivables (current)               |           |        |         |
| »  | 23,423    | 3,434  | 3,434   |
| »  | 30,291    | 4,564  | 23,423  |
| »  | 58,278    |        |         |
| Contract cost asset                          |           |        |         |
| »  | 34,534    | 56,456 | 45,645  |
| »  | 136,635   | 2,323  | 4,564   |
| »  | 143,522   |        |         |
| Rights to recover product from               |           |        |         |
| customers on return                          |           |        |         |
| »  | 23,423    | 3,434  | 34,534  |
| »  | 61,391    | 5,645  | 2,342   |
| »  | 69,378    |        |         |
| Other current financial assets               |           |        |         |
| »  | 34,534    | 45,645 | 5,464   |

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|                                      |           |           |         |
|--------------------------------------|-----------|-----------|---------|
| »                                    | 85,643    | 23,426    | 4,564   |
| »                                    | 113,633   |           |         |
| »                                    | 637,173   | 164,802   | 783,801 |
| »                                    | 1,585,776 | 137,547   | 92,920  |
| »                                    | 1,816,243 |           |         |
| Assets classified as held for sale   |           |           |         |
| »                                    | 2,323     | 345,345   | 34,343  |
| »                                    | 382,011   | 23,234    | 2,342   |
| »                                    | 407,587   |           |         |
| Total assets                         |           |           |         |
| »                                    | 918,169   | 1,680,440 | 996,596 |
| »                                    | 3,595,205 | 669,746   | 419,408 |
| »                                    | 4,684,359 |           |         |
| Equity and liabilities               |           |           |         |
| Equity                               |           |           |         |
| Share capital                        |           |           |         |
| »                                    | 23,423    | 54,646    | 3,453   |
| »                                    | 81,522    | 45,645    | 4,564   |
| »                                    | 131,731   |           |         |
| Share premium                        |           |           |         |
| »                                    | 23,234    | 34,345    | 3,434   |
| »                                    | 61,013    | 23,423    | 23,423  |
| »                                    | 107,859   |           |         |
| Capital redemption reserve           |           |           |         |
| »                                    | 345,345   | 34,534    | 56,564  |
| »                                    | 436,443   | 45,645    | 564,556 |
| »                                    | 1,046,644 |           |         |
| Foreign currency translation reserve |           |           |         |
| »                                    | 2,342     | 5,645     | 34,534  |
| »                                    | 42,521    | 23,234    | 23,423  |
| »                                    | 89,178    |           |         |
| Revaluation reserve                  |           |           |         |
| »                                    | 4,545     | 3,434     | 5,345   |
| »                                    | 13,324    | 4,564     | 4,564   |
| »                                    | 22,452    |           |         |
| Available for sale reserve           |           |           |         |
| »                                    | 23,423    | 64,635    | 34,354  |
| »                                    | 122,412   | 23,423    | 23,423  |
| »                                    | 169,258   |           |         |
| Cash flow hedging reserve            |           |           |         |
| »                                    | 23,423    | 3,346     | 6,454   |
| »                                    | 33,223    | 45,645    | 4,564   |
| »                                    | 83,432    |           |         |
| Other reserves                       |           |           |         |
| »                                    | 232,342   | 34,534    | 34,534  |
| »                                    | 301,410   | 23,234    | 23,432  |
| »                                    | 348,076   |           |         |

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| ROI IFRS REG  |             |             |   |  |
|---|-------------|-------------|---|--|
| trading   |             |             |   |  |
| as Ireland International Financial Reporting Standards                      |             |             |   |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |             |             |   |  |
| As  |             |             |   |  |
| originally  |             |             |   |  |
| reported  | IFRS 9      | IFRS 15     |   |  |
| As restated   | IFRS 9      | IFRS 15     | A |  |
| s restated  |             |             |   |  |
| 2023  | adjustments | adjustments |   |  |
| 2023  | adjustments | adjustments |   |  |
| 2024  |             |             |   |  |
|   |             | Note        |   |  |
| €   | €           | €           |   |  |
| €   | €           | €           |   |  |
| €   |             |             |   |  |
| Retained earnings   |             |             |   |  |
| 34,534  | 5,656       | 56,456      |   |  |
| 96,646  | 4,564       | 4,564       |   |  |
| 105,774   |             |             |   |  |
| Total equity  |             |             |   |  |
| 712,611   | 240,775     | 235,128     |   |  |
| 1,188,514   | 239,377     | 676,513     |   |  |
| 2,104,404   |             |             |   |  |
| Non-current liabilities   |             |             |   |  |
| Lease liabilities (non-current)   |             |             |   |  |
| 2,323   | 34,534      | 34,534      |   |  |
| 71,391  | 2,342       | 4,223       |   |  |
| 77,956  |             |             |   |  |
| Loans and borrowings (non-current)  |             |             |   |  |
| 232,342   | 5,654       | 545,645     |   |  |
| 783,641   | 56,453      | 54,645      |   |  |
| 894,739   |             |             |   |  |
| Retirement benefit obligations  |             |             |   |  |
| 434,534   | 34,534      | 34,345      |   |  |
| 503,413   | 56,342      | 23,423      |   |  |
| 583,178   |             |             |   |  |
| Provisions (non-current)  |             |             |   |  |
| 23,425  | 5,656       | 564,564     |   |  |
| 593,645   | 23,236      | 45,645      |   |  |
| 662,526   |             |             |   |  |
| Contract liabilities (non-current)  |             |             |   |  |
| 456,456   | 3,453       | 3,434       |   |  |
| 463,343   | 43,274      | 23,423      |   |  |

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|   |  |                |           |
|---|--|----------------|-----------|
| » | 530,040                                      |                |           |
|   | Deferred income (non-current)                |                |           |
| » | 3,437  | 3,434          | 3,453     |
| » | 10,324                                       | 523,447        | 45,645    |
| » | 579,416                                      |                |           |
|   | Deferred tax liabilities                     |                |           |
| » | 345,347                                      | 3,434          | 3,443     |
| » | 352,224                                      | 23,427         | 234,234   |
| » | 609,885                                      |                |           |
|   | Other non-current financial liabilities      |                |           |
| » | 4,534  | 567,569        | 76,546    |
| » | 648,649                                      | 57,536         | 45,654    |
| » | 751,839                                      |                |           |
| » | 1,502,398                                    | 658,268        | 1,265,964 |
| » | 3,426,630                                    | 786,057        | 476,892   |
| » | 4,689,579                                    |                |           |
|   | Current liabilities                          |                |           |
|   | Lease liabilities (current)                  |                |           |
| » | 5,675  | 6,786          | 34,534    |
| » | 46,995                                       | 23,427         | 3,234     |
| » | 73,656                                       |                |           |
|   | Trade and other payables                     |                |           |
| » | 433,434                                      | 89,089         | 53,534    |
| » | 576,057                                      | 234,234        | 2,323     |
| » | 812,614                                      |                |           |
|   | Loans and borrowings (current)               |                |           |
| » | 5,675  | 6,575          | 3,434     |
| » | 15,684                                       | 67,575         | 45,645    |
| » | 128,904                                      |                |           |
|   | Income tax liability                         |                |           |
| » | 23,423                                       | 75,675         | 56,645    |
| » | 155,743                                      | 23,423         | 2,342     |
| » | 181,508                                      |                |           |
|   | Contract liabilities (current)               |                |           |
| » | 56,566                                       | 789,789        | 34,345    |
| » | 880,700                                      | 56,756         | 4,564     |
| » | 942,020                                      |                |           |
|   | Deferred income (current)                    |                |           |
| » | 34,534                                       | 64,564         | 54,343    |
| » | 153,441                                      | 24,234         | 23,423    |
| » | 201,098                                      |                |           |
| » |  |                |           |
|   | Page 72                                      |                |           |
| » |  |                |           |
|   | ROI IFRS REG                                 |                |           |
|   |  | tradin         |           |
| » | g as Ireland International Financial Reporti |                |           |
| » | ng Standards                                 |                |           |
|   |  | Notes to the F |           |
| » | inancial Statements for the Financial Year E |                |           |

(continued)

|  |  |  |      |
|--|--|--|------|
| » ended 30 June 2024                             |  |  |      |
| » As   |  |  |      |
| » originally                                     |  |  |      |
| » reported IFRS 9 IFRS 15                        |  |  |      |
| » As restated IFRS 9 IFRS 15                     |  |  |      |
| » As restated                                    |  |  |      |
| » 2023 adjustments adjustments                   |  |  |      |
| » 2023 adjustments adjustments                   |  |  |      |
| » 2024   |  |  |      |
|  |  |  | Note |
| » € € €  |  |  | €    |
| » € €  |  |  | €    |
| » €  |  |  |      |
| Dividends payable                                |  |  |      |
| » 56,756 64,584 3,434                            |  |  |      |
| » 124,774 67,867 5,643                           |  |  |      |
| » 198,284  |  |  |      |
| Provisions (current)                             |  |  |      |
| » 34,354 456,456 54,564                          |  |  |      |
| » 545,374 234,237 32,423                         |  |  |      |
| » 812,034  |  |  |      |
| Other current financial liabilities              |  |  |      |
| » 56,756 4,534 34,345                            |  |  |      |
| » 95,635 234,567 4,564                           |  |  |      |
| » 334,766  |  |  |      |
| » 707,173 1,558,052 329,178                      |  |  |      |
| » 2,594,403 966,320 124,161                      |  |  |      |
| » 3,684,884                                      |  |  |      |
| Liabilities associated with assets held for sale |  |  |      |
| » (334,534) (67,867) (89,837)                    |  |  |      |
| » (492,238) (23,423) (2,342)                     |  |  |      |
| » (518,003)                                      |  |  |      |
| Total liabilities                                |  |  |      |
| » 2,544,105 2,284,187 1,684,979                  |  |  |      |
| » 6,513,271 1,775,800 603,395                    |  |  |      |
| » 8,892,466                                      |  |  |      |
| Total equity and liabilities                     |  |  |      |
| » 3,256,716 2,524,962 1,920,107                  |  |  |      |
| » 7,701,785 2,015,177 1,279,908                  |  |  |      |
| » 10,996,870                                     |  |  |      |
| »  |  |  |      |
| Page 73  |  |  |      |
| » ROI IFRS REG                                   |  |  |      |
| » trading as                                     |  |  |      |
| » Ireland International Financial Reporting St   |  |  |      |

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|   |  |  |  |  |
|---|--|--|--|--|
| » standards   |  |  |  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |  |  |  |  |
| Impact on Income Statement for the year ended 30 June 2023                  |  |  |  |  |
| Click here to enter data  |  |  |  |  |
| » As originally reported  |  |  |  |  |
| » IFRS 9 IFRS 15 As restated  |  |  |  |  |
| » 2023 adjustments adjustments 2023   |  |  |  |  |
| » 023   |  |  |  |  |
| » Note €  |  |  |  |  |
| » €   |  |  |  |  |
| Revenue   |  |  |  |  |
| » 1 323,456   |  |  |  |  |
| » 87,698 1,234 412,388  |  |  |  |  |
| Cost of sales   |  |  |  |  |
| » 2 2,234   |  |  |  |  |
| » 23,423 1,234 26,891   |  |  |  |  |
| Gross   |  |  |  |  |
| » 325,690   |  |  |  |  |
| » 111,121 2,468 439,279   |  |  |  |  |
| Distribution costs  |  |  |  |  |
| » 3 1,234   |  |  |  |  |
| » 45,645 23,423 70,302  |  |  |  |  |
| Administrative expenses   |  |  |  |  |
| » 4 5,652   |  |  |  |  |
| » 2,342 45,645 53,639   |  |  |  |  |
| Other operating income  |  |  |  |  |
| » 5 2,342   |  |  |  |  |
| » 4,564 1,234 8,140   |  |  |  |  |
| Other operating expenses  |  |  |  |  |
| » 6 34,535  |  |  |  |  |
| » 2,342 23,423 60,300   |  |  |  |  |
| Other gains / losses  |  |  |  |  |
| » 7 23,423  |  |  |  |  |
| » 4,564 4,564 32,   |  |  |  |  |

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|   |  |                   |          |
|---|--|-------------------|----------|
| » 551   |  |                   |          |
| Operating                                     |  |                   |          |
| »   |  | 392,876           |          |
| »   | 170,578                                      | 100,757           | 664,     |
| » 211   |  |                   |          |
| Finance income                                |  |                   |          |
| »   |  | 8                 | 43,534   |
| »   | 23,423                                       | 2,323             | 69,      |
| » 280   |  |                   |          |
| Finance costs                                 |  |                   |          |
| »   |  | 9                 | 2,323    |
| »   | 2,342  | 3,453             | 8,       |
| » 118   |  |                   |          |
| Net finance income / cost                     |  |                   |          |
| »   |  | 45,857            |          |
| »   | 25,765                                       | 5,776             | 77,      |
| » 398   |  |                   |          |
| before tax                                    |  |                   |          |
| »   |  | 438,733           |          |
| »   | 196,343                                      | 106,533           | 741,     |
| » 609   |  |                   |          |
| Income tax                                    |  |                   |          |
| »   |  | 10                | 34,534   |
| »   | 23,412                                       | 98,574            | 156,     |
| » 520   |  |                   |          |
| for the financial year                        |  |                   |          |
| »   |  | 473,267           |          |
| »   | 219,755                                      | 205,107           | 898,     |
| » 129   |  |                   |          |
| Impact on Income Statement for the year ended |  |                   |          |
| » 30 June 2024                                |  |                   |          |
| »   |  |                   |          |
| »   | Page 74                                      |                   |          |
| »   |  |                   |          |
| »   | ROI IFRS REG                                 |                   |          |
| »   |  | trading as        |          |
| »   | Ireland International Financial Reporting St |                   |          |
| »   | andards                                      |                   |          |
| »   |  | Notes to the Fina |          |
| »   | ncial Statements for the Financial Year Ende |                   |          |
| »   | d 30 June 2024                               |                   |          |
| »   | Click here to enter data                     |                   |          |
| »   |  | As originally     |          |
| »   |  | reported          |          |
| »   | IFRS 9                                       | IFRS 15           | As resta |
| »   | ted  |                   |          |
| »   |  | 2024              |          |
| »   | adjustments                                  | adjustments       | 20       |
| »   | 24   |                   |          |

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(continued)

| »                         |         | Note    | €       |        |
|---------------------------|---------|---------|---------|--------|
| »                         | €       | €       |         |        |
| »                         | €       |         |         |        |
| Revenue                   |         |         |         |        |
| »                         |         | 1       | 23,234  |        |
| »                         | 72,428  | 45,456  |         | 141,1  |
| » 18                      |         |         |         |        |
| Cost of sales             |         |         |         |        |
| »                         |         | 23      | 456,456 |        |
| »                         | 75,393  | 23,423  |         | 555,2  |
| » 72                      |         |         |         |        |
| Gross                     |         |         |         |        |
| »                         |         |         | 479,690 |        |
| »                         | 147,821 | 68,879  |         | 696,3  |
| » 90                      |         |         |         |        |
| Distribution costs        |         |         |         |        |
| »                         |         | 3       | 2,323   |        |
| »                         | 45,542  | 23,423  |         | 71,2   |
| » 88                      |         |         |         |        |
| Administrative expenses   |         |         |         |        |
| »                         |         | 4       | 5,456   |        |
| »                         | 23,423  | 45,645  |         | 74,5   |
| » 24                      |         |         |         |        |
| Other operating income    |         |         |         |        |
| »                         |         | 5       | 3,423   |        |
| »                         | 456,456 | 23,234  |         | 483,1  |
| » 13                      |         |         |         |        |
| Other operating expenses  |         |         |         |        |
| »                         |         | 6       | 45,645  |        |
| »                         | 23,423  | 4,552   |         | 73,6   |
| » 20                      |         |         |         |        |
| Other gains / losses      |         |         |         |        |
| »                         |         | 7       | 2,323   |        |
| »                         | 45,343  | 45,456  |         | 93,1   |
| » 22                      |         |         |         |        |
| Operating                 |         |         |         |        |
| »                         |         |         | 538,860 |        |
| »                         | 742,008 | 211,189 |         | 1,492, |
| » 057                     |         |         |         |        |
| Finance income            |         |         |         |        |
| »                         |         | 8       | 34,345  |        |
| »                         | 23,423  | 23,453  |         | 81,2   |
| » 21                      |         |         |         |        |
| Finance costs             |         |         |         |        |
| »                         |         | 9       | 2,323   |        |
| »                         | 4,543   | 23,234  |         | 30,1   |
| » 00                      |         |         |         |        |
| Net finance income / cost |         |         |         |        |
| »                         |         |         | 36,668  |        |
| »                         | 27,966  | 46,687  |         | 111,3  |
| » 21                      |         |         |         |        |

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|  |  |             |             |
|--|--|-------------|-------------|
| before tax                                     |  |             |             |
| »  |  | 575,528     |             |
| »  | 769,974                                      | 257,876     | 1,603,      |
| »  | 378  |             |             |
| Income tax                                     |  |             |             |
| »  |  | 10          | 87,984      |
| »  | 2,345  | 78,347      | 168,6       |
| »  | 76   |             |             |
| for the financial year                         |  |             |             |
| »  |  | 663,512     |             |
| »  | 772,319                                      | 336,223     | 1,772,      |
| »  | 054  |             |             |
| »  |  |             |             |
| »  | Page 75                                      |             |             |
| »  |  |             |             |
| »  | ROI IFRS REG                                 |             |             |
| »  | trading                                      |             |             |
| »  | as Ireland International Financial Reportin  |             |             |
| »  | g Standards                                  |             |             |
| »  | Notes to the Fin                             |             |             |
| »  | ancial Statements for the Financial Year End |             |             |
| »  | ed 30 June 2024                              |             |             |
| Impact on Statement of Comprehensive Income fo |  |             |             |
| »  | r the year ended 30 June 2023                |             |             |
| Click here to enter data                       |  |             |             |
| »  |  |             | As o        |
| »  | originally                                   |             |             |
| »  |  |             | repo        |
| »  |  |             |             |
| »  | rted   | IFRS 9      | IFRS 15     |
| »  | As restated                                  |             |             |
| »  |  |             | 2           |
| »  | 023  | adjustments | adjustments |
| »  | 2023   |             |             |
| »  |  |             |             |
| »  |  |             | Note        |
| »  | €  | €           | €           |
| »  | €  |             |             |
| Profit for the year                            |  |             |             |
| »  |  |             | 473         |
| »  | ,267   | 219,755     | 205,107     |
| »  | 898,129                                      |             |             |
| Items that will not be reclassified subsequent |  |             |             |
| »  | ly to profit or loss                         |             |             |
| Surplus/(deficit) on property, plant and equip |  |             |             |
| »  | ment revaluation                             |             | 3           |
| »  | ,245   | 78,593      | 56,372      |
| »  | 138,210                                      |             |             |
| Surplus/(deficit) on revaluation of other asse |  |             |             |
| »  | ts   |             | 2           |

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|  |         |         |
|--|---------|---------|
| » ,345   | 75,683  | 4,523   |
| » 82,551                                       |         |         |
| Remeasurements of post employment benefit obli |         |         |
| » gations                                      |         | 23      |
| » ,236   | 5,234   | 45,234  |
| » 73,704                                       |         |         |
| »  |         | 28      |
| » ,826   | 159,510 | 106,129 |
| » 294,465                                      |         |         |
| Items that may be reclassified subsequently to |         |         |
| » profit or loss                               |         |         |
| Surplus/(deficit) on changes in fair value of  |         |         |
| » investment property                          |         | 2       |
| » ,345   | 5,234   | 5,234   |
| » 12,813                                       |         |         |
| Surplus/(deficit) on revaluation of available  |         |         |
| » for sale financial assets                    |         | 43      |
| » ,434   | 73,877  | 5,234   |
| » 122,545                                      |         |         |
| Gain/(loss) on cash flow hedges (net)          |         |         |
| »  |         | 52      |
| » ,345   | 3,452   | 23,423  |
| » 79,220                                       |         |         |
| Gain/(loss) on hedge of investments in foreign |         |         |
| » operations (net)                             |         | 45      |
| » ,646   | 23,435  | 4,523   |
| » 73,604                                       |         |         |
| Foreign currency translation gains/(losses)    |         |         |
| »  |         | 232     |
| » ,342   | 23,243  | 45,456  |
| » 301,041                                      |         |         |
| Gain/(loss) due to reclassification adjustment |         |         |
| » s adjusted in foreign                        |         |         |
| exchange differences (net)                     |         | 5       |
| »  |         |         |
| » ,234   | 23,423  | 23,423  |
| » 52,080                                       |         |         |
| Gain/(loss) on remeasuring equity interest hel |         |         |
| » d by acquirer to fair value                  |         |         |
| before business combination (net)              |         | 98      |
| »  |         |         |
| » ,959   | 23,423  | 37,647  |
| » 160,029                                      |         |         |
| »  |         | 480     |
| » ,305   | 176,087 | 144,940 |
| » 801,332                                      |         |         |
| Total comprehensive income for the year        |         |         |
| »  |         | 982     |
| » ,398   | 555,352 | 456,176 |
| » 1,993,926                                    |         |         |

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trading as Ireland International Financi  
» al Reporting Standards  
Notes to the Financial Statements for the Fina  
» ncial Year Ended 30 June 2024  
Page 77  
ROI IFRS REG  
trading  
» as Ireland International Financial Reportin  
» g Standards  
Notes to the Fin  
» ancial Statements for the Financial Year End  
» ed 30 June 2024  
Impact on Statement of Comprehensive Income fo  
» r the year ended 30 June 2024  
Click here to enter data  
As o  
» riginally  
repo  
» rted IFRS 9 IFRS 15  
» As restated  
2  
» 024 adjustments adjustments  
» 2024  
Note  
» € € €  
» €  
Profit for the year  
» 663  
» ,512 772,319 336,223  
» 1,772,054  
Items that will not be reclassified subsequent  
» ly to profit or loss  
Surplus/(deficit) on property, plant and equip  
» ment revaluation 34  
» ,523 23,423 23,423  
» 81,369  
Surplus/(deficit) on revaluation of other asse  
» ts 23  
» ,234 23,423 5,453  
» 52,110  
Remeasurements of post employment benefit obli  
» gations 4  
» ,564 65,839 2,323  
» 72,726

(continued)

|   |           |           |      |
|---|-----------|-----------|------|
| »   |           |           | 62   |
| » ,321  | 112,685   | 31,199    |      |
| » 206,205                                       |           |           |      |
| Items that may be reclassified subsequently to  |           |           |      |
| » profit or loss                                |           |           |      |
| Surplus/(deficit) on changes in fair value of   |           |           |      |
| » investment property                           |           |           | 2    |
| » ,345  | 45,645    | 23,236    |      |
| » 71,226  |           |           |      |
| Surplus/(deficit) on revaluation of available   |           |           |      |
| » for sale financial assets                     |           |           | 2    |
| » ,323  | 234,234   | 2,235     |      |
| » 238,792                                       |           |           |      |
| Gain/(loss) on cash flow hedges (net)           |           |           |      |
| »   |           |           | 23   |
| » ,423  | 4,523     | 7,643     |      |
| » 35,589  |           |           |      |
| Gain/(loss) on hedge of investments in foreign  |           |           |      |
| » operations (net)                              |           |           | 23   |
| » ,423  | 4,523     | 565,345   |      |
| » 593,291                                       |           |           |      |
| Foreign currency translation gains/(losses)     |           |           |      |
| »   |           |           | 456  |
| » ,456  | 4,523     | 45,642    |      |
| » 506,621                                       |           |           |      |
| Gain/(loss) due to reclassification adjustment  |           |           |      |
| » s adjusted in foreign                         |           |           |      |
| exchange differences (net)                      |           |           |      |
| »   |           |           | 23   |
| » ,423  | 34,523    | 23,423    |      |
| » 81,369  |           |           |      |
| Gain/(loss) on remeasuring equity interest held |           |           |      |
| » d by acquirer to fair value                   |           |           |      |
| before business combination (net)               |           |           |      |
| »   |           |           | 87   |
| » ,538  | 53,452    | 46,278    |      |
| » 187,268                                       |           |           |      |
| »   |           |           | 618  |
| » ,931  | 381,423   | 713,802   |      |
| » 1,714,156                                     |           |           |      |
| Total comprehensive income for the year         |           |           |      |
| »   |           |           | 1,34 |
| » 4,764   | 1,266,427 | 1,081,224 |      |
| » 3,692,415                                     |           |           |      |
| Page 78   |           |           |      |
| ROI IFRS REG                                    |           |           |      |
| trading as Ireland                              |           |           |      |
| International Financial Reporting Standards     |           |           |      |

|  |  |
|--|--|
| Notes to the Financial St                      |  |
| » atements for the Financial Year Ended 30 Jun |  |
| » e 2024                                       |  |
| There was no material impact on the group or c |  |
| » ompany's statement of cash flows for the yea |  |
| » r ended 30 June 2023.                        |  |
| »  |  |
| Page 79  |  |
| ROI IFRS R                                     |  |
| » EG   |  |
| trading as Ireland Internatio                  |  |
| » nal Financial Reporting Standards            |  |
| Notes to the Financial Statements for th       |  |
| » e Financial Year Ended 30 June 2024          |  |
| The nature of these adjustments as a result of |  |
| » adopting IFRS 9 are described below:         |  |
| 32423492878797                                 |  |
| Sub note 6                                     |  |
| The nature of these adjustments as a result of |  |
| » adopting IFRS 15 are described below:        |  |
| 2342349298808                                  |  |
| Sub note 6                                     |  |
| » Page 80                                      |  |
| » ROI IFRS REG                                 |  |
| trading as Ireland Interna                     |  |
| » tional Financial Reporting Standards         |  |
| Notes to the Financial Statements for          |  |
| » the Financial Year Ended 30 June 2024        |  |
| Adoption of IFRS 9                             |  |
| Click here to enter data                       |  |
| The following table summarises the impact of t |  |
| » ransition to IFRS 9 on the company's retaine |  |
| » d earnings:                                  |  |
| »  |  |
| » 2024 2023                                    |  |
| »  |  |
| Note   |  |
| » € €  |  |
| Closing retained earnings at 30 June           |  |
| » 12,  |  |
| » 345 12,345                                   |  |
| Reclassification of investments from available |  |
| » -for-sale 11 12,                             |  |
| » 345 12,345                                   |  |
| Increase/decrease in provision for trade recei |  |
| » vables and contract                          |  |
| assets   |  |
| » 2 12,  |  |
| » 345 12,345                                   |  |

(continued)

Increase/decrease in provision for debt invest  
» ments at amortised  
cost

» 3 12,

» 345 12,345

Increase/decrease in provision for debt invest

» ments at FVOCI 4 12,

» 345 12,345

Increase/decrease in deferred tax assets relat

» ing to impairment

provisions

» 5 12,

» 345 12,345

Increase/decrease in deferred tax liabilities

» 6 12,

» 345 12,345

Adjustment to retained earnings from adoption

» of IFRS 9 74,

» 070 74,070

Closing retained earnings at 30 June restated

» for IFRS 9 (before

IFRS 15 restatement)

» 86,

» 415 86,415

Classification and measurement

Under IFRS 9, there are three classification c

» ategories for financial assets: measured at

» amortised cost, at fair value

through profit or loss, and at fair value thro

» ugh other comprehensive income.

IFRS 9 eliminates the previous IAS 39 categori

» es for financial assets of held to maturity,

» loans and receivables and

available for sale.

The company's management has assessed which bu

» siness models apply to the financial assets

» held and has

reclassified its financial instruments into th

» e appropriate IFRS 9 categories. Please see

» the Financial Instruments

accounting policy for further details.

The following table and accompanying notes exp

» lain the original measurement categories und

» er IAS 39 and the new

measurement categories under IFRS 9 for each c

» lass of the company's financial assets and f

» inancial liabilities as at 1

January 2018.

There are no changes in classification and mea

» surement for the company's financial assets.

The following table and accompanying notes bel

» ow explain the original measurement categori

|  |              |          |
|--|--------------|----------|
| 12/02/2025 16:33:41  | Text Compare | Page 151 |
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| (continued)  |              |          |
| » es under IAS 39 and  |              |          |
| new measurement categories under IFRS 9 for ea                                       |              |          |
| » ch class of financial liability at 1 July 20                                       |              |          |
| » 23:  |              |          |
| »  |              |          |
| Page 81  |              |          |
|  | ROI          |          |
| » IFRS REG   |              |          |
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| » nal Financial Reporting Standards  |              |          |
| Notes to the Financial Statements for  |              |          |
| » the Financial Year Ended 30 June 2024  |              |          |
| »  |              |          |
| Original   |              |          |
|  | 0            |          |
| » riginal carrying   | New          |          |
| » New carrying   |              |          |
|  | class        |          |
| » ification amount   | classificat  |          |
| » ion amount   |              |          |
|  | Notes under  |          |
| » IAS 39 under IAS 39  | under IFRS 9 |          |
| » under IFRS 9   |              |          |
| NewRow_0   | 1            |          |
| » 12345 12,345   | 1234         |          |
| » 5 12,345   |              |          |
| »  |              |          |
| 12,345   |              |          |
| » 12,345   |              |          |
| Total financial liabilities  |              |          |
| 12345 12345  |              |          |
| Testest  |              |          |
| Impairment   |              |          |
| The adoption of IFRS 9 has fundamentally chang                                       |              |          |
| » ed the accounting for impairment losses by r                                       |              |          |
| » eplacing IAS 39's  |              |          |
| incurred loss model with an expected credit lo                                       |              |          |
| » ss model.  |              |          |
| The new model applies to all debt instruments  |              |          |
| » not held at fair value through profit or los                                       |              |          |
| » s and contract assets, and   |              |          |
| requires the company to account for expected c                                       |              |          |
| » redit losses and any changes at each reporti                                       |              |          |
| » ng date to reflect changes   |              |          |
| in credit risk since initial recognition. Plea                                       |              |          |
| » se see the Financial Instruments accounting  |              |          |
| » policy for further details.  |              |          |
| The following table summarises the impact of a                                       |              |          |
| » dopting IFRS 9 on the allowance for impaireme                                      |              |          |
| » nt:  |              |          |
| »  | 2024         |          |

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(continued)

|   |  |        |
|---|--|--------|
| » 2023  |  |        |
| » Note €  |  |        |
| » €   |  |        |
| Loss allowance at 30 June under IAS 39  |  |        |
| »   |  | 12,345 |
| » 12,345  |  |        |
| Additional trade receivables recognised on adoption of IFRS 15  |  |        |
| » 1   |  | 12,345 |
| » 12,345  |  |        |
| Contract assets recognised on adoption of IFRS 15   |  |        |
| » 2   |  | 12,345 |
| » 12,345  |  |        |
| Debt securities   |  |        |
| » 3   |  | 12,345 |
| » 12,345  |  |        |
| Cash and cash equivalents   |  |        |
| » 4   |  | 12,345 |
| » 12,345  |  |        |
| Adjustment to retained earnings from adoption of IFRS 9   |  |        |
| »   |  | 49,380 |
| » 49,380  |  |        |
| Loss allowance at 30 June under IFRS 9  |  |        |
| »   |  | 61,725 |
| » 61,725  |  |        |
| Hedge accounting  |  |        |
| The company has adopted the new general hedge accounting model and has applied this prospectively. The accounting requirements retain the three types of hedge accounting, therefore all of the company's existing hedging relationships are treated as continuing hedging relationships. The company has also not designated any hedging relationships under IFRS 9 that would not have met the qualifying hedge accounting criteria under IAS 39. |  |        |
| A further explanation on hedge accounting can be found in the Financial Instruments accounting policy.  |  |        |
| Testtest  |  |        |
| » Page 82   |  |        |
| »   |  | ROI    |
| » IFRS REG  |  |        |
| » trading as Ireland International Financial Reporting Standards  |  |        |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   |  |        |
| » Adoption of IFRS 15   |  |        |
| Click here to enter data  |  |        |

(continued)

The following table summarises the impact of t  
» ransition to IFRS 15 on the company's retain  
» ed earnings:

» 2024

» 2023

» Note €

» €

Closing retained earnings at 30 June after IFR

» S 9 restatement 56,453

» 456,465

NewRow\_0

» 1 12,345

» 12,345

Closing retained earnings at 30 June restated

» for IFRS 9 and IFRS

15

» 68,798

» 468,810

Changes resulting from adoption of IFRS 16

Click here to enter data

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» ROI IFRS REG

» trading as Ireland International F

» inancial Reporting Standards

» Notes to the Financial Statements for th

» e Financial Year Ended 30 June 2024

The company transitioned to IFRS 16 using the

» modified retrospective approach and as a res

» ult the cumulative effect

of initial application is recognised in retain

» ed earnings at 1 July 2023. The prior period

» figures were not adjusted.

On adoption of IFRS 16, the company elected to

» apply the relief provisions available and h

» as not reviewed contacts

under the definition of a lease per IFRS 16, w

» hich had previously not been classified as l

» eases under the principles

of IAS 17. Therefore, only contracts entered i

» nto or modified on or after 1 July 2023 have

» the definition of a lease

per IFRS 16 applied.

In addition, the company decided to apply reco

» gnition exemptions to leases with a term not

» exceeding 12 months

and leases where the underlying assets are of

» low value.

For leases classified as operating leases unde

(continued)

» r IAS 17, these lease liabilities were measu  
 » red at the present value of  
 the remaining lease payments, discounted using  
 » the lessee's incremental borrowing rate as  
 » of 1 July 2023. The  
 company has used the following practical exped  
 » ients permitted by IFRS 16 when applying thi  
 » s for the first time to  
 leases previously classified as operating leas  
 » es:

- Applied a single discount rate to a portfoli  
 » o of leases with similar characteristics
- Applied the exemption not to recognise liabi  
 » lities for leases with less than 12 months o  
 » f lease term remaining
- Excluded initial direct costs for the measur  
 » ement of right-to-use assets at the date of  
 » initial application
- Used hindsight in determining the lease term  
 » where the contract contains options to exte  
 » nt or terminate the lease

Right-of-use assets are measured at either:

- Their carrying amount as if IFRS 16 has been  
 » applied since commencement, discounted usin  
 » g the lessee's  
 incremental borrowing rate at the date of init  
 » ial application
- An amount equal to the lease liability, adju  
 » sted for any prepaid or accrued lease paymen  
 » ts

No adjustments are required on transition to I  
 » FRS 16 for leases where the company acts as  
 » a lessor, except for a  
 sub-lease. A reassessment of the classificatio  
 » n of a sub-lease is required under IFRS 16.

[Click here to enter data](#)

The company recognised lease liabilities in re  
 » lation to leases that were classified as 'op  
 » erating leases" under the  
 principles of IAS 17 - Leases. On transition,  
 » an additional €76,488 (2023 - €98,778) of ri  
 » ght-to-use assets and  
 €98,459 (2023 - €89,938) of lease liabilities  
 » were recognised with the difference allocate  
 » d to retained earnings.

»  
 » As originally

»  
 » reported

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(continued)

»

» 2023

»

» Note €

Operating lease commitments at 30 June 2023

»

» 78,459

Operating lease commitments discounted at the

» incremental borrowing rate

» 98,988

»

» Page 84

» R

» OI IFRS REG

» trading as Ireland International Financial Reporting Standards

» Notes to the Financial Statements for the Financial Year Ended 30 June 2024

»

» As originally

»

» reported

»

» 2023

»

» Note €

Recognition exemption for short-term leases

»

» 98,776

Recognition exemption for low-value assets

»

» 5,345

Contracts reassessed as service agreements

»

» 23,423

Adjustments resulting from the different treatment of extension and termination options

» 4,545

Adjustments resulting from changes to the rate or index affecting variable payments

» 2,342

Residual value guarantees

»

» 34,534

Other

»

» 45,345

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**Lease liabilities recognised at 1 July 2023**

»

» 313,298

These liabilities were measured at the present

» value of the remaining lease payments, disc

» ounted using the lessee's

incremental borrowing rate as of 1 July 2023.

» The weighted average rate applied was 85383%

» .

Sub note 6

[Click here to enter data](#)

The company transitioned to IFRS 16 using the

» retrospective approach and has chosen to app

» ly the practical

expedient not to reassess existing contracts t

» hat are or contain leases under the definiti

» on of a lease per IFRS 16,

unless those leases were previously identified

» under IAS 17.

Therefore, the IFRS 16 definition of a lease h

» as not been applied to contracts not contain

» ing a lease under IAS 17.

In addition, the company decided to apply reco

» gnition exemptions to leases with a term not

» exceeding 12 months

and leases where the underlying assets are of

» low value.

The IFRS 16 definition of a lease has been app

» lied to contracts entered into or modified o

» n or after the date of initial

application.

No adjustments are required on transition to I

» FRS 16 for leases where the company acts as

» a lessor, except for a

sub-lease. A reassessment of the classificatio

» n of a sub-lease is required under IFRS 16.

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» onal Financial Reporting Standards

» Notes to the Financial Statements for

» the Financial Year Ended 30 June 2024

Impact on Statement of Financial Position as a

» t 1 July 2022

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» As originally

» reported

IFRS 16

» As restated

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(continued)

| »  | 2023       | adjustments |
|--|------------|-------------|
| »  | 2023       |             |
| »  | Note       | €           |
| »  | €          | €           |
| Assets   |            |             |
| Non-current assets                             |            |             |
| Property, plant and equipment                  |            |             |
| »  | 67,563     | 98,7        |
| »  | 65 166,328 |             |
| Right of use assets                            |            |             |
| »  | 3,434      | 42,3        |
| »  | 46 45,780  |             |
| Investment properties                          |            |             |
| »  | 67,567     | 34,2        |
| »  | 36 101,803 |             |
| Intangible assets                              |            |             |
| »  | 3,434      | 32,3        |
| »  | 42 35,776  |             |
| Investments in subsidiaries, joint ventures an |            |             |
| »  | d          |             |
| associates                                     |            |             |
| »  | 6,765      | 56,5        |
| »  | 46 63,311  |             |
| Contract assets (non-current)                  |            |             |
| »  | 3,453      | 3,23        |
| »  | 4 6,687    |             |
| Contract receivables (non-current)             |            |             |
| »  | 6,464      | 4,56        |
| »  | 4 11,028   |             |
| Contract cost asset (non-current)              |            |             |
| »  | 3,453      | 23,4        |
| »  | 23 26,876  |             |
| Deferred tax assets                            |            |             |
| »  | 56,756     | 4,56        |
| »  | 4 61,320   |             |
| Other non-current financial assets             |            |             |
| »  | 3,453      | 3,23        |
| »  | 4 6,687    |             |
| »  | 222,342    | 303,25      |
| »  | 4 525,596  |             |
| Current assets                                 |            |             |
| Inventories                                    |            |             |
| »  | 5,675      | 23,2        |
| »  | 43 28,918  |             |
| Trade and other receivables                    |            |             |
| »  | 5,645      | 45,6        |
| »  | 45 51,290  |             |
| Income tax asset                               |            |             |
| »  | 4,334      | 23,2        |

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|   |           |        |
|---|-----------|--------|
| » 34  | 27,568    |        |
| Cash and cash equivalents   |           |        |
| »   | 4,354     | 4,56   |
| » 4   | 8,918     |        |
| Contracts assets (current)  |           |        |
| »   | 32,423    | 2,32   |
| » 3   | 34,746    |        |
| Contract receivables (current)  |           |        |
| »   | 456,456   | 4,56   |
| » 4   | 461,020   |        |
| Contract cost asset (current)   |           |        |
| »   | 232,344   | 2,34   |
| » 2   | 234,686   |        |
| Rights to recover product from customers on return                          |           |        |
| »   | 23,423    | 43,4   |
| » 53  | 66,876    |        |
| Other current financial assets  |           |        |
| »   | 456,456   | 23,4   |
| » 23  | 479,879   |        |
| »   | 1,221,110 | 172,79 |
| » 1   | 1,393,901 |        |
| Assets classified as held for sale  |           |        |
| »   | 3,234     | 45,6   |
| » 45  | 48,879    |        |
| Total assets  |           |        |
| »   | 1,446,686 | 521,69 |
| » 0   | 1,968,376 |        |
| Page 86   |           |        |
| ROI IFRS REG  |           |        |
| trading as Ireland International Financial Reporting Standards              |           |        |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |           |        |
| As originally   |           |        |
| reported IFRS 16  |           |        |
| As restated   |           |        |
| 2023 adjustments  |           |        |
| 2023  |           |        |
| Note € €  |           |        |
| €   |           |        |
| Equity and liabilities  |           |        |
| Equity  |           |        |
| Share capital   |           |        |
| »   | 564,563   | 23,42  |

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|   |           |         |
|---|-----------|---------|
| » 3 587,986                             |           |         |
| Share premium                           |           |         |
| »                                       | 234,234   | 5,645   |
| » 239,879                               |           |         |
| Capital redemption reserve              |           |         |
| »                                       | 45,645    | 23,42   |
| » 3 69,068                              |           |         |
| Foreign currency translation reserve    |           |         |
| »                                       | 2,323     | 45,64   |
| » 5 47,968                              |           |         |
| Revaluation reserve                     |           |         |
| »                                       | 4,564     | 23,23   |
| » 4 27,798                              |           |         |
| Available for sale reserve              |           |         |
| »                                       | 23,423    | 45,64   |
| » 5 69,068                              |           |         |
| Cash flow hedging reserve               |           |         |
| »                                       | 456,456   | 23,42   |
| » 3 479,879                             |           |         |
| Other reserves                          |           |         |
| »                                       | 2,342     | 43,53   |
| » 4 45,876                              |           |         |
| Retained earnings                       |           |         |
| »                                       | 634,543   | 23,42   |
| » 3 657,966                             |           |         |
| Total equity                            |           |         |
| »                                       | 1,968,093 | 257,395 |
| » 2,225,488                             |           |         |
| Non-current liabilities                 |           |         |
| Lease liabilities (non-current)         |           |         |
| »                                       | 23,423    | 43,53   |
| » 4 66,957                              |           |         |
| Loans and borrowings (non-current)      |           |         |
| »                                       | 456,456   | 23,42   |
| » 3 479,879                             |           |         |
| Retirement benefit obligations          |           |         |
| »                                       | 768,456   | 4,534   |
| » 772,990                               |           |         |
| Provisions (non-current)                |           |         |
| »                                       | 567,345   | 2,243   |
| » 569,588                               |           |         |
| Contract liabilities (non-current)      |           |         |
| »                                       | 768,746   | 45,45   |
| » 6 814,202                             |           |         |
| Deferred income (non-current)           |           |         |
| »                                       | 3,433     | 23,42   |
| » 3 26,856                              |           |         |
| Deferred tax liabilities                |           |         |
| »                                       | 63,453    | 4,564   |
| » 68,017                                |           |         |
| Other non-current financial liabilities |           |         |
| »                                       | 67,567    | 2,342   |

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|   |  |            |
|---|--|------------|
| » | 69,909                                   |            |
| » | 2,718,879                                | 149,519    |
| » | 2,868,398                                |            |
| » | Current liabilities                      |            |
| » | Lease liabilities (current)              |            |
| » | 34,534                                   | 4,554      |
| » | 39,088                                   |            |
| » | Trade and other payables                 |            |
| » | 56,756                                   | 2,342      |
| » | 59,098                                   |            |
| » | Loans and borrowings (current)           |            |
| » | 34,345                                   | 45,45      |
| » | 6 79,801                                 |            |
| » | Income tax liability                     |            |
| » | 56,756                                   | 2,323      |
| » | 59,079                                   |            |
| » | Contract liabilities (current)           |            |
| » | 3,453                                    | 4,564      |
| » | 8,017                                    |            |
| » | Deferred income (current)                |            |
| » | 6,756                                    | 23,42      |
| » | 3 30,179                                 |            |
| » | Dividends payable                        |            |
| » | 334,523                                  | 4,556      |
| » | 339,079                                  |            |
| » | Provisions (current)                     |            |
| » | 5,675                                    | 22,34      |
| » | 2 28,017                                 |            |
| » | Other current financial liabilities      |            |
| » | 34,534                                   | 456,456    |
| » | 490,990                                  |            |
| » | 567,332                                  | 566,016    |
| » | 1,133,348                                |            |
| » | Page 87                                  |            |
| » | ROI IFRS REG                             |            |
| » | trading as Ireland Internat              |            |
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| » | Notes to the Financial Statements for th |            |
| » | e Financial Year Ended 30 June 2024      |            |
| » | As originally                            |            |
| » | reported                                 | IFRS 16    |
| » | As restated                              |            |
| » | 2023                                     | adjustment |
| » | s 2023                                   |            |

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| »   | Note | €         | €     |
|---|------|-----------|-------|
| »   | €    |           |       |
| Liabilities associated with assets held for sale                            |      |           |       |
| »   | 1e   | (34,534)  | (23,4 |
| »   | 23)  | (57,957)  |       |
| Total liabilities   |      |           |       |
| »   |      | 3,320,745 | 738,9 |
| »   | 58   | 4,059,703 |       |
| Total equity and liabilities  |      |           |       |
| »   |      | 5,288,838 | 996,3 |
| »   | 53   | 6,285,191 |       |
| Page 88   |      |           |       |
| ROI IFRS REG  |      |           |       |
| trading as Ireland International Financial Reporting Standards              |      |           |       |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |      |           |       |
| Impact on Statement of Financial Position as at 30 June 2023                |      |           |       |
| <a href="#">Click here to enter data</a>                                    |      |           |       |
| As originally   |      |           |       |
| reported IFRS 16  |      |           |       |
| As restated   |      |           |       |
| 2023 adjustments  |      |           |       |
| »   | 2023 |           |       |
| »   | Note | €         | €     |
| »   | €    |           |       |
| Assets  |      |           |       |
| Non-current assets  |      |           |       |
| Property, plant and equipment   |      |           |       |
| »   |      | 2,234     | 5,43  |
| »   | 5    | 7,669     |       |
| Right of use assets   |      |           |       |
| »   |      | 43,345    | 12,1  |
| »   | 32   | 55,477    |       |
| Investment properties   |      |           |       |
| »   |      | 23,234    | 12,1  |
| »   | 23   | 35,357    |       |
| Intangible assets   |      |           |       |
| »   |      | 23,423    | 3,23  |
| »   | 4    | 26,657    |       |
| Investments in subsidiaries, joint ventures and associates                  |      |           |       |
| »   |      | 2,323     | 4,53  |
| »   | 4    | 6,857     |       |

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|  |         |        |
|--|---------|--------|
| Contract assets (non-current)                      |         |        |
| »  | 45,542  | 213,12 |
| » 3 258,665  |         |        |
| Contract receivables (non-current)                 |         |        |
| »  | 45,645  | 12,3   |
| » 12 57,957  |         |        |
| Deferred tax assets                                |         |        |
| »  | 45,353  | 21,3   |
| » 12 66,665  |         |        |
| Other non-current financial assets                 |         |        |
| »  | 23,423  | 3,45   |
| » 3 26,876   |         |        |
| »  | 254,522 | 287,65 |
| » 8 542,180  |         |        |
| Current assets                                     |         |        |
| Inventories  |         |        |
| »  | 3,453   | 123,12 |
| » 3 126,576  |         |        |
| Trade and other receivables                        |         |        |
| »  | 23,423  | 34,5   |
| » 34 57,957  |         |        |
| Income tax asset                                   |         |        |
| »  | 3,453   | 34,5   |
| » 34 37,987  |         |        |
| Cash and cash equivalents                          |         |        |
| »  | 23,423  | 213,12 |
| » 3 236,546  |         |        |
| Contracts assets (current)                         |         |        |
| »  | 3,453   | 12,3   |
| » 12 15,765  |         |        |
| Contract receivables (current)                     |         |        |
| »  | 2,342   | 3,45   |
| » 3 5,795  |         |        |
| Contract cost asset (current)                      |         |        |
| »  | 3,453   | 12,3   |
| » 12 15,765  |         |        |
| Rights to recover product from customers on return |         |        |
| »  | 2,342   | 3,45   |
| » 3 5,795  |         |        |
| Other current financial assets                     |         |        |
| »  | 2,323   | 23,4   |
| » 25 25,748  |         |        |
| »  | 67,665  | 460,26 |
| » 9 527,934  |         |        |
| Assets classified as held for sale                 |         |        |
| »  | 2,323   | 34,2   |
| » 34 36,557  |         |        |
| Total assets                                       |         |        |
| »  | 324,510 | 782,16 |

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|   |           |  |
|---|-----------|--|
| » 1                                       | 1,106,671 |  |
| Equity and liabilities                    |           |  |
| » Page 89                                 |           |  |
| » ROI IFRS REG                            |           |  |
| » trading as Ireland International        |           |  |
| » al Financial Reporting Standards        |           |  |
| » Notes to the Financial Statements for t |           |  |
| » he Financial Year Ended 30 June 2024    |           |  |
| » As originally                           |           |  |
| » reported IFRS 16                        |           |  |
| » As restated                             |           |  |
| » 2023 adjustment                         |           |  |
| » s 2023                                  |           |  |
| » Note € €                                |           |  |
| » €                                       |           |  |
| Equity                                    |           |  |
| Share capital                             |           |  |
| » 4,234 23,                               |           |  |
| » 243 27,477                              |           |  |
| Share premium                             |           |  |
| » 23,423 1,2                              |           |  |
| » 31 24,654                               |           |  |
| Capital redemption reserve                |           |  |
| » 1,232 121,2                             |           |  |
| » 33 122,465                              |           |  |
| Foreign currency translation reserve      |           |  |
| » 34,534 2,3                              |           |  |
| » 42 36,876                               |           |  |
| Revaluation reserve                       |           |  |
| » 12,312 4,5                              |           |  |
| » 34 16,846                               |           |  |
| Available for sale reserve                |           |  |
| » 23,423 1,2                              |           |  |
| » 12 24,635                               |           |  |
| Cash flow hedging reserve                 |           |  |
| » 12,231 34,                              |           |  |
| » 234 46,465                              |           |  |
| Other reserves                            |           |  |
| » 12,123 12,                              |           |  |
| » 312 24,435                              |           |  |
| Retained earnings                         |           |  |
| » 12,312 12,                              |           |  |
| » 312 24,624                              |           |  |
| Total equity                              |           |  |
| » 135,824 212,6                           |           |  |
| » 53 348,477                              |           |  |

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|   |         |       |
|---|---------|-------|
| Non-current liabilities                 |         |       |
| Lease liabilities (non-current)         |         |       |
| »                                       | 123,123 | 234,4 |
| » 23                                    | 357,546 |       |
| Loans and borrowings (non-current)      |         |       |
| »                                       | 12,315  | 1,2   |
| » 31                                    | 13,546  |       |
| Retirement benefit obligations          |         |       |
| »                                       | 12,312  | 34,   |
| » 534                                   | 46,846  |       |
| Provisions (non-current)                |         |       |
| »                                       | 12,132  | 12,   |
| » 123                                   | 24,255  |       |
| Contract liabilities (non-current)      |         |       |
| »                                       | 21,125  | 23,   |
| » 234                                   | 44,359  |       |
| Deferred income (non-current)           |         |       |
| »                                       | 234,234 | 12,   |
| » 311                                   | 246,545 |       |
| Deferred tax liabilities                |         |       |
| »                                       | 12,132  | 12,   |
| » 312                                   | 24,444  |       |
| Other non-current financial liabilities |         |       |
| »                                       | 12,312  | 3,4   |
| » 53                                    | 15,765  |       |
| »                                       | 439,685 | 333,6 |
| » 21                                    | 773,306 |       |
| Current liabilities                     |         |       |
| Lease liabilities (current)             |         |       |
| »                                       | 12,132  | 22,   |
| » 312                                   | 34,444  |       |
| Trade and other payables                |         |       |
| »                                       | 1,231   | 2,1   |
| » 13                                    | 3,344   |       |
| Loans and borrowings (current)          |         |       |
| »                                       | 32,423  | 3,4   |
| » 53                                    | 35,876  |       |
| Income tax liability                    |         |       |
| »                                       | 3,431   | 345,3 |
| » 45                                    | 348,776 |       |
| Contract liabilities (current)          |         |       |
| »                                       | 1,211   | 23,   |
| » 423                                   | 24,634  |       |
| Deferred income (current)               |         |       |
| »                                       | 1,231   | 3,5   |
| » 34                                    | 4,765   |       |
| Dividends payable                       |         |       |
| »                                       | 34,234  | 23,   |
| » 423                                   | 57,657  |       |
| Provisions (current)                    |         |       |
| »                                       | 12,312  | 23,   |

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|  |                                       |           |             |
|--|---------------------------------------|-----------|-------------|
| »  | 123                                   | 35,435    |             |
| Other current financial liabilities            |                                       |           |             |
| »  |                                       | 12,312    | 12,         |
| »  | 312                                   | 24,624    |             |
| »  |                                       | 110,517   | 459,0       |
| »  | 38                                    | 569,555   |             |
| Liabilities associated with assets held for sa |                                       |           |             |
| »  | le                                    | (98,976)  | (12,3       |
| »  | 12)                                   | (111,288) |             |
| Page 90  |                                       |           |             |
| ROI  |                                       |           |             |
| »  | IFRS REG                              |           |             |
| trading as Ireland Internat                    |                                       |           |             |
| »  | ional Financial Reporting Standards   |           |             |
| Notes to the Financial Statements for th       |                                       |           |             |
| »  | e Financial Year Ended 30 June 2024   |           |             |
| As originally                                  |                                       |           |             |
| »  |                                       | reported  | IFRS 16     |
| »  | As restated                           |           |             |
| »  |                                       | 2023      | adjustments |
| »  | 2023                                  |           |             |
| »  | Note                                  | €         | €           |
| »  | €                                     |           |             |
| Total liabilities                              |                                       |           |             |
| »  |                                       | 649,178   | 804,971     |
| »  | 1,454,149                             |           |             |
| Total equity and liabilities                   |                                       |           |             |
| »  |                                       | 785,002   | 1,017,624   |
| »  | 1,802,626                             |           |             |
| Page 91  |                                       |           |             |
| ROI IF   |                                       |           |             |
| »  | RS REG                                |           |             |
| trading as Ireland Interna                     |                                       |           |             |
| »  | tional Financial Reporting Standards  |           |             |
| Notes to the Financial Statements for          |                                       |           |             |
| »  | the Financial Year Ended 30 June 2024 |           |             |
| Impact on Income Statement for the year ended  |                                       |           |             |
| »  | 30 June 2023                          |           |             |
| Click here to enter data                       |                                       |           |             |
| As originally                                  |                                       |           |             |
| »  |                                       | reported  | IFRS 16     |
| »  | s restated                            |           |             |

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| »  | 2023    | adjustments | 20   |
|--|---------|-------------|------|
| » 23   |         |             | N    |
| » ote  | €       | €           |      |
| » €  |         |             |      |
| Revenue  |         |             |      |
| »  | 45,645  | 4,345       | 49,9 |
| » 90   |         |             |      |
| Cost of sales                                  |         |             |      |
| »  | 4,345   | 4,545       | 8,8  |
| » 90   |         |             |      |
| Gross  |         |             |      |
| »  | 49,990  | 8,890       | 58,8 |
| » 80   |         |             |      |
| Distribution costs                             |         |             |      |
| »  | 4,565   | 34,534      | 39,0 |
| » 99   |         |             |      |
| Administrative expenses                        |         |             |      |
| »  | 3,435   | 3,453       | 6,8  |
| » 88   |         |             |      |
| Other operating income                         |         |             |      |
| »  | 4,564   | 3,345       | 7,9  |
| » 09   |         |             |      |
| Other operating expenses                       |         |             |      |
| »  | 3,453   | 34,534      | 37,9 |
| » 87   |         |             |      |
| Other gains / losses                           |         |             |      |
| »  | 34,534  | 3,434       | 37,9 |
| » 68   |         |             |      |
| Operating                                      |         |             |      |
| »  | 100,541 | 88,190      | 188, |
| » 731  |         |             |      |
| Finance income                                 |         |             |      |
| »  | 43,345  | 4,353       | 47,6 |
| » 98   |         |             |      |
| Finance costs                                  |         |             |      |
| »  | 4,564   | 5,456       | 10,0 |
| » 20   |         |             |      |
| Net finance income / cost                      |         |             |      |
| »  | 47,909  | 9,809       | 57,7 |
| » 18   |         |             |      |
| before tax                                     |         |             |      |
| »  | 148,450 | 97,999      | 246, |
| » 449  |         |             |      |
| Income tax                                     |         |             |      |
| »  | 45,456  | 34,534      | 79,9 |
| » 90   |         |             |      |
| for the financial year                         |         |             |      |
| »  | 193,906 | 132,533     | 326, |
| » 439  |         |             |      |
| Impact on Statement of Comprehensive Income fo |         |             |      |
| » r the year ended 30 June 2023                |         |             |      |

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» As originally

» reported IFRS 16 A

» s restated

» 2023 adjustments 20

» 23

» Note € € N

» €

Profit for the year

» 193,906 132,533 326,

» 439

» Page 92

» ROI IFRS REG

» trading as Ireland Internati

» onal Financial Reporting Standards

» Notes to the Financial Statements for th

» e Financial Year Ended 30 June 2024

» As originally

» reported IFRS 16

» As restated

» 2023 adjustment

» s 2023

» Note € €

» €

Items that will not be reclassified

subsequently to profit or loss

Surplus/(deficit) on property, plant and  
equipment revaluation

» 34,354 65,

» 656 100,010

Surplus/(deficit) on revaluation of other asse

» ts 23,326 23,

» 255 46,581

Remeasurements of post employment benefit  
obligations

» 23,424 3,2

» 34 26,658

» 81,104 92,

» 145 173,249

Items that may be reclassified subsequently  
to profit or loss

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|   |               |       |
|---|---------------|-------|
| Surplus/(deficit) on changes in fair value of investment property |               |       |
| »   | 32,342        | 564,6 |
| » 45  | 596,987       |       |
| Surplus/(deficit) on revaluation of available                     |               |       |
| » for   |               |       |
| sale financial assets   |               |       |
| »   | 4,545         | 23,   |
| » 234   | 27,779        |       |
| Gain/(loss) on cash flow hedges (net)                             |               |       |
| »   | 23,243        | 4,5   |
| » 64  | 27,807        |       |
| Gain/(loss) on hedge of investments in foreign operations (net)   |               |       |
| »   | 45,645        | 23,   |
| » 423   | 69,068        |       |
| Foreign currency translation gains/(losses)                       |               |       |
| »   | 32,423        | 45,   |
| » 645   | 78,068        |       |
| Gain/(loss) due to reclassification adjustment                    |               |       |
| » s   |               |       |
| adjusted in foreign exchange differences (net)                    |               |       |
| »   | 4,545         | 2,3   |
| » 42  | 6,887         |       |
| Gain/(loss) on remeasuring equity interest held                   |               |       |
| » d   |               |       |
| by acquirer to fair value before business combination (net)       |               |       |
| »   | 23,423        | 87,   |
| » 868   | 111,291       |       |
| »   | 166,166       | 751,7 |
| » 21  | 917,887       |       |
| Total comprehensive income for the year                           |               |       |
| »   | 441,176       | 976,3 |
| » 99  | 1,417,575     |       |
| There was no material impact on the company's                     |               |       |
| » statement of cash flows for the year ended 3                    |               |       |
| » 0 June 2023.  |               |       |
| »   | Page 93       |       |
| » ROI IFRS REG  |               |       |
| » trading as Ireland Interna                                      |               |       |
| » tional Financial Reporting Standards                            |               |       |
| » Notes to the Financial Statements for th                        |               |       |
| » e Financial Year Ended 30 June 2024                             |               |       |
| Impact on Statement of Cash Flow for the year                     |               |       |
| » ended 30 June 2023  |               |       |
| Click here to enter data  |               |       |
| »   | As originally |       |

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|  |   |                          |
|--|---|--------------------------|
| » reported IFRS 16                             |   |                          |
| » As restated                                  |   |                          |
| » 2023 adjustments                             |   |                          |
| » 2023   |   |                          |
| » Note € €                                     |   |                          |
| » €  |   |                          |
| Cash flows from operating activities           |   |                          |
| Profit for the year                            |   |                          |
| » 193,906 132                                  |   |                          |
| » ,533 326,439                                 |   |                          |
| Adjustments to cash flow                       |   |                          |
| NewRow_0                                       |   |                          |
| » 23,234 4                                     |   |                          |
| » 5,456 68,690                                 |   |                          |
| » 217,140 177                                  |   |                          |
| » ,989 395,129                                 |   |                          |
| Working capital adjustments                    |   |                          |
| NewRow_0                                       |   |                          |
| » 234,234 7                                    |   |                          |
| » 5,376 309,610                                |   |                          |
| Net cash flow from operating activities        |   |                          |
| » 451,374 253                                  |   |                          |
| » ,365 704,739                                 |   |                          |
| Cash flows from investing activities           |   |                          |
| NewRow_0                                       |   |                          |
| » 89,378 7                                     |   |                          |
| » 5,388 164,766                                |   |                          |
| Net cash flows from investing activities       |   |                          |
| » 89,378 7                                     |   |                          |
| » 5,388 164,766                                |   |                          |
| Cash flows from financing activities           |   |                          |
| NewRow_0                                       |   |                          |
| » 2,342 3                                      |   |                          |
| » ,423 5,765                                   |   |                          |
| Net cash flows from financing activities       |   |                          |
| » 2,342 3                                      |   |                          |
| » ,423 5,765                                   |   |                          |
| Net increase in cash and cash equivalents      |   |                          |
| » 543,094 332                                  |   |                          |
| » ,176 875,270                                 |   |                          |
| Click here to enter data                       |   |                          |
| The nature of these adjustments as a result of |   |                          |
| » adopting IFRS 16 are described below:        |   |                          |
| 23434293089090098                              |   |                          |
| Sub note 6                                     |   |                          |
| Prior period adjustments                       | = | Prior period adjustments |
| Click here to enter data                       |   | Click here to enter data |
| Sub note 6                                     |   | Sub note 6               |

|  |    |  |
|--|----|--|
| <p>» Page 94</p> <p>» ROI IFRS REG</p> <p>» trading as Ireland International Financial Reporting Standards</p> <p>» Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p>  | +- |  |
| <p>Revenue recognition</p> <p>Recognition</p> <p>Click here to enter data</p>  | =  | <p>Revenue recognition</p> <p>Recognition</p> <p>Click here to enter data</p>  |
| <p>The group earns revenue from the sale of Sub note 6 and from the manufacture and sale of Sub note 6. This revenue is recognised in the accounting period when control of the product has been transferred, at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers. The company also earns revenue from the provision of services relating to Sub note 6. This revenue is recognised in the accounting period when the services are rendered at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers.</p> | <> | <p>The group earns revenue from the sale of Sub note 6 and from the manufacture and sale of Sub note 6. This revenue is recognised in the accounting period when control of the product has been transferred, at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers. The company also earns revenue from the provision of services relating to Sub note 6. This revenue is recognised in the accounting period when the services are rendered at an amount that reflects the consideration to which the entity expects to be entitled in exchange for fulfilling its performance obligations to customers.</p> |
| <p>Click here to enter data</p>  | =  | <p>Click here to enter data</p>  |
|  | -+ | <p>P</p> <p>» age 73</p> <p>R</p> <p>» ROI IFRS REG</p> <p>» trading as Ireland International Financial Reporting Standards</p> <p>» Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>   |
| <p>The principles in IFRS are applied to revenue recognition criteria using the following 5 step model:</p> <ol style="list-style-type: none"> <li>1. Identify the contracts with the customer</li> <li>2. Identify the performance obligations in the contract</li> <li>3. Determine the transaction price</li> <li>4. Allocate the transaction price to the performance obligations in the contract</li> <li>5. Recognise revenue when or as the entity satisfies its performance obligations</li> </ol>   | =  | <p>The principles in IFRS are applied to revenue recognition criteria using the following 5 step model:</p> <ol style="list-style-type: none"> <li>1. Identify the contracts with the customer</li> <li>2. Identify the performance obligations in the contract</li> <li>3. Determine the transaction price</li> <li>4. Allocate the transaction price to the performance obligations in the contract</li> <li>5. Recognise revenue when or as the entity satisfies its performance obligations</li> </ol>   |
|  | +- |  |

|   |    |  |
|---|----|--|
| <p>» Page 95</p> <p>ROI IFRS</p> <p>» REG</p> <p>trading as Ireland International F</p> <p>» inancial Reporting Standards</p> <p>Notes to the Financial Statements for th</p> <p>» e Financial Year Ended 30 June 2024</p>  |    |  |
| <p>Fee arrangements</p> <p>Click here to enter data</p>   | =  | <p>Fee arrangements</p> <p>Click here to enter data</p>  |
| <p>Below are details of fee arrangements and how</p> <p>» these are measured and recognised, for reven</p> <p>» ue from manufacturing</p> <p>and the sale of products, and the provision of</p> <p>» services:</p>  | <> | <p>Below are details of fee arrangements and how</p> <p>» these are measured and recognised, for reven</p> <p>» ue from</p> <p>manufacturing and the sale of products, and th</p> <p>» e provision of services:</p>  |
| <p>Performance obligations</p> <p>Click here to enter data</p> <p>The main performance obligations to customers</p> <p>» consist of (e.g. supply of product in retail</p> <p>» store or despatch /</p> <p>delivery of product for e.g. online orders and</p> <p>» other routes to market). Due to the retail</p> <p>» nature of the business</p> <p>judgements made in evaluating when control has</p> <p>» passed are limited.</p>   | =  | <p>Performance obligations</p> <p>Click here to enter data</p> <p>The main performance obligations to customers</p> <p>» consist of (e.g. supply of product in retail</p> <p>» store or despatch /</p> <p>delivery of product for e.g. online orders and</p> <p>» other routes to market). Due to the retail</p> <p>» nature of the business</p> <p>judgements made in evaluating when control has</p> <p>» passed are limited.</p>  |
| <p>Warranties are offered on sale of products, th</p> <p>» ese are either (state type of warranty e.g.</p> <p>» for a period of X months, to</p> <p>cover certain situations / parts, extended war</p> <p>» ranties). These are accounted for in line wi</p> <p>» th the company's accounting</p> <p>policy on provisions. To the extent that a war</p> <p>» ranty provides a service beyond ensuring tha</p> <p>» t the good or service</p> <p>complies with agreed upon specifications, this</p> <p>» is accounted for as a performance obligatio</p> <p>» n and consideration is</p> <p>allocated to this obligation and recognised as</p> <p>» it is satisfied. Where the customer has the</p> <p>» option to purchase the</p> <p>warranty separately, this is accounted for as</p> <p>» a separate performance obligation.</p> | <> | <p>Warranties are offered on sale of products, th</p> <p>» ese are either (state type of warranty e.g.</p> <p>» for a period of X months,</p> <p>to cover certain situations / parts, extended</p> <p>» warranties). These are accounted for in line</p> <p>» with the company's</p> <p>accounting policy on provisions. To the extent</p> <p>» that a warranty provides a service beyond e</p> <p>» nsuring that the good</p> <p>or service complies with agreed upon specifica</p> <p>» tions, this is accounted for as a performanc</p> <p>» e obligation and</p> <p>consideration is allocated to this obligation</p> <p>» and recognised as it is satisfied. Where the</p> <p>» customer has the option</p> <p>to purchase the warranty separately, this is a</p> <p>» ccounted for as a separate performance oblig</p> <p>» ation.</p> |
|   | =  |  |
| <p>Where the company offers a right of return, it</p> <p>» presents an asset for the right to recover</p> <p>» products from a customer on</p> <p>settling a refund liability separately from th</p> <p>» e refund liability itself. The asset recogni</p> <p>» sed is initially measured by</p> <p>reference to the former carrying amount of the</p> <p>» product (specify what this is e.g. inventor</p>   | <> | <p>Where the company offers a right of return, it</p> <p>» presents an asset for the right to recover</p> <p>» products from a customer</p> <p>on settling a refund liability separately from</p> <p>» the refund liability itself. The asset reco</p> <p>» gnised is initially measured</p> <p>by reference to the former carrying amount of</p> <p>» the product (specify what this is e.g. inven</p>  |

(continued)

|  |    |   |
|--|----|---|
| » y) less any expected <b>costs to</b> recover those products (including potential de<br>» creases in the value to the company of retur<br>» ned products). <b>At the end</b> of each reporting period, the measurement of t<br>» he asset is updated to account from changes<br>» <b>in expectations about</b> products to be returned.   |    | » tory) less any expected <b>costs to</b> recover those products (including pot<br>» ential decreases in the value to the company<br>» of returned products).<br><b>At the end</b> of each reporting period, the measu<br>» rement of the asset is updated to account fr<br>» om changes <b>in expectations about</b> products to be returned.  |
| When the company enters into bill and hold arr<br>» angements performance conditions are deemed<br>» to be met when<br>[SPECIFY THE DETAILS].  | =  | When the company enters into bill and hold arr<br>» angements performance conditions are deemed<br>» to be met when<br>[SPECIFY THE DETAILS].   |
| » <b>Page 96</b><br>ROI IFRS<br>» REG  | <> | » <b>Page 74</b><br>R<br>» OI IFRS REG  |
|  | =  |   |
| » trading as Ireland International F<br>» inancial Reporting Standards   | <> | » trading as Ireland Internatio<br>» nal Financial Reporting Standards  |
|  | =  |   |
| » Notes to the Financial Statements for th<br>» e Financial Year Ended <b>30 June 2024</b>   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended <b>31 December 2024</b>  |
|  | =  |   |
| The main performance obligations in contracts<br>» consist of [e.g. delivery of product, despat<br>» ch, passing stage tests &<br>» milestones]. For all contracts the stage of co<br>» mpletion and delivery of performance obligat<br>» ions are measured <b>at the</b> statement of financial position date by [descr<br>» ibe process adopted by company to identify s<br>» tage of completion <b>and</b><br>» progress against performance obligations. Incl<br>» ude also performance obligations satisfied a<br>» t a point in time <b>and how</b><br>» these are measured e.g. on delivery of product<br>» s, receipt of signed customer certificate].<br>» Judgements <b>made in</b><br>» evaluating when control has passed are disclos<br>» ed in note [ENTER NOTE NUMBER] below. | <> | The main performance obligations in contracts<br>» consist of [e.g. delivery of product, despat<br>» ch, passing stage tests<br>» & milestones]. For all contracts the stage of<br>» completion and delivery of performance oblig<br>» ations are measured <b>at the</b> statement of financial position date by [d<br>» escribe process adopted by company to identi<br>» fy stage of completion<br>» <b>and</b> progress against performance obligations.<br>» Include also performance obligations satisfi<br>» ed at a point in time<br>» <b>and how</b> these are measured e.g. on delivery of<br>» products, receipt of signed customer certif<br>» icate]. Judgements<br>» <b>made in</b> evaluating when control has passed are<br>» disclosed in note [ENTER NOTE NUMBER] below<br>» . |
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| Warranties are offered on sale of products, th<br>» ese are either (state type of warranty e.g.<br>» for a period of X months, <b>to</b><br>» cover certain situations / parts, extended war<br>» ranties). These are accounted for in line wi<br>» th (cross refer to <b>company's</b><br>» accounting policy on provisions). To the exten<br>» t that a warranty provides a service beyond<br>» ensuring <b>that the good or</b><br>» service complies with agreed upon specificatio   | <> | Warranties are offered on sale of products, th<br>» ese are either (state type of warranty e.g.<br>» for a period of X months,<br>» <b>to</b> cover certain situations / parts, extended<br>» warranties). These are accounted for in line<br>» with (cross refer to<br>» <b>company's</b> accounting policy on provisions). To<br>» the extent that a warranty provides a servi<br>» ce beyond ensuring<br>» <b>that the good or</b> service complies with agreed  |

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| <p>» ns, this is accounted for as a performance o<br/> » bligation and<br/> consideration is allocated to this obligation<br/> » and recognised as it is satisfied. Where the<br/> » customer has the option to<br/> purchase the warranty separately, this is acco<br/> » unted for as a separate performance obligati<br/> » on.</p>  |    | <p>» upon specifications, this is accounted for a<br/> » s a performance<br/> obligation and consideration is allocated to t<br/> » his obligation and recognised as it is satis<br/> » fied. Where the customer<br/> has the option to purchase the warranty separa<br/> » tely, this is accounted for as a separate pe<br/> » rformance obligation.</p>   |
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| <p>Where the company offers a right of return, it<br/> » presents an asset for the right to recover<br/> » products from a customer on<br/> settling a refund liability separately from th<br/> » e refund liability itself. The asset recogni<br/> » sed is initially measured by<br/> reference to the former carrying amount of the<br/> » product (specify what this is e.g., invento<br/> » ry) less any expected costs<br/> to recover those products (including potential<br/> » decreases in the value to the company of re<br/> » turned products). At the<br/> end of each reporting period, the measurement<br/> » of the asset is updated to account from chan<br/> » ges in expectations about<br/> products to be returned.</p> | <> | <p>Where the company offers a right of return, it<br/> » presents an asset for the right to recover<br/> » products from a customer<br/> on settling a refund liability separately from<br/> » the refund liability itself. The asset reco<br/> » gnised is initially measured<br/> by reference to the former carrying amount of<br/> » the product (specify what this is e.g., inve<br/> » ntory) less any expected<br/> costs to recover those products (including pot<br/> » ential decreases in the value to the company<br/> » of returned products).<br/> At the end of each reporting period, the measu<br/> » rement of the asset is updated to account fr<br/> » om changes in<br/> expectations about products to be returned.</p> |
| <p>When the company enters into bill and hold arr<br/> » angements performance conditions are deemed<br/> » to be met when<br/> [SPECIFY THE DETAILS].<br/> The main performance obligations in contracts<br/> » consist of [ENTER DETAILS OF MAIN PERFORMANC<br/> » E</p>  | =  | <p>When the company enters into bill and hold arr<br/> » angements performance conditions are deemed<br/> » to be met when<br/> [SPECIFY THE DETAILS].<br/> The main performance obligations in contracts<br/> » consist of [ENTER DETAILS OF MAIN PERFORMANC<br/> » E</p>  |
| <p>OBLIGATIONS]. For all contracts the stage of c<br/> » ompletion and delivery of performance obliga<br/> » tions are measured at<br/> the statement of financial position date by [D<br/> » ESCRIBE - process adopted by company to iden<br/> » tify stage of<br/> completion and progress against performance ob<br/> » ligations. Include also performance obligati<br/> » ons satisfied at a point<br/> in time and how these are measured e.g. on del<br/> » ivery of service, receipt of signed customer<br/> » certificate].</p> <p>P<br/> » age 97<br/> ROI IFRS RE<br/> » G</p>   | <> | <p>OBLIGATIONS]. For all contracts the stage of c<br/> » ompletion and delivery of performance obliga<br/> » tions are<br/> measured at the statement of financial positio<br/> » n date by [DESCRIBE - process adopted by com<br/> » pany to identify<br/> stage of completion and progress against perfo<br/> » rmance obligations. Include also performance<br/> » obligations<br/> satisfied at a point in time and how these are<br/> » measured e.g. on delivery of service, recei<br/> » pt of signed customer<br/> certificate].</p>  |
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| » al Financial Reporting Standards<br>Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024   |    |   |
| Transaction price<br>Click here to enter data<br>To calculate the transaction price of contract<br>» s - DESCRIBE THE BASIS OF TRANSACTION PRICE<br>» -<br>for example:-<br>The transaction price is the retail price of t<br>» he product less discounts / offers and value<br>» added taxes.  | =  | Transaction price<br>Click here to enter data<br>To calculate the transaction price of contract<br>» s - DESCRIBE THE BASIS OF TRANSACTION PRICE<br>» -<br>for example:-<br>The transaction price is the retail price of t<br>» he product less discounts / offers and value<br>» added taxes.  |
| The transaction price of fixed fee and stage p<br>» aymment contracts is determined by the fee sp<br>» ecified in the contract for<br>the product,  | <> | The transaction price of fixed fee and stage p<br>» aymment contracts is determined by the fee sp<br>» ecified in the contract<br>for the product,  |
| The transaction price for variable payments is<br>» based on management's assessment of the mos<br>» t likely amount of<br>consideration [PROVIDE DETAILS OF ASSESSMENT P<br>» ROCESS].<br>The transaction price of fixed fee contracts i<br>» s determined by the fee specified in contrac<br>» t.<br>The transaction price for fee for service cont<br>» racts is at rates specified in the contract. | =  | The transaction price for variable payments is<br>» based on management's assessment of the mos<br>» t likely amount of<br>consideration [PROVIDE DETAILS OF ASSESSMENT P<br>» ROCESS].<br>The transaction price of fixed fee contracts i<br>» s determined by the fee specified in contrac<br>» t.<br>The transaction price for fee for service cont<br>» racts is at rates specified in the contract. |
| On contracts over X years the company also mak<br>» es an adjustment to the contract price to re<br>» flect the time value of<br>money.   | <> | On contracts over X years the company also mak<br>» es an adjustment to the contract price to re<br>» flect the time value<br>of money.   |
| Where discounts to the contract price are appl<br>» ied the company presents these as a discount<br>» from contract revenue at<br>the point in time the discount terms are met b<br>» y the customer. [ADD FURTHER DETAIL IF MORE<br>» SPECIFIC /<br>DIFFERENT CRITERIA APPLIED].   | <> | Where discounts to the contract price are appl<br>» ied the company presents these as a discount<br>» from contract<br>revenue at the point in time the discount term<br>» s are met by the customer. [ADD FURTHER DETA<br>» IL IF MORE<br>SPECIFIC / DIFFERENT CRITERIA APPLIED].  |
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|   | -+ | Pa<br>» ge 75<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Customer incentives<br>Click here to enter data<br>On certain contracts, incentives to contract p<br>» rice are offered. These mainly comprise [DET<br>» AIL TYPE OF  | =  | Customer incentives<br>Click here to enter data<br>On certain contracts, incentives to contract p<br>» rice are offered. These mainly comprise [DET<br>» AIL TYPE OF  |

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| INCENTIVE]. Management estimate the most likely outcome (based on - [ENTER DETAILS] ) and revenue is adjusted accordingly.<br>Principal versus agent<br>Click here to enter data   |     | INCENTIVE]. Management estimate the most likely outcome (based on - [ENTER DETAILS] ) and revenue is adjusted accordingly.<br>Principal versus agent<br>Click here to enter data   |
| The company has arrangements whereby it needs to determine if it acts as a principal or an agent as more than one party is involved in providing the goods and services to the customer. The company acts as a principal if it controls a promised good or service before transferring that good or service to the customer. The company is an agent if its role is to arrange for another entity to provide the goods or services. Factors considered in making this assessment are most notably the discretion the company has in establishing the price for the specified good or service, whether the company has inventory risk and whether the company is primarily responsible for fulfilling the promise to deliver the service or good. | <>  | The company has arrangements whereby it needs to determine if it acts as a principal or an agent as more than one party is involved in providing the goods and services to the customer. The company acts as a principal if it controls a promised good or service before transferring that good or service to the customer. The company is an agent if its role is to arrange for another entity to provide the goods or services. Factors considered in making this assessment are most notably the discretion the company has in establishing the price for the specified good or service, whether the company has inventory risk and whether the company is primarily responsible for fulfilling the promise to deliver the service or good. |
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| This assessment of control requires judgement in particular in relation to certain service contracts. An example, is the provision of certain [INSERT NATURE OF SERVICES] where the company may be assessed to be agent or principal dependent upon the facts and circumstances of the arrangement and the nature of the services being delivered.   | <>  | This assessment of control requires judgement in particular in relation to certain service contracts. An example, is the provision of certain [INSERT NATURE OF SERVICES] where the company may be assessed to be agent or principal dependent upon the facts and circumstances of the arrangement and the nature of the services being delivered.   |
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| Where the company is acting as a principal, revenue is recorded on a gross basis. Where the company is acting as an agent revenue is recorded at a net amount reflecting the margin earned.  | <>  | Where the company is acting as a principal, revenue is recorded on a gross basis. Where the company is acting as an agent revenue is recorded at a net amount reflecting the margin earned.  |
|  | =   |  |
| Page 98<br>ROI<br>IFRS REG<br>trading as Ireland International Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | + - |  |
| Contract modifications   | =   | Contract modifications   |

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| Click here to enter data<br>The company's contracts are often amended for<br>» changes in contract specifications and requi<br>» rements. Contract<br>modification exists when the amendment either<br>» creates new or changes the existing enforcea<br>» ble rights and  |     | Click here to enter data<br>The company's contracts are often amended for<br>» changes in contract specifications and requi<br>» rements. Contract<br>modification exists when the amendment either<br>» creates new or changes the existing enforcea<br>» ble rights and  |
| obligations. The effect of a contract modifica<br>» tion on the transaction price and the compan<br>» y's measure of <b>progress for</b><br>the performance obligation to which it relates<br>» , is recognised as an adjustment to revenue<br>» in one of <b>the following</b><br>ways:   | <>  | obligations. The effect of a contract modifica<br>» tion on the transaction price and the compan<br>» y's measure of<br><b>progress for</b> the performance obligation to whi<br>» ch it relates, is recognised as an adjustmen<br>» t to revenue in one of<br><b>the following</b> ways:  |
| a. Prospectively as an additional separate con<br>» tract:<br>b. Prospectively as a termination of the exist<br>» ing contract and creation of a new contract;<br>c. As part of the original contract using a cu<br>» mulative catch up; or<br>d. As a combination of b) and c).   | =   | a. Prospectively as an additional separate con<br>» tract:<br>b. Prospectively as a termination of the exist<br>» ing contract and creation of a new contract;<br>c. As part of the original contract using a cu<br>» mulative catch up; or<br>d. As a combination of b) and c).   |
| The facts and circumstances of any contract mo<br>» dification are considered individually as th<br>» e types of <b>modifications</b><br>will vary contract by contract and may result<br>» in different accounting outcomes. Judgement<br>» is <b>applied in relation to</b><br>the accounting for such modifications where th<br>» e final terms or legal contracts have <b>not be</b><br>» <b>en agreed prior to the</b><br>period end as management need to determine if<br>» a modification has been approved and if <b>it e</b><br>» <b>ither creates new or</b><br>changes existing enforceable rights and obliga<br>» tions of the parties. Depending upon the <b>out</b><br>» <b>come of such negotiations,</b><br>the timing and amount of revenue recognised ma<br>» y be different in the relevant <b>accounting pe</b><br>» <b>riods. Modification and</b><br><b>amendments</b> to contracts are undertaken via an<br>» agreed formal process. For <b>example, if a cha</b><br>» <b>nge in scope has been</b><br><b>approved</b> but the corresponding change in price<br>» is still being negotiated, <b>management use t</b><br>» <b>heir judgement to</b><br>estimate the change to the total transaction p<br>» rice. | <>  | The facts and circumstances of any contract mo<br>» dification are considered individually as th<br>» e types of<br><b>modifications</b> will vary contract by contract a<br>» nd may result in different accounting outcom<br>» es. Judgement is<br><b>applied in relation to</b> the accounting for such<br>» modifications where the final terms or lega<br>» l contracts have not<br><b>been agreed prior to the</b> period end as managem<br>» ent need to determine if a modification has<br>» been approved and if<br><b>it either creates new or</b> changes existing enfo<br>» rceable rights and obligations of the partie<br>» s. Depending upon the<br><b>outcome of such negotiations,</b> the timing and a<br>» mount of revenue recognised may be different<br>» in the relevant<br><b>accounting periods. Modification and amendm</b><br>» <b>ents</b> to contracts are undertaken via an agreed<br>» formal process. For<br><b>example, if a change in scope has been approve</b><br>» <b>d</b> but the corresponding change in price is s<br>» till being negotiated,<br><b>management use their judgement to</b> estimate the<br>» change to the total transaction price. |
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|   |     | » ROI IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Contract assets and receivables<br>Click here to enter data   | =   | Contract assets and receivables<br>Click here to enter data   |
| Where goods or services are transferred to the<br>» customer before the customer pays considera<br>» tion, or before payment<br>is due, Contract assets are recognised. Contra<br>» ct assets are included in the statement of f<br>» inancial position and<br>represent the right to consideration for produ<br>» cts delivered. | <>  | Where goods or services are transferred to the<br>» customer before the customer pays considera<br>» tion, or before<br>payment is due, Contract assets are recognised<br>» . Contract assets are included in the statem<br>» ent of financial<br>position and represent the right to considerat<br>» ion for products delivered. |
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| Contract receivables (loans and advances) are<br>» recognised in the statement of financial pos<br>» ition when the company's<br>right to consideration becomes unconditional.<br>» [ADD FURTHER DETAILS EXPLAINING WHEN THIS IS<br>» ].  | <>  | Contract receivables (loans and advances) are<br>» recognised in the statement of financial pos<br>» ition when the<br>company's right to consideration becomes uncon<br>» ditional. [ADD FURTHER DETAILS EXPLAINING WH<br>» EN<br>THIS IS].  |
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| Contract assets & receivables (loans and advan<br>» ces) are classified as current or non- curre<br>» nt based on the company's<br>normal operating cycle and are assessed for im<br>» pairment at each reporting date.   | <>  | Contract assets & receivables (loans and advan<br>» ces) are classified as current or non- curre<br>» nt based on the<br>company's normal operating cycle and are asses<br>» sed for impairment at each reporting date.   |
| Contract liabilities<br>Click here to enter data  | =   | Contract liabilities<br>Click here to enter data  |
| Contract liabilities and customer deposits are<br>» recognised in the statement of financial po<br>» sition when the company<br>has received consideration but still has an ob<br>» ligation to deliver products and meet perfor<br>» mance obligations for that<br>consideration.  | <>  | Contract liabilities and customer deposits are<br>» recognised in the statement of financial po<br>» sition when the<br>company has received consideration but still h<br>» as an obligation to deliver products and mee<br>» t performance<br>obligations for that consideration.  |
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| » Page 99<br><br>» ROI IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | + - |   |
| Net basis of measurement of contract balances<br>Click here to enter data<br>Contract asset and contract liability position<br>» s are determined for each contract on a net  | =   | Net basis of measurement of contract balances<br>Click here to enter data<br>Contract asset and contract liability position<br>» s are determined for each contract on a net  |

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| <p>» basis. This is because the rights and obligations within each contract are considered inter-dependent. Where two contracts are with the same or related entities, an assessment is made of whether contract assets and liabilities are inter-dependent and if so, contract balances are reported net.</p>  | <> | <p>» basis. This is because the rights and obligations within each contract are considered inter-dependent. Where two contracts are with the same or related entities, an assessment is made of whether contract assets and liabilities are inter-dependent and if so, contract balances are reported net.</p>  |
| <p>Capitalisation of costs to obtain or fulfil a contract<br/>Click here to enter data<br/>The incremental costs of obtaining and fulfilling a contract with a customer are recognised as an asset if the</p>   | =  | <p>Capitalisation of costs to obtain or fulfil a contract<br/>Click here to enter data<br/>The incremental costs of obtaining and fulfilling a contract with a customer are recognised as an asset if the</p>   |
| <p>company expects to recover them. The company incurs costs such as [ENTER NATURE OF COSTS INCURRED TO OBTAIN A CONTRACT - e.g. sales commission, legal fees to draft a contract] to obtain a contract and costs such as [INCLUDE NATURE OF COSTS - e.g. pre contract set up] to fulfil a contract. Judgement is applied by the company when determining what costs qualify to be capitalised in particular when considering whether these costs are incremental and whether these are expected to be recoverable.</p> | <> | <p>company expects to recover them. The company incurs costs such as [ENTER NATURE OF COSTS INCURRED TO OBTAIN A CONTRACT - e.g. sales commission, legal fees to draft a contract] to obtain a contract and costs such as [INCLUDE NATURE OF COSTS - e.g. pre contract set up] to fulfil a contract. Judgement is applied by the company when determining what costs qualify to be capitalised in particular when considering whether these costs are incremental and whether these are expected to be recoverable.</p> |
| <p>Costs to obtain a contract are included in the statement of financial position as [AMEND AS NECESSARY - a separate class of intangible asset and/or a separate class of asset]. Cost to fulfil a contract are included in the statement of financial position as a separate class of asset.</p>  | =  | <p>Costs to obtain a contract are included in the statement of financial position as [AMEND AS NECESSARY - a separate class of intangible asset and/or a separate class of asset]. Cost to fulfil a contract are included in the statement of financial position as a separate class of asset.</p>  |
| <p>These assets are subsequently charged to the income statement over the expected contract period using a systematic basis that mirrors the pattern in which the company transfers control of the goods or service to the customer. The amortisation charge is included in the income statement in [ENTER LINE WHERE AMORTISATION IS CHARGED]. Judgement is applied to determine this period, for example whether this expected period would be the contract term or a longer period such as the e</p>                 | <> | <p>These assets are subsequently charged to the income statement over the expected contract period using a systematic basis that mirrors the pattern in which the company transfers control of the goods or service to the customer. The amortisation charge is included in the income statement in [ENTER LINE WHERE AMORTISATION IS CHARGED]. Judgement is applied to determine this period, for example whether this expected period would be the contract term or</p>   |

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| <p>» stimated life of the customer relationship f<br/> » or a particular contract if,<br/> say, renewals are expected [ENTER OTHER FACTOR<br/> » S RELEVANT TO ENTITY AND THE AMORTISATION<br/> <br/> PERIOD].</p>   |    | <p>» a longer period such as the estimated life o<br/> » f the customer<br/> relationship for a particular contract if, say<br/> » , renewals are expected [ENTER OTHER FACTORS<br/> » RELEVANT<br/> TO ENTITY AND THE AMORTISATION PERIOD].</p> <p>» Page 77</p> <p>» ROI</p> <p>» IFRS REG</p>   |
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|  | -+ | <p>trading as Ireland International<br/> » Financial Reporting Standards<br/> Notes to the Financial Statements for the F<br/> » inancial Year Ended 31 December 2024</p>  |
| <p>Impairment of contract related balances<br/> Click here to enter data</p>   | =  | <p>Impairment of contract related balances<br/> Click here to enter data</p>   |
| <p>At each reporting date, the company determines<br/> » whether or not such assets are impaired by<br/> » comparing the carrying<br/> amount of the asset to the remaining amount of<br/> » consideration that the company expects to r<br/> » eceive less the costs that<br/> relate to providing services under the relevan<br/> » t contract. In determining the estimated amo<br/> » unt of consideration, the<br/> company uses the same principles as it does to<br/> » determine the contract transaction price, e<br/> » xcept that any constraints<br/> used to reduce the transaction price will be r<br/> » emoved for the impairment test.</p>  | <> | <p>At each reporting date, the company determines<br/> » whether or not such assets are impaired by<br/> » comparing the<br/> carrying amount of the asset to the remaining<br/> » amount of consideration that the company exp<br/> » ects to receive less<br/> the costs that relate to providing services un<br/> » der the relevant contract. In determining th<br/> » e estimated amount of<br/> consideration, the company uses the same princ<br/> » iples as it does to determine the contract t<br/> » ransaction price,<br/> except that any constraints used to reduce the<br/> » transaction price will be removed for the i<br/> » mpairment test.</p>  |
|  | =  |  |
| <p>Where the relevant contracts or specific perfo<br/> » rmance obligations are demonstrating margina<br/> » l profitability or other<br/> indicators of impairment, judgement is require<br/> » d in ascertaining whether or not the future<br/> » economic benefits from<br/> these contracts are sufficient to recover thes<br/> » e assets. In performing this impairment asse<br/> » ssment, management is<br/> required to make an assessment of the costs to<br/> » complete the contract. The ability to accur<br/> » ately forecast such costs<br/> involves estimates around cost savings to be a<br/> » chieved over time, anticipated profitability<br/> » of the contract, as well as<br/> future performance against any contract-specif<br/> » ic KPIs that could trigger variable consider<br/> » ation, or service credits.<br/> Where a contract is anticipated to make a loss</p> | <> | <p>Where the relevant contracts or specific perfo<br/> » rmance obligations are demonstrating margina<br/> » l profitability or<br/> other indicators of impairment, judgement is r<br/> » equired in ascertaining whether or not the f<br/> » uture economic<br/> benefits from these contracts are sufficient t<br/> » o recover these assets. In performing this i<br/> » mpairment assessment,<br/> management is required to make an assessment o<br/> » f the costs to complete the contract. The ab<br/> » ility to accurately<br/> forecast such costs involves estimates around<br/> » cost savings to be achieved over time, antic<br/> » ipated profitability of<br/> the contract, as well as future performance ag<br/> » ainst any contract-specific KPIs that could<br/> » trigger variable<br/> consideration, or service credits. Where a con</p> |

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| » , these judgements are also relevant in determining whether or not an onerous contract provision is required and how this is to be measured.   |     | » tract is anticipated to make a loss, these judgements are also relevant in determining whether or not an onerous contract provision is required and how this is to be measured.   |
|  | =   |   |
| » Page 100<br>» ROI<br>» IFRS REG<br>» trading as Ireland International<br>» 1 Financial Reporting Standards<br>» Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | + - |   |
| Financing components of customer contracts<br>Click here to enter data   | =   | Financing components of customer contracts<br>Click here to enter data  |
| When a significant financing component exists in a contract, the company considers there are two components: a revenue component (for the notional cash sales price); and a loan component (for the effect of the deferred or advance payment terms). Interest revenue or interest expense is recognised only to the extent that a contract asset (or receivable) or a contract liability is recognised in accounting for a contract with a customer. The amount allocated to the significant financing component is presented separately from revenue recognised from contracts with customers.<br>The financing component is presented in the income statement as interest expense (when the customer pays in advance) or interest income (when the customer pays in arrears). | <>  | When a significant financing component exists in a contract, the company considers there are two components: a revenue component (for the notional cash sales price); and a loan component (for the effect of the deferred or advance payment terms). Interest revenue or interest expense is recognised only to the extent that a contract asset (or receivable) or a contract liability is recognised in accounting for a contract with a customer. The amount allocated to the significant financing component is presented separately from revenue recognised from contracts with customers. The financing component is presented in the income statement as interest expense (when the customer pays in advance) or interest income (when the customer pays in arrears). |
| Government grants<br>Click here to enter data  | =   | Government grants<br>Click here to enter data   |
| Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the company has complied with all attached conditions. Grants received where the company has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied   | <>  | Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the company has complied with all attached conditions. Grants received where the company has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached  |

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| with.  |    | conditions have been complied with.   |
| Other grants<br>Click here to enter data<br>Sub note 6<br>Finance income and costs policy<br>Click here to enter data<br>Sub note 6<br>Foreign currency transactions and balances<br>Click here to enter data<br>Sub note 6  | =  | Other grants<br>Click here to enter data<br>Sub note 6<br>Finance income and costs policy<br>Click here to enter data<br>Sub note 6<br>Foreign currency transactions and balances<br>Click here to enter data<br>Sub note 6   |
|  | -+ | » Page 78<br>» ROI IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Tax<br>Click here to enter data  | =  | Tax<br>Click here to enter data   |
| The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.  | <> | The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income. |
| The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.   | =  | The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.  |
| » Page 101<br>» ROI IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 30 June 2024<br>Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company.<br>Deferred income tax is determined using tax rates | <> | Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using     |

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| » tes and laws that have been enacted or subst<br>» antively enacted by the<br>reporting date.  |    | » ng tax rates and laws that have been enacted<br>» or substantively<br>enacted by the reporting date.  |
|   | =  |   |
| The carrying amount of deferred tax assets are<br>» reviewed at each reporting date and a valua<br>» tion allowance is set up<br>against deferred tax assets so that the net ca<br>» rrying amount equals the highest amount that<br>» is more likely than not to<br>be recovered based on current or future taxabl<br>» e profit.  | <> | The carrying amount of deferred tax assets are<br>» reviewed at each reporting date and a valua<br>» tion allowance is set<br>up against deferred tax assets so that the net<br>» carrying amount equals the highest amount t<br>» hat is more likely than<br>not to be recovered based on current or future<br>» taxable profit.   |
| Sub note 6<br>Property, plant and equipment<br>Click here to enter data<br>Property, plant and equipment is stated in the<br>» statement of financial position at cost, le<br>» ss any subsequent<br>accumulated depreciation and subsequent accumu<br>» lated impairment losses.<br>The cost of property, plant and equipment incl<br>» udes directly attributable incremental costs<br>» incurred in their<br>acquisition and installation.<br>Depreciation<br>Click here to enter data | =  | Sub note 6<br>Property, plant and equipment<br>Click here to enter data<br>Property, plant and equipment is stated in the<br>» statement of financial position at cost, le<br>» ss any subsequent<br>accumulated depreciation and subsequent accumu<br>» lated impairment losses.<br>The cost of property, plant and equipment incl<br>» udes directly attributable incremental costs<br>» incurred in their<br>acquisition and installation.<br>Depreciation<br>Click here to enter data |
| Depreciation is charged so as to write off the<br>» cost of assets, other than land and propert<br>» ies under construction over<br>their estimated useful lives, as follows:<br>Asset class<br>» Depreciation method<br>» and rate<br>Sub note 6<br>» Sub note 6   | <> | Depreciation is charged so as to write off the<br>» cost of assets, other than land and propert<br>» ies under construction<br>over their estimated useful lives, as follows:<br>Asset class<br>» Depreciation method and r<br>» ate<br>Sub note 6<br>» Sub note 6  |
| Investment property<br>Click here to enter data<br>Certain of the company's properties are held a<br>» s investment properties for long-term rental<br>» yields.<br>Investment property is carried at fair value,<br>» derived from the current market prices for c<br>» omparable real estate<br>determined annually by external valuers. The v<br>» aluers use observable market prices, adjuste<br>» d if necessary for any  | =  | Investment property<br>Click here to enter data<br>Certain of the company's properties are held a<br>» s investment properties for long-term rental<br>» yields.<br>Investment property is carried at fair value,<br>» derived from the current market prices for c<br>» omparable real estate<br>determined annually by external valuers. The v<br>» aluers use observable market prices, adjuste<br>» d if necessary for any  |
| difference in the nature, location or conditio<br>» n of the specific asset. Changes in fair val<br>» ue are recognised in profit or<br>loss.   | <> | difference in the nature, location or conditio<br>» n of the specific asset. Changes in fair val<br>» ue are recognised in profit<br>or loss.   |
| Sub note 6  | =  | Sub note 6  |

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| Sub note 6                                     |     | Sub note 6   |
| Sub note 6                                     |     | Sub note 6   |
|  | - + | <p>» Page 79</p> <p>ROI IFRS R</p> <p>» EG</p> <p>trading as Ireland International</p> <p>» Financial Reporting Standards</p> <p>Notes to the Financial Statements for the F</p> <p>» inancial Year Ended 31 December 2024</p> |
| Business combinations                          | =   | Business combinations  |
| Click here to enter data                       |     | Click here to enter data   |
| FFWFWFW  |     | FFWFWFW  |
| Goodwill                                       |     | Goodwill   |
| Click here to enter data                       |     | Click here to enter data   |
| FFWFWFW  |     | FFWFWFW  |
| » Page 102                                     | + - |  |
| » ROI IFRS REG                                 |     |  |
| trading as Ireland Internati                   |     |  |
| » onal Financial Reporting Standards           |     |  |
| Notes to the Financial Statements for th       |     |  |
| » e Financial Year Ended 30 June 2024          |     |  |
| Intangible assets                              | =   | Intangible assets  |
| Click here to enter data                       |     | Click here to enter data   |
| Goodwill arising on the acquisition of an enti | < > | Goodwill arising on the acquisition of an enti   |
| » ty represents the excess of the cost of acqu |     | » ty represents the excess of the cost of acqu   |
| » isition over the company's                   |     | » isition over the   |
| interest in the net fair value of the identifi |     | company's interest in the net fair value of th   |
| » able assets, liabilities and contingent liab |     | » e identifiable assets, liabilities and conti   |
| » ilities of the entity recognised at          |     | » ngent liabilities of the entity  |
| the date of acquisition. Goodwill is initially |     | recognised at the date of acquisition. Goodwill  |
| » recognised as an asset at cost and is subse  |     | » l is initially recognised as an asset at cos   |
| » quently measured at cost less                |     | » t and is subsequently  |
| any accumulated impairment losses. Goodwill is |     | measured at cost less any accumulated impairme   |
| » held in the currency of the acquired entity  |     | » nt losses. Goodwill is held in the currency  |
| » and revalued to the                          |     | » of the acquired entity   |
| closing rate at each reporting period date.    |     | and revalued to the closing rate at each repor   |
|  |     | » ting period date.  |
| Goodwill is not subject to amortisation but is | =   | Goodwill is not subject to amortisation but is   |
| » tested for impairment.                       |     | » tested for impairment.   |
| Negative goodwill arising on an acquisition is |     | Negative goodwill arising on an acquisition is   |
| » recognised directly in the income statement  |     | » recognised directly in the income statement  |
| » . On disposal of a                           |     | » . On disposal of a   |
| subsidiary or a jointly controlled entity, the | < > | subsidiary or a jointly controlled entity, the   |
| » attributable amount of goodwill is included  |     | » attributable amount of goodwill is included  |
| » in the determination of the                  |     | » in the determination of  |
| profit or loss recognised in the income statem |     | the profit or loss recognised in the income st   |
| » ent on disposal.                             |     | » atement on disposal.   |
|  | =   |  |

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| Separately acquired trademarks and licences are shown at historical cost.  |    | Separately acquired trademarks and licences are shown at historical cost.  |
| Trademarks, licences (including software) and customer-related intangible assets acquired in a business combination are recognised at fair value at the acquisition date.  | <> | Trademarks, licences (including software) and customer-related intangible assets acquired in a business combination are recognised at fair value at the acquisition date.  |
| Trademarks, licences and customer-related intangible assets have a finite useful life and are carried at cost less accumulated amortisation and any accumulated impairment losses.<br>Amortisation<br>Click here to enter data                                     | =  | Trademarks, licences and customer-related intangible assets have a finite useful life and are carried at cost less accumulated amortisation and any accumulated impairment losses.<br>Amortisation<br>Click here to enter data                                     |
| Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:   | <> | Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:   |
| Asset class<br>»<br>»<br>»<br>Sub note 6<br>»  |    | Asset class<br>»<br>»<br>»<br>Sub note 6<br>»  |
| Amortisation method and rate<br>Sub note 6   |    | Amortisation method<br>Sub note 6  |
| Research and development<br>Click here to enter data<br>Sub note 6   | =  | Research and development<br>Click here to enter data<br>Sub note 6   |
|  | -+ | Page 80<br>ROI I<br>FRS REG<br>trading as Ireland International<br>Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Investments<br>Click here to enter data  | =  | Investments<br>Click here to enter data  |
| Investments in securities are classified on initial recognition as available-for-sale and are carried at fair value, except where their fair value cannot be measured reliably, in which case they are carried at cost, less any impairment.                       | <> | Investments in securities are classified on initial recognition as available-for-sale and are carried at fair value, except where their fair value cannot be measured reliably, in which case they are carried at cost, less any impairment.                       |
| Unrealised holding gains and losses other than impairments are recognised in other comprehensive income. On maturity or disposal, net gains and losses previously deferred in accumulated other comprehensive income are recognised in other comprehensive income. | =  | Unrealised holding gains and losses other than impairments are recognised in other comprehensive income. On maturity or disposal, net gains and losses previously deferred in accumulated other comprehensive income are recognised in other comprehensive income. |

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| » hensive income are recognised in income.<br>Interest income on debt securities, where appl<br>» icable, is recognised in income using the ef<br>» fective interest method.<br>Dividends on equity securities are recognised<br>» in income when receivable.   |     | » hensive income are recognised in income.<br>Interest income on debt securities, where appl<br>» icable, is recognised in income using the ef<br>» fective interest method.<br>Dividends on equity securities are recognised<br>» in income when receivable.   |
| » Page 103<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» 1 Financial Reporting Standards<br>Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | + - |   |
| Cash and cash equivalents<br>Click here to enter data   | =   | Cash and cash equivalents<br>Click here to enter data   |
| Cash and cash equivalents comprise cash on han<br>» d and call deposits, and other short-term hi<br>» ghly liquid investments<br>that are readily convertible to a known amount<br>» of cash and are subject to an insignificant<br>» risk of changes in value.   | < > | Cash and cash equivalents comprise cash on han<br>» d and call deposits, and other short-term hi<br>» ghly liquid<br>investments that are readily convertible to a<br>» known amount of cash and are subject to an i<br>» nsignificant risk of<br>changes in value.   |
| Trade receivables<br>Click here to enter data<br>Trade receivables are amounts due from custome<br>» rs for merchandise sold or services performe<br>» d in the ordinary  | =   | Trade receivables<br>Click here to enter data<br>Trade receivables are amounts due from custome<br>» rs for merchandise sold or services performe<br>» d in the ordinary  |
| course of business. If collection is expected<br>» in one year or less (or in the normal operat<br>» ing cycle of the business if<br>longer), they are classified as current assets<br>» . If not, they are presented as non-current<br>» assets.   | < > | course of business. If collection is expected<br>» in one year or less (or in the normal operat<br>» ing cycle of the business<br>if longer), they are classified as current ass<br>» ets. If not, they are presented as non-curre<br>» nt assets.  |
| Trade receivables are recognised initially at<br>» the transaction price. They are subsequently<br>» measured at amortised cost<br>using the effective interest method, less prov<br>» ision for impairment. A provision for the im<br>» pairment of trade<br>receivables is established when there is objec<br>» tive evidence that the company will not be a<br>» ble to collect all amounts<br>due according to the original terms of the rec<br>» eivables. | < > | Trade receivables are recognised initially at<br>» the transaction price. They are subsequently<br>» measured at amortised<br>cost using the effective interest method, less<br>» provision for impairment. A provision for t<br>» he impairment of trade<br>receivables is established when there is objec<br>» tive evidence that the company will not be a<br>» ble to collect all<br>amounts due according to the original terms of<br>» the receivables. |
| Inventories<br>Click here to enter data<br>Inventories are stated at the lower of cost an   | =   | Inventories<br>Click here to enter data<br>Inventories are stated at the lower of cost an   |

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| » d net realisable value. Cost is determined u<br>» sing the first-in, first-out<br>(FIFO) method.<br>The cost of finished goods and work in progres<br>» s comprises direct materials and, where appl<br>» icable, direct labour  |     | » d net realisable value. Cost is determined u<br>» sing the first-in, first-out<br>(FIFO) method.<br>The cost of finished goods and work in progres<br>» s comprises direct materials and, where appl<br>» icable, direct labour   |
| costs and those overheads that have been incur<br>» red in bringing the inventory to their prese<br>» nt location and <b>condition</b> .<br>At each reporting date, inventories are assess<br>» ed for impairment. If inventory is impaired,<br>» the carrying <b>amount is</b><br>reduced to its selling price less costs to com<br>» plete and sell; the impairment loss is recog<br>» nised <b>immediately in profit or</b> | <>  | costs and those overheads that have been incur<br>» red in bringing the inventory to their prese<br>» nt location and<br><b>condition</b> . At each reporting date, inventories<br>» are assessed for impairment. If inventory i<br>» s impaired, the carrying<br><b>amount is</b> reduced to its selling price less co<br>» sts to complete and sell; the impairment los<br>» s is recognised<br><b>immediately in profit or loss.</b> |
| <b>loss.</b>   |     | <b>ROI</b>  |
|  | =   |   |
|  | -+  | <b>trading as Ireland International<br/>Financial Reporting Standards<br/>Notes to the Financial Statements for the F<br/>financial Year Ended 31 December 2024</b>   |
| Trade payables<br>Click here to enter data<br>Trade payables are obligations to pay for good<br>» s or services that have been acquired in the<br>» ordinary course of   | =   | Trade payables<br>Click here to enter data<br>Trade payables are obligations to pay for good<br>» s or services that have been acquired in the<br>» ordinary course of  |
| business from suppliers. Accounts payable are<br>» classified as current liabilities if payment<br>» is due within one year <b>or</b><br>less (or in the normal operating cycle of the<br>» business if longer). If not, they are presen<br>» ted as non-current <b>liabilities</b> .  | <>  | business from suppliers. Accounts payable are<br>» classified as current liabilities if payment<br>» is due within one year<br><b>or</b> less (or in the normal operating cycle of t<br>» he business if longer). If not, they are pre<br>» sented as non-current<br><b>liabilities</b> .   |
|  | =   |   |
| Trade payables are recognised initially at the<br>» transaction price and subsequently measured<br>» at amortised cost <b>using</b><br>the effective interest method.  | <>  | Trade payables are recognised initially at the<br>» transaction price and subsequently measured<br>» at amortised cost<br><b>using</b> the effective interest method.   |
|  | =   |   |
| <b>Page 104</b><br><b>ROI IFRS RE</b><br><b>G</b><br><b>trading as Ireland International<br/>Financial Reporting Standards<br/>Notes to the Financial Statements for t<br/>he Financial Year Ended 30 June 2024</b>  | + - |   |

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|---|----|---|
| Borrowings<br>Click here to enter data  | =  | Borrowings<br>Click here to enter data  |
| All borrowings are initially recorded at the amount of proceeds received, net of transaction costs. Borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the income statement over the period of the relevant borrowing. | <> | All borrowings are initially recorded at the amount of proceeds received, net of transaction costs. Borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the income statement over the period of the relevant borrowing. |
| Interest expense is recognised on the basis of the effective interest method and is included in finance costs.  | =  | Interest expense is recognised on the basis of the effective interest method and is included in finance costs.  |
| Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.  | <> | Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.  |
| Provisions<br>Click here to enter data<br>Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the group will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.  | =  | Provisions<br>Click here to enter data<br>Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the group will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.  |
| Provisions are measured at the directors' best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.  | =  | Provisions are measured at the directors' best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.  |
|   | -+ | <p>Page 82</p> <p>ROI IFRS REG</p> <p>trading as Ireland International</p> <p>Financial Reporting Standards</p> <p>Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>  |
| Leases<br>Definition<br>Click here to enter data  | =  | Leases<br>Definition<br>Click here to enter data  |
| A lease is a contract, or a part of a contract, that conveys the right to use an asset or a physically distinct part of an asset ("the underlying asset") for a period of   | <> | A lease is a contract, or a part of a contract, that conveys the right to use an asset or a physically distinct part of an asset ("the underlying asset") for a period of   |

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| <p>» time in exchange for consideration. Further</p> <p>» , the contract must <b>convey</b></p> <p>the right to the company to control the asset</p> <p>» or a physically distinct portion thereof. A</p> <p>» contract is <b>deemed to convey</b></p> <p>the right to control the underlying asset if,</p> <p>» throughout the period of use, the company ha</p> <p>» s the <b>right to:</b></p>   |    | <p>» of time in exchange for consideration. Furt</p> <p>» her, the contract must</p> <p><b>convey</b> the right to the company to control the</p> <p>» asset or a physically distinct portion ther</p> <p>» eof. A contract is</p> <p><b>deemed to convey</b> the right to control the unde</p> <p>» rlying asset if, throughout the period of us</p> <p>» e, the company has the</p> <p><b>right to:</b></p>   |
| <p>• Obtain substantially all the economic benefi</p> <p>» ts from the use of the underlying asset, and</p> <p>» ;</p> <p>• Direct the use of the underlying asset (e.g.</p> <p>» direct how and for what purpose the asset i</p> <p>» s used)</p> <p>SELECT POLICY APPLICABLE TO THIS ENTITY FROM T</p> <p>» HE FOLLOWING TWO SENTENCES AND</p> <p>DELETE THE ONE THAT DOESN'T APPLY;</p> <p>Where contracts contain a lease coupled with a</p> <p>» n agreement to purchase or sell other goods</p> <p>» or services (i.e.,</p> <p>non-lease components), the non-lease component</p> <p>» s are identified and accounted for separatel</p> <p>» y from the lease</p> <p>component. The consideration in the contract i</p> <p>» s allocated to the lease and non-lease compo</p> <p>» nents on a relative</p> <p>standalone price basis using the principles in</p> <p>» IFRS15.</p> <p>Where contracts contain a lease coupled with a</p> <p>» n agreement to purchase or sell other goods</p> <p>» or services (i.e.,</p> <p>non-lease components), the company has made an</p> <p>» accounting policy election, by class of und</p> <p>» erlying asset, to</p> <p>account for both components as a single lease</p> <p>» component.</p> | =  | <p>• Obtain substantially all the economic benefi</p> <p>» ts from the use of the underlying asset, and</p> <p>» ;</p> <p>• Direct the use of the underlying asset (e.g.</p> <p>» direct how and for what purpose the asset i</p> <p>» s used)</p> <p>SELECT POLICY APPLICABLE TO THIS ENTITY FROM T</p> <p>» HE FOLLOWING TWO SENTENCES AND</p> <p>DELETE THE ONE THAT DOESN'T APPLY;</p> <p>Where contracts contain a lease coupled with a</p> <p>» n agreement to purchase or sell other goods</p> <p>» or services (i.e.,</p> <p>non-lease components), the non-lease component</p> <p>» s are identified and accounted for separatel</p> <p>» y from the lease</p> <p>component. The consideration in the contract i</p> <p>» s allocated to the lease and non-lease compo</p> <p>» nents on a relative</p> <p>standalone price basis using the principles in</p> <p>» IFRS15.</p> <p>Where contracts contain a lease coupled with a</p> <p>» n agreement to purchase or sell other goods</p> <p>» or services (i.e.,</p> <p>non-lease components), the company has made an</p> <p>» accounting policy election, by class of und</p> <p>» erlying asset, to</p> <p>account for both components as a single lease</p> <p>» component.</p> |
| <p>» <b>Page 105</b></p> <p><b>ROI</b></p> <p>» <b>IFRS REG</b></p> <p><b>trading as Ireland International F</b></p> <p>» <b>inancial Reporting Standards</b></p> <p><b>Notes to the Financial Statements for th</b></p> <p>» <b>e Financial Year Ended 30 June 2024</b></p>  | +- |   |
| <p>Initial recognition and measurement</p> <p>Click here to enter data</p>  | =  | <p>Initial recognition and measurement</p> <p>Click here to enter data</p>  |
| <p>The company initially recognises a lease liabi</p> <p>» lity for the obligation to make lease paymen</p> <p>» ts and a right-of-use <b>asset</b></p> <p>for the right to use the underlying asset for</p>  | <> | <p>The company initially recognises a lease liabi</p> <p>» lity for the obligation to make lease paymen</p> <p>» ts and a right-of-use</p> <p><b>asset</b> for the right to use the underlying asse</p>   |

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| <p>» the lease term.<br/>The lease liability is measured at the present<br/>» value of the lease payments to be made over<br/>» the lease term. The <b>lease</b><br/>payments include fixed payments, purchase opti<br/>» ons at exercise price (where payment is reas<br/>» onably <b>certain</b>),<br/>expected amount of residual value guarantees,<br/>» termination option penalties (where payment<br/>» <b>is considered reasonably</b><br/><b>certain</b>) and variable lease payments <b>that depe</b><br/>» <b>nd on an index or rate</b>.<br/>The right-of-use asset is initially measured a<br/>» t the amount of the lease liability, adjuste<br/>» d for lease prepayments, <b>lease</b><br/>incentives received, the company's initial dir<br/>» ect costs (e.g., commissions) and an estimat<br/>» e of restoration, <b>removal</b><br/>and dismantling costs.</p> |    | <p>» t for the lease term.<br/>The lease liability is measured at the present<br/>» value of the lease payments to be made over<br/>» the lease term. The<br/><b>lease</b> payments include fixed payments, purchas<br/>» e options at exercise price (where payment i<br/>» s reasonably<br/><b>certain</b>), expected amount of residual value gu<br/>» arantees, termination option penalties (wher<br/>» e payment <b>is</b><br/><b>considered reasonably certain</b>) and variable le<br/>» ase payments.<br/>The right-of-use asset is initially measured a<br/>» t the amount of the lease liability, adjuste<br/>» d for lease prepayments,<br/><b>lease</b> incentives received, the company's initi<br/>» al direct costs (e.g., commissions) and an e<br/>» stimate of restoration,<br/><b>removal</b> and dismantling costs.</p> |
|  | =  |  |
|  | -+ | <p style="text-align: right;"><b>Page 83</b></p> <p>» <b>ROI IFRS REG</b><br/>» <b>trading as Ireland International</b><br/>» <b>Financial Reporting Standards</b><br/>» <b>Notes to the Financial Statements for the</b><br/>» <b>Financial Year Ended 31 December 2024</b></p>   |
| <p>Subsequent measurement<br/>Click here to enter data<br/>After the commencement date, the company measu<br/>» res the lease liability by:<br/>(a) Increasing the carrying amount to reflect<br/>» interest on the lease liability;<br/>(b) Reducing the carrying amount to reflect th<br/>» e lease payments made; and<br/>(c) Re-measuring the carrying amount to reflec<br/>» t any reassessment or lease modifications or<br/>» to reflect revised in<br/>substance fixed lease payments or on the occur<br/>» rence of other specific events.</p>  | =  | <p>Subsequent measurement<br/>Click here to enter data<br/>After the commencement date, the company measu<br/>» res the lease liability by:<br/>(a) Increasing the carrying amount to reflect<br/>» interest on the lease liability;<br/>(b) Reducing the carrying amount to reflect th<br/>» e lease payments made; and<br/>(c) Re-measuring the carrying amount to reflec<br/>» t any reassessment or lease modifications or<br/>» to reflect revised in<br/>substance fixed lease payments or on the occur<br/>» rence of other specific events.</p>  |
| <p>Interest on the lease liability in each period<br/>» during the lease term is the amount that pr<br/>» oduces a constant periodic <b>rate</b><br/>of interest on the remaining balance of the le<br/>» ase liability. Interest charges are [present<br/>» ed separately as <b>non-operating</b><br/>/included in finance cost] in the income state<br/>» ment, unless the costs are included in the c<br/>» arrying <b>amount of another</b><br/>asset applying other applicable standards. <b>Var</b><br/>» <b>iable lease payments not included in the mea</b><br/>» <b>surement of the lease</b></p>   | <> | <p>Interest on the lease liability in each period<br/>» during the lease term is the amount that pr<br/>» oduces a constant periodic<br/><b>rate</b> of interest on the remaining balance of t<br/>» he lease liability. Interest charges are [pr<br/>» esented separately as<br/><b>non-operating</b> /included in finance cost] in th<br/>» e income statement, unless the costs are inc<br/>» luded in the carrying<br/><b>amount of another</b> asset applying other applica<br/>» ble standards. <b>The difference between lease</b><br/>» <b>payments due and</b></p>  |

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| liability, are included in operating expenses<br>» in the period in which the event or condition that triggers them arises.  |     | those received are included in operating expenses in the period in which the payments are received.  |
| The related right-of-use asset is accounted for using the Cost model in IAS 16 and depreciated and charged in accordance with the depreciation requirements of IAS 16 Property, Plant and Equipment as disclosed in the  | =   | The related right-of-use asset is accounted for using the Cost model in IAS 16 and depreciated and charged in accordance with the depreciation requirements of IAS 16 Property, Plant and Equipment as disclosed in the  |
| accounting policy for Property, Plant and Equipment. Adjustments are made to the carrying value of the right of use asset where the lease liability is re-measured in accordance with the above. Right of use assets are tested for impairment in accordance with IAS 36 Impairment of assets as disclosed in the accounting policy in impairment. | <>  | accounting policy for Property, Plant and Equipment. Adjustments are made to the carrying value of the right of use asset where the lease liability is re-measured in accordance with the above. Right of use assets are tested for impairment in accordance with IAS 36 Impairment of assets as disclosed in the accounting policy in impairment. |
| » Page 106   |     |  |
| » ROI IFRS REG   |     |  |
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| trading as Ireland International Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | + - |  |
| Lease modifications<br>Click here to enter data<br>If a lease is modified, the modified contract is evaluated to determine whether it is or contains a lease. If a lease   | =   | Lease modifications<br>Click here to enter data<br>If a lease is modified, the modified contract is evaluated to determine whether it is or contains a lease. If a lease   |
| continues to exist, the lease modification will result in either a separate lease or a change in the accounting for the existing lease.  | <>  | continues to exist, the lease modification will result in either a separate lease or a change in the accounting for the existing lease.  |
| The modification is accounted for as a separate lease if both:   | =   | The modification is accounted for as a separate lease if both:   |
| (a) The modification increases the scope of the lease by adding the right to use one or more underlying assets; and  | <>  | (a) The modification increases the scope of the lease by adding the right to use one or more underlying assets;  |
| (b) The consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.  |     | and<br>(b) The consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.   |
| If both of these conditions are met, the lease modification results in two separate leases   | =   | If both of these conditions are met, the lease modification results in two separate leases   |

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| » , the unmodified original                    |    | » , the unmodified original                      |
| lease and a separate lease. The company then a | <> | lease and a separate lease. The company then a   |
| » ccunts for these in line with the accountin  |    | » ccunts for these in line with the accountin    |
| » g policy for new leases.                     |    | » g policy for new leases.                       |
| If either of the conditions are not met, the m | =  | If either of the conditions are not met, the m   |
| » odified lease is not accounted for as a sepa |    | » odified lease is not accounted for as a sepa   |
| » rate lease and the                           |    | » rate lease and the                             |
| consideration is allocated to the contract and | <> | consideration is allocated to the contract and   |
| » the lease liability is re-measured using th  |    | » the lease liability is re-measured using th    |
| » e lease term of the modified                 |    | » e lease term of the modified                   |
| lease and the discount rate as determined at t |    | » leased lease and the discount rate as determ   |
| » he effective date of the modification.       |    | » ined at the effective date of the modificati   |
| For a modification that fully or partially dec |    | » on.  |
| » reases the scope of the lease (e.g., reduces |    | For a modification that fully or partially dec   |
| » the square footage of leased                 |    | » reases the scope of the lease (e.g., reduces   |
| space), IFRS 16 requires a lessee to decrease  |    | » the square footage of leased                   |
| » the carrying amount of the right-of-use asse |    | » leased space), IFRS 16 requires a lessee to de |
| » t to reflect partial or full                 |    | » crease the carrying amount of the right-of-u   |
| termination of the lease. Any difference betwe |    | » se asset to reflect                            |
| » en those adjustments is recognised in profit |    | » partial or full termination of the lease. Any  |
| » or loss at the effective                     |    | » difference between those adjustments is reco   |
| date of the modification.                      |    | » gnised in profit or loss                       |
| For all other lease modifications which are no | =  | » at the effective date of the modification.     |
| » t accounted for as a separate lease, IFRS 16 |    | For all other lease modifications which are no   |
| » requires the lessee to                       |    | » t accounted for as a separate lease, IFRS 16   |
| recognise the amount of the re-measurement of  | <> | » requires the lessee to                         |
| » the lease liability as an adjustment to the  |    | recognise the amount of the re-measurement of    |
| » corresponding right-of-use                   |    | » the lease liability as an adjustment to the    |
| asset without affecting profit or loss.        |    | » corresponding                                  |
|  |    | » right-of-use asset without affecting profit or |
|  | =  | » loss.  |
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|  |    | » Financial Reporting Standards                  |
|  |    | » Notes to the Financial Statements for the F    |
|  |    | » inancial Year Ended 31 December 2024           |
| Short term and low value leases                | =  | Short term and low value leases                  |
| Click here to enter data                       |    | Click here to enter data                         |
| The company has made an accounting policy elec | <> | The company has made an accounting policy elec   |
| » tion, by class of underlying asset, not to r |    | » tion, by class of underlying asset, not to r   |
| » recognise lease assets and                   |    | » recognise lease assets                         |
| lease liabilities for leases with a lease term |    | » and lease liabilities for leases with a lease  |
| » of 12 months or less (i.e., short-term leas  |    | » term of 12 months or less (i.e., short-term    |
| » es).   |    | » leases).                                       |
| The company has made an accounting policy elec | =  | The company has made an accounting policy elec   |
| » tion on a lease-by-lease basis, not to recog |    | » tion on a lease-by-lease basis, not to recog   |
| » nise lease assets on                         |    | » nise lease assets on                           |

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| leases for which the underlying asset is of low value.  |     | leases for which the underlying asset is of low value.  |
| Lease payments on short term and low value leases are accounted for on a straight line basis over the term of the lease or other systematic basis if considered more appropriate. Short term and low value lease payments are included in operating expenses in the income statements.  | <>  | Lease payments on short term and low value leases are accounted for on a straight line basis over the term of the lease or other systematic basis if considered more appropriate. Short term and low value lease payments are included in operating expenses in the income statements.  |
| Sub leases<br>Click here to enter data  | =   | Sub leases<br>Click here to enter data  |
| If an underlying asset is re-leased by the company to a third party and the company retains the primary obligation under the original lease, the transaction is deemed to be a sublease. The company continues to account for the original lease (the head lease) as a lessee and accounts for the sublease as a lessor (intermediate lessor). When the head lease is a short term lease, the sublease is classified as an operating lease. Otherwise, the sublease is classified using the classification criteria applicable to Lessor Accounting in IFRS 16 by reference to the right-of-use asset in the head lease (and not the underlying asset of the head lease). | <>  | If an underlying asset is re-leased by the company to a third party and the company retains the primary obligation under the original lease, the transaction is deemed to be a sublease. The company continues to account for the original lease (the head lease) as a lessee and accounts for the sublease as a lessor (intermediate lessor). When the head lease is a short term lease, the sublease is classified as an operating lease. Otherwise, the sublease is classified using the classification criteria applicable to Lessor Accounting in IFRS 16 by reference to the right-of-use asset in the head lease (and not the underlying asset of the head lease). |
| After classification lessor accounting is applied to the sublease.  | =   | After classification lessor accounting is applied to the sublease.  |
| » Page 107<br>» ROI<br>» IFRS REG<br>» trading as Ireland International Financial Reporting Standards<br>» Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | + - |   |
| Impairment of non-financial assets<br>Click here to enter data<br>Sub note 6<br>Share capital<br>Click here to enter data<br>Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other   | =   | Impairment of non-financial assets<br>Click here to enter data<br>Sub note 6<br>Share capital<br>Click here to enter data<br>Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other   |
| resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial  | <>  | resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial  |

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| » al measurement is on a present value basis.  |    | » nitial measurement is on a present value bas<br>» is.  |
| Dividends<br>Click here to enter data<br>Sub note 6<br>Defined contribution pension obligation<br>Click here to enter data<br>Sub note 6<br>Defined benefit pension obligation<br>Click here to enter data<br>Sub note 6<br>Share based payments<br>Click here to enter data<br>Sub note 6   | =  | Dividends<br>Click here to enter data<br>Sub note 6<br>Defined contribution pension obligation<br>Click here to enter data<br>Sub note 6<br>Defined benefit pension obligation<br>Click here to enter data<br>Sub note 6<br>Share based payments<br>Click here to enter data<br>Sub note 6   |
| » Page 108   | <> | » Page 85  |
| » ROI IFRS REG   |    | » ROI IFRS REG   |
| » al Financial Reporting Standards   | =  | » al Financial Reporting Standards   |
| Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Financial instruments<br>Initial recognition<br>Click here to enter data<br>Financial assets and financial liabilities com<br>» prise all assets and liabilities reflected i<br>» n the statement of financial   | =  | Financial instruments<br>Initial recognition<br>Click here to enter data<br>Financial assets and financial liabilities com<br>» prise all assets and liabilities reflected i<br>» n the statement of financial   |
| position, although excluding property, plant a<br>» nd equipment, investment properties, intangi<br>» ble assets, deferred tax<br>assets, prepayments, deferred tax liabilities<br>» and employee benefits plan.   | <> | position, although excluding property, plant a<br>» nd equipment, investment properties, intangi<br>» ble assets, deferred<br>tax assets, prepayments, deferred tax liabilit<br>» ies and employee benefits plan.  |
| The company recognises financial assets and fi<br>» nancial liabilities in the statement of fina<br>» ncial position when, and<br>only when, the company becomes party to the co<br>» ntractual provisions of the financialinstru<br>» ment.<br>Financial assets are initially recognised at f<br>» air value. Financial liabilities are initial<br>» ly recognised at fair value, | =  | The company recognises financial assets and fi<br>» nancial liabilities in the statement of fina<br>» ncial position when, and<br>only when, the company becomes party to the co<br>» ntractual provisions of the financialinstru<br>» ment.<br>Financial assets are initially recognised at f<br>» air value. Financial liabilities are initial<br>» ly recognised at fair value, |
| representing the proceeds received net of prem<br>» iums, discounts and transaction costs that a<br>» re directly attributable to<br>the financial liability.  | <> | representing the proceeds received net of prem<br>» iums, discounts and transaction costs that a<br>» re directly attributable<br>to the financial liability.  |
|  | =  |  |
| All regular way purchases and sales of financi   | <> | All regular way purchases and sales of financi   |

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|---|-----|---|
| <p>» al assets and financial liabilities classifi</p> <p>» ed as fair value through <b>profit</b></p> <p>or loss ("FVTPL") are recognised on the trade</p> <p>» date, i.e. the date on which the company com</p> <p>» mits to <b>purchase or sell</b></p> <p>the financial assets or financial liabilities.</p> <p>» All regular way purchases and sales of othe</p> <p>» r <b>financial assets and</b> financial</p> <p>liabilities are recognised on the settlement d</p> <p>» ate, i.e. the date on which the asset or lia</p> <p>» bility is <b>received from or</b></p> <p>delivered to the counterparty. Regular way pur</p> <p>» chases or sales are purchases or sales of fi</p> <p>» <b>ncial assets that require</b></p> <p>delivery within the time frame generally estab</p> <p>» lished by regulation or convention in <b>the ma</b></p> <p>» <b>rket place.</b></p>   |     | <p>» al assets and financial liabilities classifi</p> <p>» ed as fair value through</p> <p><b>profit</b> or loss ("FVTPL") are recognised on the</p> <p>» trade date, i.e. the date on which the comp</p> <p>» any commits to</p> <p><b>purchase or sell</b> the financial assets or finan</p> <p>» cial liabilities. All regular way purchases</p> <p>» and sales of other financial</p> <p><b>assets and financial</b> liabilities are recognise</p> <p>» d on the settlement date, i.e. the date on w</p> <p>» hich the asset or liability is</p> <p><b>received from or</b> delivered to the counterparty</p> <p>» . Regular way purchases or sales are purchas</p> <p>» es or sales of</p> <p><b>financial assets that require</b> delivery within</p> <p>» the time frame generally established by regu</p> <p>» lation or convention in</p> <p><b>the market place.</b></p>  |
| <p>Subsequent to initial measurement, financial a</p> <p>» ssets and financial liabilities are measured</p> <p>» at either amortised cost <b>or</b></p> <p>fair value.</p>  | =<> | <p>Subsequent to initial measurement, financial a</p> <p>» ssets and financial liabilities are measured</p> <p>» at either amortised cost</p> <p><b>or</b> fair value.</p>  |
| <p>Classification and measurement</p> <p>Click here to enter data</p> <p>Financial instruments are classified at incept</p> <p>» ion into one of the following categories, wh</p> <p>» ich then determine the</p> <p>subsequent measurement methodology:-</p> <p>Financial assets are classified into one of th</p> <p>» e following three categories:-</p> <ul style="list-style-type: none"> <li>• financial assets at amortised cost;</li> <li>• financial assets at fair value through other</li> </ul> <p>» comprehensive income (FVTOCI); or</p> <ul style="list-style-type: none"> <li>• financial assets at fair value through the p</li> </ul> <p>» rofit or loss (FVTPL).</p> <p>Financial liabilities are classified into one</p> <p>» of the following two categories:-</p> <ul style="list-style-type: none"> <li>• financial liabilities at amortised cost; or</li> <li>• financial liabilities at fair value through</li> </ul> <p>» the profit or loss (FVTPL).</p> <p>The classification and the basis for measureme</p> <p>» nt are subject to the company's business mod</p> <p>» el for managing the</p> <p>financial assets and the contractual cash flow</p> <p>» characteristics of the financial assets, as</p> <p>» detailed below:-</p> | =   | <p>Classification and measurement</p> <p>Click here to enter data</p> <p>Financial instruments are classified at incept</p> <p>» ion into one of the following categories, wh</p> <p>» ich then determine the</p> <p>subsequent measurement methodology:-</p> <p>Financial assets are classified into one of th</p> <p>» e following three categories:-</p> <ul style="list-style-type: none"> <li>• financial assets at amortised cost;</li> <li>• financial assets at fair value through other</li> </ul> <p>» comprehensive income (FVTOCI); or</p> <ul style="list-style-type: none"> <li>• financial assets at fair value through the p</li> </ul> <p>» rofit or loss (FVTPL).</p> <p>Financial liabilities are classified into one</p> <p>» of the following two categories:-</p> <ul style="list-style-type: none"> <li>• financial liabilities at amortised cost; or</li> <li>• financial liabilities at fair value through</li> </ul> <p>» the profit or loss (FVTPL).</p> <p>The classification and the basis for measureme</p> <p>» nt are subject to the company's business mod</p> <p>» el for managing the</p> <p>financial assets and the contractual cash flow</p> <p>» characteristics of the financial assets, as</p> <p>» detailed below:-</p> |
| <p>» Page <b>109</b></p> <p>R</p> <p>» OI IFRS REG</p>  | <>  | <p>» Page <b>86</b></p> <p>» ROI IFRS REG</p>   |

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| trading as Ireland International<br>» 1 Financial Reporting Standards  | <> | trading as Ireland International<br>» Financial Reporting Standards  |
|  | =  |  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Financial assets at amortised cost<br>Click here to enter data   | =  | Financial assets at amortised cost<br>Click here to enter data   |
| A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:-   | <> | A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:-   |
| • the assets are held within a business model whose objective is to hold assets in order to collect contractual cash flows; and  | =  | • the assets are held within a business model whose objective is to hold assets in order to collect contractual cash flows; and  |
| • the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.  | <> | • the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.  |
|  | =  |  |
| If either of the above two criteria is not met, the financial assets are classified and measured at fair value through the profit or loss (FVTPL).   | <> | If either of the above two criteria is not met, the financial assets are classified and measured at fair value through the profit or loss (FVTPL).   |
| If a financial asset meets the amortised cost criteria, the company may choose to designate the financial asset at FVTPL. Such an election is irrevocable and applicable only if the FVTPL classification significantly reduces a measurement or recognition inconsistency. Financial assets at fair value through other comprehensive income (FVTOCI)<br>Click here to enter data | =  | If a financial asset meets the amortised cost criteria, the company may choose to designate the financial asset at FVTPL. Such an election is irrevocable and applicable only if the FVTPL classification significantly reduces a measurement or recognition inconsistency. Financial assets at fair value through other comprehensive income (FVTOCI)<br>Click here to enter data |
| A financial asset is measured at FVTOCI only if it meets both of the following conditions and is not designated as at FVTPL:-  | <> | A financial asset is measured at FVTOCI only if it meets both of the following conditions and is not designated as at FVTPL:-  |
| • the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and  |    | • the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and  |
| • the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.  |    | • the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.  |
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| On initial recognition of an equity investment<br>» s that is not held for trading, the company<br>» may irrevocably elect to<br>present subsequent changes in fair value in OC<br>» I. This election is made on an investment-by<br>» -investment basis.  |    | On initial recognition of an equity investment<br>» s that is not held for trading, the company<br>» may irrevocably elect to<br>present subsequent changes in fair value in OC<br>» I. This election is made on an investment-by<br>» -investment basis.  |
| If an equity investment is designated as FVTOC<br>» I, all gains and losses, except for dividend<br>» income, are recognised in<br>other comprehensive income and are not subsequ<br>» ently included in the statement of income.  | <> | If an equity investment is designated as FVTOC<br>» I, all gains and losses, except for dividend<br>» income, are<br>recognised in other comprehensive income and a<br>» re not subsequently included in the statemen<br>» t of income.  |
| Financial assets at fair value through the pro<br>» fit or loss (FVTPL)<br>Click here to enter data<br>Financial assets not otherwise classified abov<br>» e are classified and measured as FVTPL.<br>Financial liabilities at amortised cost<br>Click here to enter data  | =  | Financial assets at fair value through the pro<br>» fit or loss (FVTPL)<br>Click here to enter data<br>Financial assets not otherwise classified abov<br>» e are classified and measured as FVTPL.<br>Financial liabilities at amortised cost<br>Click here to enter data  |
| All financial liabilities, other than those cl<br>» assified as financial liabilities at FVTPL,<br>» are measured at amortised cost<br>using the effective interest rate method.   | <> | All financial liabilities, other than those cl<br>» assified as financial liabilities at FVTPL,<br>» are measured at amortised<br>cost using the effective interest rate method.   |
| Financial liabilities at fair value through th<br>» e profit or loss<br>Click here to enter data<br>Financial liabilities not measured at amortise<br>» d cost are classified and measured at FVTPL.<br>» This classification<br>includes derivative liabilities.  | =  | Financial liabilities at fair value through th<br>» e profit or loss<br>Click here to enter data<br>Financial liabilities not measured at amortise<br>» d cost are classified and measured at FVTPL.<br>» This classification<br>includes derivative liabilities.  |
| » Page 110   | <> | » Page 87  |
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| » Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Derecognition<br>Financial assets<br>Click here to enter data<br>The company derecognises a financial asset whe<br>» n;<br>- the contractual rights to the cash flows fro<br>» m the financial asset expire,<br>- it transfers the right to receive the contra<br>» ctual cash flows in a transaction in which s | =  | Derecognition<br>Financial assets<br>Click here to enter data<br>The company derecognises a financial asset whe<br>» n;<br>- the contractual rights to the cash flows fro<br>» m the financial asset expire,<br>- it transfers the right to receive the contra<br>» ctual cash flows in a transaction in which s |

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| » substantially all of the risks and rewards of ownership of the financial asset are transferred; or  |    | » substantially all of the risks and rewards of ownership of the financial asset are transferred; or  |
| - the company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. On derecognition of a financial asset, the difference between the carrying amount of the asset and the sum of the consideration received is recognised as a gain or loss in the profit or loss.    | =  | - the company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. On derecognition of a financial asset, the difference between the carrying amount of the asset and the sum of the consideration received is recognised as a gain or loss in the profit or loss.    |
| Any cumulative gain or loss recognised in OCI in respect of equity investment securities designated as FVTOCI is not recognised in profit or loss on derecognition of such securities. Any interest in transferred financial assets that qualify for derecognition that is created or retained by the company is recognised as a separate asset or liability. | <> | Any cumulative gain or loss recognised in OCI in respect of equity investment securities designated as FVTOCI is not recognised in profit or loss on derecognition of such securities. Any interest in transferred financial assets that qualify for derecognition that is created or retained by the company is recognised as a separate asset or liability. |
|   | =  |   |
| The company enters into transactions whereby it transfers assets recognised on its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets or a portion of them. In such cases, the transferred assets are not derecognised.  | <> | The company enters into transactions whereby it transfers assets recognised on its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets or a portion of them. In such cases, the transferred assets are not derecognised.  |
| When the company derecognises transferred financial assets in their entirety, but has continuing involvement in them then the entity should disclose for each type of continuing involvement at the reporting date:<br>(a) The carrying amount of the assets and liabilities that are recognised in the entity's [statement of financial                      | =  | When the company derecognises transferred financial assets in their entirety, but has continuing involvement in them then the entity should disclose for each type of continuing involvement at the reporting date:<br>(a) The carrying amount of the assets and liabilities that are recognised in the entity's [statement of financial                      |
| position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised.   | <> | position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised.   |
|   | =  |   |
| (b) The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets;   | <> | (b) The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets;   |
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| (c) The amount that best represents the entity<br>» 's maximum exposure to loss from its continu<br>» ing involvement in the<br>derecognised financial assets, and how the max<br>» imum exposure to loss is determined  | <> | (c) The amount that best represents the entity<br>» 's maximum exposure to loss from its continu<br>» ing involvement in<br>the derecognised financial assets, and how the<br>» maximum exposure to loss is determined  |
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| (d) The undiscounted cash outflows that would<br>» or may be required to repurchase the derecog<br>» nised financial assets or<br>other amounts payable to the transferee for th<br>» e transferred assets   | <> | (d) The undiscounted cash outflows that would<br>» or may be required to repurchase the derecog<br>» nised financial<br>assets or other amounts payable to the transfe<br>» ree for the transferred assets  |
| Financial liabilities<br>Click here to enter data  | =  | Financial liabilities<br>Click here to enter data   |
| The company derecognises a financial liability<br>» when its contractual obligations are discha<br>» rged, cancelled, or expire.   | <> | The company derecognises a financial liability<br>» when its contractual obligations are discha<br>» rged, cancelled, or<br>expire.   |
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| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Modification of financial assets and financial<br>» liabilities<br>Financial assets<br>Click here to enter data  | =  | Modification of financial assets and financial<br>» liabilities<br>Financial assets<br>Click here to enter data   |
| If the terms of a financial asset are modified<br>» , the company evaluates whether the cash flo<br>» ws of the modified asset are<br>substantially different. If the cash flows are<br>» substantially different, then the contractu<br>» al rights to the cash flows from<br>the original financial asset are deemed to exp<br>» ire. In this case the original financial ass<br>» et is derecognised and a new<br>financial asset is recognised at either amorti<br>» sed cost or fair value. | <> | If the terms of a financial asset are modified<br>» , the company evaluates whether the cash flo<br>» ws of the modified<br>asset are substantially different. If the cash<br>» flows are substantially different, then the<br>» contractual rights to the<br>cash flows from the original financial asset a<br>» re deemed to expire. In this case the origin<br>» al financial asset is<br>derecognised and a new financial asset is reco<br>» gnised at either amortised cost or fair valu<br>» e. |
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| If the cash flows are not substantially differ<br>» ent, then the modification does not result i<br>» n derecognition of the   | <> | If the cash flows are not substantially differ<br>» ent, then the modification does not result i<br>» n derecognition of the  |
| financial asset. In this case, the company rec<br>» alculates the gross carrying amount of the f   | <> | financial asset. In this case, the company rec<br>» alculates the gross carrying amount of the f  |

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| » inancial asset and recognises<br>the amount arising from adjusting the gross ca<br>» rrying amount as a modification gain or loss<br>» in the statement of<br>income.   |    | » inancial asset and<br>recognises the amount arising from adjusting t<br>» he gross carrying amount as a modification g<br>» ain or loss in the<br>statement of income.  |
| Financial liabilities<br>Click here to enter data<br>If the terms of a financial liabilities are mo<br>» dified, the company evaluates whether the ca<br>» sh flows of the modified   | =  | Financial liabilities<br>Click here to enter data<br>If the terms of a financial liabilities are mo<br>» dified, the company evaluates whether the ca<br>» sh flows of the modified   |
| asset are substantially different. If the cash<br>» flows are substantially different, then the<br>» contractual obligations from the<br>cash flows from the original financial liabili<br>» ties are deemed to expire. In this case the<br>» original financial liabilities are<br>derecognised and new financial liabilities are<br>» recognised at either amortised cost or fair<br>» value.                                 | <> | asset are substantially different. If the cash<br>» flows are substantially different, then the<br>» contractual obligations<br>from the cash flows from the original financia<br>» l liabilities are deemed to expire. In this<br>» case the original financial<br>liabilities are derecognised and new financial<br>» liabilities are recognised at either amorti<br>» sed cost or fair value.                                |
| If the cash flows are not substantially differ<br>» ent, then the modification does not result i<br>» n derecognition of the  | =  | If the cash flows are not substantially differ<br>» ent, then the modification does not result i<br>» n derecognition of the  |
| financial liabilities. In this case, the compa<br>» ny recalculates the gross carrying amount of<br>» the financial liabilities and<br>recognises the amount arising from adjusting t<br>» he gross carrying amount as a modification g<br>» ain or loss in the   | <> | financial liabilities. In this case, the compa<br>» ny recalculates the gross carrying amount of<br>» the financial liabilities<br>and recognises the amount arising from adjusti<br>» ng the gross carrying amount as a modificati<br>» on gain or loss in the   |
| statement of income.  | =  | statement of income.  |
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| trading as Ireland International<br>» Financial Reporting Standards   | =  | trading as Ireland International<br>» Financial Reporting Standards   |
| Notes to the Financial Statements fo<br>» r the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Impairment of financial assets<br>Measurement of Expected Credit Losses<br>Click here to enter data<br>The company recognises loss allowances for exp<br>» ected credit losses (ECL) on financial instr<br>» uments that are not<br>measured at FVTPL, namely:<br>- Financial assets that are debt instruments<br>- Accounts and other receivables<br>- Financial guarantee contracts issued; and<br>- Loan commitments issued. | =  | Impairment of financial assets<br>Measurement of Expected Credit Losses<br>Click here to enter data<br>The company recognises loss allowances for exp<br>» ected credit losses (ECL) on financial instr<br>» uments that are not<br>measured at FVTPL, namely:<br>- Financial assets that are debt instruments<br>- Accounts and other receivables<br>- Financial guarantee contracts issued; and<br>- Loan commitments issued. |

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| The company classifies its financial instrumen<br>» ts into stage 1, stage 2 and stage 3, based<br>» on the applied <b>impairment</b><br>methodology, as described below:  | <> | The company classifies its financial instrumen<br>» ts into stage 1, stage 2 and stage 3, based<br>» on the applied<br><b>impairment</b> methodology, as described below:  |
| Stage 1: for financial instruments where there<br>» has not been a significant increase in cred<br>» it risk since initial<br>recognition and that are not credit-impaired o<br>» n origination, the company recognises an all<br>» owance based on the<br>12-month ECL.   | =  | Stage 1: for financial instruments where there<br>» has not been a significant increase in cred<br>» it risk since initial<br>recognition and that are not credit-impaired o<br>» n origination, the company recognises an all<br>» owance based on the<br>12-month ECL.   |
| Stage 2: for financial instruments where there<br>» has been a significant increase in credit r<br>» isk since initial <b>recognition</b><br>but they are not credit-impaired, the company<br>» recognises an allowance for the lifetime ECL<br>» .  | <> | Stage 2: for financial instruments where there<br>» has been a significant increase in credit r<br>» isk since initial<br><b>recognition</b> but they are not credit-impaired,<br>» the company recognises an allowance for the<br>» lifetime ECL.   |
| Stage 3: for credit-impaired financial instrum<br>» ents, the company recognises the lifetime EC<br>» L.   | =  | Stage 3: for credit-impaired financial instrum<br>» ents, the company recognises the lifetime EC<br>» L.   |
| The company measures loss allowances at an amo<br>» unt equal to the lifetime ECL, except for th<br>» e following, for <b>which</b><br>they are measured as a 12-month ECL:  | <> | The company measures loss allowances at an amo<br>» unt equal to the lifetime ECL, except for th<br>» e following, for<br><b>which</b> they are measured as a 12-month ECL:  |
| - debt securities that are determined to have<br>» a low credit risk (equivalent to investment<br>» grade rating) at the <b>reporting</b><br>date; and<br>- other financial instruments on which the cre<br>» dit risk has not increased significantly sin<br>» ce their initial <b>recognition</b> .  | <> | - debt securities that are determined to have<br>» a low credit risk (equivalent to investment<br>» grade rating) at the<br><b>reporting</b> date; and<br>- other financial instruments on which the cre<br>» dit risk has not increased significantly sin<br>» ce their initial<br><b>recognition</b> .   |
| The company considers a debt security to have<br>» low credit risk when their credit risk ratin<br>» g is equivalent to the<br>globally understood definition of 'investment<br>» grade'.<br>A 12-month ECL is the portion of the ECL that<br>» results from default events on a financial i<br>» nstrument that are<br>probable within 12 months from the reporting d<br>» ate.<br>Provisions for credit-impairment are recognise<br>» d in the statement of income and are reflect<br>» ed in accumulated<br>provision balances against each relevant finan<br>» cial instruments balance.<br>Click here to enter data | =  | The company considers a debt security to have<br>» low credit risk when their credit risk ratin<br>» g is equivalent to the<br>globally understood definition of 'investment<br>» grade'.<br>A 12-month ECL is the portion of the ECL that<br>» results from default events on a financial i<br>» nstrument that are<br>probable within 12 months from the reporting d<br>» ate.<br>Provisions for credit-impairment are recognise<br>» d in the statement of income and are reflect<br>» ed in accumulated<br>provision balances against each relevant finan<br>» cial instruments balance.<br>Click here to enter data |

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| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Evidence that the financial asset is credit-impaired include the following;   | =  | Evidence that the financial asset is credit-impaired include the following;  |
| - Significant financial difficulties of the borrower or issuer;   |    | - Significant financial difficulties of the borrower or issuer;  |
| - A breach of contract such as default or past due event;   |    | - A breach of contract such as default or past due event;  |
| - The restructuring of the loan or advance by the company on terms that the company would not consider otherwise;   | <> | - The restructuring of the loan or advance by the company on terms that the company would not consider otherwise;  |
| - It is becoming probable that the borrower will enter bankruptcy or other financial reorganisation;  | =  | - It is becoming probable that the borrower will enter bankruptcy or other financial reorganisation;   |
| - The disappearance of an active market for the security because of financial difficulties ; or   |    | - The disappearance of an active market for the security because of financial difficulties ; or  |
| - There is other observable data relating to a group of assets such as adverse changes in the payment status of borrowers or issuers in the company, or economic conditions that correlate with defaults in the company.                      |    | - There is other observable data relating to a group of assets such as adverse changes in the payment status of borrowers or issuers in the company, or economic conditions that correlate with defaults in the company.           |
| Click here to enter data  |    | Click here to enter data   |
| For trade receivables, the company applies the simplified approach, which requires expected lifetime losses to be recognised from initial recognition of the receivables.   | <> | For trade receivables, the company applies the simplified approach, which requires expected lifetime losses to be recognised from initial recognition of the receivables.  |
| To measure the expected credit losses, trade receivables and contract assets have been grouped based on shared credit risk characteristics and the days past due. The contract assets relate to unbilled work in progress and have            | =  | To measure the expected credit losses, trade receivables and contract assets have been grouped based on shared credit risk characteristics and the days past due. The contract assets relate to unbilled work in progress and have |
| substantially the same risk characteristics as the trade receivables for the same types of contracts. The company has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates | <> | substantially the same risk characteristics as the trade receivables for the same types of contracts. The company has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the |

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| for the contract assets.   |    | loss rates for the contract assets.   |
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| The expected loss rates are based on the payme<br>» nt profiles of sales over a period of 36 mon<br>» th before Sunday 30 June<br>2024 and the corresponding historical credit l<br>» osses experienced within this period. The hi<br>» storical loss rates are<br>adjusted to reflect current and forward-lookin<br>» g information on macroeconomic factors affec<br>» ting the ability of the<br>customers to settle the receivables. The compa<br>» ny has identified the GDP and the unemployme<br>» nt rate of the countries<br>in which it sells its goods and services to be<br>» the most relevant factors, and accordingly<br>» adjusts the historical loss<br>rates based on expected changes in these facto<br>» rs. | <> | The expected loss rates are based on the payme<br>» nt profiles of sales over a period of 36 mon<br>» th before Tuesday 31<br>December 2024 and the corresponding historical<br>» credit losses experienced within this perio<br>» d. The historical loss<br>rates are adjusted to reflect current and forw<br>» ard-looking information on macroeconomic fac<br>» tors affecting the<br>ability of the customers to settle the receive<br>» bles. The company has identified the GDP and<br>» the unemployment<br>rate of the countries in which it sells its go<br>» ods and services to be the most relevant fac<br>» tors, and accordingly<br>adjusts the historical loss rates based on exp<br>» ected changes in these factors. |
| Derivative financial instruments<br>Click here to enter data   | =  | Derivative financial instruments<br>Click here to enter data  |
| Derivative financial instruments are contracts<br>» , the value of which is derived from one or<br>» more underlying financial<br>instruments or indices, and include futures, f<br>» orwards, swaps and options in the interest r<br>» ate, foreign exchange, equity<br>and credit markets.   | <> | Derivative financial instruments are contracts<br>» , the value of which is derived from one or<br>» more underlying<br>financial instruments or indices, and include<br>» futures, forwards, swaps and options in the<br>» interest rate, foreign<br>exchange, equity and credit markets.  |
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| Derivative financial instruments are recognise<br>» d in the statement of financial position at<br>» fair value. Fair values are<br>derived from prevailing market prices, discoun<br>» ted cash flow models or option pricing model<br>» s as appropriate.  | <> | Derivative financial instruments are recognise<br>» d in the statement of financial position at<br>» fair value. Fair values<br>are derived from prevailing market prices, dis<br>» counted cash flow models or option pricing m<br>» odels as appropriate.   |
| In statement of financial position, derivative<br>» financial instruments with positive fair va<br>» lues (unrealised gains) are   | =  | In statement of financial position, derivative<br>» financial instruments with positive fair va<br>» lues (unrealised gains) are  |
| included as assets and derivative financial in<br>» struments with negative fair values (unreali<br>» sed losses) are included as<br>liabilities.  | <> | included as assets and derivative financial in<br>» struments with negative fair values (unreali<br>» sed losses) are included<br>as liabilities.   |
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| The changes in the fair values of derivative f<br>» inancial instruments entered into for tradin<br>» g purposes are included in<br>trading income.  | <> | The changes in the fair values of derivative f<br>» inancial instruments entered into for tradin<br>» g purposes are included<br>in trading income.   |
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| Hedge accounting<br>Click here to enter data   |    | Hedge accounting<br>Click here to enter data   |
| Derivatives held for risk management purposes<br>» include all derivative assets and liabilitie<br>» s that are not classified as<br>trading assets and liabilities.   | <> | Derivatives held for risk management purposes<br>» include all derivative assets and liabilitie<br>» s that are not classified<br>as trading assets and liabilities.   |
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| The company designates certain derivatives hel<br>» d for risk management as well as certain non<br>» -derivative financial<br>instruments as hedging instruments in qualifi<br>» ng hedging relationships. On initial designa<br>» tion of the hedge, the   |    | The company designates certain derivatives hel<br>» d for risk management as well as certain non<br>» -derivative financial<br>instruments as hedging instruments in qualifi<br>» ng hedging relationships. On initial designa<br>» tion of the hedge, the   |
| company formally documents the relationship be<br>» tween the hedging instruments and hedge item<br>» s, including the risk<br>management objective and strategy in undertaki<br>» ng the hedge, together with the method that<br>» will be used to assess<br>the effectiveness of the hedging relationship.<br>» The company makes an assessment, both at in<br>» ception of the hedge<br>relationship and on an ongoing basis, of wheth<br>» er the hedging instruments are expected to b<br>» e highly effective in<br>offsetting that changes in the fair value or c<br>» ash flows of the respective hedged items dur<br>» ing the period for which the<br>hedge is designated. | <> | company formally documents the relationship be<br>» tween the hedging instruments and hedge item<br>» s, including the<br>risk management objective and strategy in unde<br>» rtaking the hedge, together with the method<br>» that will be used to<br>assess the effectiveness of the hedging relati<br>» onship. The company makes an assessment, bot<br>» h at inception of the<br>hedge relationship and on an ongoing basis, of<br>» whether the hedging instruments are expecte<br>» d to be highly<br>effective in offsetting that changes in the fa<br>» ir value or cash flows of the respective hed<br>» ged items during the<br>period for which the hedge is designated. |
|  | =  |  |
| These hedging relationships are discussed belo<br>» w.<br>Fair value hedges<br>Click here to enter data<br>When a derivative is designated as the hedging<br>» instrument in a hedge of the change in fair<br>» value of a recognised  |    | These hedging relationships are discussed belo<br>» w.<br>Fair value hedges<br>Click here to enter data<br>When a derivative is designated as the hedging<br>» instrument in a hedge of the change in fair<br>» value of a recognised  |
| assets or liability or a firm commitment that<br>» could affect profit or loss, changes in the<br>» fair value of the derivative are<br>recognised immediately in profit or loss, toge<br>» ther with changes in the fair value of the h<br>» edged item that are<br>attributable to the hedged risk (in the same l  | <> | assets or liability or a firm commitment that<br>» could affect profit or loss, changes in the<br>» fair value of the derivative<br>are recognised immediately in profit or loss,<br>» together with changes in the fair value of t<br>» he hedged item that are<br>attributable to the hedged risk (in the same l   |

(continued)

|  |    |  |
|--|----|--|
| » ine item in the statement of profit or loss<br>» and OCI as the hedged item).  |    | » ine item in the statement of profit or loss<br>» and OCI as the hedged item).  |
|  | =  |  |
| If hedging derivatives expire or are sold, terminated or exercised, or the hedge no longer meets the criteria for fair value hedge accounting, or the hedge designation is revoked, then hedge accounting is discontinued prospectively. However, if the derivative is novated to a central clearing counterparty by both parties as a consequence of laws or regulations without changes in its terms except for those that are necessary for the novation, then the derivative is not considered expired or terminated.# | <> | If hedging derivatives expire or are sold, terminated or exercised, or the hedge no longer meets the criteria for fair value hedge accounting, or the hedge designation is revoked, then hedge accounting is discontinued prospectively. However, if the derivative is novated to a central clearing counterparty by both parties as a consequence of laws or regulations without changes in its terms except for those that are necessary for the novation, then the derivative is not considered expired or terminated.# |
|  | =  |  |
| Any adjustment up to the point of discontinuation of a hedged item for which the effective interest method is used is amortised to profit or loss as part of the recalculated effective interest rate of the item over its remaining life.   | <> | Any adjustment up to the point of discontinuation of a hedged item for which the effective interest method is used is amortised to profit or loss as part of the recalculated effective interest rate of the item over its remaining life.   |
|  | =  |  |
| » Page 115<br>ROI I<br>» FRS REG   | <> | » Page 92<br>ROI IFR<br>» S REG  |
|  | =  |  |
| trading as Ireland International Financial Reporting Standards   | <> | trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| Cash flow hedges<br>Click here to enter data<br>The company makes an assessment for a cash flow hedge of a forecast transaction, of whether the forecast transaction is highly probable to occur and presents an exposure to variations in cash flows that could ultimately affect profit or loss.   |    | Cash flow hedges<br>Click here to enter data<br>The company makes an assessment for a cash flow hedge of a forecast transaction, of whether the forecast transaction is highly probable to occur and presents an exposure to variations in cash flows that could ultimately affect profit or loss.   |
| When a derivative is designated as the hedging instrument in a hedge of the variability in cash flows attributable to a particular risk associated with a recognised asset or liability that could affect profit or  | <> | When a derivative is designated as the hedging instrument in a hedge of the variability in cash flows attributable to a particular risk associated with a recognised asset or liability that could affect profit or  |

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|  |    |   |
|--|----|---|
| <p>» r loss, then the <b>effective portion</b> of changes in the fair value of the derivative</p> <p>» is recognised in OCI and presented in the h</p> <p>» edging <b>reserve within</b> equity. Any ineffective portion of changes in</p> <p>» the fair value of the derivative is recognis</p> <p>» <b>ed immediately in profit or</b> loss. The amount recognised in OCI is reclassi</p> <p>» fied to profit or loss as a reclassification</p> <p>» <b>adjustment in the same</b> period as the hedged cash flows affect profit</p> <p>» or loss, and in the same line item in the <b>st</b></p> <p>» <b>atement of profit or loss and</b> OCI.</p> |    | <p>» fit or loss, then the <b>effective portion</b> of changes in the fair value</p> <p>» of the derivative is recognised in OCI and</p> <p>» presented in the hedging <b>reserve within</b> equity. Any ineffective portion</p> <p>» of changes in the fair value of the derivat</p> <p>» ive is recognised <b>immediately in profit or</b> loss. The amount reco</p> <p>» gnised in OCI is reclassified to profit or l</p> <p>» oss as a reclassification <b>adjustment in the same</b> period as the hedged ca</p> <p>» sh flows affect profit or loss, and in the s</p> <p>» ame line item in the <b>statement of profit or loss and</b> OCI.</p> |
| <p>If the hedging derivative expires or is sold,</p> <p>» terminated or exercised, or the hedge no lon</p> <p>» ger meets the criteria for cash flow hedge accounting, or the hedge desig</p> <p>» nation is revoked, then hedge accounting is</p> <p>» discontinued prospectively. However, if the derivative is n</p> <p>» ovated to a central clearing counterparty by</p> <p>» both parties as a</p>   | =  | <p>If the hedging derivative expires or is sold,</p> <p>» terminated or exercised, or the hedge no lon</p> <p>» ger meets the criteria for cash flow hedge accounting, or the hedge desig</p> <p>» nation is revoked, then hedge accounting is</p> <p>» discontinued prospectively. However, if the derivative is n</p> <p>» ovated to a central clearing counterparty by</p> <p>» both parties as a</p>  |
| <p>consequence of laws or regulations without cha</p> <p>» nges in its terms except for those that are</p> <p>» necessary for the <b>novation</b>, then the derivative is not considered expired</p> <p>» or terminated.</p>   | <> | <p>consequence of laws or regulations without cha</p> <p>» nges in its terms except for those that are</p> <p>» necessary for the <b>novation</b>, then the derivative is not considere</p> <p>» d expired or terminated.</p>   |
| <p>Hedges of a net investment in a foreign operat</p> <p>» ion</p> <p>Click here to enter data</p> <p>When a derivative instrument or a non-derivati</p> <p>» ve financial liability is designated as the</p> <p>» hedging instrument in a hedge of a foreign investment, the effective p</p> <p>» ortion of changes in the fair value of the h</p> <p>» edging instrument is recognised in OCI and presented as a separate</p> <p>» reserve within equity.</p>  | =  | <p>Hedges of a net investment in a foreign operat</p> <p>» ion</p> <p>Click here to enter data</p> <p>When a derivative instrument or a non-derivati</p> <p>» ve financial liability is designated as the</p> <p>» hedging instrument in a hedge of a foreign investment, the effective p</p> <p>» ortion of changes in the fair value of the h</p> <p>» edging instrument is recognised in OCI and presented as a separate</p> <p>» reserve within equity.</p>   |
| <p>Any ineffective portion of the changes in the</p> <p>» fair value of the hedge instrument is recogn</p> <p>» ised immediately in <b>profit</b> or loss. The amount recognised in OCI is recla</p> <p>» ssified to profit or loss as a reclassificat</p> <p>» ion adjustment on <b>disposal of</b> the foreign investment.</p>   | <> | <p>Any ineffective portion of the changes in the</p> <p>» fair value of the hedge instrument is recogn</p> <p>» ised immediately in <b>profit</b> or loss. The amount recognised in OCI i</p> <p>» s reclassified to profit or loss as a reclas</p> <p>» sification adjustment on <b>disposal of</b> the foreign investment.</p>  |
| <p>Impact to hedge accounting from application of</p> <p>» amendments to IFRS 9, IAS 39 and IFRS 7 as</p> <p>» a result of interest</p>  | =  | <p>Impact to hedge accounting from application of</p> <p>» amendments to IFRS 9, IAS 39 and IFRS 7 as</p> <p>» a result of interest</p>   |

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|   |    |  |
|---|----|--|
| rate benchmark reform<br>Click here to enter data<br>Sub note 6<br>Accounting estimates and assumptions<br>Click here to enter data   |    | rate benchmark reform<br>Click here to enter data<br>Sub note 6<br>Accounting estimates and assumptions<br>Click here to enter data  |
| The preparation of the financial statements re<br>» quires management to make estimates and assu<br>» mptions that affect the<br>reported amounts of certain financial assets,<br>» liabilities, income and expenses.   | <> | The preparation of the financial statements re<br>» quires management to make estimates and assu<br>» mptions that affect<br>the reported amounts of certain financial asse<br>» ts, liabilities, income and expenses.   |
|   | =  |  |
| The use of estimates and assumptions is princi<br>» pally limited to the determination of provis<br>» ions for impairment, the<br>valuation of financial instruments and [INSERT<br>» ANY OTHER AREAS APPLICABLE] as explained in<br>» more detail<br>below:-   | <> | The use of estimates and assumptions is princi<br>» pally limited to the determination of provis<br>» ions for impairment,<br>the valuation of financial instruments and [IN<br>» SERT ANY OTHER AREAS APPLICABLE] as explaine<br>» d in<br>more detail below:-  |
|   | =  |  |
| » Page 116  | <> | » Page 93  |
| » ROI IFRS REG  |    | » ROI IFRS REG   |
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| » trading as Ireland International<br>» Financial Reporting Standards   | <> | » trading as Ireland International<br>» Financial Reporting Standards  |
|   | =  |  |
| » Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|   | =  |  |
| Provisions for impairment<br>Click here to enter data   |    | Provisions for impairment<br>Click here to enter data  |
| In determining impairment of financial assets,<br>» judgement is required in the estimation of<br>» the amount and timing of<br>future cash flows as well as an assessment of<br>» whether the credit risk on the financial ass<br>» et has increased significantly<br>since initial recognition and incorporation of<br>» forward-looking information in the measurem<br>» ent of ECL. | <> | In determining impairment of financial assets,<br>» judgement is required in the estimation of<br>» the amount and timing<br>of future cash flows as well as an assessment<br>» of whether the credit risk on the financial<br>» asset has increased<br>significantly since initial recognition and in<br>» corporation of forward-looking information i<br>» n the measurement of<br>ECL. |
|   | =  |  |
| Fair value of financial assets and liabilities<br>Click here to enter data  |    | Fair value of financial assets and liabilities<br>Click here to enter data   |
| Where the fair value of financial assets and l<br>» iabilities cannot be derived from active mar<br>» kets, they are determined<br>using a variety of valuation techniques that i<br>» nclude the use of mathematical models. The i<br>» nput to these models is<br>derived from observable markets where availabl  | <> | Where the fair value of financial assets and l<br>» iabilities cannot be derived from active mar<br>» kets, they are<br>determined using a variety of valuation techni<br>» ques that include the use of mathematical mo<br>» dels. The input to<br>these models is derived from observable market   |

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|  |    |  |
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| » e, but where this is not feasible, a degree<br>» of judgement is required in<br>determining assumptions used in the models. Ch<br>» anges in assumptions used in the models coul<br>» d affect the reported<br>fair value of financial assets and liabilities<br>» . | =  | » s where available, but where this is not fea<br>» sible, a degree of<br>judgement is required in determining assumptio<br>» ns used in the models. Changes in assumption<br>» s used in the<br>models could affect the reported fair value of<br>» financial assets and liabilities. |
| 3 Critical accounting judgements and key sour<br>» ces of estimation uncertainty   | <> | 3 Critical accounting judgements and key sou<br>» rces of estimation uncertainty   |
| Click here to enter data<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>324123<br>Sub note 6   | =  | Click here to enter data<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>324123<br>Sub note 6   |
| 4 Discontinued operations  | <> | 4 Discontinued operations  |
| Disposal of 242342<br>Click here to enter data<br>On 9 July 2021, the company disposed of 242342<br>» , which formed part of the company 3423432FF<br>» WFWFW  | =  | Disposal of 242342<br>Click here to enter data<br>On 9 July 2021, the company disposed of 242342<br>» , which formed part of the company 3423432FF<br>» WFWFW  |
| operations. A gain of €123,123 has been recogn<br>» ised upon remeasurement to the lower of the<br>» carrying amount and<br>fair value less costs to sell. This was recogn<br>» ised on the income statement in 123123. FFWF<br>» WFW                                  | <> | operations. A gain of €123,123 has been recogn<br>» ised upon remeasurement to the lower of the<br>» carrying amount<br>and fair value less costs to sell. This was re<br>» cognised on the income statement in 123123.<br>» FFWFWFW   |
| » Page 117   | <> | » Page 94  |
| » ROI IFRS REG   |    | » OI IFRS REG R  |
| » trading as Ireland Internati   | <> | » trading as Ireland International F   |
| » onal Financial Reporting Standards   |    | » inancial Reporting Standards   |
| » Notes to the Financial Statements for  | <> | » Notes to the Financial Statements for the F  |
| » the Financial Year Ended 30 June 2024  |    | » inancial Year Ended 31 December 2024   |
| The results of the discontinued operations, wh<br>» ich have been included in the consolidated i<br>» ncome statement, were as<br>follows:   | <> | The results of the discontinued operations, wh<br>» ich have been included in the consolidated i<br>» ncome statement,<br>were as follows:   |
| Click here to enter data   | =  | Click here to enter data   |
| »<br>» 2024 2023<br><br>»<br>» € €   | <> | » 202<br>» 4 2023<br><br>» €<br>» €  |

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|  |      |   |          |
|--|------|---|----------|
| Revenue  |      | Revenue   |          |
| »  | 23   | »   | 234,23   |
| » 4,235 89,375                                 |      | » 5 89,375  |          |
| Expenses                                       |      | Expenses  |          |
| »  | 23   | »   | 234,23   |
| » 4,234 464,564                                |      | » 4 464,564                                       |          |
|  | =    |   |          |
| Profit before tax                              |      | <> Profit before tax                              |          |
| »  | 46   | »   | 468,46   |
| » 8,469 553,939                                |      | » 9 553,939                                       |          |
| Tax expense relating to profit before tax of d |      | Tax expense relating to profit before tax of d    |          |
| » discontinued operations                      | 6    | » discontinued operations                         | 65,6     |
| » 5,646 2,345                                  |      | » 46 2,345  |          |
| Gain/(loss) on measurement to fair value less  |      | Gain/(loss) on measurement to fair value less     |          |
| » costs to sell of assets held for sale        |      | » costs to sell of assets held                    |          |
| »  | 2    | »   | 23,4     |
| » 3,423 456,456                                |      | » 23 456,456                                      |          |
| Tax expense relating to the gain/(loss) on dis |      | Tax expense relating to the gain/(loss) on dis    |          |
| » continuance                                  | 45   | » continuance                                     | 456,45   |
| » 6,456 234,234                                |      | » 6 234,234                                       |          |
|  | =    |   |          |
| Net gain attributable to discontinued operatio |      | <> Net gain attributable to discontinued operatio |          |
| » ns   | 1,01 | » ns  | 1,013,99 |
| » 3,994 1,246,974                              |      | » 4 1,246,974                                     |          |
|  | =    |   |          |
| The above current period values include adjust |      | <> The above current period values include adjust |          |
| » ments totalling €98,504 for the disposal of  |      | » ments totalling €98,504 for the disposal of     |          |
| » a discontinued operation in                  |      | » a discontinued                                  |          |
| the prior period. FFWFWFW                      |      | operation in the prior period. FFWFWFW            |          |
|  | =    |   |          |
| The discontinued operations results contribute |      | The discontinued operations results contribute    |          |
| » d the following to the group cash flow:      |      | » d the following to the group cash flow:         |          |
| Click here to enter data                       |      | Click here to enter data                          |          |
|  |      |   |          |
| »  |      | »   | 202      |
| » 2024 2023                                    |      | » 4 2023  |          |
| »  |      | »   | €        |
| » € €  |      | » €   |          |
| Net cash inflows from operating activities     |      | Net cash inflows from operating activities        |          |
| »  | 23   | »   | 234,23   |
| » 4,236 232,346                                |      | » 6 232,346                                       |          |
| Net cash inflows from investing activities     |      | Net cash inflows from investing activities        |          |
| »  | 45   | »   | 453,45   |
| » 3,456 234,234                                |      | » 6 234,234                                       |          |
| Net cash inflows from financing activities     |      | Net cash inflows from financing activities        |          |
| »  | 23   | »   | 234,23   |
| » 4,234 323,464                                |      | » 4 323,464                                       |          |
|  | =    |   |          |
| Net cash inflows arising on disposal           |      | <> Net cash inflows arising on disposal           |          |
| »  | 92   | »   | 921,92   |

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|   |    |   |
|---|----|---|
| » 1,926 790,044   |    | » 6 790,044   |
| Plan to dispose of 4523452345<br>Click here to enter data<br>The directors have announced the company inten<br>» ds to dispose of 4523452345, which formed a<br>» part of its 89779<br>operations. The disposal is expected to be com<br>» pleted by 5 August 2021. FFWFWFW   | =  | Plan to dispose of 4523452345<br>Click here to enter data<br>The directors have announced the company inten<br>» ds to dispose of 4523452345, which formed a<br>» part of its 89779<br>operations. The disposal is expected to be com<br>» pleted by 5 August 2021. FFWFWFW   |
| » Page 118<br><br>» ROI IFRS REG<br>» trading as Ireland Internati<br>» onal Financial Reporting Standards<br>» Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | +- |   |
| Disposal of 89789987<br>Click here to enter data  | =  | Disposal of 89789987<br>Click here to enter data  |
| On 14 August 2021, the company disposed of 897<br>» 89987, which formed part of the company 9877<br>» operations. A gain<br>of €897,897 has been recognised upon remeasure<br>» ment to the lower of the carrying amount and<br>» fair value less costs<br>to sell. This was recognised on the income sta<br>» tement in 9878977. FFWFWFW | <> | On 14 August 2021, the company disposed of 897<br>» 89987, which formed part of the company 9877<br>» operations. A<br>gain of €897,897 has been recognised upon reme<br>» asurement to the lower of the carrying amoun<br>» t and fair value<br>less costs to sell. This was recognised on the<br>» income statement in 9878977. FFWFWFW             |
|   | =  |   |
| The results of the discontinued operations, wh<br>» ich have been included in the consolidated i<br>» ncome statement, were as<br>follows:  | <> | » Page 95<br>» R<br>» ROI IFRS REG<br>» trading as Ireland International F<br>» inancial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024<br>The results of the discontinued operations, wh<br>» ich have been included in the consolidated i<br>» ncome statement,<br>were as follows: |
| Click here to enter data  | =  | Click here to enter data  |
| » 20<br>» 24 2023<br><br>»<br>» € €<br>Revenue<br>» 23,<br>» 453 234,234<br>Expenses<br>» 234,  | <> | » 2024<br>» 2023<br><br>» €<br>» €<br>Revenue<br>» 23,4<br>» 53 234,234<br>Expenses<br>» 234,23   |

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|  |     |  |
|--|-----|--|
| » 234 34,543                                   |     | » 4 34,543                                     |
|  | =   |  |
| Profit before tax                              | <>  | Profit before tax                              |
| » 257,   |     | » 257,68                                       |
| » 687 268,777                                  |     | » 7 268,777                                    |
| Tax expense relating to profit before tax of d |     | Tax expense relating to profit before tax of d |
| » discontinued operations 234,                 |     | » discontinued operations 234,23               |
| » 234 323,423                                  |     | » 4 323,423                                    |
| Gain/(loss) on measurement to fair value less  |     | Gain/(loss) on measurement to fair value less  |
| » costs to sell of assets held for sale        |     | » costs to sell of assets held for sale        |
| » 342,   |     | » 342,34                                       |
| » 346 535,434                                  |     | » 6 535,434                                    |
| Tax expense relating to the gain/(loss) on dis |     | Tax expense relating to the gain/(loss) on dis |
| » continuance 43,                              |     | » continuance 43,4                             |
| » 456 324,234                                  |     | » 56 324,234                                   |
|  | =   |  |
| Net gain attributable to discontinued operatio | <>  | Net gain attributable to discontinued operatio |
| » ns 877,                                      |     | » ns 877,72                                    |
| » 723 1,451,868                                |     | » 3 1,451,868                                  |
|  | =   |  |
| The above current period values include adjust |     | The above current period values include adjust |
| » ments totalling €6,435,346 for the disposal  |     | » ments totalling €6,435,346 for the disposal  |
| » of a discontinued                            |     | » of a discontinued                            |
| operation in the prior period. FFWFWFW         |     | operation in the prior period. FFWFWFW         |
|  | + - |  |
| » Page 119                                     |     |  |
| » ROI IFRS REG                                 |     |  |
| » trading as Ireland Internation               |     |  |
| » al Financial Reporting Standards             |     |  |
| » Notes to the Financial Statements for th     |     |  |
| » e Financial Year Ended 30 June 2024          |     |  |
|  | =   |  |
| The discontinued operations results contribute |     | The discontinued operations results contribute |
| » d the following to the group cash flow:      |     | » d the following to the group cash flow:      |
| Click here to enter data                       |     | Click here to enter data                       |
|  | <>  |  |
| » 2  |     | » 2024   |
| » 024 2023                                     |     | » 2023   |
| »  |     | » €  |
| » € €  |     | » €  |
| Net cash inflows from operating activities     |     | Net cash inflows from operating activities     |
| » 234  |     | » 234,52                                       |
| » ,523 452,345                                 |     | » 3 452,345                                    |
| Net cash inflows from investing activities     |     | Net cash inflows from investing activities     |
| » 234  |     | » 234,23                                       |
| » ,234 54,345                                  |     | » 4 54,345                                     |
| Net cash inflows from financing activities     |     | Net cash inflows from financing activities     |
| » 234  |     | » 234,23                                       |

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|  |    |   |
|--|----|---|
| » ,234 23,435  |    | » 4 23,435  |
|  | =  |   |
| Net cash inflows arising on disposal   | <> | Net cash inflows arising on disposal  |
| » 702  |    | » 702,99  |
| » ,991 530,125   |    | » 1 530,125   |
|  | =  |   |
| Plan to dispose of 97977<br>Click here to enter data<br>The directors have announced the company inten<br>» ds to dispose of 97977, which formed a part<br>» of its 879877<br>operations. The disposal is expected to be com<br>» pleted by 13 August 2021. FFWFWFW  |    | Plan to dispose of 97977<br>Click here to enter data<br>The directors have announced the company inten<br>» ds to dispose of 97977, which formed a part<br>» of its 879877<br>operations. The disposal is expected to be com<br>» pleted by 13 August 2021. FFWFWFW   |
|  | <> |   |
|  |    | » Page 96<br>»<br>» OI IFRS REG<br>» trading as Ireland Internation<br>» al Financial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024<br>» R   |
| 5 Assets classified as held for sale   |    | 5 Assets classified as held for sale  |
|  | =  |   |
| Assets classified as held for sale relating to<br>» the consolidated entity<br>Sale of 352345<br>Click here to enter data  |    | Assets classified as held for sale relating to<br>» the consolidated entity<br>Sale of 352345<br>Click here to enter data   |
| On 7 August 2021, the company disposed of the<br>» 352345, which formed part of the company 234<br>» 5345 operations. A<br>gain of €67,846 has been recognised upon remea<br>» surement to the lower of the carrying amount<br>» and fair value less<br>costs to sell. This was recognised on the inco<br>» me statement in 52345. FFWFWFW | <> | On 7 August 2021, the company disposed of the<br>» 352345, which formed part of the company 234<br>» 5345<br>operations. A gain of €67,846 has been recogni<br>» sed upon remeasurement to the lower of the c<br>» arrying amount and<br>fair value less costs to sell. This was recogn<br>» ised on the income statement in 52345. FFWFW<br>» FW |
|  | =  |   |
| The major classes of assets and liabilities of<br>» 352345 are as follows:<br>Click here to enter data   |    | The major classes of assets and liabilities of<br>» 352345 are as follows:<br>Click here to enter data  |
|  | <> |   |
| »<br>» 2024<br><br>»<br>» €<br>Goodwill<br>»<br>» 3,245<br>Property, plant and equipment<br>»<br>» 2,345   |    | »<br>» 2024<br><br>»<br>» €<br>Goodwill<br>»<br>» 3,245<br>Property, plant and equipment<br>»<br>» 2,345  |

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|   |    |   |
|---|----|---|
| Inventories   |    | Inventories   |
| »   |    | »   |
| » 2,345   |    | » 2,345   |
| Trade and other receivables   |    | Trade and other receivables   |
| »   |    | »   |
| » 56,378  |    | » 56,378  |
| Cash and bank balances  |    | Cash and bank balances  |
| »   |    | »   |
| » 52,345  |    | » 52,345  |
|   | =  |   |
| Total assets classified as held for sale                                      | <> | Total assets classified as held for sale  |
| »   |    | »   |
| » 116,658   |    | » 116,658   |
| » Page 120  |    |   |
| » R   |    |   |
| » OI IFRS REG   |    |   |
| » trading as Ireland International Financial Reporting Standards              |    |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |    |   |
| »   |    |   |
| » 2024  |    |   |
| » €   |    |   |
| Trade and other payables  |    | Trade and other payables  |
| »   |    | »   |
| » 2,343   |    | » 2,343   |
| Tax liabilities   |    | Tax liabilities   |
| »   |    | »   |
| » 5,324   |    | » 5,324   |
| Bank overdrafts and loans   |    | Bank overdrafts and loans   |
| »   |    | »   |
| » 5,234   |    | » 5,234   |
|   | =  |   |
| Total liabilities associated with assets classified as held for sale          | <> | Total liabilities associated with assets classified as held for sale              |
| »   |    | »   |
| » 12,901  |    | » 12,901  |
|   | =  |   |
| Net assets of disposal group  | <> | Net assets of disposal group  |
| »   |    | »   |
| » 29,559  | 1  | » 129,559   |
|   |    | » Page 97   |
|   |    | » RO  |
|   |    | » I IFRS REG  |
|   |    | » trading as Ireland International Financial Reporting Standards                  |
|   |    | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |

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|   |    |  |
|---|----|--|
| The statement of comprehensive income includes<br>» the following amounts relating to 352345:<br>Click here to enter data   |    | The statement of comprehensive income includes<br>» the following amounts relating to 352345:<br>Click here to enter data  |
| »<br>» 2024<br><br>»<br>» €   | <> | »<br>» 2024<br><br>»<br>» €  |
|   | =  |  |
| FFWFWFW<br>»<br>» 98,539  | <> | FFWFWFW<br>»<br>» 98,539   |
|   | =  |  |
| Net income recognised directly in equity<br>»<br>» 98,539   | <> | Net income recognised directly in equity<br>»<br>» 98,539  |
|   | =  |  |
| Plans to dispose of 3345324534<br>Click here to enter data<br>The directors have announced the company inten<br>» ds to dispose of the 3345324534, which forme<br>» d a part of its 5<br>operations. The disposal is expected to be com<br>» pleted by 30 July 2021. FFWFWFW<br>Sale of 3452345<br>Click here to enter data                 |    | Plans to dispose of 3345324534<br>Click here to enter data<br>The directors have announced the company inten<br>» ds to dispose of the 3345324534, which forme<br>» d a part of its 5<br>operations. The disposal is expected to be com<br>» pleted by 30 July 2021. FFWFWFW<br>Sale of 3452345<br>Click here to enter data                |
| On 31 July 2021, the company disposed of the 3<br>» 452345, which formed part of the company 234<br>» 234 operations. A<br>gain of €645,645 has been recognised upon reme<br>» asurement to the lower of the carrying amoun<br>» t and fair value less<br>costs to sell. This was recognised on the inco<br>» me statement in 4564. 2345345 | <> | On 31 July 2021, the company disposed of the 3<br>» 452345, which formed part of the company 234<br>» 234 operations.<br>A gain of €645,645 has been recognised upon re<br>» measurement to the lower of the carrying amo<br>» unt and fair value<br>less costs to sell. This was recognised on the<br>» income statement in 4564. 2345345 |
|   | =  |  |
| The major classes of assets and liabilities of<br>» 3452345 are as follows:<br>Click here to enter data   |    | The major classes of assets and liabilities of<br>» 3452345 are as follows:<br>Click here to enter data  |
| » Page 121<br><br>» OI IFRS REG<br>» trading as Ireland International<br>» al Financial Reporting Standards<br>» Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | <> |  |
| »<br>» 2024   |    | »<br>» 2024  |

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|  |         |  |         |
|--|---------|--|---------|
| »  |         | »  |         |
| »  | €       | »  | €       |
| Goodwill                                       |         | Goodwill   |         |
| »  |         | »  |         |
| »  | 2,346   | »  | 2,346   |
| Property, plant and equipment                  |         | Property, plant and equipment  |         |
| »  |         | »  |         |
| »  | 53,245  | »  | 53,245  |
| Inventories                                    |         | Inventories  |         |
| »  |         | »  |         |
| »  | 2,346   | »  | 2,346   |
| Trade and other receivables                    |         | Trade and other receivables  |         |
| »  |         | »  |         |
| »  | 5,234   | »  | 5,234   |
| Cash and bank balances                         |         | Cash and bank balances   |         |
| »  |         | »  |         |
| »  | 52,345  | »  | 52,345  |
|  | =       |  |         |
| Total assets classified as held for sale       | <>      | Total assets classified as held for sale   |         |
| »  |         | »  |         |
| »  | 115,516 | »  | 115,516 |
| Trade and other payables                       |         | Trade and other payables   |         |
| »  |         | »  |         |
| »  | 2,234   | »  | 2,234   |
| Tax liabilities                                |         | Tax liabilities  |         |
| »  |         | »  |         |
| »  | 5,234   | »  | 5,234   |
| Bank overdrafts and loans                      |         | Bank overdrafts and loans  |         |
| »  |         | »  |         |
| »  | 53,245  | »  | 53,245  |
|  | =       |  |         |
| Total liabilities associated with assets class | <>      | Total liabilities associated with assets class   |         |
| » ified as held for sale                       |         | » ified as held for sale   |         |
| »  | 60,713  | »  | 60,713  |
|  | =       |  |         |
| Net assets of disposal group                   | <>      | Net assets of disposal group   |         |
| »  |         | »  |         |
| »  | 176,229 | »  | 176,229 |
|  | =       |  |         |
|  | - +     | » Page 98<br>» I IFRS REG<br>» trading as Ireland Internation<br>» al Financial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024<br>RO |         |
| The statement of comprehensive income includes | =       | The statement of comprehensive income includes   |         |
| » the following amounts relating to 3452345:   |         | » the following amounts relating to 3452345:   |         |
| Click here to enter data                       |         | Click here to enter data   |         |
| »  | <>      | »  |         |

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|   |    |  |
|---|----|--|
| » 2024  |    | » 2024   |
| »   |    | »  |
| » €   |    | » €  |
|   | =  |  |
| FFWFWFW   | <> | FFWFWFW  |
| »   |    | »  |
| » 4,242,353   |    | » 4,242,353  |
|   | =  |  |
| Net income recognised directly in equity  | <> | Net income recognised directly in equity   |
| »   |    | »  |
| » 4,242,353   |    | » 4,242,353  |
|   | =  |  |
| Plans to dispose of 98789789<br>Click here to enter data  |    | Plans to dispose of 98789789<br>Click here to enter data   |
| The directors have announced the company inten<br>» ds to dispose of the 98789789, which formed<br>» a part of its 879879<br>operations. The disposal is expected to be com<br>» pleted by 6 August 2021. FFWFWFW                               | <> | The directors have announced the company inten<br>» ds to dispose of the 98789789, which formed<br>» a part of its<br>879879 operations. The disposal is expected to<br>» be completed by 6 August 2021. FFWFWFW                                 |
|   | =  |  |
| Assets classified as held for sale relating to<br>» the parent entity<br>Sale of 2443234<br>Click here to enter data  |    | Assets classified as held for sale relating to<br>» the parent entity<br>Sale of 2443234<br>Click here to enter data   |
| On 7 August 2021, the company disposed of the<br>» 2443234, which formed part of the company 23<br>» 4234 operations. No<br>losses have been recognised in respect of 2342<br>» 34 upon its reclassification as held for sal<br>» e. Sub note 6 | <> | On 7 August 2021, the company disposed of the<br>» 2443234, which formed part of the company 23<br>» 4234<br>operations. No losses have been recognised in<br>» respect of 234234 upon its reclassification<br>» as held for sale. Sub<br>note 6 |
|   | =  |  |
| The major classes of assets and liabilities of<br>» 2443234 are as follows:<br>Click here to enter data   |    | The major classes of assets and liabilities of<br>» 2443234 are as follows:<br>Click here to enter data  |
|   | <> |  |
| » Page 122<br>R<br>» OI IFRS REG<br>trading as Ireland Internati<br>» onal Financial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   |    |  |
| »   |    | »  |
| » 2024  |    | » 2024   |
| »   |    | »  |
| » €   |    | » €  |
| Goodwill  |    | Goodwill   |

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|  |    |   |  |
|--|----|---|--|
| »  |    | »   |  |
| » 453,456                                      |    | » 453,456   |  |
| Property, plant and equipment                  |    | Property, plant and equipment   |  |
| »  |    | »   |  |
| » 234,236                                      |    | » 234,236   |  |
| Inventories                                    |    | Inventories   |  |
| »  |    | »   |  |
| » 234,234                                      |    | » 234,234   |  |
| Trade and other receivables                    |    | Trade and other receivables   |  |
| »  |    | »   |  |
| » 435,345                                      |    | » 435,345   |  |
| Cash and bank balances                         |    | Cash and bank balances  |  |
| »  |    | »   |  |
| » 67,338                                       |    | » 67,338  |  |
|  | =  |   |  |
| Total assets classified as held for sale       | <> | Total assets classified as held for sale  |  |
| »  |    | »   |  |
| » 1,424,609                                    |    | » 1,424,609   |  |
| Trade and other payables                       |    | Trade and other payables  |  |
| »  |    | »   |  |
| » 234,234                                      |    | » 234,234   |  |
| Tax liabilities                                |    | Tax liabilities   |  |
| »  |    | »   |  |
| » 23,423                                       |    | » 23,423  |  |
| Bank overdrafts and loans                      |    | Bank overdrafts and loans   |  |
| »  |    | »   |  |
| » 23,423                                       |    | » 23,423  |  |
|  | =  |   |  |
| Total liabilities associated with assets class | <> | Total liabilities associated with assets class  |  |
| » ified as held for sale                       |    | » ified as held for sale  |  |
| » 281,080                                      |    | » 281,080   |  |
|  | =  |   |  |
| Net assets of disposal group                   | <> | Net assets of disposal group  |  |
| »  |    | »   |  |
| » 1,705,689                                    |    | » 1,705,689   |  |
|  | =  |   |  |
|  | -+ | » Page 99<br>» I IFRS REG RO<br>trading as Ireland International<br>» al Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |  |
| The statement of comprehensive income includes | =  | The statement of comprehensive income includes  |  |
| » the following amounts relating to 2443234:   |    | » the following amounts relating to 2443234:  |  |
| Click here to enter data                       |    | Click here to enter data  |  |
| »  | <> | »   |  |
| » 2024   |    | » 2024  |  |
| »  |    | »   |  |

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|  |    |   |
|--|----|---|
| » €  | =  | » €   |
| Sub note 6   | <> | Sub note 6  |
| »  |    | »   |
| » 98,598   |    | » 98,598  |
|  | =  |   |
| Net income recognised directly in equity   | <> | Net income recognised directly in equity  |
| »  |    | »   |
| » 98,598   |    | » 98,598  |
| Plans to dispose of 22423423<br>Click here to enter data   | =  | Plans to dispose of 22423423<br>Click here to enter data  |
| The directors have announced the company inten<br>» ds to dispose of the 22423423, which formed<br>» a part of its 7867876<br>operations. The disposal is expected to be com<br>» pleted by 14 August 2021. Sub note 6           | <> | The directors have announced the company inten<br>» ds to dispose of the 22423423, which formed<br>» a part of its<br>7867876 operations. The disposal is expected t<br>» o be completed by 14 August 2021. Sub note 6                  |
| Sale of 234234234<br>Click here to enter data<br>On 5 August 2021, the company disposed of the<br>» 234234234, which formed part of the company<br>» 236492364   | =  | Sale of 234234234<br>Click here to enter data<br>On 5 August 2021, the company disposed of the<br>» 234234234, which formed part of the company<br>» 236492364  |
| operations. A gain of €98,797 has been recogni<br>» sed upon remeasurement to the lower of the c<br>» arrying amount and fair<br>value less costs to sell. This was recognised<br>» on the income statement in 70987. Sub note 6 | <> | operations. A gain of €98,797 has been recogni<br>» sed upon remeasurement to the lower of the c<br>» arrying amount and<br>fair value less costs to sell. This was recogn<br>» ised on the income statement in 70987. Sub n<br>» ote 6 |
| The major classes of assets and liabilities of<br>» 234234234 are as follows:<br>Click here to enter data  | =  | The major classes of assets and liabilities of<br>» 234234234 are as follows:<br>Click here to enter data   |
| » Page 123<br>» OI IFRS REG<br>» trading as Ireland Internati<br>» onal Financial Reporting Standards<br>» Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024                                     | <> |   |
| » 2024   |    | » 2024  |
| » €<br>Goodwill  |    | » €<br>Goodwill   |
| » 43,465<br>Property, plant and equipment  |    | » 43,465<br>Property, plant and equipment   |

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|  |         |  |   |
|--|---------|--|---|
| »  |         | »  |   |
| »  | 45,634  | »  | 45,634                                      |
| Inventories                                    |         | Inventories                                    |   |
| »  |         | »  |   |
| »  | 56,345  | »  | 56,345                                      |
| Trade and other receivables                    |         | Trade and other receivables                    |   |
| »  |         | »  |   |
| »  | 6,345   | »  | 6,345                                       |
| Cash and bank balances                         |         | Cash and bank balances                         |   |
| »  |         | »  |   |
| »  | 89,977  | »  | 89,977                                      |
|  | =       |  |   |
| Total assets classified as held for sale       | <>      | Total assets classified as held for sale       |   |
| »  |         | »  |   |
| »  | 241,766 | »  | 241,766                                     |
| Trade and other payables                       |         | Trade and other payables                       |   |
| »  |         | »  |   |
| »  | 3,456   | »  | 3,456                                       |
| Tax liabilities                                |         | Tax liabilities                                |   |
| »  |         | »  |   |
| »  | 34,563  | »  | 34,563                                      |
| Bank overdrafts and loans                      |         | Bank overdrafts and loans                      |   |
| »  |         | »  |   |
| »  | 87,687  | »  | 87,687                                      |
|  | =       |  |   |
| Total liabilities associated with assets class | <>      | Total liabilities associated with assets class |   |
| » ified as held for sale                       |         | » ified as held for sale                       |   |
| »  | 125,706 | »  | 125,706                                     |
|  | =       |  |   |
| Net assets of disposal group                   | <>      | Net assets of disposal group                   |   |
| »  |         | »  |   |
| »  | 367,472 | »  | 367,472                                     |
|  | =       |  |   |
|  | ++      | »  | Page 100                                    |
|  |         |  | RO  |
|  |         | »  | I IFRS REG                                  |
|  |         |  | trading as Ireland International            |
|  |         | »  | Financial Reporting Standards               |
|  |         |  | Notes to the Financial Statements for the F |
|  |         | »  | inancial Year Ended 31 December 2024        |
| The statement of comprehensive income includes | =       | The statement of comprehensive income includes |   |
| » the following amounts relating to 234234234  |         | » the following amounts relating to 234234234  |   |
| » :  |         | » :  |   |
| Click here to enter data                       |         | Click here to enter data                       |   |
| »  | <>      | »  |   |
| »  |         | »  | 2024  |
| »  |         | »  |   |
| »  |         | »  |   |
| »  |         | »  | €   |
|  | =       |  |   |

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|   |    |   |
|---|----|---|
| Sub note 6  | <> | Sub note 6  |
| »   |    | »   |
| » 86,787  |    | » 86,787  |
|   | =  |   |
| Net income recognised directly in equity                | <> | Net income recognised directly in equity                |
| »   |    | »   |
| » 86,787  |    | » 86,787  |
|   | =  |   |
| Plans to dispose of 2342423<br>Click here to enter data |    | Plans to dispose of 2342423<br>Click here to enter data |
| The directors have announced the company inten          | <> | The directors have announced the company inten          |
| » ds to dispose of the 2342423, which formed a          |    | » ds to dispose of the 2342423, which formed a          |
| » part of its 897987                                    |    | » part of its   |
| operations. The disposal is expected to be com          |    | 897987 operations. The disposal is expected to          |
| » pleted by 20 August 2021. Sub note 6                  |    | » be completed by 20 August 2021. Sub note 6            |
| » Page 124  |    |   |
| » ROI   |    |   |
| » IFRS REG  |    |   |
| » trading as Ireland Internati                          |    |   |
| » onal Financial Reporting Standards                    |    |   |
| » Notes to the Financial Statements fo                  |    |   |
| » r the Financial Year Ended 30 June 2024               |    |   |
|   | =  |   |
| 6 Revenue   | <> | 6 Revenue   |
| The analysis of the company's revenue for the           | =  | The analysis of the company's revenue for the           |
| » year from continuing operations is as follow          |    | » year from continuing operations is as follow          |
| » s:  |    | » s:  |
| »   | <> | »   |
| » 2023 2024   |    | » 2023 2024   |
| »   |    | »   |
| »   |    | »   |
| » € €   |    | » €   |
| Sale of goods   |    | Sale of goods   |
| »   |    | »   |
| » 407 814   |    | » 407   |
| Rendering of services                                   |    | » 814   |
| »   |    | »   |
| » 1,061   |    | »   |
| » 2,122   |    | »   |
| Rental income from investment property                  |    | »   |
| »   |    | »   |
| » 533 1,066   |    | »   |
| Leasing of equipment                                    |    | »   |
| »   |    | »   |
| » 4,393   |    | »   |
| » 8,786   |    | »   |
| Interest received                                       |    | »   |
| »   |    | »   |
| » 2,108   |    | »   |
| » 4,216   |    | »   |
| Royalties received                                      |    | »   |
| »   |    | »   |
| » 402 804   |    | »   |
|   |    | »   |
|   |    | »   |

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|                              |        |        |        |
|------------------------------|--------|--------|--------|
| »                            | 12,345 |        |        |
| Fixed price                  |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Time and materials           |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| 12345                        |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Other contract type 2        |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| 12345                        |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Long-term contracts          |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Other contract duration 1    |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Other contract duration 2    |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Sales directly to customers  |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Sales through intermediaries |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Other sales channel 1        |        |        | 12,3   |
| » 45                         | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |

» Page 125

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» I IFRS REG

» trading as Ireland International  
» al Financial Reporting Standards» Notes to the Financial Statements for  
» the Financial Year Ended 30 June 2024» Analysis of revenue generated in Teste  
» test 12345 Testtest Testtest

» Testtest

12345

» € € € €

» €

Other sales channel 2 12,

» 345 12,345 12,345 12,345

» 12,345

Revenue from contracts with

|                              |        |        |        |
|------------------------------|--------|--------|--------|
| »                            | 12,345 |        |        |
| Fixed price                  |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Time and materials           |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| 12345                        |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Other contract type 2        |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| 12345                        |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Long-term contracts          |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Other contract duration 1    |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Other contract duration 2    |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Sales directly to customers  |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Sales through intermediaries |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |
| Other sales channel 1        |        |        | 12,345 |
| »                            | 12,345 | 12,345 | 12,345 |
| »                            | 12,345 |        |        |

Other sales channel 2 12,345

» 12,345 12,345 12,345

» 12,345

Revenue from contracts with

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|   |      |   |         |
|---|------|---|---------|
| customers                                     | 197, | customers                                     | 197,520 |
| » 520 197,520 197,520 197,520                 |      | » 197,520 197,520 197,520 1                   |         |
| » 197,520                                     |      | » 97,520                                      |         |
|   | =    |   |         |
| » Page 126                                    | <>   | » Page 102                                    |         |
| ROI I   |      | ROI IFR                                       |         |
| » FRS REG                                     |      | » S REG                                       |         |
|   | =    |   |         |
| trading as Ireland International              | <>   | trading as Ireland International              |         |
| » l Financial Reporting Standards             |      | » Financial Reporting Standards               |         |
|   | =    |   |         |
| Notes to the Financial Statements for         | <>   | Notes to the Financial Statements for the F   |         |
| » r the Financial Year Ended 30 June 2024     |      | » inancial Year Ended 31 December 2024        |         |
|   | =    |   |         |
| The company considers its business activities |      | The company considers its business activities |         |
| » fall into the following operating segments: |      | » fall into the following operating segments: |         |
| Testtest                                      |      | Testtest                                      |         |
| Testetest                                     |      | Testetest                                     |         |
| Testtest                                      |      | Testtest                                      |         |
| Testtest                                      |      | Testtest                                      |         |
| Testtest                                      |      | Testtest                                      |         |
| Testtest                                      |      | Testtest                                      |         |
| 12345   |      | 12345   |         |
| 12345   |      | 12345   |         |
| 12345   |      | 12345   |         |
| 12345   |      | 12345   |         |
| Testetest                                     |      | Testetest                                     |         |
| Testtest                                      |      | Testtest                                      |         |
| 12345   |      | 12345   |         |
| Testtest                                      |      | Testtest                                      |         |
| Testtest                                      |      | Testtest                                      |         |
| Testtest                                      |      | Testtest                                      |         |
| Testtest                                      |      | Testtest                                      |         |
| 12345   |      | 12345   |         |
| 12345   |      | 12345   |         |
| 12345   |      | 12345   |         |
| Click here to enter data                      |      | Click here to enter data                      |         |
|   | <>   |   |         |
| » Page 127                                    |      | » Page 103                                    |         |
| R   | =    | R   |         |
| » OI IFRS REG                                 |      | » OI IFRS REG                                 |         |
| trading as Ireland Interna                    | <>   | trading as Ireland International F            |         |
| » tional Financial Reporting Standards        |      | » inancial Reporting Standards                |         |
|   | =    |   |         |
| Notes to the Financial Statements for         | <>   | Notes to the Financial Statements for the F   |         |
| » the Financial Year Ended 30 June 2024       |      | » inancial Year Ended 31 December 2024        |         |
|   | =    |   |         |
| The major product and service offerings are:  |      | The major product and service offerings are:  |         |
| Testetest - Testetest                         |      | Testetest - Testetest                         |         |
| 12345 - Testtest                              |      | 12345 - Testtest                              |         |
| Testtest - Testtest                           |      | Testtest - Testtest                           |         |

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|   |  |
|---|--|
| Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Click here to enter data<br>Disaggregated revenue information for each segment is provided below.<br>Click here to enter data<br>Segment analysis by primary | Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Testtest - Testtest<br>Click here to enter data<br>Disaggregated revenue information for each segment is provided below.<br>Click here to enter data<br>Segment analysis by primary |
| geographical markets<br>» Testtest Testtest Testtest<br>» st Testtest<br>€<br>» € €<br>» €<br>Americas 545,345<br>» 45,456 3,434 4,54<br>» 5 2,334  | <> geographical markets<br>» Testtest Testtest Testtest<br>» Testtest<br>€ € €<br>» €<br>Americas<br>» 545,345 45,456 3,434<br>» 4,545<br>Segment analysis by primary geographical markets<br>» ts<br>» Testtest<br>»<br>» €<br>Americas<br>»<br>» 2,334   |
| Click here to enter data<br>Segment analysis by primary   | = Click here to enter data<br><> Segment analysis by primary geographical  |
| geographical markets<br>» Testtest Testtest Testtest<br>» est Testtest<br>Testtest 23,232<br>» 34,534 23,233 435,<br>» 345 234,234<br>23,232<br>» 34,534 23,233 435,<br>» 345 234,234   | markets<br>» Testtest Testtest Testtest<br>» Testtest<br>Testtest 23,232<br>» 34,534 23,233 435,345<br>» 234,234<br>23,232<br>» 34,534 23,233 435,345<br>» 234,234   |
| Click here to enter data  | =  |
| » Page 128<br>ROI<br>» IFRS REG   | <><br>» Page 104<br>ROI IFR<br>» S REG   |
| trading as Ireland International  | =<br>trading as Ireland International  |

|   |    |   |
|---|----|---|
| » Financial Reporting Standards   |    | » Financial Reporting Standards   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |
| Segment analysis by product service   | <> | Click here to enter data  |
| » Testtest Testtest Testtest Test   |    | Segment analysis by product service   |
| » test  |    | » Testtest Testtest Testtest Testt  |
|   |    | » est   |
| €   |    | €   |
| » €   |    | » €   |
| Testtest 12,345   |    | Testtest 12,345   |
| » 12,345 12,345 12,345 12,3   |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
| 12345 12,345  |    | 12345 12,345  |
| » 12,345 12,345 12,345 12,3   |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
| 12345 12,345  |    | 12345 12,345  |
| » 12,345 12,345 12,345 12,3   |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
| Testtest 12,345   |    | Testtest 12,345   |
| » 12,345 12,345 12,345 12,3   |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
| Testtest 12,345   |    | Testtest 12,345   |
| » 12,345 12,345 12,345 12,3   |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
| 12345 12,345  |    | 12345 12,345  |
| » 12,345 12,345 12,345 12,3   |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
| Testtest 12,345   |    | Testtest 12,345   |
| » 12,345 12,345 234,234 12,3  |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
| Testtest 12,345   |    | Testtest 12,345   |
| » 12,345 12,345 12,345 12,3   |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
| Testtest 12,345   |    | Testtest 12,345   |
| » 12,345 12,345 12,345 12,3   |    | » 12,345 12,345 12,345 12,3   |
| » 45  |    | » 45  |
|   | =  |   |
| 148,140   | <> | 148,140   |
| » 148,140 148,140 370,029 148,  |    | » 148,140 148,140 148,140 370,0   |
| » 140   |    | » 29  |
|   |    | Segment analysis by product service   |



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|   |   |
|---|---|
| » 12,345 12,345 12,345 12,3                               | » 12,345 12,345 12,345 12,3                       |
| » 45  | » 45 12,345                                       |
| Time and materials 12,345                                 | Time and materials                                |
| » 12,345 12,345 12,345 12,3                               | » 12,345 12,345 12,345 12,3                       |
| » 45  | » 45 12,345                                       |
| Other contract type 1 12,345                              | Other contract type 1                             |
| » 12,345 12,345 12,345 87,6                               | » 12,345 12,345 12,345 12,3                       |
| » 87  | » 45 87,687                                       |
| Other contract type 2 12,345                              | Other contract type 2                             |
| » 12,345 12,345 12,345 87,6                               | » 12,345 12,345 12,345 12,3                       |
| » 87  | » 45 87,687                                       |
|   | =   |
| » 49,380 49,380 49,380 200,                               | » 49,380 49,380 49,380 49,3                       |
| » 064   | » 80 200,064                                      |
| <a href="#">Click here to enter data</a>                  |   |
|   | =   |
| » Page 129  | » age 105 P                                       |
| » ROI IFRS REG  | » OI IFRS REG R                                   |
|   | =   |
| » 1 Financial Reporting Standards                         | » Financial Reporting Standards                   |
|   | =   |
| » r the Financial Year Ended 30 June 2024                 | » inancial Year Ended 31 December 2024            |
|   | =   |
| Segment analysis by timing of revenue recognition Testtes | Segment analysis by timing of revenue recognition |
| » t Testtest Testtest T                                   | » Testtest Testtest Test                          |
| » esttest Testtest  | » test Testtest                                   |
| €   | €   |
| » € €   | » € €   |
| Point in time (specify e.g. upon delivery) 1,230          | Point in time (specify e.g. upon delivery)        |
| » 23,234 23,423   | » 1,230 23,234 23,                                |
| » 34,554 32,423   | » 423 34,554                                      |
| Overtime (within one year) 12,345                         | Overtime (within one year)                        |
| » 12,345 12,345   | » 12,345 12,345 12,                               |
| » 12,345 12,345   | » 345 12,345                                      |
| Overtime (between two and five years) 12,345              | Overtime (between two and five years)             |
| » 12,345 12,345   | » 12,345 12,345 12,                               |
| » 12,345 12,345   | » 345 12,345                                      |
| Overtime (more than five years) 12,345                    | Overtime (more than five years)                   |
| » 12,345 12,345   | » 12,345 12,345 12,                               |
| » 12,345 12,345   | » 345 12,345                                      |
| Other contract duration 1 12,345                          | Other contract duration 1                         |

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|   |   |
|---|---|
| » 12,345 12,345   | » 12,345 12,345 12,   |
| » 12,345 12,345   | » 345 12,345  |
| Other contract duration 2 12,345  | Other contract duration 2   |
| » 12,345 12,345   | » 12,345 12,345 12,   |
| » 23,234 12,345   | » 345 23,234  |
|   | =   |
| » 84,959 85,148 62,955 1  | <> » 62,955 84,959 85,  |
| » 07,168 94,148   | » 148 107,168   |
|   | Segment analysis by timing of revenue recognit<br>» ion   |
|   | » Testtest  |
|   | »   |
|   | » €   |
|   | Point in time (specify e.g. upon delivery)  |
|   | »   |
|   | » 32,423  |
|   | Overtime (within one year)  |
|   | »   |
|   | » 12,345  |
|   | Overtime (between two and five years)   |
|   | »   |
|   | » 12,345  |
|   | Overtime (more than five years)   |
|   | »   |
|   | » 12,345  |
|   | Other contract duration 1   |
|   | »   |
|   | » 12,345  |
|   | Other contract duration 2   |
|   | »   |
|   | » 12,345  |
|   | »   |
|   | » 94,148  |
| Click here to enter data<br>Performance obligations are specified within o<br>» ur contracts with customers. Sub note 6<br>Click here to enter data<br>The company receives payment from customers ba<br>» sed on a billing schedule as established wit<br>» h customers in<br>contracts. Testtest<br>Click here to enter data<br>Currently:<br>• Testtest of our contracts contain financing<br>» elements. Testetest<br>• Test of our contracts have variable payment<br>» arrangements. Testtest | = Click here to enter data<br>Performance obligations are specified within o<br>» ur contracts with customers. Sub note 6<br>Click here to enter data<br>The company receives payment from customers ba<br>» sed on a billing schedule as established wit<br>» h customers in<br>contracts. Testtest<br>Click here to enter data<br>Currently:<br>• Testtest of our contracts contain financing<br>» elements. Testetest<br>• Test of our contracts have variable payment<br>» arrangements. Testtest |
| • Testtest of our contracts contain terms whe<br>» re a third party is engaged to help satisfy  | <> • Testtest of our contracts contain terms whe<br>» re a third party is engaged to help satisfy   |

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|   |     |   |
|---|-----|---|
| » the performance conditions.<br>Testtest   |     | » the performance conditions. Testtest  |
| • Testtest of our contracts contain warranty<br>» or similar obligations. Testtest<br>• Testtest of our contracts include customer<br>» incentive schemes. Testtest<br>Testtest<br>Click here to enter data   | =   | • Testtest of our contracts contain warranty<br>» or similar obligations. Testtest<br>• Testtest of our contracts include customer<br>» incentive schemes. Testtest<br>Testtest<br>Click here to enter data   |
| An analysis of remaining contract transaction<br>» price allocated to unsatisfied performance o<br>» bligations is given below:   | <>  | An analysis of remaining contract transaction<br>» price allocated to unsatisfied performance o<br>» bligations is given below:<br><br>» Page 106<br><br>» I IFRS REG<br>» trading as Ireland International<br>» Financial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
| Click here to enter data  | =   | Click here to enter data  |
| » 2024 2<br>» 023 0001<br><br>» €<br>» € €<br>NewRow_0<br>» 1,123 12<br>» ,345 12,345   | <>  | » 2024 2023 0001<br><br>» € € €<br>NewRow_0<br>» 1,123 12,345 12,3<br>» 45  |
| 12345<br>Click here to enter data   | =   | 12345<br>Click here to enter data   |
| » Page 130<br><br>» I IFRS REG<br>» trading as Ireland International<br>» l Financial Reporting Standards<br>» Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024  | + - |   |
| The Entity has taken advantage of the practica<br>» l expedients in IFRS 15 not to disclose cert<br>» ain information on<br>contracts for the following reason:<br>Click here to enter data   | =   | The Entity has taken advantage of the practica<br>» l expedients in IFRS 15 not to disclose cert<br>» ain information on<br>contracts for the following reason:<br>Click here to enter data   |
| Contract assets arise where goods or services<br>» are transferred to the customer before the c<br>» ustomer pays consideration,<br>or before payment is due. Contract receivables<br>» (loans and advances) represent our uncondit<br>» ional right to | <>  | Contract assets arise where goods or services<br>» are transferred to the customer before the c<br>» ustomer pays<br>consideration, or before payment is due. Contr<br>» act receivables (loans and advances) represe<br>» nt our unconditional   |

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|   |    |  |
|---|----|--|
| consideration for the goods or services supplied and performance obligations delivered. Contract liabilities (deposits from customers) relate to consideration received when we still have an obligation to deliver goods or services for that consideration. |    | right to consideration for the goods or services supplied and performance obligations delivered. Contract liabilities (deposits from customers) relate to consideration received when we still have an obligation to deliver goods or services for that consideration. |
| Click here to enter data  | =  | Click here to enter data   |
| Apart from revenue recognition, receipts and billings on contracts, contract balances also changed in 30 June 2024 for the following reasons:   | <> | Apart from revenue recognition, receipts and billings on contracts, contract balances also changed in 31 December 2024 for the following reasons:  |
| • Sub note 6  | =  | • Sub note 6   |
| » Page 131  | <> | » Page 107   |
| ROI   |    | ROI I  |
| » IFRS REG  |    | » FRS REG  |
|   | =  |  |
| trading as Ireland International Financial Reporting Standards  | <> | trading as Ireland International Financial Reporting Standards   |
|   | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Non-current assets and liabilities<br>Click here to enter data  | =  | Non-current assets and liabilities<br>Click here to enter data   |
| » 2024 2023   | <> | » 2024 2023  |
| » € €   |    | » € €  |
| Contract assets   |    | Contract assets  |
| » 1,135 2,270   |    | » 1,135 2,270  |
| Contract liabilities  |    | Contract liabilities   |
| » (626) (1,252)   |    | » (626) (1,252)  |
|   | =  |  |
| Net unbilled contract assets  | <> | Net unbilled contract assets   |
| » 509 1,018   |    | » 509 1,018  |
|   | =  |  |
| Contract receivables  | <> | Contract receivables   |
| » 2,059 4,118   |    | » 2,059 4,118  |
|   | =  |  |
| Current assets and liabilities<br>Click here to enter data  |    | Current assets and liabilities<br>Click here to enter data   |
| » 2024 2023   | <> | » 2024 2023  |

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|  |    |  |        |
|--|----|--|--------|
| »  |    | »  | €      |
| »  | €  | »  | €      |
| Contract assets  |    | Contract assets  |        |
| »  |    | »  | 1,662  |
| » 1,662 3,324  |    | »  | 3,324  |
| Contract liabilities   |    | Contract liabilities   |        |
| »  |    | »  | (108)  |
| » (108) (216)  |    | »  | (216)  |
|  | =  |  |        |
| Net unbilled contract assets                                       | <> | Net unbilled contract assets                                       |        |
| »  |    | »  | 1,554  |
| » 1,554 3,108  |    | »  | 3,108  |
|  | =  |  |        |
| Contract receivables   | <> | Contract receivables   |        |
| »  |    | »  | 251    |
| » 251 502  |    | »  | 502    |
|  | =  |  |        |
| Revenue recognised in the period from:<br>Click here to enter data |    | Revenue recognised in the period from:<br>Click here to enter data |        |
| »  | <> | »  | 2024   |
| » 2024 2023  |    | »  | 2023   |
| »  |    | »  | €      |
| »  |    | »  | €      |
| Amounts included in contract liability at the                      |    | Amounts included in contract liability at the                      |        |
| » beginning of the period 2  |    | » beginning of the period 21,323                                   |        |
| » 1,323 12,312   |    | »  | 12,312 |
| Performance obligations satisfied or partially                     |    | Performance obligations satisfied or partially                     |        |
| » satisfied in previous periods 5                                  |    | » satisfied in previous  |        |
| » 4,345 33,454   |    | »  | 54,345 |
|  |    | »  | 33,454 |
|  | =  |  |        |
| Assets recognised from costs to obtain a contr                     |    | Assets recognised from costs to obtain a contr                     |        |
| » act with customers   |    | » act with customers   |        |
| Click here to enter data   |    | Click here to enter data   |        |
| »  | <> | »  | 2024   |
| » 2024 2023  |    | »  | 2023   |
| »  |    | »  | €      |
| »  |    | »  | €      |
| Pre contract costs   |    | Pre contract costs   |        |
| »  |    | »  | 1,231  |
| » 1,231 3,346  |    | »  | 3,346  |
| Setup costs  |    | Setup costs  |        |
| »  |    | »  | 34,234 |
| » 4,234 2,323  |    | »  | 2,323  |
| Other  |    | Other  |        |

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|  |  |
|--|--|
| » 3  | » 34,234                                       |
| » 4,234 34,345                                 | » 34,345                                       |
|  | =  |
| » 6  | » 69,699                                       |
| » 9,699 40,014                                 | » 40,014                                       |
| Assets recognised from costs to fulfil a contr | Assets recognised from costs to fulfil a contr |
| » act with customers                           | » act with customers                           |
| Click here to enter data                       | Click here to enter data                       |
|  | <>   |
| » Page 132                                     | » Page 108                                     |
| ROI  | ROI I  |
| » IFRS REG                                     | » FRS REG                                      |
|  | =  |
| trading as Ireland Internat                    | trading as Ireland International               |
| » ional Financial Reporting Standards          | » Financial Reporting Standards                |
|  | =  |
| Notes to the Financial Statements for t        | Notes to the Financial Statements for the F    |
| » he Financial Year Ended 30 June 2024         | » inancial Year Ended 31 December 2024         |
|  | =  |
| » 2  | » 2024   |
| » 024 2023                                     | » 2023   |
| »  | » €  |
| » € €  | » €  |
| Pre contract costs                             | Pre contract costs                             |
| » 34   | » 34,235                                       |
| » ,235 34,234                                  | » 34,234                                       |
| Setup costs                                    | Setup costs                                    |
| » 2  | » 2,342  |
| » ,342 5,434                                   | » 5,434  |
| Other  | Other  |
| » 65   | » 65,478                                       |
| » ,478 3,236                                   | » 3,236  |
|  | =  |
| » 102  | » 102,055                                      |
| » ,055 42,904                                  | » 42,904                                       |
|  | =  |
| In the year to 30 June 2024, the following amo | In the year to 31 December 2024, the following |
| » unts were charged to the above assets:       | » amounts were charged to the above assets:    |
| Click here to enter data                       | Click here to enter data                       |
| • NewRow_0 of €32,346 (2023 - €87,493)         | • NewRow_0 of €32,346 (2023 - €87,493)         |
| 7 Other operating income                       | 7 Other operating income                       |
| The analysis of the company's other operating  | The analysis of the company's other operating  |
| » income for the year is as follows:           | » income for the year is as follows:           |
| » 2  | » 2024   |
| » 024 2023                                     | » 2023   |

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|  |    |   |
|--|----|---|
| »<br>» € €<br>Government grants<br>»<br>» 98 196<br>Sub lease rental income<br>» 3<br>» ,255 6,510<br>Miscellaneous other operating income<br>» 2<br>» ,063 4,126<br>Sub- lease income on right of use assets<br>» 1<br>» ,835 3,670 |    | » €<br>» €<br>Government grants<br>» 98<br>» 196<br>Sub lease rental income<br>» 3,255<br>» 6,510<br>Miscellaneous other operating income<br>» 2,063<br>» 4,126<br>Sub- lease income on right of use assets<br>» 1,835<br>» 3,670 |
|  | =  |   |
| » 7<br>» ,251 14,502   | <> | » 7,251<br>» 14,502   |
|  | =  |   |
| » Page 133<br>ROI I<br>» FRS REG   | <> | » Page 109<br>ROI IFR<br>» S REG  |
|  | =  |   |
| » trading as Ireland Internatio<br>» nal Financial Reporting Standards   | <> | » trading as Ireland Internation<br>» al Financial Reporting Standards  |
|  | =  |   |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Net income from other financial instruments at<br>» FVTPL<br>Click here to enter data  | =  | Net income from other financial instruments at<br>» FVTPL<br>Click here to enter data   |
| » Group Company<br>» 2024 2023 2024<br>» 2023<br>» € € €<br>» €  | <> | » roup Company G<br>» 2024 2024<br>» 2023 2024<br>» 2023<br>» € € €<br>» €  |
|  | =  |   |
| Income from derivatives held:  |    | Income from derivatives held:   |
| Interest rate 123<br>» ,678 123,678 -<br>» -<br>Credit 123<br>» ,678 123,678 -<br>» -<br>Equity 123<br>» ,678 123,678 -  | <> | Interest rate 123,67<br>» 8 123,678 - -<br>Credit 123,67<br>» 8 123,678 - -<br>Equity 123,67<br>» 8 123,678 - -   |

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|                                |         |         |     |                                |                                |         |        |
|--------------------------------|---------|---------|-----|--------------------------------|--------------------------------|---------|--------|
| » -                            |         |         |     |                                |                                |         |        |
| Foreign exchange               |         |         | 123 | Foreign exchange               |                                |         | 123,67 |
| » ,678                         | 123,678 | -       |     | » 8                            | 123,678                        | -       | -      |
| » -                            |         |         |     |                                |                                |         |        |
| Interest rate                  |         |         |     | Interest rate                  |                                |         |        |
| » -                            | -       | 3,420   | 52  | » -                            | -                              | 3,420   | 5      |
| » ,345                         |         |         |     | » 2,345                        |                                |         |        |
| Credit                         |         |         |     | Credit                         |                                |         |        |
| » -                            | -       | 2,342   | 23  | » -                            | -                              | 2,342   | 23     |
| » 4,234                        |         |         |     | » 4,234                        |                                |         |        |
| Equity                         |         |         |     | Equity                         |                                |         |        |
| » -                            | -       | 5,234   | 2   | » -                            | -                              | 5,234   |        |
| » ,345                         |         |         |     | » 2,345                        |                                |         |        |
| Foreign exchange               |         |         |     | Foreign exchange               |                                |         |        |
| » -                            | -       | 234,223 | 23  | » -                            | -                              | 234,223 | 2      |
| » ,423                         |         |         |     | » 3,423                        |                                |         |        |
|                                |         |         |     | =                              |                                |         |        |
|                                |         |         |     | <>                             |                                |         |        |
| » ,712                         | 494,712 | 245,219 | 494 | » 2                            | 494,712                        | 245,219 | 494,71 |
| » 2,347                        |         |         | 31  | » 2,347                        |                                |         | 31     |
|                                |         |         |     | =                              |                                |         |        |
| Investment securities:         |         |         |     | Investment securities:         |                                |         |        |
| Equity instruments investments |         |         | 123 | <>                             | Equity instruments investments |         | 123,67 |
| » ,678                         | 123,678 | -       |     | » 8                            | 123,678                        | -       | -      |
| » -                            |         |         |     |                                |                                |         |        |
| Debt instruments               |         |         | 123 | Debt instruments               |                                |         | 123,67 |
| » ,678                         | 123,678 | -       |     | » 8                            | 123,678                        | -       | -      |
| » -                            |         |         |     |                                |                                |         |        |
| Equity instruments investments |         |         |     | Equity instruments investments |                                |         |        |
| » -                            | -       | 23,423  | 2   | » -                            | -                              | 23,423  |        |
| » ,345                         |         |         |     | » 2,345                        |                                |         |        |
| Debt instruments               |         |         |     | Debt instruments               |                                |         |        |
| » -                            | -       | 73,877  | 98  | » -                            | -                              | 73,877  | 9      |
| » ,437                         |         |         |     | » 8,437                        |                                |         |        |
|                                |         |         |     | =                              |                                |         |        |
|                                |         |         |     | <>                             |                                |         |        |
| » ,356                         | 247,356 | 97,300  | 247 | » 6                            | 247,356                        | 97,300  | 247,35 |
| » 0,782                        |         |         | 10  | » 0,782                        |                                |         | 10     |
|                                |         |         |     | =                              |                                |         |        |
| Other financial instruments:   |         |         |     | Other financial instruments:   |                                |         |        |
| NewRow_0                       |         |         | 123 | <>                             | NewRow_0                       |         | 123,67 |
| » ,678                         | 123,678 | -       |     | » 8                            | 123,678                        | -       | -      |
| » -                            |         |         |     |                                |                                |         |        |
| NewRow_0                       |         |         |     | NewRow_0                       |                                |         |        |
| » -                            | -       | 2,342   | 34  | » -                            | -                              | 2,342   | 3      |
| » ,234                         |         |         |     | » 4,234                        |                                |         |        |
|                                |         |         |     | =                              |                                |         |        |
|                                |         |         |     | <>                             |                                |         |        |
| » ,678                         | 123,678 | 2,342   | 123 | » 8                            | 123,678                        | 2,342   | 123,67 |
| » ,234                         |         |         | 34  | » 4,234                        |                                |         | 3      |
|                                |         |         |     | =                              |                                |         |        |
|                                |         |         |     | <>                             |                                |         |        |
| 865                            |         |         |     | 865,74                         |                                |         |        |

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|   |         |         |    |    |   |         |         |    |
|---|---------|---------|----|----|---|---------|---------|----|
| » ,746  | 865,746 | 344,861 | 44 |    | » 6   | 865,746 | 344,861 | 44 |
| » 7,363   |         |         |    |    | » 7,363   |         |         |    |
| Income from sales of investments securities me<br>» asured at FVTOCI<br>Click here to enter data  |         |         |    | =  | Income from sales of investments securities me<br>» asured at FVTOCI<br>Click here to enter data  |         |         |    |
| » Page 134  |         |         |    | <> | » Page 110  |         |         |    |
| » I IFRS REG  |         |         |    |    | » IFRS REG  |         |         |    |
|   |         |         |    | =  |   |         |         |    |
| trading as Ireland International F<br>» inancial Reporting Standards  |         |         |    | <> | trading as Ireland International<br>» Financial Reporting Standards   |         |         |    |
|   |         |         |    | =  |   |         |         |    |
| Notes to the Financial Statements fo<br>» r the Financial Year Ended 30 June 2024   |         |         |    | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |         |         |    |
|   |         |         |    | =  |   |         |         |    |
| » Group<br>» Company  |         |         |    | <> | » Group<br>» ompany   |         |         |    |
| » 2024 2023   |         |         |    |    | » 24 2023   |         |         |    |
| » 2024 2023   |         |         |    |    | » 4 2023  |         |         |    |
| » € €   |         |         |    |    | » € €   |         |         |    |
| » € €   |         |         |    |    | » € €   |         |         |    |
| Equity financial instruments 1  |         |         |    |    | Equity financial instruments 123,   |         |         |    |
| » 23,678 123,678  |         |         |    |    | » 678 123,678   |         |         |    |
| » 2,343 83,879  |         |         |    |    | » 3 83,879  |         |         |    |
| Debt financial instruments 1  |         |         |    |    | Debt financial instruments 123,   |         |         |    |
| » 23,678 123,678 2  |         |         |    |    | » 678 123,678 23,45   |         |         |    |
| » 3,452 2,345   |         |         |    |    | » 2 2,345   |         |         |    |
| Dividend from financial instruments   |         |         |    |    | Dividend from financial instruments   |         |         |    |
| » - - 2   |         |         |    |    | » - - 23,23   |         |         |    |
| » 3,234 2,345   |         |         |    |    | » 4 2,345   |         |         |    |
| NewRow_0  |         |         |    |    | NewRow_0  |         |         |    |
| » - - 8   |         |         |    |    | » - - 84,27   |         |         |    |
| » 4,278 42,879  |         |         |    |    | » 8 42,879  |         |         |    |
| NewRow_0 1  |         |         |    |    | NewRow_0 123,   |         |         |    |
| » 23,678 123,678  |         |         |    |    | » 678 123,678   |         |         |    |
| » - -   |         |         |    |    | » - -   |         |         |    |
|   |         |         |    | =  |   |         |         |    |
| » 71,034 371,034 13   |         |         |    | <> | » 034 371,034 371,  |         |         |    |
| » 3,307 131,448   |         |         |    |    | » 7 131,448 133,30  |         |         |    |
|   |         |         |    | =  |   |         |         |    |
| Group<br>Reason for any revenue from designated investm<br>» ents in equity instruments to be measured at<br>» fair value<br>Click here to enter data |         |         |    |    | Group<br>Reason for any revenue from designated investm<br>» ents in equity instruments to be measured at<br>» fair value<br>Click here to enter data |         |         |    |

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|  |    |  |  |
|--|----|--|--|
| Testtest                                       |    | Testtest                                       |  |
| Reason for disposing the designated investment |    | Reason for disposing the designated investment |  |
| » s  |    | » s  |  |
| Click here to enter data                       |    | Click here to enter data                       |  |
| Testtest                                       |    | Testtest                                       |  |
| Transfers of the cumulative gain or loss       |    | Transfers of the cumulative gain or loss       |  |
| Click here to enter data                       |    | Click here to enter data                       |  |
| Testtest                                       |    | Testtest                                       |  |
| Company  |    | Company  |  |
| Reason for any revenue from designated investm |    | Reason for any revenue from designated investm |  |
| » ents in equity instruments to be measured at |    | » ents in equity instruments to be measured at |  |
| » fair value                                   |    | » fair value                                   |  |
| Click here to enter data                       |    | Click here to enter data                       |  |
| FFWFWFW  |    | FFWFWFW  |  |
| Reason for disposing the designated investment |    | Reason for disposing the designated investment |  |
| » s  |    | » s  |  |
| Click here to enter data                       |    | Click here to enter data                       |  |
| FFWFWFW  |    | FFWFWFW  |  |
| Transfers of the cumulative gain or loss       |    | Transfers of the cumulative gain or loss       |  |
| Click here to enter data                       |    | Click here to enter data                       |  |
| FFWFWFW  |    | FFWFWFW  |  |
| 8 Other gains and losses                       | <> | 8 Other gains and losses                       |  |
| The analysis of the company's other gains and  | =  | The analysis of the company's other gains and  |  |
| » losses for the year is as follows:           |    | » losses for the year is as follows:           |  |
| » Page 135                                     | <> | » Page 111                                     |  |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |  |
|  | =  |  |  |
| trading as Ireland International F             | <> | trading as Ireland International Fi            |  |
| » inancial Reporting Standards                 |    | » nancial Reporting Standards                  |  |
|  | =  |  |  |
| Notes to the Financial Statements for th       | <> | Notes to the Financial Statements for the F    |  |
| » e Financial Year Ended 30 June 2024          |    | » inancial Year Ended 31 December 2024         |  |
|  | =  |  |  |
| » 2024   | <> | » 2024   |  |
| » 2023   |    | » 2023   |  |
| » €  |    | » €  |  |
| » €  |    | » €  |  |
| Gain on disposal of property, plant and equipm |    | Gain on disposal of property, plant and equipm |  |
| » ent 1,13                                     |    | » ent 1,132                                    |  |
| » 2 2,264                                      |    | » 2,264  |  |
| Gain on disposal of intangible assets          |    | Gain on disposal of intangible assets          |  |
| » 62   |    | » 62   |  |
| » 124  |    | » 124  |  |
| Gain of investment properties                  |    | Gain of investment properties                  |  |
| » 384  |    | » 384  |  |
| » 768  |    | » 768  |  |
| Gain from changes in provisions                |    | Gain from changes in provisions                |  |
| » 623  |    | » 623  |  |

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|  |     |  |     |
|--|-----|--|-----|
| » 1,246  |     | » 1,246  |     |
| Gain from write-downs and reversals of inventories | 926 | Gain from write-downs and reversals of inventories | 926 |
| » 1,852  |     | » 1,852  |     |
| Gain from disposals of investments                 |     | Gain from disposals of investments                 |     |
| » 5,98   |     | » 5,984  |     |
| » 4 11,968   |     | » 11,968   |     |
|  | =   |  |     |
| » 9,11   | <>  | » 9,111  |     |
| » 1 18,222   |     | » 18,222   |     |
|  | =   |  |     |
| Out of balance to Other (losses) / gains category  | <>  | Out of balance to Other (losses) / gains category  |     |
| » 915  |     | » 915  |     |
| » 1,830  |     | » 1,830  |     |
|  | =   |  |     |
| 9 Operating profit                                 | <>  | 9 Operating profit                                 |     |
| Arrived at after charging/(crediting)              | =   | Arrived at after charging/(crediting)              |     |
|  | <>  |  |     |
| » 2024   |     | » 2024   |     |
| » 2023   |     | » 2023   |     |
| » €  |     | » €  |     |
| » €  |     | » €  |     |
| Depreciation expense                               |     | Depreciation expense                               |     |
| » (445)  |     | » (445)  |     |
| » ) (890)  |     | » (890)  |     |
| Depreciation on right of use assets - Machinery    |     | Depreciation on right of use assets - Machinery    |     |
| » y (182)  |     | » y (182)  |     |
| » ) (364)  |     | » (364)  |     |
| Depreciation on right of use assets - Property     |     | Depreciation on right of use assets - Property     |     |
| » (2,85  |     | » (2,854)  |     |
| » 4) (5,708)                                       |     | » (5,708)  |     |
| Depreciation on right of use assets - Other        |     | Depreciation on right of use assets - Other        |     |
| » (2,87  |     | » (2,872)  |     |
| » 2) (5,744)                                       |     | » (5,744)  |     |
| Amortisation expense                               |     | Amortisation expense                               |     |
| » (3,02  |     | » (3,023)  |     |
| » 3) (6,046)                                       |     | » (6,046)  |     |
| Impairment reversal                                |     | Impairment reversal                                |     |
| » (3,53  |     | » (3,531)  |     |
| » 1) (7,062)                                       |     | » (7,062)  |     |
| Write-down of inventory to net realisable value    |     | Write-down of inventory to net realisable value    |     |
| » e (150)  |     | » e (150)  |     |
| » ) (300)  |     | » (300)  |     |
| Research and development cost                      |     | Research and development cost                      |     |
| » (1,55  |     | » (1,551)  |     |
| » 1) (3,102)                                       |     | » (3,102)  |     |
| Foreign exchange gains                             |     | Foreign exchange gains                             |     |
| » (7,79  |     | » (7,794)  |     |
| » 4) (15,588)                                      |     | » (15,588)   |     |
| Operating lease expense - property                 |     | Operating lease expense - property                 |     |

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|  |  |
|--|--|
| » (23)   | » (23)   |
| » ) (46)                                       | » (46)   |
| Operating lease expense - plant and machinery  | Operating lease expense - plant and machinery  |
| » (1,53)                                       | » (1,535)                                      |
| » 5) (3,070)                                   | » (3,070)                                      |
| Operating lease expense - other                | Operating lease expense - other                |
| » (196)  | » (196)  |
| » ) (392)                                      | » (392)  |
| Profit on disposal of property, plant and equi | Profit on disposal of property, plant and equi |
| » pment (1,13)                                 | » pment (1,132)                                |
| » 2) (2,264)                                   | » (2,264)                                      |
| Expense on short term leases over one month    | Expense on short term leases over one month    |
| » (1,15)                                       | » (1,157)                                      |
| » 7) (2,314)                                   | » (2,314)                                      |
| Expense on low value leases                    | Expense on low value leases                    |
| » (1,15)                                       | » (1,151)                                      |
| » 1) (2,302)                                   | » (2,302)                                      |
| Expense of variable lease payments not include | Expense of variable lease payments not include |
| » d in lease liabilities (83)                  | » d in lease liabilities (83)                  |
| » ) (166)                                      | » (166)  |
| Sub- lease income on right of use assets       | Sub- lease income on right of use assets       |
| » (1,83)                                       | » (1,835)                                      |
| » 5) (3,670)                                   | » (3,670)                                      |
| =  | =  |
| <>   | <> 10 Finance income and costs                 |
| » Page 136                                     | » Page 112                                     |
| =  | =  |
| » ROI IFRS REG                                 | » ROI IFRS REG                                 |
| » trading as Ireland International             | » trading as Ireland International             |
| » al Financial Reporting Standards             | » Financial Reporting Standards                |
| =  | =  |
| <>   | <> Notes to the Financial Statements for the F |
| » the Financial Year Ended 30 June 2024        | » inancial Year Ended 31 December 2024         |
| =  | =  |
| <>   | <>   |
| 10 Finance income and costs                    | » 2024   |
| » 2024 2023                                    | » 2023   |
| »  | » €  |
| » € €  | » €  |
| =  | =  |
| Finance income                                 | Finance income                                 |
| Interest income on available-for-sale financia | Interest income on available-for-sale financia |
| » l assets                                     | » l assets 445                                 |
| » 445 890                                      | » 890  |
| Interest income on held-to-maturity investment | Interest income on held-to-maturity investment |
| » s  | » s 150  |
| » 150 300                                      | » 300  |
| Interest income on bank deposits               | Interest income on bank deposits               |
| »  | » 1,234  |

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|   |    |   |       |
|---|----|---|-------|
| » 1,234 2,468   |    | » 2,468   |       |
| Dividend income   |    | Dividend income   |       |
| »   |    | »   | 4,619 |
| » 4,619 9,238   |    | » 9,238   |       |
| Net gain on disposal of available for sale financial assets transferred from equity |    | Net gain on disposal of available for sale financial assets transferred from equity |       |
| »   |    | »   | 262   |
| » 262 524   |    | » 524   |       |
| Net changes in fair value of hedged item in a fair value hedge                      |    | Net changes in fair value of hedged item in a fair value hedge                      |       |
| » 7,794 15,588  |    | » 15,588  | 7,794 |
| Net changes in fair value of hedging instrument in a fair value hedge               |    | Net changes in fair value of hedging instrument in a fair value hedge               |       |
| » 223 446   |    | » 446   | 223   |
| Net gain on derivative classified as held for trading                               |    | Net gain on derivative classified as held for trading                               |       |
| » 744 1,488   |    | » 1,488   | 744   |
| Other finance income  |    | Other finance income  |       |
| »   |    | »   | 5,167 |
| » 5,167 10,334  |    | » 10,334  |       |
|   | =  |   |       |
| Total finance income  | <> | Total finance income  |       |
| » 2   |    | » 20,638  |       |
| » 0,638 41,276  |    | » 41,276  |       |
|   | =  |   |       |
| Finance costs   |    | Finance costs   |       |
| Interest on bank overdrafts and borrowings  | <> | Interest on bank overdrafts and borrowings  |       |
| »   |    | »   | 3,334 |
| » 3,334 6,668   |    | » 6,668   |       |
| Interest on preference shares   |    | Interest on preference shares   |       |
| »   |    | »   | 1,639 |
| » 1,639 3,278   |    | » 3,278   |       |
| Interest on obligations under finance leases and hire purchase contracts            |    | Interest on obligations under finance leases and hire purchase contracts            |       |
| » 1,151 2,302   |    | » 1,151   | 2,302 |
| Interest expense on other financing liabilities                                     |    | Interest expense on other financing liabilities                                     |       |
| » 126 252   |    | » 126   | 252   |
| Borrowing costs included in cost of qualifying asset                                |    | Borrowing costs included in cost of qualifying asset                                |       |
| » 83 166  |    | » 83  | 166   |
| Foreign exchange gains  |    | Foreign exchange gains  |       |
| »   |    | »   | 603   |
| » 603 1,206   |    | » 1,206   |       |
| Net changes in fair value of cash flow hedges transferred from equity               |    | Net changes in fair value of cash flow hedges transferred from equity               |       |
| » 1,038 2,076   |    | » 1,038   | 2,076 |
| Ineffective portion of changes in fair value of cash flow hedge                     |    | Ineffective portion of changes in fair value of cash flow hedge                     |       |
| » 807 1,614   |    | » 807   | 1,614 |
| Other finance costs   |    | Other finance costs   |       |

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|  |    |  |       |
|--|----|--|-------|
| »  |    | »  | 3,828 |
| » 3,828 7,656                                  |    | » 7,656  |       |
| Interest and similar charges payable to group  |    | Interest and similar charges payable to group  |       |
| » undertakings                                 |    | » undertakings                                 | 309   |
| » 309 618                                      |    | » 618  |       |
| Interest expense on leases - Machinery         |    | Interest expense on leases - Machinery         |       |
| »  |    | »  | 343   |
| » 343 686                                      |    | » 686  |       |
| Interest expense on leases - Property          |    | Interest expense on leases - Property          |       |
| »  |    | »  | 3,633 |
| » 3,633 7,266                                  |    | » 7,266  |       |
| Interest expense on leases - Other             |    | Interest expense on leases - Other             |       |
| »  |    | »  | 2,800 |
| » 2,800 5,600                                  |    | » 5,600  |       |
|  | =  |  |       |
| Total finance costs                            |    | <> Total finance costs                         |       |
| » 1  |    | » 19,694                                       |       |
| » 9,694 39,388                                 |    | » 39,388                                       |       |
|  | =  |  |       |
| Net finance income                             |    | <> Net finance income                          |       |
| » 4  |    | » 40,332                                       |       |
| » 0,332 80,664                                 |    | » 80,664                                       |       |
|  | =  |  |       |
| Out of balance to Finance income category      |    | <> Out of balance to Finance income category   |       |
| »  |    | » (915)  |       |
| » (915) (1,830)                                |    | » (1,830)                                      |       |
|  | =  |  |       |
| 11 Employee information                        |    | <> 11 Employee information                     |       |
| Click here to enter data                       |    | = Click here to enter data                     |       |
|  | <> |  |       |
| » Page 137                                     |    |  |       |
| R  |    |  |       |
| » OI IFRS REG                                  |    |  |       |
| » trading as Ireland International             |    |  |       |
| » Financial Reporting Standards                |    |  |       |
| » Notes to the Financial Statements for th     |    |  |       |
| » e Financial Year Ended 30 June 2024          |    |  |       |
| The monthly average number of persons employed |    | The monthly average number of persons employed |       |
| » by the company (including directors) during  |    | » by the company (including directors) during  |       |
| » the year, analysed                           |    | » the year,                                    |       |
| by category was as follows:                    |    | analysed by category was as follows:           |       |
| » 202  |    | » 2024   |       |
| » 4 2023                                       |    | » 2023   |       |
| » No   |    | » No.  |       |
| » . No.  |    | » No.  |       |
| Production                                     |    | Production                                     |       |
| » 31,12  |    | » 31,123                                       |       |
| » 3 223,423,423                                |    | » 223,423,423                                  |       |

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|  |    |  |    |
|--|----|--|----|
|  |    | » Page 113   |    |
|  |    |  | RO |
|  |    | » I IFRS REG   |    |
|  |    | trading as Ireland International   |    |
|  |    | » Financial Reporting Standards  |    |
|  |    | Notes to the Financial Statements for the F  |    |
|  |    | » inancial Year Ended 31 December 2024   |    |
| The aggregate payroll costs (including directors' remuneration) were as follows:                             | =  | The aggregate payroll costs (including directors' remuneration) were as follows:                             |    |
| » 2023   | <> | » 2024   |    |
| » 4 2023   |    | » 2023   |    |
| »  |    | »  | €  |
| » € €  |    | » €  |    |
| Wages and salaries   |    | Wages and salaries   |    |
| » (28,4  |    | » (28,434)   |    |
| » 34) (56,868)   |    | » (56,868)   |    |
| Social security costs  |    | Social security costs  |    |
| » (7,7   |    | » (7,774)  |    |
| » 74) (15,548)   |    | » (15,548)   |    |
| Other short-term employee benefits   |    | Other short-term employee benefits   |    |
| » (1,0   |    | » (1,031)  |    |
| » 31) (2,062)  |    | » (2,062)  |    |
| Pension costs, defined contribution scheme   |    | Pension costs, defined contribution scheme   |    |
| » (9,4   |    | » (9,423)  |    |
| » 23) (18,846)   |    | » (18,846)   |    |
| Pension costs, defined benefit scheme  |    | Pension costs, defined benefit scheme  |    |
| » (18,2  |    | » (18,214)   |    |
| » 14) (36,428)   |    | » (36,428)   |    |
| Other post-employment benefit costs  |    | Other post-employment benefit costs  |    |
| » (63  |    | » (638)  |    |
| » 8) (1,276)   |    | » (1,276)  |    |
| Redundancy costs   |    | Redundancy costs   |    |
| » (4,6   |    | » (4,643)  |    |
| » 43) (9,286)  |    | » (9,286)  |    |
| Share-based payment expenses   |    | Share-based payment expenses   |    |
| » (6,3   |    | » (6,394)  |    |
| » 94) (12,788)   |    | » (12,788)   |    |
| Other employee expense   |    | Other employee expense   |    |
| » (14,3  |    | » (14,316)   |    |
| » 16) (28,632)   |    | » (28,632)   |    |
|  | =  |  |    |
| » (90,8  | <> | » (90,867)   |    |
| » 67) (181,734)  |    | » (181,734)  |    |
| The aggregate payroll costs (including directors' remuneration) were as follows:<br>Click here to enter data | =  | The aggregate payroll costs (including directors' remuneration) were as follows:<br>Click here to enter data |    |
|  | <> |  |    |

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|  |     |  |      |
|--|-----|--|------|
| »  | 202 | »  | 2024 |
| » 4 2023                                       |     | » 2023   |      |
| »  |     | »  | €    |
| » € €  |     | » €  |      |
| Wages and salaries                             |     | Wages and salaries                             |      |
| » (28,4  |     | » (28,434)                                     |      |
| » 34) (56,868)                                 |     | » (56,868)                                     |      |
| Social security costs                          |     | Social security costs                          |      |
| » (7,7   |     | » (7,774)                                      |      |
| » 74) (15,548)                                 |     | » (15,548)                                     |      |
| Other short-term employee benefits             |     | Other short-term employee benefits             |      |
| » (1,0   |     | » (1,031)                                      |      |
| » 31) (2,062)                                  |     | » (2,062)                                      |      |
| Pension costs, defined contribution scheme     |     | Pension costs, defined contribution scheme     |      |
| » (9,4   |     | » (9,423)                                      |      |
| » 23) (18,846)                                 |     | » (18,846)                                     |      |
| Pension costs, defined benefit scheme          |     | Pension costs, defined benefit scheme          |      |
| » (18,2  |     | » (18,214)                                     |      |
| » 14) (36,428)                                 |     | » (36,428)                                     |      |
| Other post-employment benefit costs            |     | Other post-employment benefit costs            |      |
| » (63  |     | » (638)  |      |
| » 8) (1,276)                                   |     | » (1,276)                                      |      |
| Redundancy costs                               |     | Redundancy costs                               |      |
| » (4,6   |     | » (4,643)                                      |      |
| » 43) (9,286)                                  |     | » (9,286)                                      |      |
| Share-based payment expenses                   |     | Share-based payment expenses                   |      |
| » (6,3   |     | » (6,394)                                      |      |
| » 94) (12,788)                                 |     | » (12,788)                                     |      |
| NewRow_0                                       |     | NewRow_0                                       |      |
| » 2,34   |     | » 2,342  |      |
| » 2 75,389                                     |     | » 75,389                                       |      |
|  | =   |  |      |
| » (74,2  | <>  | » (74,209)                                     |      |
| » 09) (77,713)                                 |     | » (77,713)                                     |      |
|  | =   |  |      |
| Sub note 6                                     |     | Sub note 6                                     |      |
| Click here to enter data                       |     | Click here to enter data                       |      |
| Capitalised employee costs during the year amo |     | Capitalised employee costs during the year amo |      |
| » unted to €98,492 (2023 - €74,838).           |     | » unted to €98,492 (2023 - €74,838).           |      |
|  | <>  | 12 Directors' remuneration                     |      |
|  |     | Click here to enter data                       |      |
| » Page 138                                     |     | » Page 114                                     |      |
| ROI  |     | ROI I  |      |
| » IFRS REG                                     |     | » FRS REG                                      |      |
|  | =   |  |      |
| » trading as Ireland Internatio                | <>  | » trading as Ireland International F           |      |
| » nal Financial Reporting Standards            |     | » inancial Reporting Standards                 |      |
|  | =   |  |      |
| Notes to the Financial Statements for          | <>  | Notes to the Financial Statements for the F    |      |

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| » the Financial Year Ended 30 June 2024  |    | » inancial Year Ended 31 December 2024  |
|--|----|---|
|  | =  |   |
| 12 Directors' remuneration<br>Click here to enter data                               | <> |   |
| The directors' remuneration for the financial<br>» year was as follows:              |    | The directors' remuneration for the financial<br>» year was as follows: 2024              |
| » 2024 2023  |    | » 2023  |
| »  |    | »   |
| » € €  |    | » € €   |
| Aggregate amount of emoluments in respect of d<br>» irectors qualifying services     |    | Aggregate amount of emoluments in respect of d<br>» irectors qualifying services 4,350    |
| » 4,350 52,345   |    | » 52,345  |
| Aggregate amount of gains by directors on exer<br>» cise of share options during the |    | Aggregate amount of gains by directors on exer<br>» cise of share options during the year |
| »  |    | » 5,643   |
| » 5,643 234,263  |    | » 234,263   |
| Aggregate amount paid or receivable by directo<br>» rs under long term incentive     | =  | Aggregate amount paid or receivable by directo<br>» rs under long term incentive          |
| schemes  | <> | schemes   |
| » 2  |    | » 23,423  |
| » 3,423 23,435   |    | » 23,435  |
| Aggregate amount of contributions paid or paya<br>» ble to defined contribution      | =  | Aggregate amount of contributions paid or paya<br>» ble to defined contribution           |
| schemes  | <> | schemes   |
| » 23   |    | » 234,234   |
| » 4,234 45,425   |    | » 45,425  |
| Aggregate amount of contributions paid or paya<br>» ble to defined benefit schemes   |    | Aggregate amount of contributions paid or paya<br>» ble to defined benefit schemes 32,346 |
| » 3  |    | » 23,464  |
| » 2,346 23,464   |    |   |
| Aggregate amount of compensation paid or payab<br>» le for loss of office/other      | =  | Aggregate amount of compensation paid or payab<br>» le for loss of office/other           |
| termination payments   | <> | termination payments  |
| » 4  |    | » 43,236  |
| » 3,236 23,423   |    | » 23,423  |
|  | =  |   |
| » 34   | <> | » 343,232   |
| » 3,232 402,355  |    | » 402,355   |
|  | =  |   |
| Click here to enter data   |    | Click here to enter data  |
| In respect of past directors:  | <> | In respect of past directors:   |
| »  |    | » 2024  |
| » 2024 2023  |    | » 2023  |
| »  |    | »   |
| » € €  |    | » € €   |
| Compensation paid or payable for directors' re<br>» tirement benefits                |    | Compensation paid or payable for directors' re<br>» tirement benefits 2,345               |
| » 2,345 2,345  |    | » 2,345   |
| Compensation for loss of office or other termi                                       |    | Compensation for loss of office or other termi  |

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|  |    |  |        |
|--|----|--|--------|
| » nation benefits                              |    | » nation benefits                              | 2,345  |
| » 2,345 2,345                                  |    | » 2,345  |        |
|  | =  |  |        |
| »  | <> | »  | 4,690  |
| » 4,690 4,690                                  |    | » 4,690  |        |
|  | =  |  |        |
| Click here to enter data                       |    | Click here to enter data                       |        |
| The past directors compensation above is made  | <> | The past directors compensation above is made  |        |
| » up of amounts paid or                        |    | » up of amounts paid or                        | 2024   |
| » 2024 2023                                    |    | » 2023   |        |
| receivable from:                               |    | receivable from:                               |        |
| »  |    | »  |        |
| » € €  |    | » € €  |        |
| The company                                    |    | The company                                    |        |
| » 7  |    | » 76,457                                       |        |
| » 6,457 52,345                                 |    | » 52,345                                       |        |
| The company's subsidiary undertakings          |    | The company's subsidiary undertakings          |        |
| »  |    | » 5,234  |        |
| » 5,234 5,234                                  |    | » 5,234  |        |
| Any holding undertaking of the company         |    | Any holding undertaking of the company         |        |
| » 34   |    | » 345,345                                      |        |
| » 5,345 34,534                                 |    | » 34,534                                       |        |
| Any other person                               |    | Any other person                               |        |
| » 6  |    | » 65,783                                       |        |
| » 5,783 2,345                                  |    | » 2,345  |        |
|  | =  |  |        |
| » 49   | <> | » 492,819                                      |        |
| » 2,819 94,458                                 |    | » 94,458                                       |        |
|  | =  |  |        |
| Click here to enter data                       |    | Click here to enter data                       |        |
| During the financial year the number of direct | <> | During the financial year the number of direct |        |
| » ors who were accruing                        |    | » ors who were accruing                        | 2024   |
| » 2024 2023                                    |    | » 2023   |        |
| retirement benefits were as follows:           |    | retirement benefits were as follows:           |        |
| »  |    | » No.  |        |
| » No. No.                                      |    | » No.  |        |
| Accruing benefits under defined benefit pensio |    | Accruing benefits under defined benefit pensio |        |
| » n scheme                                     |    | » n scheme                                     | 1,234  |
| » 1,234 110                                    |    | » 110  |        |
| Accruing benefits under money purchase pension |    | Accruing benefits under money purchase pension |        |
| » scheme 5                                     |    | » scheme                                       | 52,345 |
| » 2,345 1,111                                  |    | » 1,111  |        |
|  | =  |  |        |
|  | <> | 13 Auditors' remuneration                      |        |
|  |    | » 2024   |        |
|  |    | » 2023   |        |
|  |    | » €  |        |
|  |    | » €  |        |

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|  |    |  |  |
|--|----|--|--|
|  |    |  | <b>Audit of these financial statements</b>   |
|  |    |  | » (1,450)  |
|  |    |  | » (2,900)  |
| » Page 139   |    |  | » Page 115   |
| » ROI IFRS REG   |    |  | R  |
|  | =  |  |  |
| » trading as Ireland International   | <> |  | » trading as Ireland International   |
| » 1 Financial Reporting Standards  |    |  | » Financial Reporting Standards  |
|  | =  |  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024                            | <> |  | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024                        |
|  | =  |  |  |
| <b>13 Auditors' remuneration</b>   | <> |  |  |
| »  |    |  | » 2024   |
| » 2024 2023  |    |  | » 2023   |
| »  |    |  | » €  |
| » € €  |    |  | » €  |
| <b>Audit of these financial statements</b>   |    |  |  |
| »  |    |  |  |
| » (1,450) (2,900)  |    |  |  |
|  | =  |  |  |
| Other fees to auditors   |    |  | Other fees to auditors   |
| The auditing of accounts of any associate of the company   | <> |  | The auditing of accounts of any associate of the company (26)  |
| » (262) (524)  |    |  | » 2) (524)   |
| Audit-related assurance services   |    |  | Audit-related assurance services   |
| »  |    |  | » (22)   |
| » (223) (446)  |    |  | » 3) (446)   |
| Taxation compliance services   |    |  | Taxation compliance services   |
| »  |    |  | » (30)   |
| » (309) (618)  |    |  | » 9) (618)   |
| All other tax advisory services  |    |  | All other tax advisory services  |
| »  |    |  | » (3,33)   |
| » (3,334) (6,668)  |    |  | » 4) (6,668)   |
| Internal audit services  |    |  | Internal audit services  |
| »  |    |  | » (2,80)   |
| » (2,800) (5,600)  |    |  | » 0) (5,600)   |
| All other assurance services   |    |  | All other assurance services   |
| »  |    |  | » (12)   |
| » (126) (252)  |    |  | » 6) (252)   |
| All other services relating to corporate finance transactions on behalf of the company or any associates |    |  | All other services relating to corporate finance transactions on behalf of the company or any associates |
| »  |    |  | » (60)   |
| » (603) (1,206)  |    |  | » 3) (1,206)   |
| All other non-audit services   |    |  | All other non-audit services   |
| »  |    |  | » (3,00)   |
| » (3,002) (6,004)  |    |  | » 2) (6,004)   |

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|  |    |  |
|--|----|--|
|  | =  |  |
| » (  | <> | » (10,65   |
| » 10,659) (21,318)                               |    | » 9) (21,318)                                    |
| Click here to enter data                         | =  | Click here to enter data                         |
| »  | <> | » 2024   |
| » 2024 2023                                      |    | » 2023   |
| »  |    | » €  |
| » € €  |    | » €  |
| Estimated money value of benefits in kind for    |    | Estimated money value of benefits in kind for    |
| » audit services 4                               |    | » audit services 42,42                           |
| » 2,423 98,778                                   |    | » 3 98,778                                       |
| Estimated money value of benefits in kind for    |    | Estimated money value of benefits in kind for    |
| » non-audit services 9                           |    | » non-audit services 98,57                       |
| » 8,578 87,687                                   |    | » 8 87,687                                       |
|  | =  |  |
| » 14   | <> | » 141,00   |
| » 1,001 186,465                                  |    | » 1 186,465                                      |
| Click here to enter data                         | =  | Click here to enter data                         |
| 89Sub note 6                                     |    | 89Sub note 6                                     |
| Sub note 6                                       |    | Sub note 6                                       |
| 14 Income tax                                    | <> | 14 Income tax                                    |
| Tax charged/(crediteded) in the income statement | =  | Tax charged/(crediteded) in the income statement |
| » Page 140                                       | <> |  |
| » ROI IFRS REG                                   |    |  |
| » trading as Ireland Internatio                  |    |  |
| » nal Financial Reporting Standards              |    |  |
| » Notes to the Financial Statements for th       |    |  |
| » e Financial Year Ended 30 June 2024            |    |  |
| » 2  |    | » 2024   |
| » 024 2023                                       |    | » 2023   |
| »  |    | » €  |
| » € €  |    | » €  |
| Current taxation                                 | =  | Current taxation                                 |
| Corporation tax for the period                   | <> | Corporation tax for the period                   |
| » (  |    | » (41  |
| » 410) (820)                                     |    | » 0) (820)                                       |
| Corporation tax adjustment to prior periods      |    | Corporation tax adjustment to prior periods      |
| » (1,  |    | » (1,98  |
| » 987) (3,974)                                   |    | » 7) (3,974)                                     |
|  | =  |  |
|  | <> |  |

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|  |    |  |
|--|----|--|
| » (2,39)                                       |    | » (2,39)                                       |
| » 397) (4,794)                                 |    | » 7) (4,794)                                   |
| Foreign tax                                    |    | Foreign tax                                    |
| » (18)   |    | » (18)   |
| » 182) (364)                                   |    | » 2) (364)                                     |
| Foreign tax adjustment to prior periods        |    | Foreign tax adjustment to prior periods        |
| » (1,53)                                       |    | » (1,53)                                       |
| » 535) (3,070)                                 |    | » 5) (3,070)                                   |
|  | =  |  |
| » (1,71)                                       | <> | » (1,71)                                       |
| » 717) (3,434)                                 |    | » 7) (3,434)                                   |
|  |    | » Page 116                                     |
|  |    | » RO   |
|  |    | » I IFRS REG                                   |
|  |    | » trading as Ireland International Fin         |
|  |    | » ancial Reporting Standards                   |
|  |    | » Notes to the Financial Statements for the F  |
|  |    | » inancial Year Ended 31 December 2024         |
|  |    | » 2024   |
|  |    | » 2023   |
|  |    | » €  |
|  |    | » €  |
| Tax expense relating to changes in accounting  |    | Tax expense relating to changes in accounting  |
| » policies and errors included in              |    | » policies and errors                          |
| profit and loss                                |    | included in profit and loss                    |
| » (3,514)                                      |    | » (3,514)                                      |
| » 514) (7,028)                                 |    | » (7,028)                                      |
|  | =  |  |
| Group current income tax                       | <> | Group current income tax                       |
| » (7,628)                                      |    | » (7,628)                                      |
| » 628) (15,256)                                |    | » (15,256)                                     |
| Share of tax charge of equity accounted associ |    | Share of tax charge of equity accounted associ |
| » ates (2,872)                                 |    | » ates (2,872)                                 |
| » 872) (5,744)                                 |    | » (5,744)                                      |
|  | =  |  |
| Total current income tax                       | <> | Total current income tax                       |
| » (10,500)                                     |    | » (10,500)                                     |
| » 500) (21,000)                                |    | » (21,000)                                     |
|  | =  |  |
| Deferred taxation                              |    | Deferred taxation                              |
| Arising from origination and reversal of tempo | <> | Arising from origination and reversal of tempo |
| » rary differences (298)                       |    | » rary differences (298)                       |
| » 298) (596)                                   |    | » (596)  |
| Arising from changes in tax rates and laws     |    | Arising from changes in tax rates and laws     |
| » (3,428)                                      |    | » (3,428)                                      |
| » 428) (6,856)                                 |    | » (6,856)                                      |
| Arising from previously unrecognised tax loss, | =  | Arising from previously unrecognised tax loss, |
| » tax credit or temporary                      |    | » tax credit or temporary                      |

(continued)

|  |    |   |
|--|----|---|
| difference of prior periods                    | <> | difference of prior periods                     |
| » (5,235)                                      |    | » (5,235)                                       |
| » 235) (10,470)                                |    | » (10,470)                                      |
| Arising from write-down or reversal of write-d |    | Arising from write-down or reversal of write-d  |
| » own of deferred tax asset (                  |    | » own of deferred tax asset (196)               |
| » 196) (392)                                   |    | » (392)   |
| Arising from reclassification from equity to p |    | Arising from reclassification from equity to p  |
| » rofit or loss (                              |    | » rofit or loss (604)                           |
| » 604) (1,208)                                 |    | » (1,208)                                       |
|  | =  |   |
| Total deferred taxation                        | <> | Total deferred taxation                         |
| » (9,761)                                      |    | » (9,761)                                       |
| » 761) (19,522)                                |    | » (19,522)                                      |
|  | =  |   |
| Tax receipt in the income statement            | <> | Tax receipt in the income statement             |
| » (20,261)                                     |    | » (20,261)                                      |
| » 261) (40,522)                                |    | » (40,522)                                      |
|  | =  |   |
| Out of balance to Income tax expense category  | <> | Out of balance to Income tax expense category   |
| » 2,854  |    | » 2,854   |
| » 854 5,708                                    |    | » 5,708   |
| Click here to enter data                       | =  | Click here to enter data                        |
| From the above total current income tax, the a | <> | From the above total current income tax, the a  |
| » mount related to Pillar Two                  |    | » mount related to Pillar                       |
| incomes taxes                                  |    | Two incomes taxes                               |
| » 1,000  |    | » 1,000   |
| » 000 2,000                                    |    | » 2,000   |
|  | =  |   |
| The tax on profit before tax for the year is t | <> | The tax on profit before tax for the year is t  |
| » he same as the standard rate of corporation  |    | » he same as the standard rate of corporation   |
| » tax in the Republic of Ireland               |    | » tax in the Republic of                        |
| (2023 - the same as the standard rate of corpo |    | Ireland (2023 - the same as the standard rate   |
| » ration tax in the Republic of Ireland) of 41 |    | » of corporation tax in the Republic of Ireland |
| » 234% (2023 - 79987%).                        |    | » d) of 41234% (2023 - 79987%).                 |
|  | =  |   |
| The differences are reconciled below:          |    | The differences are reconciled below:           |
| Click here to enter data                       |    | Click here to enter data                        |
|  | <> |   |
| » Page 141                                     |    |   |
| » ROI  |    |   |
| » IFRS REG                                     |    |   |
| » trading as Ireland Internati                 |    |   |
| » onal Financial Reporting Standards           |    |   |
| » Notes to the Financial Statements for th     |    |   |
| » e Financial Year Ended 30 June 2024          |    |   |
| » 2024 2023                                    |    | » 2024  |
| » 2023   |    | » 2023  |
| » € €  |    | » €   |

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|  |    |  |
|--|----|--|
|  |    | » €  |
|  | =  |  |
| Profit before tax                              | <> | Profit before tax                              |
| » 71,879 143,758                               |    | » 71,879                                       |
|  |    | » 143,758                                      |
|  | =  |  |
| Corporation tax at standard rate               | <> | Corporation tax at standard rate               |
| » 98,797 75,398                                |    | » 98,797                                       |
|  |    | » 75,398                                       |
|  | =  |  |
| Total tax charge                               | <> | Total tax charge                               |
| » 98,797 75,398                                |    | » 98,797                                       |
|  |    | » 75,398                                       |
| FFWFWFW  | =  | FFWFWFW  |
| FFWFWFW  |    | FFWFWFW  |
| » Page 142                                     | <> | » Page 117                                     |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
|  | =  |  |
| » trading as Ireland                           | <> | » trading as Irel                              |
| » International Financial Reporting Standards  |    | » and International Financial Reporting Standa |
|  |    | » rds  |
|  | =  |  |
| » Notes to the Financial St                    | <> | » Notes to the Financial                       |
| » atements for the Financial Year Ended 30 Jun |    | » Statements for the Financial Year Ended 31 D |
| » e 2024                                       |    | » eember 2024                                  |
|  | =  |  |
| Amounts recognised in other comprehensive inco |    | Amounts recognised in other comprehensive inco |
| » me   |    | » me   |
|  | <> |  |
| » 2024   |    | » 2024   |
| » 2023   |    | » 2023   |
| » Tax (expense)                                |    | » Tax (expense)                                |
| » Tax (expense)                                |    | » Tax (expense)                                |
| » Before tax                                   |    | » Before tax                                   |
| » benefit                                      |    | » benefit                                      |
| » Net of tax                                   |    | » Net of tax                                   |
| » Before tax                                   |    | » Before tax                                   |
| » benefit                                      |    | » benefit                                      |
| » Net of tax                                   |    | » Net of tax                                   |
| » €  |    | » €  |
| » €  |    | » €  |
| » €  |    | » €  |
| » €  |    | » €  |
|  | =  |  |
| » Page 143                                     | <> | » Page 118                                     |
| » ROI IFRS REG                                 |    | » ROI IFR                                      |
|  |    | » S REG  |
|  | =  |  |
| » trading as Ireland International             | <> | » trading as Ireland International             |

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|   |     |   |
|---|-----|---|
| » 1 Financial Reporting Standards   |     | » Financial Reporting Standards   |
|   | =   |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <>  | Notes to the Financial Statements for the Financial Year Ended 31 December 2024                       |
| Sub note 6<br>The income tax consequence of such dividends is €90,809 (2023 - €98,484).<br>Sub note 6   | =   | Sub note 6<br>The income tax consequence of such dividends is €90,809 (2023 - €98,484).<br>Sub note 6 |
| Deferred tax<br>Group<br>Deferred tax assets and liabilities<br>Click here to enter data<br><br>»<br>» Net deferred<br><br>»<br>» y tax Asset Liabilit<br>2024<br>» € €<br>» €<br><br>» - -<br>» -<br>Click here to enter data<br><br>»<br>» Net deferred<br><br>»<br>» y tax Asset Liabilit<br>2023<br>» € €<br>» €<br><br>» - -<br>» -<br>Deferred tax movement during the year:<br>Click here to enter data<br><br>»<br>» At<br><br>»<br>» 3 30 June 2024 At 1 July 202<br><br>» €<br>» €<br><br>» - | + - |   |

» -

Deferred tax movement during the prior year:

[Click here to enter data](#)

»

» At

» At 1 July 202

» 2 30 June 2023

» €

» €

» -

» -

Details to support recognition of deferred tax

989898

» Page 144

» ROI IFRS REG

» trading as Ireland International

» Financial Reporting Standards

» Notes to the Financial Statements for t

» he Financial Year Ended 30 June 2024

There are €1,423 of deductible temporary diffe

» rences (2023 - €1,234), €1,234 of unused tax

» losses (2023 - €41,234)

€1,234 of unused tax credits (2023 - €23,423)

» for which no deferred tax asset is recognise

» d in the statement of

financial position.

Circumstances and amount of change in deferred

» tax resulting from business combinations

FFWFWFW

Company

Deferred tax assets and liabilities

[Click here to enter data](#)

»

» Net deferred

» Asset Liability

» tax

2024

» €

» € €

» -

» - -

[Click here to enter data](#)

|  |              |                |           |
|--|--------------|----------------|-----------|
| »  |              |                |           |
| »  | Net deferred |                |           |
| »  |              | Asset          | Liability |
| »  | tax          |                |           |
| 2023   |              |                |           |
| »  |              | €              |           |
| »  | €            | €              |           |
| »  |              | -              |           |
| »  | -            | -              |           |
| Deferred tax movement during the year:         |              |                |           |
| Click here to enter data                       |              |                |           |
| »  |              |                |           |
| »  | At           |                |           |
| »  |              | At 1 July 2023 |           |
| »  | 30 June 2024 |                |           |
| »  |              |                |           |
| »  | €            | €              |           |
| »  |              |                |           |
| »  | -            | -              |           |
| Deferred tax movement during the prior year:   |              |                |           |
| Click here to enter data                       |              |                |           |
| »  |              |                |           |
| »  | At           |                |           |
| »  |              | At 1 July 2022 |           |
| »  | 30 June 2023 |                |           |
| »  |              |                |           |
| »  | €            | €              |           |
| »  |              |                |           |
| »  | -            | -              |           |
| Details to support recognition of deferred tax |              |                |           |
| Sub note 6                                     |              |                |           |
| »  | Page 145     |                |           |
|  |              | ROI IF         |           |
| »  | RS REG       |                |           |
| trading as Ireland International F             |              |                |           |
| inancial Reporting Standards                   |              |                |           |
| Notes to the Financial Statements for th       |              |                |           |
| e Financial Year Ended 30 June 2024            |              |                |           |
| There are €2,323 of deductible temporary diffe |              |                |           |
| rences (2023 - €34,234), €23,426 of unused t   |              |                |           |
| ax losses (2023 -                              |              |                |           |

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|   |    |   |
|---|----|---|
| €23,423) €23,426 of unused tax credits (2023 -<br>» €34,234) for which no deferred tax asset is<br>» recognised in the<br>statement of financial position.<br>These expire on 26 August 2025.                           |    |   |
| Application of International Tax Reform Pillar<br>» Two model rules<br>Click here to enter data<br>TEST1<br>Click here to enter data<br>TEST2<br>Click here to enter data<br>TEST3<br>Click here to enter data<br>TEST4 | =  | Application of International Tax Reform Pillar<br>» Two model rules<br>Click here to enter data<br>TEST1<br>Click here to enter data<br>TEST2<br>Click here to enter data<br>TEST3<br>Click here to enter data<br>TEST4 |
| » 2024 20<br>» 23<br><br>» €<br>» €<br>Desc<br>» 10,000 20,<br>» 000  | <> | » 2024<br>» 2023<br><br>» € €<br>Desc<br>» 10,000<br>» 20,000   |
| TEST5   | =  | TEST5   |
| 15 Government grants and assistance   | <> | 15 Government grants and assistance   |
| Click here to enter data<br>Sub note 6. Sub note 6.   | =  | Click here to enter data<br>Sub note 6. Sub note 6.   |
| » Page 146  | <> | » ge 119 Pa   |
| » ROI IFRS REG  |    | » ROI IFRS REG  |
|   | =  |   |
| » trading as<br>» Ireland International Financial Reporting S<br>» tandards   | <> | » trad<br>» ing as Ireland International Financial Repor<br>» ting Standards  |
|   | =  |   |
| » Notes to the<br>» Financial Statements for the Financial Year<br>» Ended 30 June 2024   | <> | » Notes to the Fina<br>» ncial Statements for the Financial Year Ende<br>» d 31 December 2024   |
|   | =  |   |
| 16 Property, plant and equipment  | <> | 16 Property, plant and equipment  |
| Group   | =  | Group   |
| » Furniture,<br>» Properties Other  | <> | » Furni<br>» ture,<br>» Properties<br>» Other   |
| » Land and fittings and<br>» under property, plant  |    | » Land and fittin<br>» gs and under pro   |

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|   |    |  |
|---|----|--|
| <p>» buildings equipment Motor<br/>» vehicles construction and equipment<br/>» Total</p> <p>» € € €<br/>» € € €<br/>» €</p>   |    | <p>» perty, plant</p> <p>» buildings equip<br/>» ment Motor vehicles construction and<br/>» equipment Total</p> <p>» € € €<br/>» € € €<br/>» €</p>   |
| Cost or valuation   | =  | Cost or valuation  |
| <p>At 1 July 2022</p> <p>» 6,464 1,122 1,<br/>» 752 606 7,894<br/>» 17,838</p> <p>Revaluation recognised in other<br/>comprehensive income</p> <p>» 10,624 14,178 7,<br/>» 588 1,058 2,288<br/>» 35,736</p> <p>Additions</p> <p>» 7,450 3,954 7,<br/>» 222 2,508 2,870<br/>» 24,004</p> <p>Acquired through business combinations</p> <p>» 6,014 478 3,<br/>» 300 5,270 7,728<br/>» 22,790</p> <p>Classified as held for sale or in a disposal<br/>group classified as held for sale</p> <p>» 2,682 2,120<br/>» 748 3,274 9,260<br/>» 18,084</p> <p>Disposals</p> <p>» 10,358 3,026<br/>» 516 4,210 172<br/>» 18,282</p> <p>Transfers</p> <p>» 7,224 3,668 5,<br/>» 910 464 660<br/>» 17,926</p> <p>Foreign exchange movements</p> <p>» 3,360 8,248 3,<br/>» 570 7,070 6,160<br/>» 28,408</p> | <> | <p>At 1 January 2023</p> <p>» 6,464 1<br/>» ,122 1,752 606<br/>» 7,894 17,838</p> <p>Revaluation recognised in other comprehensive<br/>income</p> <p>» 10,624 14<br/>» ,178 7,588 1,058<br/>» 2,288 35,736</p> <p>Additions</p> <p>» 7,450 3<br/>» ,954 7,222 2,508<br/>» 2,870 24,004</p> <p>Acquired through business combinations</p> <p>» 6,014<br/>» 478 3,300 5,270<br/>» 7,728 22,790</p> <p>Classified as held for sale or in a disposal g<br/>roup classified<br/>as held for sale</p> <p>» 2,682 2<br/>» ,120 748 3,274<br/>» 9,260 18,084</p> <p>Disposals</p> <p>» 10,358 3<br/>» ,026 516 4,210<br/>» 172 18,282</p> <p>Transfers</p> <p>» 7,224 3<br/>» ,668 5,910 464<br/>» 660 17,926</p> <p>Foreign exchange movements</p> <p>» 3,360 8<br/>» ,248 3,570 7,070<br/>» 6,160 28,408</p> |
|   | =  |  |
| <p>At 30 June 2023</p> <p>» 54,176 36,794 30,<br/>» 606 24,460 37,032<br/>» 183,068</p> <p>At 1 July 2023</p>   | <> | <p>At 31 December 2023</p> <p>» 54,176 36<br/>» ,794 30,606 24,460<br/>» 37,032 183,068</p> <p>At 1 January 2024</p>   |

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|   |    |   |
|---|----|---|
| <p>» 3,232 561</p> <p>» 876 303 3,947</p> <p>» 8,919</p> <p>Revaluation recognised in other comprehensive income</p> <p>» 5,312 7,089 3,</p> <p>» 794 529 1,144</p> <p>» 17,868</p> <p>Additions</p> <p>» 3,725 1,977 3,</p> <p>» 611 1,254 1,435</p> <p>» 12,002</p> <p>Acquired through business combinations</p> <p>» 3,007 239 1,</p> <p>» 650 2,635 3,864</p> <p>» 11,395</p> <p>Classified as held for sale or in a disposal group classified as held for sale</p> <p>» 1,341 1,060</p> <p>» 374 1,637 4,630</p> <p>» 9,042</p> <p>» Page 147</p> <p>» ROI IFRS REG</p> | =  | <p>» 3,232</p> <p>» 561 876 303</p> <p>» 3,947 8,919</p> <p>Revaluation recognised in other comprehensive income</p> <p>» 5,312 7</p> <p>» ,089 3,794 529</p> <p>» 1,144 17,868</p> <p>Additions</p> <p>» 3,725 1</p> <p>» ,977 3,611 1,254</p> <p>» 1,435 12,002</p> <p>Acquired through business combinations</p> <p>» 3,007</p> <p>» 239 1,650 2,635</p> <p>» 3,864 11,395</p> <p>Classified as held for sale or in a disposal group classified as held for sale</p> <p>» 1,341 1</p> <p>» ,060 374 1,637</p> <p>» 4,630 9,042</p> <p>» Page 120</p> <p>» ROI IFRS REG</p> |
| <p>» trading as Ireland International Financial Reporting Standards</p>   | <> | <p>» trading as Ireland International Financial Reporting Standards</p>   |
| <p>Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p>  | <> | <p>Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>  |
| <p>» Furniture, Properties Other</p> <p>» Land and fittings and under property, plant</p> <p>» buildings equipment Motor vehicle</p> <p>» s construction and equipment To</p> <p>» tal</p> <p>» € € €</p> <p>» € €</p> <p>» €</p> <p>Disposals</p> <p>» 5,179 1,513 258</p> <p>» 2,105 86 9,</p>  | <> | <p>» Furniture, Properties Other</p> <p>» Land and fittings and under property, plant</p> <p>» buildings equipment Mot</p> <p>» or vehicles construction and equipment</p> <p>» Total</p> <p>» € € €</p> <p>» € €</p> <p>» €</p> <p>Disposals</p> <p>» 5,179 1,513</p> <p>» 258 2,105 86</p>  |

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|----------------------------|----------|----------|--|----------------------------|----------|----------|--|
| » 141                      |          |          |  | » 9,141                    |          |          |  |
| Transfers                  |          |          |  | Transfers                  |          |          |  |
| » 3,612                    | 1,834    | 2,955    |  | » 3,612                    | 1,834    |          |  |
| » 232                      | 330      | 8,       |  | » 2,955                    | 232      | 330      |  |
| » 963                      |          |          |  | » 8,963                    |          |          |  |
| Foreign exchange movements |          |          |  | Foreign exchange movements |          |          |  |
| » 2,409                    | 4,124    | 1,785    |  | » 2,409                    | 4,124    |          |  |
| » 3,535                    | 3,080    | 14,      |  | » 1,785                    | 3,535    | 3,080    |  |
| » 933                      |          |          |  | » 14,933                   |          |          |  |
|                            |          |          |  | =                          |          |          |  |
| At 30 June 2024            |          |          |  | <> At 31 December 2024     |          |          |  |
| » 27,817                   | 18,397   | 15,303   |  | » 27,817                   | 18,397   |          |  |
| » 12,230                   | 18,516   | 92,      |  | » 15,303                   | 12,230   | 18,516   |  |
| » 263                      |          |          |  | » 92,263                   |          |          |  |
|                            |          |          |  | =                          |          |          |  |
| Depreciation               |          |          |  | Depreciation               |          |          |  |
| At 1 July 2022             |          |          |  | <> At 1 January 2023       |          |          |  |
| » (33,298)                 | (5,564)  | (3,738)  |  | » (33,298)                 | (5,564)  |          |  |
| » (154)                    | (5,694)  | (48      |  | » (3,738)                  | (154)    | (5,694)  |  |
| » ,448)                    |          |          |  | » (48,448)                 |          |          |  |
| Charge for the year        |          |          |  | Charge for the year        |          |          |  |
| » (13,564)                 | (1,098)  | (3,386)  |  | » (13,564)                 | (1,098)  |          |  |
| » (4,292)                  | (2,840)  | (25      |  | » (3,386)                  | (4,292)  | (2,840)  |  |
| » ,180)                    |          |          |  | » (25,180)                 |          |          |  |
| Eliminated on disposal     |          |          |  | Eliminated on disposal     |          |          |  |
| » (10,978)                 | (1,242)  | (10,526) |  | » (10,978)                 | (1,242)  |          |  |
| » (600)                    | (5,272)  | (28      |  | » (10,526)                 | (600)    | (5,272)  |  |
| » ,618)                    |          |          |  | » (28,618)                 |          |          |  |
| Impairment                 |          |          |  | Impairment                 |          |          |  |
| » (4,570)                  | (5,380)  | (7,084)  |  | » (4,570)                  | (5,380)  |          |  |
| » (202)                    | (1,886)  | (19      |  | » (7,084)                  | (202)    | (1,886)  |  |
| » ,122)                    |          |          |  | » (19,122)                 |          |          |  |
| Transfers                  |          |          |  | Transfers                  |          |          |  |
| » (11,314)                 | (8)      | (172)    |  | » (11,314)                 | (8)      |          |  |
| » (2,788)                  | (1,914)  | (16      |  | » (172)                    | (2,788)  | (1,914)  |  |
| » ,196)                    |          |          |  | » (16,196)                 |          |          |  |
| Foreign exchange movements |          |          |  | Foreign exchange movements |          |          |  |
| » (8,928)                  | (1,430)  | (1,886)  |  | » (8,928)                  | (1,430)  |          |  |
| » (4,676)                  | (7,694)  | (24      |  | » (1,886)                  | (4,676)  | (7,694)  |  |
| » ,614)                    |          |          |  | » (24,614)                 |          |          |  |
|                            |          |          |  | =                          |          |          |  |
| At 30 June 2023            |          |          |  | <> At 31 December 2023     |          |          |  |
| » (82,652)                 | (14,722) | (26,792) |  | » (82,652)                 | (14,722) |          |  |
| » (12,712)                 | (25,300) | (162     |  | » (26,792)                 | (12,712) | (25,300) |  |
| » ,178)                    |          |          |  | » (162,178)                |          |          |  |
| At 1 July 2023             |          |          |  | At 1 January 2024          |          |          |  |
| » (16,649)                 | (2,782)  | (1,869)  |  | » (16,649)                 | (2,782)  |          |  |
| » (77)                     | (2,847)  | (24      |  | » (1,869)                  | (77)     | (2,847)  |  |
| » ,224)                    |          |          |  | » (24,224)                 |          |          |  |
| Charge for the year        |          |          |  | Charge for the year        |          |          |  |
| » (6,782)                  | (549)    | (1,693)  |  | » (6,782)                  | (549)    |          |  |
| » (2,146)                  | (1,420)  | (12      |  | » (1,693)                  | (2,146)  | (1,420)  |  |

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| » ,590)                                       |    | » (12,590)                                     |  |
| Eliminated on disposal                        |    | Eliminated on disposal                         |  |
| » (5,489) (621) (5,263)                       |    | » (5,489) (621)                                |  |
| » (300) (2,636) (14                           |    | » (5,263) (300) (2,636)                        |  |
| » ,309)                                       |    | » (14,309)                                     |  |
| Impairment                                    |    | Impairment                                     |  |
| » (2,285) (2,690) (3,542)                     |    | » (2,285) (2,690)                              |  |
| » (101) (943) (9                              |    | » (3,542) (101) (943)                          |  |
| » ,561)                                       |    | » (9,561)                                      |  |
| Transfers                                     |    | Transfers                                      |  |
| » (5,657) (4) (86)                            |    | » (5,657) (4)                                  |  |
| » (1,394) (957) (8                            |    | » (86) (1,394) (957)                           |  |
| » ,098)                                       |    | » (8,098)                                      |  |
| Foreign exchange movements                    |    | Foreign exchange movements                     |  |
| » (4,464) (715) (943)                         |    | » (4,464) (715)                                |  |
| » (2,338) (3,847) (12                         |    | » (943) (2,338) (3,847)                        |  |
| » ,307)                                       |    | » (12,307)                                     |  |
|   | =  |  |  |
| At 30 June 2024                               | <> | At 31 December 2024                            |  |
| » (41,326) (7,361) (13,396)                   |    | » (41,326) (7,361)                             |  |
| » (6,356) (12,650) (81                        |    | » (13,396) (6,356) (12,650)                    |  |
| » ,089)                                       |    | » (81,089)                                     |  |
|   | =  |  |  |
| Carrying amount                               |    | Carrying amount                                |  |
|   | <> |  |  |
| At 30 June 2024                               |    |  |  |
| » 69,143 25,758 28,699                        |    |  |  |
| » 18,586 31,166 173,                          |    |  |  |
| » 352   |    |  |  |
|   |    |  |  |
| » Page 148                                    |    | » Page 121                                     |  |
|   |    |  |  |
| » ROI IFRS REG                                |    | » ROI IFRS REG                                 |  |
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| » trading                                     | <> | » trad   |  |
| » as Ireland International Financial Reportin |    | » ing as Ireland International Financial Repor |  |
| » g Standards                                 |    | » ting Standards                               |  |
|   | =  |  |  |
| » Notes to the                                | <> | » Notes to the Fina                            |  |
| » Financial Statements for the Financial Year |    | » ncial Statements for the Financial Year Ende |  |
| » Ended 30 June 2024                          |    | » d 31 December 2024                           |  |
|   | =  |  |  |
|   | <> |  |  |
| » Furniture,                                  |    | » Furnit                                       |  |
| » Properties Other                            |    | » ure, Properties                              |  |
|   |    | » Other  |  |
|   |    |  |  |
| » Land and fittings and                       |    | » Land and fittin                              |  |
| » under property, plant                       |    | » gs and under pro                             |  |
|   |    | » perty, plant                                 |  |
|   |    |  |  |
| » buildings equipment Motor                   |    | » buildings equipm                             |  |

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|  |   |
|--|---|
| » vehicles construction and equipment                                      | » ent Motor vehicles construction and   |
| » Total  | » equipment Total   |
| » € € €  | » € € €   |
| » € € €  | » € € €   |
| » € € €  | » € € €   |
|  | =   |
| At 30 June 2023  | <> At 31 December 2024  |
| » 136,828 51,516 57,   | » 69,143 25   |
| » 398 37,172 62,332  | » ,758 28,699 18,586  |
| » 345,246  | » 31,166 173,352  |
|  | At 31 December 2023   |
|  | » 136,828 51  |
|  | » ,516 57,398 37,172  |
|  | » 62,332 345,246  |
|  | =   |
| At 1 July 2022   | <> At 1 January 2023  |
| » 39,762 6,686 5,  | » 39,762 6  |
| » 490 760 13,588   | » ,686 5,490 760  |
| » 66,286   | » 13,588 66,286   |
|  | =   |
| Out of balance to Property, plant and equipment category in the prior year | <> Out of balance to Property, plant and equipment category in the prior year |
| » (1,458) -  | » (1,458)   |
| » - -  | » - -   |
| » (1,458)  | » - (1,458)   |
| Click here to enter data   | = Click here to enter data  |
| » Furniture, Properties Other  | <> » Furniture, Properties Other  |
| » Land and fittings and under property, plant                              | » Land and fittings and under property, plant                                 |
| » buildings equipment Motor vehicles construction and equipment            | » buildings equipment Motor vehicles construction and equipment               |
| » Total  | » equipment Total   |
| » € € €  | » € € €   |
| » € € €  | » € € €   |
| » € € €  | » € € €   |
|  | =   |
| Cost or valuation  | Cost or valuation   |
| At 1 July 2022   | <> At 1 January 2023  |
| » 65,376 87,538 76,  | » 65,376 87   |
| » 378 63,768 63,684  | » ,538 76,378 63,768  |
| » 356,744  | » 63,684 356,744  |
| Revaluation recognised in other comprehensive income                       | Revaluation recognised in other comprehensive                                 |

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|   |  |
|---|--|
| » 73,465 76,427 6,                            | » income 73,465 76                             |
| » 887 87,688 87,688                           | » ,427 6,887 87,688                            |
| » 332,155                                     | » 87,688 332,155                               |
| Additions                                     | Additions                                      |
| » 98,487 87,987 6,                            | » 98,487 87                                    |
| » 688 76,765 98,776                           | » ,987 6,688 76,765                            |
| » 368,703                                     | » 98,776 368,703                               |
| Acquired through business combinations        | Acquired through business combinations         |
| » 65,787 89,877 65,                           | » 65,787 89                                    |
| » 768 98,786 65,768                           | » ,877 65,768 98,786                           |
| » 385,986                                     | » 65,768 385,986                               |
| Classified as held for sale or in a disposal  | Classified as held for sale or in a disposal g |
| group classified as held for sale             | » roup classified                              |
| » 87,667 76,578 87,                           | as held for sale                               |
| » 686 76,578 87,876                           | » ,578 87,686 76,578                           |
| » 416,385                                     | » 87,876 416,385                               |
| Disposals                                     | Disposals                                      |
| » 87,687 76,768 65,                           | » 87,687 76                                    |
| » 768 87,687 65,765                           | » ,768 65,768 87,687                           |
| » 383,675                                     | » 65,765 383,675                               |
| Transfers                                     | Transfers                                      |
| » 87,686 76,876 87,                           | » 87,686 76                                    |
| » 667 98,787 87,688                           | » ,876 87,667 98,787                           |
| » 438,704                                     | » 87,688 438,704                               |
| Foreign exchange movements                    | Foreign exchange movements                     |
| » 76,787 76,576 76,                           | » 76,787 76                                    |
| » 788 77,878 76,578                           | » ,576 76,788 77,878                           |
| » 384,607                                     | » 76,578 384,607                               |
|   | =  |
| At 30 June 2023                               | <>   |
| » 642,942 648,627 473,                        |  |
| » 630 667,937 633,823                         |  |
| » 3,066,959                                   |  |
| At 1 July 2023                                |  |
| » 87,588 87,538 78,                           |  |
| » 723 73,874 76,538                           |  |
| » 404,261                                     |  |
| » Page 149                                    | » Page 122                                     |
| » ROI IFRS REG                                | » ROI IFRS REG                                 |
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| » g Standards                                 | » ting Standards                               |
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| Notes to the                                  | <> Notes to the Fina                           |
| » Financial Statements for the Financial Year | » ncial Statements for the Financial Year Ende |
| » Ended 30 June 2024                          | » d 31 December 2024                           |
|   | =  |
|   | <>   |

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|  |            |              |                 |      |
|--|------------|--------------|-----------------|------|
| »  |            |              | Furniture,      |      |
| »  |            | Properties   | Other           |      |
| »  | Land and   |              | fittings and    |      |
| »  |            | under        | property, plant |      |
| »  | buildings  |              | equipment       | Moto |
| »  | r vehicles | construction | and equipment   |      |
| »  | Total      |              |                 |      |
| »  | €          | €            | €               | €    |
| »  | €          | €            | €               | €    |
| »  | €          |              |                 |      |
| Revaluation recognised in other              |            |              |                 |      |
| comprehensive income                         |            |              |                 |      |
| »  | 75,877     |              | 65,378          | 65   |
| »  | ,387       | 87,587       | 73,578          |      |
| »  | 367,807    |              |                 |      |
| Additions                                    |            |              |                 |      |
| »  | 65,378     |              | 76,388          | 76   |
| »  | ,478       | 64,378       | 87,377          |      |
| »  | 369,999    |              |                 |      |
| Acquired through business combinations       |            |              |                 |      |
| »  | 65,378     |              | 76,389          | 76   |
| »  | ,538       | 87,387       | 65,387          |      |
| »  | 371,079    |              |                 |      |
| Classified as held for sale or in a disposal |            |              |                 |      |
| group classified as held for sale            |            |              |                 |      |
| »  | 65,389     |              | 76,387          | 65   |
| »  | ,378       | 98,378       | 87,378          |      |
| »  | 392,910    |              |                 |      |
| Disposals                                    |            |              |                 |      |
| »  | 63,879     |              | 65,389          | 63   |
| »  | ,879       | 63,897       | 63,878          |      |
| »  | 320,922    |              |                 |      |
| Transfers                                    |            |              |                 |      |
| »  | 65,378     |              | 76,378          | 63   |
| »  | ,787       | 65,387       | 76,387          |      |
| »  | 347,317    |              |                 |      |
| Foreign exchange movements                   |            |              |                 |      |
| »  | 65,387     |              | 76,358          | 65   |

|  |              |                |                  |     |
|--|--------------|----------------|------------------|-----|
| »  |              |                | Furnit           |     |
| »  | ure,         |                | Properties       |     |
| »  | Other        |                |                  |     |
| »  |              | Land and       | fittin           |     |
| »  | gs and       | under          | pro              |     |
| »  | perty, plant |                |                  |     |
| »  |              | buildings      | equipm           |     |
| »  | ent          | Motor vehicles | construction and |     |
| »  | equipment    | Total          |                  |     |
| »  | €            | €              | €                | €   |
| »  | €            | €              | €                | €   |
| »  | €            | €              | €                | €   |
| At 31 December 2023                            |              |                |                  |     |
| »  |              | 642,942        |                  | 648 |
| »  | ,627         | 473,630        | 667,937          |     |
| »  | 633,823      | 3,066,959      |                  |     |
| At 1 January 2024                              |              |                |                  |     |
| »  |              | 87,588         |                  | 87  |
| »  | ,538         | 78,723         | 73,874           |     |
| »  | 76,538       | 404,261        |                  |     |
| Revaluation recognised in other comprehensive  |              |                |                  |     |
| »  | income       | 75,877         |                  | 65  |
| »  | ,378         | 65,387         | 87,587           |     |
| »  | 73,578       | 367,807        |                  |     |
| Additions                                      |              |                |                  |     |
| »  |              | 65,378         |                  | 76  |
| »  | ,388         | 76,478         | 64,378           |     |
| »  | 87,377       | 369,999        |                  |     |
| Acquired through business combinations         |              |                |                  |     |
| »  |              | 65,378         |                  | 76  |
| »  | ,389         | 76,538         | 87,387           |     |
| »  | 65,387       | 371,079        |                  |     |
| Classified as held for sale or in a disposal g |              |                |                  |     |
| roup classified as held for sale               |              |                |                  |     |
| »  |              | 65,389         |                  | 76  |
| »  | ,387         | 65,378         | 98,378           |     |
| »  | 87,378       | 392,910        |                  |     |
| Disposals                                      |              |                |                  |     |
| »  |              | 63,879         |                  | 65  |
| »  | ,389         | 63,879         | 63,897           |     |
| »  | 63,878       | 320,922        |                  |     |
| Transfers                                      |              |                |                  |     |
| »  |              | 65,378         |                  | 76  |
| »  | ,378         | 63,787         | 65,387           |     |
| »  | 76,387       | 347,317        |                  |     |
| Foreign exchange movements                     |              |                |                  |     |
| »  |              | 65,387         |                  | 76  |

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|   |           |           |          |   |                     |
|---|-----------|-----------|----------|---|---------------------|
| » ,387  | 76,348    | 64,758    | » ,358   | 65,387  | 76,348              |
| » 348,238   |           |           | » 64,758 | 348,238   |                     |
|   |           |           | =        |   |                     |
| At 30 June 2024   |           |           | <>       | At 31 December 2024   |                     |
| » 554,254   | 600,205   | 555       |          | » 554,254   | 600                 |
| » ,557  | 617,236   | 595,281   |          | » ,205  | 555,557 617,236     |
| » 2,922,533   |           |           |          | » 595,281   | 2,922,533           |
|   |           |           | =        |   |                     |
| Depreciation  |           |           |          | Depreciation  |                     |
| At 1 July 2022  |           |           | <>       | At 1 January 2023   |                     |
| » (87,689)  | (87,689)  | (76       |          | » (87,689)  | (87                 |
| » ,578)   | (87,687)  | (76,878)  |          | » ,689)   | (76,578) (87,687)   |
| » (416,521)   |           |           |          | » (76,878)  | (416,521)           |
| Charge for year   |           |           |          | Charge for year   |                     |
| » (65,765)  | (76,876)  | (76       |          | » (65,765)  | (76                 |
| » ,868)   | (87,687)  | (76,876)  |          | » ,876)   | (76,868) (87,687)   |
| » (384,072)   |           |           |          | » (76,876)  | (384,072)           |
| Eliminated on disposal  |           |           |          | Eliminated on disposal  |                     |
| » (34,576)  | (74,276)  | (64       |          | » (34,576)  | (74                 |
| » ,768)   | (76,468)  | (76,387)  |          | » ,276)   | (64,768) (76,468)   |
| » (326,475)   |           |           |          | » (76,387)  | (326,475)           |
| Impairment  |           |           |          | Impairment  |                     |
| » (65,376)  | (87,676)  | (87       |          | » (65,376)  | (87                 |
| » ,686)   | (76,568)  | (76,578)  |          | » ,676)   | (87,686) (76,568)   |
| » (393,884)   |           |           |          | » (76,578)  | (393,884)           |
| Transfers   |           |           |          | Transfers   |                     |
| » (76,887)  | (34,763)  | (87       |          | » (76,887)  | (34                 |
| » ,347)   | (76,878)  | (76,578)  |          | » ,763)   | (87,347) (76,878)   |
| » (352,453)   |           |           |          | » (76,578)  | (352,453)           |
| Foreign exchange movements  |           |           |          | Foreign exchange movements  |                     |
| » (76,887)  | (87,688)  | (87       |          | » (76,887)  | (87                 |
| » ,686)   | (65,768)  | (65,678)  |          | » ,688)   | (87,686) (65,768)   |
| » (383,707)   |           |           |          | » (65,678)  | (383,707)           |
|   |           |           | =        |   |                     |
| At 30 June 2023   |           |           | <>       | At 31 December 2023   |                     |
| » (407,180)   | (448,968) | (480      |          | » (407,180)   | (448                |
| » ,933)   | (471,056) | (448,975) |          | » ,968)   | (480,933) (471,056) |
| » (2,257,112)   |           |           |          | » (448,975)   | (2,257,112)         |
|   |           |           | =        |   |                     |
| » Page 150  |           |           | <>       | » Page 123  |                     |
| » ROI IFRS REG  |           |           |          | » ROI IFRS REG  |                     |
|   |           |           | =        |   |                     |
| » trading as Ireland International Financial Reporting Standards              |           |           | <>       | » trading as Ireland International Financial Reporting Standards                  |                     |
|   |           |           | =        |   |                     |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |           |           | <>       | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |                     |
|   |           |           | =        |   |                     |

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|---|----|--|
| <p>» Furniture,<br/>» Properties<br/>» Other</p> <p>» Land and fittings and<br/>» under property, plant</p> <p>» buildings equipment Motor ve<br/>» hicles construction and equipment<br/>» Total</p> <p>» € € €<br/>» € €<br/>» € €</p>  | <> | <p>» Furniture,<br/>» Properties<br/>» Other</p> <p>» Land and fittings a<br/>» nd under</p> <p>» buildings equipment<br/>» Motor vehicles construction<br/>» and equipment Total</p> <p>» € € €<br/>» € €<br/>» € €</p>   |
| <p>At 1 July 2023</p> <p>» (76,387) (76,353) (65,376<br/>» ) (87,388) (64,376)<br/>» (369,880)</p> <p>Charge for the year</p> <p>» (65,376) (87,337) (76,437<br/>» ) (98,437) (76,839)<br/>» (404,426)</p> <p>Eliminated on disposal</p> <p>» (87,358) (65,387) (75,387<br/>» ) (65,378) (65,378)<br/>» (358,888)</p> <p>Impairment</p> <p>» (87,356) (98,387) (98,537<br/>» ) (67,642) (53,768)<br/>» (405,690)</p> <p>Transfers</p> <p>» (56,287) (64,587) (76,458<br/>» ) (87,645) (65,376)<br/>» (350,353)</p> <p>Foreign exchange movements</p> <p>» (65,287) (76,537) (76,427<br/>» ) (87,428) (63,787)<br/>» (369,466)</p> |    | <p>At 1 January 2024</p> <p>» (76,387) (76,353<br/>» ) (65,376) (87,388)<br/>» (64,376) (369,880)</p> <p>Charge for the year</p> <p>» (65,376) (87,337<br/>» ) (76,437) (98,437)<br/>» (76,839) (404,426)</p> <p>Eliminated on disposal</p> <p>» (87,358) (65,387<br/>» ) (75,387) (65,378)<br/>» (65,378) (358,888)</p> <p>Impairment</p> <p>» (87,356) (98,387<br/>» ) (98,537) (67,642)<br/>» (53,768) (405,690)</p> <p>Transfers</p> <p>» (56,287) (64,587<br/>» ) (76,458) (87,645)<br/>» (65,376) (350,353)</p> <p>Foreign exchange movements</p> <p>» (65,287) (76,537<br/>» ) (76,427) (87,428)<br/>» (63,787) (369,466)</p> |
| <p>=</p> <p>At 30 June 2024</p> <p>» (438,051) (468,588) (468,622<br/>» ) (493,918) (389,524)<br/>» (2,258,703)</p>   |    | <p>=</p> <p>At 31 December 2024</p> <p>» (438,051) (468,588<br/>» ) (468,622) (493,918)<br/>» (389,524) (2,258,703)</p>  |
| <p>Carrying amount</p> <p>At 30 June 2024</p> <p>» 992,305 1,068,793 1,024,17<br/>» 9 1,111,154 984,805<br/>» 5,181,236</p>   |    | <p>Carrying amount</p> <p>At 31 December 2024</p> <p>» 992,305 1,068,793<br/>» 1,024,179 1,111,154<br/>» 984,805 5,181,236</p>   |
| <p>=</p>  |    | <p>=</p>   |

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|  |    |  |
|--|----|--|
| At 30 June 2023  | <> | At 31 December 2023  |
| » 1,050,122 1,097,595 954,563  |    | » 1,050,122 1,097,595  |
| » 1,138,993 1,082,798  |    | » 954,563 1,138,993  |
| » 5,324,071  |    | » 1,082,798 5,324,071  |
|  | =  |  |
| At 1 July 2022   | <> | At 1 January 2023  |
| » 39,762 6,686 5,490   |    | » 39,762 6,686   |
| » 760 13,588   |    | » 5,490 760  |
| » 66,286   |    | » 13,588 66,286  |
|  | =  |  |
| Out of balance to Property, plant and equipment category in the current year   | <> | Out of balance to Property, plant and equipment category in the current year   |
| » 923,162 1,043,035 995,480  |    | » 923,162 1,043,035  |
| » 1,092,568 953,639  |    | » 995,480 1,092,568  |
| » 5,007,884  |    | » 953,639 5,007,884  |
|  | =  |  |
| Out of balance with Property, plant and equipment category in the prior year   | <> | Out of balance with Property, plant and equipment category in the prior year   |
| » 911,836 1,046,079 897,165  |    | » 911,836 1,046,079  |
| » 1,101,821 1,020,466  |    | » 897,165 1,101,821  |
| » 4,977,367  |    | » 1,020,466 4,977,367  |
|  | =  |  |
| Included within the net book value of land and buildings above is €20,576 (2023 - €114,438) in respect of freehold land and buildings, €18,815 (2023 - €109,226) in respect of long leasehold land and buildings and €29,752 (2023 - €150,604) in respect of short leasehold land and buildings. | <> | Included within the net book value of land and buildings above is €20,576 (2023 - €114,438) in respect of freehold land and buildings, €18,815 (2023 - €109,226) in respect of long leasehold land and buildings and €29,752 (2023 - €150,604) in respect of short leasehold land and buildings. |
|  | =  |  |
| » Page 151   | <> | » Page 124   |
| » ROI IFRS REG   |    | » ROI IFRS REG   |
|  | =  |  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| Revaluation<br>Click here to enter data<br>The fair value of the company's 0980988 was revalued on 8 August 2021 by 87979.98789789   |    | Revaluation<br>Click here to enter data<br>The fair value of the company's 0980988 was revalued on 8 August 2021 by 87979.98789789   |
| Had this class of asset been measured on a historical cost basis, their carrying amount would have been €654,534   | <> | Had this class of asset been measured on a historical cost basis, their carrying amount would have been  |

Beyond Compare v4.4.6

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|   |    |   |
|---|----|---|
| Restriction on title and pledged as security<br>897 with a carrying amount of €987,987 (2023 -<br>» €987,897) has the following restriction on<br>» title:<br>78897<br>The same asset (with a carrying amount of €987<br>» ,987 (2023 - €98,789)) has been pledged as s<br>» ecurity for 7987<br>Expenditure recognised in the carrying amount<br>» of property, plant and equipment in the cour<br>» se of<br>construction<br>Click here to enter data |    | Restriction on title and pledged as security<br>897 with a carrying amount of €987,987 (2023 -<br>» €987,897) has the following restriction on<br>» title:<br>78897<br>The same asset (with a carrying amount of €987<br>» ,987 (2023 - €98,789)) has been pledged as s<br>» ecurity for 7987<br>Expenditure recognised in the carrying amount<br>» of property, plant and equipment in the cour<br>» se of<br>construction<br>Click here to enter data |
| » Page 152  | <> | » Page 125  |
| ROI IFRS REG  |    | ROI IFR   |
|   | =  | » S REG   |
| trading as Ireland International<br>» Financial Reporting Standards   | <> | trading as Ireland Internation<br>» al Financial Reporting Standards  |
|   | =  |   |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024  |
|   | =  |   |
| Expenditure recognised in the carrying amount<br>» of property, plant and equipment in the cour<br>» se of construction was as<br>follows:  | <> | Expenditure recognised in the carrying amount<br>» of property, plant and equipment in the cour<br>» se of construction<br>was as follows:  |
|   | =  |   |
| » 2024 2023   | <> | » 202   |
| » € €   |    | » 4 2023  |
| 89798978  |    | » € €   |
| » 98,797 98,76  |    | 89798978  |
| » 5   |    | » 98,7  |
| Pag   |    | » 97 98,765   |
| » e 153   |    |   |
| RO  |    |   |
| » I IFRS REG  |    |   |
| trading as Ireland International  |    |   |
| » Financial Reporting Standards   |    |   |
| Notes to the Financial Statements for   |    |   |
| » the Financial Year Ended 30 June 2024   |    |   |
|   | =  |   |
| Contractual commitments for the acquisition of<br>» property, plant and equipment<br>Click here to enter data<br>Contractual commitments for the acquisition of<br>» property, plant and equipment were as follo  |    | Contractual commitments for the acquisition of<br>» property, plant and equipment<br>Click here to enter data<br>Contractual commitments for the acquisition of<br>» property, plant and equipment were as follo  |

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|  |    |  |
|--|----|--|
| » WS :   |    | » WS :   |
| »<br>» 2024 2023<br><br>»<br>» € €<br>9809889<br>» 7<br>» 8,798 98,789   | <> | » 202<br>» 4 2023<br><br>»<br>» € €<br>9809889<br>» 78,7<br>» 98 98,789  |
| Temporarily idle property, plant and equipment<br>Click here to enter data<br>The carrying amount of temporarily idle proper<br>» ty, plant and equipment is as follows:                           | =  | Temporarily idle property, plant and equipment<br>Click here to enter data<br>The carrying amount of temporarily idle proper<br>» ty, plant and equipment is as follows:                           |
| »<br>» 2024 2023<br><br>»<br>» € €<br>98797<br>»<br>» 9,897 98,987   | <> | » 202<br>» 4 2023<br><br>»<br>» € €<br>98797<br>» 9,8<br>» 97 98,987   |
| Fully depreciated property, plant and equipmen<br>» t<br>Click here to enter data<br>The gross carrying amount of fully depreciated<br>» property, plant and equipment is as follows<br>» :        | =  | Fully depreciated property, plant and equipmen<br>» t<br>Click here to enter data<br>The gross carrying amount of fully depreciated<br>» property, plant and equipment is as follows<br>» :        |
| »<br>» 2024 2023<br><br>»<br>» € €<br>897<br>»<br>» 9,987 87,988   | <> | » 202<br>» 4 2023<br><br>»<br>» € €<br>897<br>» 9,9<br>» 87 87,988   |
| Property, plant and equipment retired from act<br>» ive use<br>Click here to enter data<br>The carrying amount of property, plant and equ<br>» ipment retired from active use is as follows<br>» : | =  | Property, plant and equipment retired from act<br>» ive use<br>Click here to enter data<br>The carrying amount of property, plant and equ<br>» ipment retired from active use is as follows<br>» : |
| »<br>» 2024 2023<br><br>»  | <> | » 202<br>» 4 2023<br><br>»   |

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|  |    |  |     |
|--|----|--|-----|
| » €  | €  | » € €  |     |
| 1234   |    | 1234   |     |
| »  |    | »  | 1,2 |
| » 1,234 98,776   |    | » 34 98,776  |     |
| Fair value of property, plant and equipment<br>Click here to enter data<br>The fair value of the following property, plan<br>» t and equipment is materially different from<br>» the carrying amount:<br>324123423 | =  | Fair value of property, plant and equipment<br>Click here to enter data<br>The fair value of the following property, plan<br>» t and equipment is materially different from<br>» the carrying amount:<br>324123423 |     |
| » Page 154   | <> | » Page 126   |     |
| » ROI IFRS REG   |    | » ROI IFRS REG   |     |
|  | =  |  |     |
| » trading<br>» as Ireland International Financial Reportin<br>» g Standards  | <> | » trad<br>» ing as Ireland International Financial Repor<br>» ting Standards   |     |
|  | =  |  |     |
| » Notes to the<br>» Financial Statements for the Financial Year<br>» Ended 30 June 2024  | <> | » Notes to the Fina<br>» ncial Statements for the Financial Year Ende<br>» d 31 December 2024  |     |
| Company  | =  | Company  |     |
| » Furniture,<br>» Properties Other   | <> | » Furni<br>» ture, Properties<br>» Other   |     |
| » Land and fittings and<br>» under property, plant   |    | » Land and fittin<br>» gs and under pro  |     |
| » buildings equipment Motor<br>» vehicles construction and equipment<br>» Total  |    | » buildings equip<br>» ment Motor vehicles construction and<br>» equipment Total   |     |
| » € €  |    | » € €  |     |
| » € €  |    | » € €  |     |
| » €  |    | » €  |     |
| Cost or valuation  | =  | Cost or valuation  |     |
| At 1 July 2022   | <> | At 1 January 2023  |     |
| » 12,638 1,124 5,  |    | » 12,638 1   |     |
| » 118 444 378  |    | » ,124 5,118 444   |     |
| » 19,702   |    | » 378 19,702   |     |
| Revaluation recognised in other<br>comprehensive income  |    | Revaluation recognised in other comprehensive<br>income  |     |
| » 39,980 3,034 3,  |    | » 39,980 3   |     |
| » 494 824 5,698  |    | » ,034 3,494 824   |     |
| » 53,030   |    | » 5,698 53,030   |     |

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|   |    |   |
|---|----|---|
| <p>Additions</p> <p>» 7,610 746 4,</p> <p>» 182 1,064 5,010</p> <p>» 18,612</p> <p>Acquired through business combinations</p> <p>» 16,402 2,286 19,</p> <p>» 786 2,622 3,268</p> <p>» 44,364</p> <p>Classified as held for sale or in a disposal</p> <p>group classified as held for sale</p> <p>» 18,228 11,778</p> <p>» 606 2,286 1,636</p> <p>» 34,534</p> <p>Disposals</p> <p>» 14,378 1,316 1,</p> <p>» 032 6,670 11,334</p> <p>» 34,730</p> <p>Transfers</p> <p>» 17,726 30 9,</p> <p>» 646 956 764</p> <p>» 29,122</p> <p>Foreign exchange movements</p> <p>» 10,302 5,060 4,</p> <p>» 824 566 1,198</p> <p>» 21,950</p> | =  | <p>Additions</p> <p>» 7,610</p> <p>» 746 4,182 1,064</p> <p>» 5,010 18,612</p> <p>Acquired through business combinations</p> <p>» 16,402 2</p> <p>» ,286 19,786 2,622</p> <p>» 3,268 44,364</p> <p>Classified as held for sale or in a disposal g</p> <p>» roup classified as held for sale</p> <p>» 18,228 11</p> <p>» ,778 606 2,286</p> <p>» 1,636 34,534</p> <p>Disposals</p> <p>» 14,378 1</p> <p>» ,316 1,032 6,670</p> <p>» 11,334 34,730</p> <p>Transfers</p> <p>» 17,726</p> <p>» 30 9,646 956</p> <p>» 764 29,122</p> <p>Foreign exchange movements</p> <p>» 10,302 5</p> <p>» ,060 4,824 566</p> <p>» 1,198 21,950</p>   |
| <p>At 30 June 2023</p> <p>» 137,264 25,374 48,</p> <p>» 688 15,432 29,286</p> <p>» 256,044</p> <p>At 1 July 2023</p> <p>» 6,319 562 2,</p> <p>» 559 222 189</p> <p>» 9,851</p> <p>Revaluation recognised in other comprehensive income</p> <p>» 19,990 1,517 1,</p> <p>» 747 412 2,849</p> <p>» 26,515</p> <p>Additions</p> <p>» 3,805 373 2,</p> <p>» 091 532 2,505</p> <p>» 9,306</p> <p>Acquired through business combinations</p> <p>» 8,201 1,143 9,</p> <p>» 893 1,311 1,634</p> <p>» 22,182</p> <p>Classified as held for sale or in a disposal</p> <p>group classified as held for sale</p> <p>» 9,114 5,889</p>        | <> | <p>At 31 December 2023</p> <p>» 137,264 25</p> <p>» ,374 48,688 15,432</p> <p>» 29,286 256,044</p> <p>At 1 January 2024</p> <p>» 6,319</p> <p>» 562 2,559 222</p> <p>» 189 9,851</p> <p>Revaluation recognised in other comprehensive income</p> <p>» income 19,990 1</p> <p>» ,517 1,747 412</p> <p>» 2,849 26,515</p> <p>Additions</p> <p>» 3,805</p> <p>» 373 2,091 532</p> <p>» 2,505 9,306</p> <p>Acquired through business combinations</p> <p>» 8,201 1</p> <p>» ,143 9,893 1,311</p> <p>» 1,634 22,182</p> <p>Classified as held for sale or in a disposal g</p> <p>» roup classified as held for sale</p> <p>» 9,114 5</p> |

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|  |    |  |
|--|----|--|
| » 303 1,143 818                                | =  | » ,889 303 1,143                               |
| » 17,267                                       | <> | » 818 17,267                                   |
| Disposals                                      |    | Disposals                                      |
| » 7,189 658                                    |    | » 7,189  |
| » 516 3,335 5,667                              |    | » 658 516 3,335                                |
| » 17,365                                       |    | » 5,667 17,365                                 |
| Transfers                                      |    | Transfers                                      |
| » 8,863 15 4,                                  |    | » 8,863  |
| » 823 478 382                                  |    | » 15 4,823 478                                 |
| » 14,561                                       |    | » 382 14,561                                   |
|  |    | Foreign exchange movements                     |
|  |    | » 7,311 2                                      |
|  |    | » ,530 2,412 283                               |
|  |    | » 599 13,135                                   |
|  | =  |  |
| » Page 155                                     | <> | » Page 127                                     |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
|  | =  |  |
| » trading as Ir                                | <> | » trading a                                    |
| » eland International Financial Reporting Stan |    | » s Ireland International Financial Reporting  |
| » dards  |    | » Standards                                    |
|  | =  |  |
| » Notes to the Financ                          | <> | » Notes to the Fina                            |
| » ial Statements for the Financial Year Ended  |    | » ncial Statements for the Financial Year Ende |
| » 30 June 2024                                 |    | » d 31 December 2024                           |
|  | =  |  |
| » Furniture,                                   | <> | » Furniture,                                   |
| » Properties Other                             |    | » Properties Other                             |
| » Land and fittings and                        |    | » Land and fittings and                        |
| » under property, plant                        |    | » under property, plant                        |
| » buildings equipment Motor vehicle            |    | » buildings equipment Mot                      |
| » s construction and equipment To              |    | » or vehicles construction and equipment       |
| » tal  |    | » Total  |
| » € € €  |    | » € € €  |
| » €  |    | » € €  |
| » €  |    | » €  |
| Foreign exchange movements                     |    |  |
| » 7,311 2,530 2,412                            |    |  |
| » 283 599 13,                                  |    |  |
| » 135  |    |  |
|  | =  |  |
| At 30 June 2024                                | <> | At 31 December 2024                            |
| » 70,792 12,687 24,344                         |    | » 70,792 12,687                                |
| » 7,716 14,643 130,                            |    | » 24,344 7,716 14,643                          |
| » 182  |    | » 130,182                                      |
|  | =  |  |

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| Depreciation                 |    | Depreciation                 |
|------------------------------|----|------------------------------|
| At 1 July 2022               | <> | At 1 January 2023            |
| » (15,764) (3,788) (5,914)   |    | » (15,764) (3,788)           |
| » (10,694) (44) (36)         |    | » (5,914) (10,694) (44)      |
| » ,204)                      |    | » (36,204)                   |
| Charge for the year          |    | Charge for the year          |
| » (8,132) (7,612) (9,450)    |    | » (8,132) (7,612)            |
| » (14) (7,050) (32)          |    | » (9,450) (14) (7,050)       |
| » ,258)                      |    | » (32,258)                   |
| Eliminated on disposal       |    | Eliminated on disposal       |
| » (16,820) (36) (3,672)      |    | » (16,820) (36)              |
| » (4,802) (8,180) (33)       |    | » (3,672) (4,802) (8,180)    |
| » ,510)                      |    | » (33,510)                   |
| Impairment                   |    | Impairment                   |
| » (16,278) (582) (5,128)     |    | » (16,278) (582)             |
| » (1,948) (2,074) (26)       |    | » (5,128) (1,948) (2,074)    |
| » ,010)                      |    | » (26,010)                   |
| Transfers                    |    | Transfers                    |
| » (19,928) (2,774) (9,160)   |    | » (19,928) (2,774)           |
| » (13,730) (270) (45)        |    | » (9,160) (13,730) (270)     |
| » ,862)                      |    | » (45,862)                   |
| Foreign exchange movements   |    | Foreign exchange movements   |
| » (17,476) (9,166) (6,036)   |    | » (17,476) (9,166)           |
| » (1,696) (1,290) (35)       |    | » (6,036) (1,696) (1,290)    |
| » ,664)                      |    | » (35,664)                   |
|                              | =  |                              |
| At 30 June 2023              | <> | At 31 December 2023          |
| » (94,398) (23,958) (39,360) |    | » (94,398) (23,958)          |
| » (32,884) (18,908) (209)    |    | » (39,360) (32,884) (18,908) |
| » ,508)                      |    | » (209,508)                  |
| At 1 July 2023               |    | At 1 January 2024            |
| » (7,882) (1,894) (2,957)    |    | » (7,882) (1,894)            |
| » (5,347) (22) (18)          |    | » (2,957) (5,347) (22)       |
| » ,102)                      |    | » (18,102)                   |
| Charge for the year          |    | Charge for the year          |
| » (4,066) (3,806) (4,725)    |    | » (4,066) (3,806)            |
| » (7) (3,525) (16)           |    | » (4,725) (7) (3,525)        |
| » ,129)                      |    | » (16,129)                   |
| Eliminated on disposal       |    | Eliminated on disposal       |
| » (8,410) (18) (1,836)       |    | » (8,410) (18)               |
| » (2,401) (4,090) (16)       |    | » (1,836) (2,401) (4,090)    |
| » ,755)                      |    | » (16,755)                   |
| Impairment                   |    | Impairment                   |
| » (8,139) (291) (2,564)      |    | » (8,139) (291)              |
| » (974) (1,037) (13)         |    | » (2,564) (974) (1,037)      |
| » ,005)                      |    | » (13,005)                   |
| Transfers                    |    | Transfers                    |
| » (9,964) (1,387) (4,580)    |    | » (9,964) (1,387)            |
| » (6,865) (135) (22)         |    | » (4,580) (6,865) (135)      |
| » ,931)                      |    | » (22,931)                   |
| Foreign exchange movements   |    | Foreign exchange movements   |
| » (8,738) (4,583) (3,018)    |    | » (8,738) (4,583)            |

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|  |  |
|--|--|
| » (848) (645) (17                              | » (3,018) (848) (645)                          |
| » ,832)  | » (17,832)                                     |
|  | =  |
| At 30 June 2024                                | <> At 31 December 2024                         |
| » (47,199) (11,979) (19,680)                   | » (47,199) (11,979)                            |
| » (16,442) (9,454) (104                        | » (19,680) (16,442) (9,454)                    |
| » ,754)  | » (104,754)                                    |
|  | =  |
| Carrying amount                                | Carrying amount                                |
| At 30 June 2024                                | <> At 31 December 2024                         |
| » 117,991 24,666 44,024                        | » 117,991 24,666                               |
| » 24,158 24,097 234,                           | » 44,024 24,158 24,097                         |
| » 936  | » 234,936                                      |
|  | =  |
| At 30 June 2023                                | <> At 31 December 2023                         |
| » 231,662 49,332 88,048                        | » 231,662 49,332                               |
| » 48,316 48,194 465,                           | » 88,048 48,316 48,194                         |
| » 552  | » 465,552                                      |
|  | =  |
| » Page 156                                     | <> » Page 128                                  |
| » ROI IFRS REG                                 | » ROI IFRS REG                                 |
|  | =  |
| » tradin                                       | <> » trad                                      |
| » g as Ireland International Financial Reporti | » ing as Ireland International Financial Repor |
| » ng Standards                                 | » ting Standards                               |
|  | =  |
| » Notes to the                                 | <> » Notes to the Fina                         |
| » Financial Statements for the Financial Year  | » ncial Statements for the Financial Year Ende |
| » Ended 30 June 2024                           | » d 31 December 2024                           |
|  | =  |
| » Furniture,                                   | <> » Furnit                                    |
| » Properties Other                             | » ure, Properties                              |
| » Land and fittings and                        | » Other  |
| » under property, plant                        | » Land and fittin                              |
| » buildings equipment Motor                    | » gs and under pro                             |
| » vehicles construction and equipment          | » perty, plant                                 |
| » Total  | » buildings equipm                             |
| » € €  | » ent Motor vehicles construction and          |
| » € € €  | » equipment Total                              |
| » €  | » € €  |
|  | =  |
| At 1 July 2022                                 | <> At 1 January 2023                           |
| » 28,402 4,912 11,                             | » 28,402 4                                     |
| » 032 11,138 422                               | » ,912 11,032 11,138                           |

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|  |    |  |
|--|----|--|
| » 55,906   |    | » 422 55,906   |
|  | =  |  |
| Out of balance with Property, plant and equipment category in the prior year   | <> | Out of balance with Property, plant and equipm<br>» ent category in the prior year   |
| » (4,320) -  |    | » (4,320)  |
| » - -  |    | » - -  |
| » (4,320)  |    | » - (4,320)  |
| Click here to enter data   | =  | Click here to enter data   |
| » Furniture,<br>» Properties Other   | <> | » Furnit<br>» ure, Properties  |
| » Land and fittings and<br>» under property, plant                             |    | » Land and fittin<br>» gs and under pro  |
| » buildings equipment Motor<br>» vehicles construction and equipment           |    | » buildings equipm<br>» ent Motor vehicles construction and                          |
| » Total  |    | » equipment Total  |
| » € €  |    | » € €  |
| » € € €  |    | » € € €  |
| » €  |    | » €  |
| Cost or valuation  | =  | Cost or valuation  |
| At 1 July 2022   | <> | At 1 January 2023  |
| » 65,787 98,767 76,  |    | » 65,787 98  |
| » 546 65,467 65,756  |    | » ,767 76,546 65,467   |
| » 372,323  |    | » 65,756 372,323   |
| Revaluation recognised in other comprehensive income                           |    | Revaluation recognised in other comprehensive  |
| » 76,897 87,887 56,  |    | » income 76,897 87   |
| » 566 87,676 87,687  |    | » ,887 56,566 87,676   |
| » 396,713  |    | » 87,687 396,713   |
| Additions  |    | Additions  |
| » 76,587 65,466 54,  |    | » 76,587 65  |
| » 355 45,345 76,578  |    | » ,466 54,355 45,345   |
| » 318,331  |    | » 76,578 318,331   |
| Acquired through business combinations   |    | Acquired through business combinations   |
| » 54,565 76,578 65,  |    | » 54,565 76  |
| » 466 87,676 65,475  |    | » ,578 65,466 87,676   |
| » 349,760  |    | » 65,475 349,760   |
| Classified as held for sale or in a disposal group classified as held for sale |    | Classified as held for sale or in a disposal g<br>» roup classified as held for sale |
| » 65,435 67,546 54,  |    | » 65,435 67  |
| » 356 87,658 65,477  |    | » ,546 54,356 87,658   |
| » 340,472  |    | » 65,477 340,472   |
| Disposals  |    | Disposals  |
| » 76,766 65,466 87,  |    | » 76,766 65  |

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|   |    |  |
|---|----|--|
| » 877 65,676 98,768                           | =  | » ,466 87,877 65,676                           |
| » 394,553                                     |    | » 98,768 394,553                               |
| Transfers                                     |    | Transfers                                      |
| » 76,787 76,576 98,                           |    | » 76,787 76                                    |
| » 787 56,436 65,476                           |    | » ,576 98,787 56,436                           |
| » 374,062                                     |    | » 65,476 374,062                               |
| Foreign exchange movements                    |    | Foreign exchange movements                     |
| » 65,476 65,456 87,                           |    | » 65,476 65                                    |
| » 678 45,555 65,667                           |    | » ,456 87,678 45,555                           |
| » 329,832                                     |    | » 65,667 329,832                               |
| At 30 June 2023                               | <> | At 31 December 2023                            |
| » 558,300 603,742 581,                        |    | » 558,300 603                                  |
| » 631 541,489 590,884                         |    | » ,742 581,631 541,489                         |
| » 2,876,046                                   |    | » 590,884 2,876,046                            |
| At 1 July 2023                                |    | At 1 January 2024                              |
| » 87,688 65,877 67,                           |    | » 87,688 65                                    |
| » 587 87,657 65,466                           |    | » ,877 67,587 87,657                           |
| » 374,275                                     |    | » 65,466 374,275                               |
|   |    | Revaluation recognised in other comprehensive  |
|   |    | » income 67,676 76                             |
|   |    | » ,567 87,698 76,787                           |
|   |    | » 56,467 365,195                               |
| » Page 157                                    |    | » Page 129                                     |
| » ROI IFRS REG                                |    | » ROI IFRS REG                                 |
|   | =  |  |
| » trading                                     | <> | » trad   |
| » as Ireland International Financial Reportin |    | » ing as Ireland International Financial Repor |
| » g Standards                                 |    | » ting Standards                               |
|   | =  |  |
| » Notes to the                                | <> | » Notes to the Fina                            |
| » Financial Statements for the Financial Year |    | » ncial Statements for the Financial Year Ende |
| » Ended 30 June 2024                          |    | » d 31 December 2024                           |
|   | =  |  |
| » Furniture,                                  | <> | » Furnit                                       |
| » Properties Other                            |    | » ure, Properties                              |
|   |    | » Other  |
| » Land and fittings and                       |    | » Land and fittin                              |
| » under property, plant                       |    | » gs and under pro                             |
|   |    | » perty, plant                                 |
| » buildings equipment Moto                    |    | » buildings equipm                             |
| » r vehicles construction and equipment       |    | » ent Motor vehicles construction and          |
| » Total                                       |    | » equipment Total                              |
| » € €   |    | » € €  |
| » € € €                                       |    | » € € €  |
| » € €   |    | » € €  |

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|  |           |          |          |  |   |          |                   |
|--|-----------|----------|----------|--|---|----------|-------------------|
| Revaluation recognised in other comprehensive income |           |          |          |  |   |          |                   |
| »  | 67,676    |          | 76,567   | 87   |   |          |                   |
| »  | ,698      | 76,787   | 56,467   |  |   |          |                   |
| »  | 365,195   |          |          |  |   |          |                   |
| Additions  |           |          |          | Additions                                      |   |          |                   |
| »  | 56,766    |          | 65,467   | 87   | » | 56,766   | 65                |
| »  | ,676      | 45,676   | 87,657   |  | » | ,467     | 87,676 45,676     |
| »  | 343,242   |          |          |  | » | 87,657   | 343,242           |
| Acquired through business combinations               |           |          |          | Acquired through business combinations         |   |          |                   |
| »  | 65,466    |          | 56,465   | 78   | » |          | 65,466 56         |
| »  | ,676      | 45,745   | 54,667   |  | » | ,465     | 78,676 45,745     |
| »  | 301,019   |          |          |  | » | 54,667   | 301,019           |
| Classified as held for sale or in a disposal         |           |          |          | Classified as held for sale or in a disposal g |   |          |                   |
| group classified as held for sale                    |           |          |          | » roup classified as held for sale             |   |          |                   |
| »  | 57,656    |          | 65,476   | 45   | » |          | 57,656 65         |
| »  | ,456      | 65,656   | 54,354   |  | » | ,476     | 45,456 65,656     |
| »  | 288,598   |          |          |  | » | 54,354   | 288,598           |
| Disposals  |           |          |          | Disposals                                      |   |          |                   |
| »  | 65,465    |          | 54,355   | 76   | » |          | 65,465 54         |
| »  | ,547      | 87,687   | 87,657   |  | » | ,355     | 76,547 87,687     |
| »  | 371,711   |          |          |  | » | 87,657   | 371,711           |
| Transfers  |           |          |          | Transfers                                      |   |          |                   |
| »  | 65,666    |          | 87,657   | 76   | » |          | 65,666 87         |
| »  | ,546      | 87,657   | 45,457   |  | » | ,657     | 76,546 87,657     |
| »  | 362,983   |          |          |  | » | 45,457   | 362,983           |
| Foreign exchange movements                           |           |          |          | Foreign exchange movements                     |   |          |                   |
| »  | 56,756    |          | 87,677   | 65   | » |          | 56,756 87         |
| »  | ,756      | 76,576   | 76,567   |  | » | ,677     | 65,756 76,576     |
| »  | 363,332   |          |          |  | » | 76,567   | 363,332           |
|  |           |          |          | =  |   |          |                   |
| At 30 June 2024                                      |           |          |          | <> At 31 December 2024                         |   |          |                   |
| »  | 523,139   |          | 559,541  | 585  | » |          | 523,139 559       |
| »  | ,942      | 573,441  | 528,292  |  | » | ,541     | 585,942 573,441   |
| »  | 2,770,355 |          |          |  | » | 528,292  | 2,770,355         |
|  |           |          |          | =  |   |          |                   |
| Depreciation   |           |          |          | Depreciation                                   |   |          |                   |
| At 1 July 2022                                       |           |          |          | <> At 1 January 2023                           |   |          |                   |
| »  | (76,546)  |          | (76,476) | (54  | » |          | (76,546) (76      |
| »  | ,356)     | (65,476) | (76,587) |  | » | ,476)    | (54,356) (65,476) |
| »  | (349,441) |          |          |  | » | (76,587) | (349,441)         |
| Charge for year                                      |           |          |          | Charge for year                                |   |          |                   |
| »  | (54,656)  |          | (76,777) | (56  | » |          | (54,656) (76      |
| »  | ,466)     | (87,657) | (65,466) |  | » | ,777)    | (56,466) (87,657) |
| »  | (341,022) |          |          |  | » | (65,466) | (341,022)         |
| Eliminated on disposal                               |           |          |          | Eliminated on disposal                         |   |          |                   |
| »  | (45,453)  |          | (65,464) | (76  | » |          | (45,453) (65      |
| »  | ,576)     | (87,676) | (54,365) |  | » | ,464)    | (76,576) (87,676) |
| »  | (329,534) |          |          |  | » | (54,365) | (329,534)         |
| Impairment   |           |          |          | Impairment                                     |   |          |                   |
| »  | (87,587)  |          | (65,656) | (54  | » |          | (87,587) (65      |

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|  |           |           |    |  |             |           |  |
|--|-----------|-----------|----|--|-------------|-----------|--|
| » ,354)  | (87,686)  | (56,465)  |    | » ,656)  | (54,354)    | (87,686)  |  |
| » (351,748)                                    |           |           |    | » (56,465)                                     | (351,748)   |           |  |
| Transfers                                      |           |           |    | Transfers                                      |             |           |  |
| » (65,436)                                     | (86,766)  | (65       |    | » (65,436)                                     | (86         |           |  |
| » ,546)  | (65,456)  | (54,325)  |    | » ,766)  | (65,546)    | (65,456)  |  |
| » (337,529)                                    |           |           |    | » (54,325)                                     | (337,529)   |           |  |
| Foreign exchange movements                     |           |           |    | Foreign exchange movements                     |             |           |  |
| » (87,656)                                     | (65,465)  | (87       |    | » (87,656)                                     | (65         |           |  |
| » ,665)  | (54,355)  | (87,786)  |    | » ,465)  | (87,665)    | (54,355)  |  |
| » (382,927)                                    |           |           |    | » (87,786)                                     | (382,927)   |           |  |
|  |           |           | =  |  |             |           |  |
| At 30 June 2023                                |           |           | <> | At 31 December 2023                            |             |           |  |
| » (417,334)                                    | (436,604) | (394      |    | » (417,334)                                    | (436        |           |  |
| » ,963)  | (448,306) | (394,994) |    | » ,604)  | (394,963)   | (448,306) |  |
| » (2,092,201)                                  |           |           |    | » (394,994)                                    | (2,092,201) |           |  |
|  |           |           | =  |  |             |           |  |
| » Page 158                                     |           |           | <> | » Page 130                                     |             |           |  |
| » ROI IFRS REG                                 |           |           |    | » ROI IFRS REG                                 |             |           |  |
|  |           |           | =  |  |             |           |  |
| » tradin                                       |           |           | <> | » trading a                                    |             |           |  |
| » g as Ireland International Financial Reporti |           |           |    | » s Ireland International Financial Reporting  |             |           |  |
| » ng Standards                                 |           |           |    | » Standards                                    |             |           |  |
|  |           |           | =  |  |             |           |  |
| » Notes to the Financ                          |           |           | <> | » Notes to the Fina                            |             |           |  |
| » ial Statements for the Financial Year Ended  |           |           |    | » ncial Statements for the Financial Year Ende |             |           |  |
| » 30 June 2024                                 |           |           |    | » d 31 December 2024                           |             |           |  |
|  |           |           | =  |  |             |           |  |
| » Furniture,                                   |           |           | <> | » Furniture,                                   |             |           |  |
| » Properties                                   |           |           |    | » Properties                                   |             |           |  |
| » Other  |           |           |    | » Other  |             |           |  |
| » Land and fittings and                        |           |           |    | » Land and fittings a                          |             |           |  |
| » under property, plant                        |           |           |    | » nd under                                     |             |           |  |
| » buildings equipment Motor ve                 |           |           |    | » buildings equipment                          |             |           |  |
| » hicles construction and equipment            |           |           |    | » Motor vehicles construction                  |             |           |  |
| » Total  |           |           |    | » and equipment Total                          |             |           |  |
| » € € €  |           |           |    | » € € €  |             |           |  |
| » € €  |           |           |    | » € €  |             |           |  |
| At 1 July 2023                                 |           |           |    | At 1 January 2024                              |             |           |  |
| » (98,767)                                     | (76,576)  | (98,767   |    | » (98,767)                                     | (76,576     |           |  |
| » ) (76,567)                                   | (54,566)  |           |    | » ) (98,767)                                   | (76,567)    |           |  |
| » (405,243)                                    |           |           |    | » (54,566)                                     | (405,243)   |           |  |
| Charge for the year                            |           |           |    | Charge for the year                            |             |           |  |
| » (98,778)                                     | (76,587)  | (87,688   |    | » (98,778)                                     | (76,587     |           |  |
| » ) (87,667)                                   | (65,467)  |           |    | » ) (87,688)                                   | (87,667)    |           |  |

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|  |    |  |  |
|--|----|--|--|
| » (416,187)  |    | » (65,467) (416,187)   |  |
| Eliminated on disposal   |    | Eliminated on disposal   |  |
| » (98,769) (76,546) (87,766)   |    | » (98,769) (76,546)  |  |
| » ) (86,577) (76,546)  |    | » ) (87,766) (86,577)  |  |
| » (426,204)  |    | » (76,546) (426,204)   |  |
| Impairment   |    | Impairment   |  |
| » (65,476) (76,545) (87,676)   |    | » (65,476) (76,545)  |  |
| » ) (87,657) (54,357)  |    | » ) (87,676) (87,657)  |  |
| » (371,711)  |    | » (54,357) (371,711)   |  |
| Transfers  |    | Transfers  |  |
| » (87,687) (75,476) (98,767)   |    | » (87,687) (75,476)  |  |
| » ) (65,467) (65,435)  |    | » ) (98,767) (65,467)  |  |
| » (392,832)  |    | » (65,435) (392,832)   |  |
| Foreign exchange movements   |    | Foreign exchange movements   |  |
| » (65,435) (76,576) (34,567)   |    | » (65,435) (76,576)  |  |
| » ) (54,565) (34,565)  |    | » ) (34,567) (54,565)  |  |
| » (265,708)  |    | » (34,565) (265,708)   |  |
|  | =  |  |  |
| At 30 June 2024  | <> | At 31 December 2024  |  |
| » (514,912) (458,306) (495,231)  |    | » (514,912) (458,306)  |  |
| » ) (458,500) (350,936)  |    | » ) (495,231) (458,500)  |  |
| » (2,277,885)  |    | » (350,936) (2,277,885)  |  |
|  | =  |  |  |
| Carrying amount  |    | Carrying amount  |  |
| At 30 June 2024  | <> | At 31 December 2024  |  |
| » 1,038,051 1,017,847 1,081,17   |    | » 1,038,051 1,017,847  |  |
| » 3 1,031,941 879,228  |    | » 1,081,173 1,031,941  |  |
| » 5,048,240  |    | » 879,228 5,048,240  |  |
|  | =  |  |  |
| At 30 June 2023  | <> | At 31 December 2023  |  |
| » 975,634 1,040,346 976,594  |    | » 975,634 1,040,346  |  |
| » 989,795 985,878  |    | » 976,594 989,795  |  |
| » 4,968,247  |    | » 985,878 4,968,247  |  |
|  | =  |  |  |
| At 1 July 2022   | <> | At 1 January 2023  |  |
| » 28,402 4,912 11,032  |    | » 28,402 4,912   |  |
| » 11,138   |    | » 11,032 11,138  |  |
| » 422 55,906   |    | » 422 55,906   |  |
|  | =  |  |  |
| Out of balance to Property, plant and equipment category in the current year | <> | Out of balance to Property, plant and equipment category in the current year |  |
| » 920,060 993,181 1,037,14   |    | » 920,060 993,181  |  |
| » 9 1,007,783 855,131  |    | » 1,037,149 1,007,783  |  |
| » 4,813,304  |    | » 855,131 4,813,304  |  |
|  | =  |  |  |
| Out of balance with Property, plant and equipment category in the prior year | <> | Out of balance with Property, plant and equipment category in the prior year |  |
| » 739,652 991,014 888,546  |    | » 739,652 991,014  |  |
| » 941,479 937,684  |    | » 888,546 941,479  |  |
| » 4,498,375  |    | » 937,684 4,498,375  |  |

|  |    |  |
|--|----|--|
|  | =  |  |
| Included within the net book value of land and<br>» buildings above is €57,219 (2023 - €114,438<br>» ) in respect of freehold land and buildings,<br>» €54,613 (2023 -<br>» €109,226) in respect of long leasehold land an<br>» d buildings and €75,302 (2023 - €150,604) in<br>» respect of short leasehold land and buildin<br>» gs.   | <> | Included within the net book value of land and<br>» buildings above is €57,219 (2023 - €114,438<br>» ) in respect of freehold land and buildings,<br>» €54,613 (2023 - €109,226) in respect<br>of long leasehold land and buildings and €75,3<br>» 02 (2023 - €150,604) in respect of short lea<br>» sehold land and buildings.  |
|  | =  |  |
| » Page 159   | <> | » Page 131   |
| » ROI IFRS REG   |    | » OI IFRS REG R  |
|  | =  |  |
| » trading as Ireland International<br>» l Financial Reporting Standards  | <> | » trading as Ireland International<br>» Financial Reporting Standards  |
|  | =  |  |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Revaluation<br>Click here to enter data<br>The fair value of the company's Sub note 6 was<br>» revalued on 12 August 2021 by 897987.<br>Sub note 6   | =  | Revaluation<br>Click here to enter data<br>The fair value of the company's Sub note 6 was<br>» revalued on 12 August 2021 by 897987.<br>Sub note 6   |
| Had this class of asset been measured on a his<br>» torical cost basis, their carrying amount wo<br>» uld have been €908,098<br>(2023 - €345,346). The revaluation surplus (gr<br>» oss of tax) amounted to €234,234 (2023 - €90<br>» 8,098).  | <> | Had this class of asset been measured on a his<br>» torical cost basis, their carrying amount wo<br>» uld have been<br>» €908,098 (2023 - €345,346). The revaluation su<br>» rplus (gross of tax) amounted to €234,234 (2<br>» 023 - €908,098).  |
| Sub note 6<br>Impairment<br>Click here to enter data<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Sub note 6. The discount rate used in the calc<br>» ulation of value in use as recoverable amoun<br>» t is 987978 (2023 -<br>987987).<br>Sub note 6<br>Sub note 6<br>The amount of impairment loss included in prof<br>» it and loss is €987,897 (2023 - €987,987).<br>The amount of impairment loss included in othe<br>» r comprehensive income is €534,564 (2023 - €<br>» 897,987).<br>The amount of reversal of impairment recognise<br>» d in profit and loss is €234,564 (2023 - €32<br>» ,345). | =  | Sub note 6<br>Impairment<br>Click here to enter data<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Sub note 6. The discount rate used in the calc<br>» ulation of value in use as recoverable amoun<br>» t is 987978 (2023 -<br>987987).<br>Sub note 6<br>Sub note 6<br>The amount of impairment loss included in prof<br>» it and loss is €987,897 (2023 - €987,987).<br>The amount of impairment loss included in othe<br>» r comprehensive income is €534,564 (2023 - €<br>» 897,987).<br>The amount of reversal of impairment recognise<br>» d in profit and loss is €234,564 (2023 - €32<br>» ,345). |

(continued)

|  |    |  |
|--|----|--|
| The amount of reversal of impairment recognise<br>» d in other comprehensive income is €232,356<br>» (2023 - €342,346).  | <> | The amount of reversal of impairment recognise<br>» d in other comprehensive income is €232,356<br>» (2023 - €342,346).  |
| Sub note 6. The amount of compensation include<br>» d in profit or loss is €987,987 (2023 - €987<br>» ,987).<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Assets held under finance leases and hire purc<br>» hase contracts<br>Click here to enter data | =  | Sub note 6. The amount of compensation include<br>» d in profit or loss is €987,987 (2023 - €987<br>» ,987).<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Assets held under finance leases and hire purc<br>» hase contracts<br>Click here to enter data                                     |
| The net carrying amount of property, plant and<br>» equipment includes the following amounts in<br>» respect of assets held<br>under finance leases and hire purchase contrac<br>» ts:   | <> | The net carrying amount of property, plant and<br>» equipment includes the following amounts in<br>» respect of assets<br>held under finance leases and hire purchase co<br>» ntracts:   |
|  | =  |  |
| »<br>» 2024                      2023<br><br>»<br>»        €                      €<br>Sub note 6<br>»<br>» 2,340                      98,787  | <> | »<br>»    2024<br>»    2023<br><br>»<br>»        €                      €<br>Sub note 6<br>»    2,340<br>»    98,787 |
| Click here to enter data<br>Restriction on title and pledged as security<br>Sub note 6 with a carrying amount of €988,977<br>» (2023 - €897,987) has the following restrict<br>» ion on title:<br>Sub note 6   | =  | Click here to enter data<br>Restriction on title and pledged as security<br>Sub note 6 with a carrying amount of €988,977<br>» (2023 - €897,987) has the following restrict<br>» ion on title:<br>Sub note 6   |
| The same asset (with a carrying amount of €987<br>» ,897 (2023 - €897,987)) has been pledged as<br>» security for Sub note 6   | <> | The same asset (with a carrying amount of €987<br>» ,897 (2023 - €897,987)) has been pledged as<br>» security for Sub<br>note 6  |
| Expenditure recognised in the carrying amount<br>» of property, plant and equipment in the cour<br>» se of<br>construction   | =  | Expenditure recognised in the carrying amount<br>» of property, plant and equipment in the cour<br>» se of<br>construction   |
|  | -+ | Click here to enter data   |
|  | =  |  |
| »                      Page 160<br><br>»    ROI I<br>» FRS REG   | <> | »                      Page 132<br><br>»    ROI IFRS R<br>» EG   |
|  | =  |  |
| »                      trading as Ireland International<br>» Financial Reporting Standards   | <> | »                      trading as Ireland Internation<br>» al Financial Reporting Standards  |

|   |    |   |
|---|----|---|
|   | =  |   |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|   | =  |   |
| Click here to enter data<br>Expenditure recognised in the carrying amount<br>» of property, plant and equipment in the cour<br>» se of construction was as<br>follows:  | <> | Expenditure recognised in the carrying amount<br>» of property, plant and equipment in the cour<br>» se of construction<br>was as follows:  |
|   | =  |   |
| » 2024 2023   | <> | » 2024 2023   |
| » € €   |    | » € €   |
| 8979879   |    | 8979879   |
| » 87,689 89,78  |    | » 87,689 89,787   |
| » 7   |    |   |
|   | =  |   |
| » Page 161  | <> | » ge 133 Pa   |
| » I IFRS REG RO   |    | » ROI IF  |
|   | =  |   |
| trading as Ireland Internationa<br>» l Financial Reporting Standards  | <> | trading as Ireland International<br>» Financial Reporting Standards   |
|   | =  |   |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|   | =  |   |
| Contractual commitments for the acquisition of<br>» property, plant and equipment<br>Click here to enter data<br>Contractual commitments for the acquisition of<br>» property, plant and equipment were as follo<br>» ws: |    | Contractual commitments for the acquisition of<br>» property, plant and equipment<br>Click here to enter data<br>Contractual commitments for the acquisition of<br>» property, plant and equipment were as follo<br>» ws: |
| » 2024 2023   | <> | » 2023 202  |
| » € €   |    | » € €   |
| 089080  |    | 089080  |
| » 9   |    | » 98,7  |
| » 8,787 90,890  |    | » 87 90,890   |
|   | =  |   |
| Temporarily idle property, plant and equipment<br>Click here to enter data<br>The carrying amount of temporarily idle proper<br>» ty, plant and equipment is as follows:  |    | Temporarily idle property, plant and equipment<br>Click here to enter data<br>The carrying amount of temporarily idle proper<br>» ty, plant and equipment is as follows:  |
| » 2024 2023   | <> | » 2023  |
|   |    | » 4 2023  |

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|   |    |   |
|---|----|---|
| »<br>» € €<br>uiiyi<br>»<br>» 8,797 87,687 9  |    | »<br>» € €<br>uiiyi<br>»<br>» 97 87,687 98,7  |
| Fully depreciated property, plant and equipmen<br>» t<br>Click here to enter data<br>The gross carrying amount of fully depreciated<br>» property, plant and equipment is as follows<br>» :                         | =  | Fully depreciated property, plant and equipmen<br>» t<br>Click here to enter data<br>The gross carrying amount of fully depreciated<br>» property, plant and equipment is as follows<br>» :                         |
| »<br>» 2024 2023<br><br>»<br>» € €<br>Sub note 6<br>»<br>» 8,776 78,878 9   | <> | »<br>» 4 2023 202<br><br>»<br>» € €<br>Sub note 6<br>»<br>» 76 78,878 98,7  |
| Property, plant and equipment retired from act<br>» ive use<br>Click here to enter data<br>The carrying amount of property, plant and equ<br>» ipment retired from active use is as follows<br>» :                  | =  | Property, plant and equipment retired from act<br>» ive use<br>Click here to enter data<br>The carrying amount of property, plant and equ<br>» ipment retired from active use is as follows<br>» :                  |
| »<br>» 2024 2023<br><br>»<br>» € €<br>Sub note 6<br>»<br>» 1,231 23,123   | <> | »<br>» 4 2023 202<br><br>»<br>» € €<br>Sub note 6<br>»<br>» 31 23,123 1,2   |
| Fair value of property, plant and equipment<br>Click here to enter data<br>The fair value of the following property, plan<br>» t and equipment is materially different from<br>» the carrying amount:<br>Sub note 6 | =  | Fair value of property, plant and equipment<br>Click here to enter data<br>The fair value of the following property, plan<br>» t and equipment is materially different from<br>» the carrying amount:<br>Sub note 6 |
| 17 Right of use assets  | <> | 17 Right of use assets  |
| Group   | =  | Group   |
|   | ++ | » nery Property Machi<br>» er Total 0th   |

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|  |       |  |    |    |   |
|--|-------|--|----|----|---|
|  |       |  |    |    | » € €                                       |
|  |       |  |    |    | » € €                                       |
|  |       |  |    | =  |   |
|  |       |  |    | <> | Cost or valuation                           |
| » Page 162                               |       |  |    |    | » Page 134                                  |
|  | ROI I |  |    |    | ROI IF                                      |
| » FRS REG                                |       |  |    |    | » RS REG                                    |
|  |       |  |    | =  |   |
| trading as Ireland Internation           |       |  |    |    | trading as Ireland Internation              |
| » al Financial Reporting Standards       |       |  |    |    | » al Financial Reporting Standards          |
| Notes to the Financial Statements for th |       |  |    | <> | Notes to the Financial Statements for the F |
| » e Financial Year Ended 30 June 2024    |       |  |    |    | » inancial Year Ended 31 December 2024      |
|  |       |  |    | =  |   |
|  |       |  | Ma | <> | Machin                                      |
| » chinery Property Other Total           |       |  |    |    | » ery Property Other                        |
| » l                                      |       |  |    |    | » Total                                     |
| » € € €                                  |       |  |    |    | » € € € €                                   |
| » €                                      |       |  |    |    |   |
| Cost or valuation                        |       |  |    |    |   |
| At 1 July 2022                           |       |  |    |    | At 1 January 2023 7                         |
| » 7,264 2,810 9,286 19,3                 |       |  |    |    | » ,264 2,810 9,286 1                        |
| » 60                                     |       |  |    |    | » 9,360                                     |
| Additions                                |       |  |    |    | Additions 2                                 |
| » 2,252 390 2,574 5,21                   |       |  |    |    | » ,252 390 2,574                            |
| » 6                                      |       |  |    |    | » 5,216                                     |
| Disposals                                |       |  |    |    | Disposals 3                                 |
| » 3,250 754 1,340 5,34                   |       |  |    |    | » ,250 754 1,340                            |
| » 4                                      |       |  |    |    | » 5,344                                     |
|  |       |  |    | =  |   |
| At 30 June 2023                          |       |  |    | <> | At 31 December 2023 12                      |
| » 12,766 3,954 13,200 29,9               |       |  |    |    | » ,766 3,954 13,200 2                       |
| » 20                                     |       |  |    |    | » 9,920                                     |
| At 1 July 2023                           |       |  |    |    | At 1 January 2024 3                         |
| » 3,632 1,405 4,643 9,68                 |       |  |    |    | » ,632 1,405 4,643                          |
| » 0                                      |       |  |    |    | » 9,680                                     |
| Additions                                |       |  |    |    | Additions 1                                 |
| » 1,126 195 1,287 2,60                   |       |  |    |    | » ,126 195 1,287                            |
| » 8                                      |       |  |    |    | » 2,608                                     |
| Disposals                                |       |  |    |    | Disposals 1                                 |
| » 1,625 377 670 2,67                     |       |  |    |    | » ,625 377 670                              |
| » 2                                      |       |  |    |    | » 2,672                                     |
|  |       |  |    | =  |   |
| At 30 June 2024                          |       |  |    | <> | At 31 December 2024 6                       |
| » 6,383 1,977 6,600 14,9                 |       |  |    |    | » ,383 1,977 6,600 1                        |
| » 60                                     |       |  |    |    | » 4,960                                     |
|  |       |  |    | =  |   |
| Depreciation                             |       |  |    |    | Depreciation                                |
| At 1 July 2022                           |       |  |    | <> | At 1 January 2023 (5                        |
| » (5,142) (4,066) (2,094)                |       |  |    |    | » ,142) (4,066) (2,094) (                   |
| » (11,302)                               |       |  |    |    | » 11,302)                                   |

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|                                 |   |  |  |                                 |     |
|---------------------------------|---|--|--|---------------------------------|-----|
| Charge for year                 |   |  |  | Charge for year                 | (3  |
| » (3,112) (548) (2,818) (6,4    |   |  |  | » ,112) (548) (2,818)           |     |
| » 78)                           |   |  |  | » (6,478)                       |     |
| Eliminated on disposal          |   |  |  | Eliminated on disposal          | (7  |
| » (7,018) (3,476) (2,306)       |   |  |  | » ,018) (3,476) (2,306)         | (   |
| » (12,800)                      |   |  |  | » 12,800)                       |     |
|                                 | = |  |  |                                 |     |
| At 30 June 2023                 |   |  |  | <> At 31 December 2023          | (15 |
| » (15,272) (8,090) (7,218)      |   |  |  | » ,272) (8,090) (7,218)         | (   |
| » (30,580)                      |   |  |  | » 30,580)                       |     |
| At 1 July 2023                  |   |  |  | At 1 January 2024               | (2  |
| » (2,571) (2,033) (1,047) (5,6  |   |  |  | » ,571) (2,033) (1,047)         |     |
| » 51)                           |   |  |  | » (5,651)                       |     |
| Charge for the year             |   |  |  | Charge for the year             | (1  |
| » (1,556) (274) (1,409) (3,2    |   |  |  | » ,556) (274) (1,409)           |     |
| » 39)                           |   |  |  | » (3,239)                       |     |
| Eliminated on disposal          |   |  |  | Eliminated on disposal          | (3  |
| » (3,509) (1,738) (1,153) (6,4  |   |  |  | » ,509) (1,738) (1,153)         |     |
| » 00)                           |   |  |  | » (6,400)                       |     |
|                                 | = |  |  |                                 |     |
| At 30 June 2024                 |   |  |  | <> At 31 December 2024          | (7  |
| » (7,636) (4,045) (3,609)       |   |  |  | » ,636) (4,045) (3,609)         | (   |
| » (15,290)                      |   |  |  | » 15,290)                       |     |
|                                 | = |  |  |                                 |     |
| Carrying amount                 |   |  |  | Carrying amount                 |     |
| At 30 June 2024                 |   |  |  | <> At 31 December 2024          | 14  |
| » 14,019 6,022 10,209 30,2      |   |  |  | » ,019 6,022 10,209             | 3   |
| » 50                            |   |  |  | » 0,250                         |     |
|                                 | = |  |  |                                 |     |
| At 30 June 2023                 |   |  |  | <> At 31 December 2023          | 28  |
| » 28,038 12,044 20,418 60,5     |   |  |  | » ,038 12,044 20,418            | 6   |
| » 00                            |   |  |  | » 0,500                         |     |
| Click here to enter data        |   |  |  | = Click here to enter data      |     |
|                                 |   |  |  | <>                              |     |
| » Machinery Property Other Tota |   |  |  | » Machinery Property            |     |
| » 1                             |   |  |  | » Other                         |     |
|                                 |   |  |  |                                 |     |
| » € € €                         |   |  |  | » € €                           |     |
| » €                             |   |  |  | » €                             |     |
|                                 | = |  |  |                                 |     |
| Cost or valuation               |   |  |  | Cost or valuation               |     |
| At 1 July 2022                  |   |  |  | <> At 1 January 2023            |     |
| » 65,376 65,788 76,877          |   |  |  | » 65,376 65,788                 |     |
| » 208,041                       |   |  |  | » 76,877                        |     |
| Prior year adjustment           |   |  |  | Prior year adjustment           |     |
| » 65,387 76,887 76,778          |   |  |  | » 65,387 76,887                 |     |
| » 219,052                       |   |  |  | » 76,778                        |     |
|                                 | = |  |  |                                 |     |
| At 1 July 2022 (restated)       |   |  |  | <> At 1 January 2023 (restated) |     |
| » 130,763 142,675 153,655       |   |  |  | » 130,763 142,675               | 1   |
| » 427,093                       |   |  |  | » 53,655                        |     |
| Additions                       |   |  |  | Additions                       |     |

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|   |  |
|---|--|
| » 65,768 76,658 88,765                  | » 65,768 76,658                                |
| » 231,191                               | » 88,765                                       |
| Disposals                               | Disposals                                      |
| » 76,438 87,677 76,578                  | » 76,438 87,677                                |
| » 240,693                               | » 76,578                                       |
|   | =  |
| At 30 June 2023                         | <> At 31 December 2023                         |
| » 272,969 307,010 318,998               | » 272,969 307,010 3                            |
| » 898,977                               | » 18,998                                       |
|   | At 1 January 2024                              |
|   | » 87,687 87,687 8                              |
|   | » 76,876                                       |
|   | Prior year adjustment                          |
|   | » 87,687 98,798                                |
|   | » 98,765                                       |
|   | =  |
|   | <> At 1 January 2024 (restated)                |
|   | » 175,374 186,485 9                            |
|   | » 75,641                                       |
|   | Additions                                      |
|   | » 56,387 76,376                                |
|   | » 76,876                                       |
|   | Disposals                                      |
|   | » 65,387 42,774                                |
|   | » 54,276                                       |
| » Page 163                              | » Page 135                                     |
| » I IFRS REG RO                         | » RS REG ROI IF                                |
|   | =  |
| » trading as Ireland International      | <> » trading as Ireland International          |
| » al Financial Reporting Standards      | » Financial Reporting Standards                |
|   | =  |
| Notes to the Financial Statements for t | <> Notes to the Financial Statements for the F |
| » he Financial Year Ended 30 June 2024  | » inancial Year Ended 31 December 2024         |
|   | =  |
| » Machinery Property Other              | <> » Total                                     |
| » Total                                 |  |
| » € € €                                 | » €  |
| » €                                     |  |
|   | Cost or valuation                              |
|   | At 1 January 2023                              |
|   | » 208,041                                      |
|   | Prior year adjustment                          |
|   | » 219,052                                      |
|   | At 1 January 2023 (restated)                   |
|   | » 427,093                                      |
|   | Additions                                      |
|   | » 231,191                                      |
|   | Disposals                                      |

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|                           |           |           |    |  |   |     |
|---------------------------|-----------|-----------|----|--|---|-----|
|                           |           |           |    | »                                      | 240,693                                     |     |
|                           |           |           |    | At 31 December 2023                    |   |     |
|                           |           |           |    | »                                      | 898,977                                     |     |
| At 1 July 2023            |           |           |    | At 1 January 2024                      |   |     |
| » 87,687                  | 87,687    | 876,876   |    | »                                      | 1,052,250                                   |     |
| » 1,052,250               |           |           |    |  |   |     |
| Prior year adjustment     |           |           |    | Prior year adjustment                  |   |     |
| » 87,687                  | 98,798    | 98,765    |    | »                                      | 285,250                                     |     |
| » 285,250                 |           |           |    |  |   |     |
|                           |           |           | =  |  |   |     |
| At 1 July 2023 (restated) |           |           | <> | At 1 January 2024 (restated)           |   |     |
| » 175,374                 | 186,485   | 975,641   |    | »                                      | 1,337,500                                   |     |
| » 1,337,500               |           |           |    |  |   |     |
| Additions                 |           |           |    | Additions                              |   |     |
| » 56,387                  | 76,376    | 76,876    |    | »                                      | 209,639                                     |     |
| » 209,639                 |           |           |    |  |   |     |
| Disposals                 |           |           |    | Disposals                              |   |     |
| » 65,387                  | 42,774    | 54,276    |    | »                                      | 162,437                                     |     |
| » 162,437                 |           |           |    |  |   |     |
|                           |           |           | =  |  |   |     |
|                           |           |           | <> |  |   |     |
|                           |           |           |    | » Page 136                             |   |     |
|                           |           |           |    |  | ROI   |     |
|                           |           |           |    | » IFRS REG                             |   |     |
|                           |           |           |    |  | trading as Ireland Internation              |     |
|                           |           |           |    | » al Financial Reporting Standards     |   |     |
|                           |           |           |    |  | Notes to the Financial Statements for the F |     |
|                           |           |           |    | » inancial Year Ended 31 December 2024 |   |     |
|                           |           |           |    | »                                      |   |     |
|                           |           |           |    | » Machinery                            | Property                                    |     |
|                           |           |           |    | » Other                                |   |     |
|                           |           |           |    | »                                      | €   | € € |
| At 30 June 2024           |           |           |    | At 31 December 2024                    |   |     |
| » 297,148                 | 305,635   | 1,106,793 |    | » 297,148                              | 305,635                                     | 1   |
| » 1,709,576               |           |           |    | » ,106,793                             |   |     |
|                           |           |           | =  |  |   |     |
| Depreciation              |           |           |    | Depreciation                           |   |     |
| At 1 July 2022            |           |           | <> | At 1 January 2023                      |   |     |
| » (65,378)                | (76,576)  | (876,876) |    | » (65,378)                             | (76,576)                                    |     |
| » (1,018,830)             |           |           |    | » (876,876)                            |   |     |
| Prior year adjustment     |           |           |    | Prior year adjustment                  |   |     |
| » (65,376)                | (87,462)  | (87,437)  |    | » (65,376)                             | (87,462)                                    |     |
| » (240,275)               |           |           |    | » (87,437)                             |   |     |
|                           |           |           | =  |  |   |     |
| At 1 July 2022 (restated) |           |           | <> | At 1 January 2023 (restated)           |   |     |
| » (130,754)               | (164,038) | (964,313) |    | » (130,754)                            | (164,038)                                   |     |
| » (1,259,105)             |           |           |    | » (964,313)                            |   |     |
| Charge for year           |           |           |    | Charge for year                        |   |     |
| » (65,376)                | (76,657)  | (87,686)  |    | » (65,376)                             | (76,657)                                    |     |
| » (229,719)               |           |           |    | » (87,686)                             |   |     |
| Eliminated on disposal    |           |           |    | Eliminated on disposal                 |   |     |

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|  |  |
|--|--|
| » (65,376) (76,437) (64,278)                                     | » (65,376) (76,437)  |
| » (206,091)  | » (64,278)   |
|  | =  |
| At 30 June 2023  | <> At 31 December 2023   |
| » (261,506) (317,132) (1,116,277)                                | » (261,506) (317,132) (1   |
| » (1,694,915)  | » ,116,277)  |
| At 1 July 2023   | At 1 January 2024  |
| » (75,638) (65,388) (76,537)                                     | » (75,638) (65,388)  |
| » (217,563)  | » (76,537)   |
| Prior year adjustment  | Prior year adjustment  |
| » (76,783) (65,378) (76,376)                                     | » (76,783) (65,378)  |
| » (218,537)  | » (76,376)   |
|  | =  |
| At 1 July 2023 (restated)  | <> At 1 January 2024 (restated)  |
| » (152,421) (130,766) (152,913)                                  | » (152,421) (130,766)  |
| » (436,100)  | » (152,913)  |
| Charge for the year  | Charge for the year  |
| » (65,376) (87,664) (56,387)                                     | » (65,376) (87,664)  |
| » (209,427)  | » (56,387)   |
| Eliminated on disposal   | Eliminated on disposal   |
| » (65,376) (65,887) (65,387)                                     | » (65,376) (65,887)  |
| » (196,650)  | » (65,387)   |
|  | =  |
| At 30 June 2024  | <> At 31 December 2024   |
| » (283,173) (284,317) (274,687)                                  | » (283,173) (284,317)  |
| » (842,177)  | » (274,687)  |
|  | =  |
| Carrying amount  | Carrying amount  |
| At 30 June 2024  | <> At 31 December 2024   |
| » 580,321 589,952 1,381,480                                      | » 580,321 589,952 1  |
| » 2,551,753  | » ,381,480   |
|  | =  |
| At 30 June 2023  | <> At 31 December 2023   |
| » 534,475 624,142 1,435,275                                      | » 534,475 624,142 1  |
| » 2,593,892  | » ,435,275   |
|  | =  |
| Out of balance to Right of use<br>assets category in the current | Out of balance to Right of use<br>assets category in the current year    |
| year   | » 566,302 583,930 1  |
| » 566,302 583,930 1,371,271                                      | » ,371,271   |
| » 2,521,503  |  |
|  | =  |
| Out of balance with Right of<br>use assets category in the prior | <> Out of balance with Right of use<br>assets category in the prior year |
| year   | » 506,437 612,098 1  |
| » 506,437 612,098 1,414,857                                      | » ,414,857   |
| » 2,533,392  |  |

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|  |    |   |        |
|--|----|---|--------|
|  |    | » Page 137  | ROI IF |
|  |    | » RS REG  |        |
|  | =  |   |        |
|  | <> | trading as Ireland International Financial Reporting Standards                  |        |
|  |    | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |        |
|  |    | » Total   |        |
|  |    | » €   |        |
|  |    | At 31 December 2024   |        |
|  |    | » 1,709,576   |        |
|  |    | Depreciation  |        |
|  |    | At 1 January 2023   |        |
|  |    | » (1,018,830  |        |
|  |    | » )   |        |
|  |    | Prior year adjustment   |        |
|  |    | » (240,275  |        |
|  |    | » )   |        |
|  |    | At 1 January 2023 (restated)  |        |
|  |    | » (1,259,105  |        |
|  |    | » )   |        |
|  |    | Charge for year   |        |
|  |    | » (229,719  |        |
|  |    | » )   |        |
|  |    | Eliminated on disposal  |        |
|  |    | » (206,091  |        |
|  |    | » )   |        |
|  |    | At 31 December 2023   |        |
|  |    | » (1,694,915  |        |
|  |    | » )   |        |
|  |    | At 1 January 2024   |        |
|  |    | » (217,563  |        |
|  |    | » )   |        |
|  |    | Prior year adjustment   |        |
|  |    | » (218,537  |        |
|  |    | » )   |        |
|  |    | At 1 January 2024 (restated)  |        |
|  |    | » (436,100  |        |
|  |    | » )   |        |
|  |    | Charge for the year   |        |
|  |    | » (209,427  |        |
|  |    | » )   |        |
|  |    | Eliminated on disposal  |        |
|  |    | » (196,650  |        |
|  |    | » )   |        |
|  |    | At 31 December 2024   |        |
|  |    | » (842,177  |        |
|  |    | » )   |        |
|  |    | Carrying amount   |        |

Beyond Compare v4.4.6

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(continued)

|                                  |    |                           |     |
|----------------------------------|----|---------------------------|-----|
| At 30 June 2024                  | <> | At 31 December 2024       | 9   |
| » 9,644 15,467 5,601 30,7        |    | » ,644 15,467 5,601       | 3   |
| » 12                             |    | » 0,712                   |     |
| Depreciation                     | =  | Depreciation              |     |
| At 1 July 2022                   | <> | At 1 January 2023         | (3  |
| » (3,574) (18,452) (5,616)       |    | » ,574) (18,452) (5,616)  | (   |
| » (27,642)                       |    | » 27,642)                 |     |
| Charge for year                  |    | Charge for year           | (1  |
| » (1,106) (9,078) (2,686)        |    | » ,106) (9,078) (2,686)   | (   |
| » (12,870)                       |    | » 12,870)                 |     |
| Eliminated on disposal           |    | Eliminated on disposal    | (8  |
| » (8,302) (4,966) (3,492)        |    | » ,302) (4,966) (3,492)   | (   |
| » (16,760)                       |    | » 16,760)                 |     |
|                                  | =  |                           |     |
| At 30 June 2023                  | <> | At 31 December 2023       | (12 |
| » (12,982) (32,496) (11,794)     |    | » ,982) (32,496) (11,794) | (   |
| » (57,272)                       |    | » 57,272)                 |     |
| At 1 July 2023                   |    | At 1 January 2024         | (1  |
| » (1,787) (9,226) (2,808)        |    | » ,787) (9,226) (2,808)   | (   |
| » (13,821)                       |    | » 13,821)                 |     |
| Charge for the year              |    | Charge for the year       |     |
| » (553) (4,539) (1,343) (6,4     |    | » (553) (4,539) (1,343)   |     |
| » 35)                            |    | » (6,435)                 |     |
| Eliminated on disposal           |    | Eliminated on disposal    | (4  |
| » (4,151) (2,483) (1,746) (8,3   |    | » ,151) (2,483) (1,746)   |     |
| » 80)                            |    | » (8,380)                 |     |
|                                  | =  |                           |     |
| At 30 June 2024                  | <> | At 31 December 2024       | (6  |
| » (6,491) (16,248) (5,897)       |    | » ,491) (16,248) (5,897)  | (   |
| » (28,636)                       |    | » 28,636)                 |     |
|                                  | =  |                           |     |
| Carrying amount                  |    | Carrying amount           |     |
| At 30 June 2024                  | <> | At 31 December 2024       | 16  |
| » 16,135 31,715 11,498 59,3      |    | » ,135 31,715 11,498      | 5   |
| » 48                             |    | » 9,348                   |     |
|                                  | =  |                           |     |
| At 30 June 2023                  | <> | At 31 December 2023       | 32  |
| » 32,270 63,430 22,996           |    | » ,270 63,430 22,996      | 11  |
| » 118,696                        |    | » 8,696                   |     |
| Click here to enter data         | =  | Click here to enter data  |     |
| » Machinery Property Other Total | <> | » Machinery Property      |     |
| » 1                              |    | » Other                   |     |
| » € € €                          |    | » € €                     |     |
| » €                              |    | » €                       |     |
|                                  | =  |                           |     |
| Cost or valuation                |    | Cost or valuation         |     |
| At 1 July 2022                   | <> | At 1 January 2023         |     |
| » 63,768 76,428 64,276           |    | » 63,768 76,428           |     |
| » 204,472                        |    | » 64,276                  |     |

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|   |          |         |  |  |         |   |  |
|---|----------|---------|--|--|---------|---|--|
| Prior year adjustment                   |          |         |  | Prior year adjustment                          |         |   |  |
| » 98,468                                | 76,428   | 64,287  |  | » 98,468                                       | 76,428  |   |  |
| » 239,183                               |          |         |  | » 64,287                                       |         |   |  |
|   |          |         |  | =  |         |   |  |
| At 1 July 2022 (restated)               |          |         |  | <> At 1 January 2023 (restated)                |         |   |  |
| » 162,236                               | 152,856  | 128,563 |  | » 162,236                                      | 152,856 | 1 |  |
| » 443,655                               |          |         |  | » 28,563                                       |         |   |  |
| Additions                               |          |         |  | Additions                                      |         |   |  |
| » 34,628                                | 87,427   | 98,287  |  | » 34,628                                       | 87,427  |   |  |
| » 220,342                               |          |         |  | » 98,287                                       |         |   |  |
| Disposals                               |          |         |  | Disposals                                      |         |   |  |
| » 46,278                                | 64,868   | 86,427  |  | » 46,278                                       | 64,868  |   |  |
| » 197,573                               |          |         |  | » 86,427                                       |         |   |  |
|   |          |         |  | =  |         |   |  |
| At 30 June 2023                         |          |         |  | <> At 31 December 2023                         |         |   |  |
| » 243,142                               | 305,151  | 313,277 |  | » 243,142                                      | 305,151 | 3 |  |
| » 861,570                               |          |         |  | » 13,277                                       |         |   |  |
|   |          |         |  | At 1 January 2024                              |         |   |  |
|   |          |         |  | » 76,348                                       | 76,578  |   |  |
|   |          |         |  | » 76,678                                       |         |   |  |
|   |          |         |  | Prior year adjustment                          |         |   |  |
|   |          |         |  | » 46,237                                       | 64,376  |   |  |
|   |          |         |  | » 76,346                                       |         |   |  |
|   |          |         |  | =  |         |   |  |
|   |          |         |  | <> At 1 January 2024 (restated)                |         |   |  |
|   |          |         |  | » 122,585                                      | 140,954 | 1 |  |
|   |          |         |  | » 53,024                                       |         |   |  |
| » Page 165                              |          |         |  | » Page 139                                     |         |   |  |
| » I IFRS REG                            | RO       |         |  | » RS REG                                       | ROI IF  |   |  |
|   |          |         |  | =  |         |   |  |
| trading as Ireland International        |          |         |  | <> trading as Ireland International            |         |   |  |
| » al Financial Reporting Standards      |          |         |  | » Financial Reporting Standards                |         |   |  |
|   |          |         |  | =  |         |   |  |
| Notes to the Financial Statements for t |          |         |  | <> Notes to the Financial Statements for the F |         |   |  |
| » he Financial Year Ended 30 June 2024  |          |         |  | » inancial Year Ended 31 December 2024         |         |   |  |
|   |          |         |  | =  |         |   |  |
| » Machinery                             | Property | Other   |  | <> » Total                                     |         |   |  |
| » Total                                 |          |         |  | »  | €       |   |  |
| » €                                     | €        | €       |  | »  |         |   |  |
| » €                                     |          |         |  | Cost or valuation                              |         |   |  |
| At 1 July 2023                          |          |         |  | At 1 January 2023                              |         |   |  |
| » 76,348                                | 76,578   | 76,678  |  | » 204,472                                      |         |   |  |
| » 229,604                               |          |         |  | Prior year adjustment                          |         |   |  |
| Prior year adjustment                   |          |         |  | » 239,183                                      |         |   |  |
| » 46,237                                | 64,376   | 76,346  |  |  |         |   |  |
| » 186,959                               |          |         |  |  |         |   |  |
|   |          |         |  | =  |         |   |  |

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|                                 |    |   |
|---------------------------------|----|---|
| At 1 July 2023 (restated)       | <> | At 1 January 2023 (restated)                  |
| » 122,585 140,954 153,024       |    | » 443,655                                     |
| » 416,563                       |    |   |
|                                 |    | Additions                                     |
|                                 |    | » 220,342                                     |
|                                 |    | Disposals                                     |
|                                 |    | » 197,573                                     |
|                                 |    | At 31 December 2023                           |
|                                 |    | » 861,570                                     |
|                                 |    | At 1 January 2024                             |
|                                 |    | » 229,604                                     |
|                                 |    | Prior year adjustment                         |
|                                 |    | » 186,959                                     |
|                                 |    | At 1 January 2024 (restated)                  |
|                                 |    | » 416,563                                     |
|                                 |    | » Page 140                                    |
|                                 |    | » ROI   |
|                                 |    | » IFRS REG                                    |
|                                 |    | » trading as Ireland Internation              |
|                                 |    | » al Financial Reporting Standards            |
|                                 |    | » Notes to the Financial Statements for the F |
|                                 |    | » inancial Year Ended 31 December 2024        |
|                                 |    | » Machinery Property                          |
|                                 |    | » Other                                       |
|                                 |    | » € € €                                       |
| Additions                       |    | Additions                                     |
| » 47,636 76,437 76,766          |    | » 47,636 76,437                               |
| » 200,839                       |    | » 76,766                                      |
| Disposals                       |    | Disposals                                     |
| » 76,376 76,688 76,578          |    | » 76,376 76,688                               |
| » 229,642                       |    | » 76,578                                      |
|                                 | =  |   |
| At 30 June 2024                 | <> | At 31 December 2024                           |
| » 246,597 294,079 306,368       |    | » 246,597 294,079                             |
| » 847,044                       |    | » 306,368                                     |
|                                 | =  |   |
| Depreciation                    |    | Depreciation                                  |
| At 1 July 2022                  | <> | At 1 January 2023                             |
| » (64,386) (87,427) (87,428)    |    | » (64,386) (87,427)                           |
| » (239,241)                     |    | » (87,428)                                    |
| Prior year adjustment           |    | Prior year adjustment                         |
| » (98,428) (65,388) (76,387)    |    | » (98,428) (65,388)                           |
| » (240,203)                     |    | » (76,387)                                    |
|                                 | =  |   |
| At 1 July 2022 (restated)       | <> | At 1 January 2023 (restated)                  |
| » (162,814) (152,815) (163,815) |    | » (162,814) (152,815)                         |
| » (479,444)                     |    | » (163,815)                                   |
| Charge for year                 |    | Charge for year                               |
| » (73,687) (63,887) (76,378)    |    | » (73,687) (63,887)                           |

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|                                  |    |                                     |                        |
|----------------------------------|----|-------------------------------------|------------------------|
| » (213,952)                      |    |                                     | » (76,378)             |
| Eliminated on disposal           |    |                                     | Eliminated on disposal |
| » (64,368) (76,238) (87,426)     |    |                                     | » (64,368) (76,238)    |
| » (228,032)                      |    |                                     | » (87,426)             |
|                                  | =  |                                     |                        |
| At 30 June 2023                  | <> | At 31 December 2023                 |                        |
| » (300,869) (292,940) (327,619)  |    | » (300,869) (292,940)               |                        |
| » (921,428)                      |    | » (327,619)                         |                        |
| At 1 July 2023                   |    | At 1 January 2024                   |                        |
| » (65,387) (63,768) (65,387)     |    | » (65,387) (63,768)                 |                        |
| » (194,542)                      |    | » (65,387)                          |                        |
| Prior year adjustment            |    | Prior year adjustment               |                        |
| » (65,376) (76,386) (65,368)     |    | » (65,376) (76,386)                 |                        |
| » (207,130)                      |    | » (65,368)                          |                        |
|                                  | =  |                                     |                        |
| At 1 July 2023 (restated)        | <> | At 1 January 2024 (restated)        |                        |
| » (130,763) (140,154) (130,755)  |    | » (130,763) (140,154)               |                        |
| » (401,672)                      |    | » (130,755)                         |                        |
| Charge for the year              |    | Charge for the year                 |                        |
| » (65,368) (77,643) (63,768)     |    | » (65,368) (77,643)                 |                        |
| » (206,779)                      |    | » (63,768)                          |                        |
| Eliminated on disposal           |    | Eliminated on disposal              |                        |
| » (63,768) (64,378) (98,436)     |    | » (63,768) (64,378)                 |                        |
| » (226,582)                      |    | » (98,436)                          |                        |
|                                  | =  |                                     |                        |
| At 30 June 2024                  | <> | At 31 December 2024                 |                        |
| » (259,899) (282,175) (292,959)  |    | » (259,899) (282,175)               |                        |
| » (835,033)                      |    | » (292,959)                         |                        |
|                                  | =  |                                     |                        |
| Carrying amount                  |    | Carrying amount                     |                        |
| At 30 June 2024                  | <> | At 31 December 2024                 |                        |
| » 506,496 576,254 599,327        |    | » 506,496 576,254                   |                        |
| » 1,682,077                      |    | » 599,327                           |                        |
|                                  | =  |                                     |                        |
| At 30 June 2023                  | <> | At 31 December 2023                 |                        |
| » 544,011 598,091 640,896        |    | » 544,011 598,091                   |                        |
| » 1,782,998                      |    | » 640,896                           |                        |
|                                  | =  |                                     |                        |
| Out of balance to Right of use   |    | Out of balance to Right of use      |                        |
| assets category in the current   | <> | assets category in the current year |                        |
| year                             |    | » 490,361 544,539                   |                        |
| » 490,361 544,539 587,829        |    | » 587,829                           |                        |
| » 1,622,729                      |    |                                     |                        |
|                                  | =  |                                     |                        |
| Out of balance with Right of     | <> | Out of balance with Right of use    |                        |
| use assets category in the prior |    | assets category in the prior year   |                        |
| year                             |    | » 511,741 534,661                   |                        |
| » 511,741 534,661 617,900        |    | » 617,900                           |                        |

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|             |    |  |
|-------------|----|--|
| » 1,664,302 |    | » Page 141<br>ROI IF<br>» RS REG   |
|             | =  |  |
|             | <> | trading as Ireland International Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 31 December 2024<br><br>» Total<br><br>» €<br>Additions<br>» 200,839<br>Disposals<br>» 229,642<br>At 31 December 2024<br>» 847,044<br>Depreciation<br>At 1 January 2023<br>» (239,241<br>» )<br>Prior year adjustment<br>» (240,203<br>» )<br>At 1 January 2023 (restated)<br>» (479,444<br>» )<br>Charge for year<br>» (213,952<br>» )<br>Eliminated on disposal<br>» (228,032<br>» )<br>At 31 December 2023<br>» (921,428<br>» )<br>At 1 January 2024<br>» (194,542<br>» )<br>Prior year adjustment<br>» (207,130<br>» )<br>At 1 January 2024 (restated)<br>» (401,672<br>» )<br>Charge for the year<br>» (206,779<br>» )<br>Eliminated on disposal |

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|  |    |   |
|--|----|---|
|  |    | » (226,582  |
|  |    | » )   |
|  |    | At 31 December 2024   |
|  |    | » (835,033  |
|  |    | » )   |
|  |    | Carrying amount   |
|  |    | At 31 December 2024   |
|  |    | » 1,682,077   |
|  |    | At 31 December 2023   |
|  |    | » 1,782,998   |
|  |    | Out of balance to Right of use assets category  |
|  |    | » in the current year 1,622,72  |
|  |    | » 9   |
|  |    | Out of balance with Right of use assets category  |
|  |    | » in the prior year 1,664,30  |
|  |    | » 2   |
| » Page 166   |    | » Page 142  |
| » OI IFRS REG R  |    | » I IFRS REG RO   |
|  | =  |   |
| » trading as Ireland International<br>» 1 Financial Reporting Standards            | <> | » trading as Ireland International<br>» Financial Reporting Standards                   |
|  | =  |   |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
|  | =  |   |
| 18 Investment properties   | <> | 18 Investment properties  |
|  | =  |   |
| Group<br>(Fair value model)  |    | Group<br>(Fair value model)   |
|  | <> |   |
| » 2024   |    | » 2024  |
| » 2023   |    | » 2023  |
| » 2024 (Right of use) 2023   |    | » 2024 (Right of use) 2023 (Rig   |
| » (Right of use)   |    | » ht of use)  |
| » € € €  |    | » € € €   |
| » €  |    | » €   |
| At 1 July  |    | At 1 January  |
| » 237 1,246 474  |    | » 237 1,246 474   |
| » 2,492  |    | » 2,492   |
| Additions  |    | Additions   |
| » 123 1,437 246  |    | » 123 1,437 246   |
| » 2,874  |    | » 2,874   |
| Acquired through business  | =  | Acquired through business   |
| combinations   | <> | combinations  |
| » 1,241 154 2,482  |    | » 1,241 154 2,482   |
| » 308  |    | » 308   |
| Classified as held for sale or in a  | =  | Classified as held for sale or in a   |
| disposal group classified as held for  | <> | disposal group classified as held   |

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|                                       |        |  |          |                                       |        |  |           |
|---------------------------------------|--------|--|----------|---------------------------------------|--------|--|-----------|
| sale                                  |        |  |          | for sale                              |        |  |           |
| » 4,575                               | 1,725  |  | 9,150    | » 4,575                               | 1,725  |  | 9,150     |
| » 3,450                               |        |  |          | » 3,450                               |        |  |           |
| Disposals                             |        |  |          | Disposals                             |        |  |           |
| » 3,183                               | 4,114  |  | 6,366    | » 3,183                               | 4,114  |  | 6,366     |
| » 8,228                               |        |  |          | » 8,228                               |        |  |           |
| Transfers to and from inventories     |        |  |          | Transfers to and from inventories     |        |  |           |
| » 1,963                               | 826    |  | 3,926    | » 1,963                               | 826    |  | 3,926     |
| » 1,652                               |        |  |          | » 1,652                               |        |  |           |
| Transfers to and from                 |        |  |          | = Transfers to and from               |        |  |           |
| owner-occupied property               |        |  |          | <> owner-occupied property            |        |  |           |
| » 4,028                               | 2,610  |  | 8,056    | » 4,028                               | 2,610  |  | 8,056     |
| » 5,220                               |        |  |          | » 5,220                               |        |  |           |
| Fair value adjustments                |        |  |          | Fair value adjustments                |        |  |           |
| » 693                                 | 2,392  |  | 1,386    | » 693                                 | 2,392  |  | 1,386     |
| » 4,784                               |        |  |          | » 4,784                               |        |  |           |
| Foreign exchange movements            |        |  |          | Foreign exchange movements            |        |  |           |
| » 23                                  | 1,723  |  | 46       | » 23                                  | 1,723  |  | 46        |
| » 3,446                               |        |  |          | » 3,446                               |        |  |           |
| Lease incentives given                |        |  |          | Lease incentives given                |        |  |           |
| » 2,388                               | 3,111  |  | 4,776    | » 2,388                               | 3,111  |  | 4,776     |
| » 6,222                               |        |  |          | » 6,222                               |        |  |           |
|                                       |        |  |          | =                                     |        |  |           |
| At 30 June                            |        |  |          | <> At 31 December                     |        |  | 1         |
| » 18,454                              | 19,338 |  | 36,908 3 | » 8,454                               | 19,338 |  | 36,908    |
| » 8,676                               |        |  |          | » 38,676                              |        |  |           |
| (Cost model)                          |        |  |          | = (Cost model)                        |        |  |           |
| » 2024                                |        |  |          | <> » 2024                             |        |  |           |
| » 2023                                |        |  |          | » 2023                                |        |  |           |
| » 2024 (Right of use)                 |        |  | 2023     | » 2024 (Right of use)                 |        |  | 2023 (Rig |
| » (Right of use)                      |        |  |          | » ht of use)                          |        |  |           |
| » €                                   | €      |  | €        | » €                                   | €      |  | € €       |
| » €                                   |        |  |          |                                       |        |  |           |
|                                       |        |  |          | =                                     |        |  |           |
| Cost                                  |        |  |          | Cost                                  |        |  |           |
| At 1 July                             |        |  |          | <> At 1 January                       |        |  |           |
| » 237                                 | 1,246  |  | 474      | » 237                                 | 1,246  |  | 474       |
| » 2,492                               |        |  |          | » 2,492                               |        |  |           |
| Additions                             |        |  |          | Additions                             |        |  |           |
| » 123                                 | 1,437  |  | 246      | » 123                                 | 1,437  |  | 246       |
| » 2,874                               |        |  |          | » 2,874                               |        |  |           |
| Acquired through business             |        |  |          | = Acquired through business           |        |  |           |
| combinations                          |        |  |          | <> combinations                       |        |  |           |
| » 1,241                               | 154    |  | 2,482    | » 1,241                               | 154    |  | 2,482     |
| » 308                                 |        |  |          | » 308                                 |        |  |           |
| Classified as held for sale or in a   |        |  |          | = Classified as held for sale or in a |        |  |           |
| disposal group classified as held for |        |  |          | <> disposal group classified as held  |        |  |           |
| sale                                  |        |  |          | for sale                              |        |  |           |
| » 4,575                               | 1,725  |  | 9,150    | » 4,575                               | 1,725  |  | 9,150     |

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|   |         |  |         |  |         |  |         |
|---|---------|--|---------|--|---------|--|---------|
| » 3,450                                   |         |  |         | » 3,450  |         |  |         |
| Disposals                                 |         |  |         | Disposals                                      |         |  |         |
| » 3,183                                   | 4,114   |  | 6,366   | » 3,183  | 4,114   |  | 6,366   |
| » 8,228                                   |         |  |         | » 8,228  |         |  |         |
| Transfers to and from inventories         |         |  |         | Transfers to and from inventories              |         |  |         |
| » 1,963                                   | 826     |  | 3,926   | » 1,963  | 826     |  | 3,926   |
| » 1,652                                   |         |  |         | » 1,652  |         |  |         |
| Transfers to and from                     |         |  |         | = Transfers to and from                        |         |  |         |
| owner-occupied property                   |         |  |         | <> owner-occupied property                     |         |  |         |
| » 4,028                                   | 2,610   |  | 8,056   | » 4,028  | 2,610   |  | 8,056   |
| » 5,220                                   |         |  |         | » 5,220  |         |  |         |
| Foreign exchange movements                |         |  |         | Foreign exchange movements                     |         |  |         |
| » 23                                      | 1,723   |  | 46      | » 23   | 1,723   |  | 46      |
| » 3,446                                   |         |  |         | » 3,446  |         |  |         |
| Lease incentives given                    |         |  |         | Lease incentives given                         |         |  |         |
| » 2,388                                   | 3,111   |  | 4,776   | » 2,388  | 3,111   |  | 4,776   |
| » 6,222                                   |         |  |         | » 6,222  |         |  |         |
|   |         |  |         | =  |         |  |         |
|   |         |  |         | <> At 31 December                              |         |  | 1       |
|   |         |  |         | » 7,761  | 16,946  |  | 35,522  |
|   |         |  |         | » 33,892                                       |         |  |         |
|   |         |  |         | Depreciation                                   |         |  |         |
| » Page 167                                |         |  |         | » Page 143                                     |         |  |         |
| ROI                                       |         |  |         | ROI  |         |  |         |
| » IFRS REG                                |         |  |         | » IFRS REG                                     |         |  |         |
|   |         |  |         | =  |         |  |         |
| trading as Ireland International          |         |  |         | <> trading as Ireland International            |         |  |         |
| » 1 Financial Reporting Standards         |         |  |         | » Financial Reporting Standards                |         |  |         |
|   |         |  |         | =  |         |  |         |
| Notes to the Financial Statements for     |         |  |         | <> Notes to the Financial Statements for the F |         |  |         |
| » r the Financial Year Ended 30 June 2024 |         |  |         | » inancial Year Ended 31 December 2024         |         |  |         |
|   |         |  |         | =  |         |  |         |
| » 2024                                    |         |  |         | <> » 2024                                      |         |  |         |
| » 2023                                    |         |  |         | » 2023   |         |  |         |
| » 2024 (Right of use)                     |         |  | 2023    | » 24 (Right of use)                            |         |  | 20      |
| » (Right of use)                          |         |  |         | » (Right of use)                               |         |  |         |
| » € € €                                   |         |  | €       | » € € €  |         |  | €       |
| » €                                       |         |  |         | » €  |         |  |         |
| At 30 June                                |         |  |         |  |         |  |         |
| » 17,761                                  | 16,946  |  | 35,522  |  |         |  |         |
| » 33,892                                  |         |  |         |  |         |  |         |
| Depreciation                              |         |  |         |  |         |  |         |
| At 1 July                                 |         |  |         | At 1 January                                   |         |  | (1,     |
| » (1,129)                                 | (1,641) |  | (2,258) | » 129  | (1,641) |  | (2,258) |
| » )                                       | (3,282) |  |         | » (3,282)                                      |         |  |         |
| Depreciation charge                       |         |  |         | Depreciation charge                            |         |  | (       |
| » (713)                                   | (157)   |  | (1,426) | » 713  | (157)   |  | (1,426) |
| » )                                       | (314)   |  |         | » (314)  |         |  |         |

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|  |    |  |      |
|--|----|--|------|
| Eliminated on disposal                         |    | Eliminated on disposal                         | (1,  |
| » (1,754) (1,802) (3,508                       |    | » 754) (1,802) (3,508)                         |      |
| » ) (3,604)                                    |    | » (3,604)                                      |      |
| Transfers to and from inventories              |    | Transfers to and from inventories              | (3,  |
| » (3,358) (443) (6,716                         |    | » 358) (443) (6,716)                           |      |
| » ) (886)                                      |    | » (886)  |      |
| Transfers to and from                          | =  | Transfers to and from                          |      |
| owner-occupied property                        | <> | owner-occupied property                        | (    |
| » (291) (615) (582)                            |    | » 291) (615) (582)                             |      |
| » (1,230)                                      |    | » (1,230)                                      |      |
| Impairment                                     |    | Impairment                                     | (2,  |
| » (2,274) (2,095) (4,548                       |    | » 274) (2,095) (4,548)                         |      |
| » ) (4,190)                                    |    | » (4,190)                                      |      |
| Foreign exchange movements                     |    | Foreign exchange movements                     | (    |
| » (934) (15) (1,868                            |    | » 934) (15) (1,868)                            |      |
| » ) (30)                                       |    | » (30)   |      |
|  | =  |  |      |
| At 30 June                                     | <> | At 31 December                                 | (10, |
| » 10,453) (6,768) (20,906)                     |    | » 453) (6,768) (20,906)                        |      |
| » (13,536)                                     |    | » (13,536)                                     |      |
|  | =  |  |      |
| Carrying amount                                |    | Carrying amount                                |      |
| At 30 June                                     | <> | At 31 December                                 | 28,  |
| » 28,214 23,714 56,428                         |    | » 214 23,714 56,428                            |      |
| » 47,428                                       |    | » 47,428                                       |      |
|  | =  |  |      |
| Fair value at 30 June                          | <> | Fair value at 31 December                      |      |
| » - - -  |    | » - - -  |      |
| » -  |    | » -  |      |
|  | =  |  |      |
| The difference between the carrying value and  | <> | The difference between the carrying value and  |      |
| » historical cost of investment properties is  |    | » historical cost of investment properties is  |      |
| » €98,787 (2023 - €98,347).                    |    | » €98,787 (2023 -                              |      |
|  |    | €98,347).                                      |      |
|  | =  |  |      |
| Revaluation                                    |    | Revaluation                                    |      |
| The fair value of the company's 242341234 was  |    | The fair value of the company's 242341234 was  |      |
| » revalued on 7 August 2021 by 8979987.        |    | » revalued on 7 August 2021 by 8979987.        |      |
| FFWFWFW  |    | FFWFWFW  |      |
| Had this class of asset been measured on a his |    | Had this class of asset been measured on a his |      |
| » torical cost basis, their carrying amount wo |    | » torical cost basis, their carrying amount wo |      |
| » uld have been €79,787                        |    | » uld have been €79,787                        |      |
| (2023 - €98,498). The revaluation surplus (gro |    | (2023 - €98,498). The revaluation surplus (gro |      |
| » ss of tax) amounted to €98,797 (2023 - €87,5 |    | » ss of tax) amounted to €98,797 (2023 - €87,5 |      |
| » 38).   |    | » 38).   |      |
| FFWFWFW  |    | FFWFWFW  |      |
| FFWFWFW  |    | FFWFWFW  |      |
| FFWFWFW  |    | FFWFWFW  |      |
| During the year €3,452 (2023 - €32,346) was re |    | During the year €3,452 (2023 - €32,346) was re |      |
| » cognised in income in relation to rental inc |    | » cognised in income in relation to rental inc |      |
| » ome from investment                          |    | » ome from investment                          |      |
| properties. Direct operating expenses, includi |    | properties. Direct operating expenses, includi |      |

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|   |    |  |
|---|----|--|
| » ng repairs and maintenance, arising from inv<br>» estment property that<br>generated rental income amounted to €34,523 (2<br>» 023 - €65,435). Direct operating expenses, i<br>» ncluding repairs and<br>maintenance, arising from investment property<br>» that did not generate rental income amounted<br>» to €76,538 (2023 -<br>€34,453). The cumulative change in fair value<br>» relating to the sale of investment property<br>» from amounted to €. | <> | » ng repairs and maintenance, arising from inv<br>» estment property that<br>generated rental income amounted to €34,523 (2<br>» 023 - €65,435). Direct operating expenses, i<br>» ncluding repairs<br>and maintenance, arising from investment prope<br>» rty that did not generate rental income amou<br>» nted to €76,538<br>(2023 - €34,453). The cumulative change in fai<br>» r value relating to the sale of investment p<br>» roperty from amounted<br>to €. |
| FFWFWFW<br>FFWFWFW  | =  | FFWFWFW<br>FFWFWFW   |
| » Page 168<br>R<br>» OI IFRS REG  | <> | » Page 144<br>RO<br>» I IFRS REG   |
|   | =  |  |
| » trading as Ireland International<br>» l Financial Reporting Standards   | <> | » trading as Ireland International<br>» Financial Reporting Standards  |
|   | =  |  |
| » Notes to the Financial Statements fo<br>» r the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Company<br>(Fair value model)   | =  | Company<br>(Fair value model)  |
| » 2024<br>» 2023<br><br>» 2024 (Right of use) 2023<br>» (Right of use)<br><br>» € € €<br>» €<br>At 1 July<br>» 3,494 1,320 6,988<br>» 2,640<br>Additions<br>» 1,872 2,998 3,744<br>» 5,996  | <> | » 2024<br>» 2023<br><br>» 2024 (Right of use) 2023 (Rig<br>» ht of use)<br><br>» € € € €<br>At 1 January<br>» 3,494 1,320 6,988<br>» 2,640<br>Additions<br>» 1,872 2,998 3,744<br>» 5,996  |
| Acquired through business<br>combinations   | =  | Acquired through business<br>combinations  |
| » 6,868 1,709 13,736<br>» 3,418   | <> | » 6,868 1,709 13,736<br>» 3,418  |
| Classified as held for sale or in a<br>disposal group classified as held for<br>sale  | =  | Classified as held for sale or in a<br>disposal group classified as held<br>for sale   |
| » 1,208 1,790 2,416<br>» 3,580<br>Disposals   | <> | » 1,208 1,790 2,416<br>» 3,580<br>Disposals  |

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|  |   |
|--|---|
| » 605 3,224 1,210                          | » 605 3,224 1,210                             |
| » 6,448                                    | » 6,448                                       |
| Transfers to and from inventories          | Transfers to and from inventories             |
| » 7,169 773 14,338                         | » 7,169 773 14,338                            |
| » 1,546                                    | » 1,546                                       |
| Transfers to and from                      | = Transfers to and from                       |
| owner-occupied property                    | <> owner-occupied property                    |
| » 3,628 2,737 7,256                        | » 3,628 2,737 7,256                           |
| » 5,474                                    | » 5,474                                       |
| Fair value adjustments                     | Fair value adjustments                        |
| » 4,249 4,768 8,498                        | » 4,249 4,768 8,498                           |
| » 9,536                                    | » 9,536                                       |
| Foreign exchange movements                 | Foreign exchange movements                    |
| » 2,368 5,569 4,736 1                      | » 2,368 5,569 4,736                           |
| » 1,138                                    | » 11,138                                      |
| Lease incentives given                     | Lease incentives given                        |
| » 380 4,838 760                            | » 380 4,838 760                               |
| » 9,676                                    | » 9,676                                       |
|  | =   |
| At 30 June                                 | <> At 31 December 3                           |
| » 31,841 29,726 63,682 5                   | » 1,841 29,726 63,682                         |
| » 9,452                                    | » 59,452                                      |
| (Cost model)                               | = (Cost model)                                |
| » 2024                                     | <> » 2024                                     |
| » 2023                                     | » 2023  |
| » 2024 (Right of use) 2023                 | » 2024 (Right of use) 2023 (Rig               |
| » (Right of use)                           | » ht of use)                                  |
| » € € €                                    | » € € € €                                     |
| » €  |   |
|  | =   |
| Cost                                       | Cost  |
| At 1 July                                  | <> At 1 January                               |
| » 3,494 1,320 6,988                        | » 3,494 1,320 6,988                           |
| » 2,640                                    | » 2,640                                       |
| Additions                                  | Additions                                     |
| » 1,872 2,998 3,744                        | » 1,872 2,998 3,744                           |
| » 5,996                                    | » 5,996                                       |
| Acquired through business                  | = Acquired through business                   |
| combinations                               | <> combinations                               |
| » 6,868 1,709 13,736                       | » 6,868 1,709 13,736                          |
| » 3,418                                    | » 3,418                                       |
| Classified as held for sale or in a        | = Classified as held for sale or in a         |
| disposal group classified as held for sale | <> disposal group classified as held for sale |
| » 1,208 1,790 2,416                        | » 1,208 1,790 2,416                           |
| » 3,580                                    | » 3,580                                       |
| Disposals                                  | Disposals                                     |
| » 605 3,224 1,210                          | » 605 3,224 1,210                             |
| » 6,448                                    | » 6,448                                       |

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|   |        |  |          |  |   |         |        |
|---|--------|--|----------|--|---|---------|--------|
| Transfers to and from inventories         |        |  |          | Transfers to and from inventories      |   |         |        |
| » 7,169                                   | 773    |  | 14,338   | » 7,169                                | 773   |         | 14,338 |
| » 1,546                                   |        |  |          | » 1,546                                |   |         |        |
| Transfers to and from                     |        |  |          | =                                      | Transfers to and from                       |         |        |
| owner-occupied property                   |        |  |          | <>                                     | owner-occupied property                     |         |        |
| » 3,628                                   | 2,737  |  | 7,256    | » 3,628                                | 2,737                                       |         | 7,256  |
| » 5,474                                   |        |  |          | » 5,474                                |   |         |        |
| Foreign exchange movements                |        |  |          | Foreign exchange movements             |   |         |        |
| » 2,368                                   | 5,569  |  | 4,736 1  | » 2,368                                | 5,569                                       |         | 4,736  |
| » 1,138                                   |        |  |          | » 11,138                               |   |         |        |
| Lease incentives given                    |        |  |          | Lease incentives given                 |   |         |        |
| » 380                                     | 4,838  |  | 760      | » 380                                  | 4,838                                       |         | 760    |
| » 9,676                                   |        |  |          | » 9,676                                |   |         |        |
|   |        |  |          | =                                      |   |         |        |
| At 30 June                                |        |  |          | <>                                     | At 31 December                              |         | 2      |
| » 27,592                                  | 24,958 |  | 55,184 4 | » 7,592                                | 24,958                                      |         | 55,184 |
| » 9,916                                   |        |  |          | » 49,916                               |   |         |        |
|   |        |  |          | =                                      |   |         |        |
| Depreciation                              |        |  |          |  | Depreciation                                |         |        |
|   |        |  |          | <>                                     |   |         |        |
| » Page 169                                |        |  |          | » Page 145                             |   |         |        |
|   |        |  | ROI      |  |   |         | ROI    |
| » IFRS REG                                |        |  |          | » IFRS REG                             |   |         |        |
|   |        |  |          | =                                      |   |         |        |
| trading as Ireland International          |        |  |          |  | trading as Ireland International            |         |        |
| » Financial Reporting Standards           |        |  |          | » Financial Reporting Standards        |   |         |        |
| Notes to the Financial Statements fo      |        |  |          | <>                                     | Notes to the Financial Statements for the F |         |        |
| » r the Financial Year Ended 30 June 2024 |        |  |          | » inancial Year Ended 31 December 2024 |   |         |        |
|   |        |  |          | =                                      |   |         |        |
|   |        |  |          | <>                                     |   |         |        |
| » 2024                                    |        |  |          | » 2024                                 |   |         |        |
| » 2023                                    |        |  |          | » 2023                                 |   |         |        |
|   |        |  |          |  |   |         | 20     |
| » 2024 (Right of use)                     |        |  | 202      | » 24 (Right of use)                    |   | 2023    |        |
| » 3 (Right of use)                        |        |  |          | » (Right of use)                       |   |         |        |
| » €                                       | €      |  |          | » €                                    | €   |         | €      |
| » €                                       | €      |  |          | » €                                    |   |         |        |
| At 1 July                                 |        |  |          | At 1 January                           |   |         | (1,    |
| » (1,030) (4,112)                         |        |  | (2,06    | » 030) (4,112)                         |   | (2,060) |        |
| » 0) (8,224)                              |        |  |          | » (8,224)                              |   |         |        |
| Depreciation charge                       |        |  |          | Depreciation charge                    |   |         | (1,    |
| » (1,021) (119)                           |        |  | (2,04    | » 021) (119)                           |   | (2,042) |        |
| » 2) (238)                                |        |  |          | » (238)                                |   |         |        |
| Eliminated on disposal                    |        |  |          | Eliminated on disposal                 |   |         | (3,    |
| » (3,064) (3,607)                         |        |  | (6,12    | » 064) (3,607)                         |   | (6,128) |        |
| » 8) (7,214)                              |        |  |          | » (7,214)                              |   |         |        |
| Transfers to and from inventories         |        |  |          | Transfers to and from inventories      |   |         | (      |
| » (186) (879)                             |        |  | (37      | » 186) (879)                           |   | (372)   |        |
| » 2) (1,758)                              |        |  |          | » (1,758)                              |   |         |        |
| Transfers to and from                     |        |  |          | =                                      | Transfers to and from                       |         |        |
| owner-occupied property                   |        |  |          | <>                                     | owner-occupied property                     |         | (1,    |

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|  |    |  |     |
|--|----|--|-----|
| » (1,849) (16) (3,69                           |    | » 849) (16) (3,698)                            |     |
| » 8) (32)                                      |    | » (32)   |     |
| Impairment                                     |    | Impairment                                     | (1, |
| » (1,513) (8,096) (3,02                        |    | » 513) (8,096) (3,026)                         |     |
| » 6) (16,192)                                  |    | » (16,192)                                     |     |
| Foreign exchange movements                     |    | Foreign exchange movements                     | (4, |
| » (4,779) (3,171) (9,55                        |    | » 779) (3,171) (9,558)                         |     |
| » 8) (6,342)                                   |    | » (6,342)                                      |     |
|  | =  |  |     |
| At 30 June (                                   | <> | At 31 December (13,                            |     |
| » 13,442) (20,000) (26,8                       |    | » 442) (20,000) (26,884)                       |     |
| » 84) (40,000)                                 |    | » (40,000)                                     |     |
|  | =  |  |     |
| Carrying amount                                |    | Carrying amount                                |     |
| At 30 June                                     | <> | At 31 December 41,                             |     |
| » 41,034 44,958 82,06                          |    | » 034 44,958 82,068                            |     |
| » 8 89,916                                     |    | » 89,916                                       |     |
|  | =  |  |     |
| Fair value at 30 June                          | <> | Fair value at 31 December 34,                  |     |
| » 34,346 34,347 34,53                          |    | » 346 34,347 34,534                            |     |
| » 4 345,346                                    |    | » 345,346                                      |     |
|  | =  |  |     |
| The difference between the carrying value and  | <> | The difference between the carrying value and  |     |
| » historical cost of investment properties is  |    | » historical cost of investment properties is  |     |
| » €87,348 (2023 - €75,387).                    |    | » €87,348 (2023 -                              |     |
|  |    | €75,387).                                      |     |
|  | =  |  |     |
| Revaluation                                    |    | Revaluation                                    |     |
| Click here to enter data                       |    | Click here to enter data                       |     |
| The fair value of the company's Sub note 6 was |    | The fair value of the company's Sub note 6 was |     |
| » revalued on 13 August 2021 by 989889.        |    | » revalued on 13 August 2021 by 989889.        |     |
| Sub note 6                                     |    | Sub note 6                                     |     |
| Had this class of asset been measured on a his |    | Had this class of asset been measured on a his |     |
| » torical cost basis, their carrying amount wo |    | » torical cost basis, their carrying amount wo |     |
| » uld have been €75,387                        |    | » uld have been €75,387                        |     |
| (2023 - €98,438). The revaluation surplus (gro |    | (2023 - €98,438). The revaluation surplus (gro |     |
| » ss of tax) amounted to €98,387 (2023 - €75,3 |    | » ss of tax) amounted to €98,387 (2023 - €75,3 |     |
| » 87).   |    | » 87).   |     |
| Sub note 6                                     |    | Sub note 6                                     |     |
| Sub note 6                                     |    | Sub note 6                                     |     |
| Sub note 6                                     |    | Sub note 6                                     |     |
| During the year €87,538 (2023 - €75,388) was r | <> | During the year €87,538 (2023 - €75,388) was r |     |
| » ecognised in income in relation to rental in |    | » ecognised in income in relation to rental in |     |
| » come from investment                         |    | » come from                                    |     |
| properties. Direct operating expenses, includi |    | investment properties. Direct operating expens |     |
| » ng repairs and maintenance, arising from inv |    | » es, including repairs and maintenance, arisi |     |
| » estment property that                        |    | » ng from investment                           |     |
| generated rental income amounted to €34,546 (2 |    | property that generated rental income amounted |     |
| » 023 - €34,346). Direct operating expenses, i |    | » to €34,546 (2023 - €34,346). Direct operati  |     |
| » ncluding repairs and                         |    | » ng expenses,                                 |     |
| maintenance, arising from investment property  |    | including repairs and maintenance, arising fro |     |
| » that did not generate rental income amounted |    | m investment property that did not generate    |     |

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|  |    |   |
|--|----|---|
| » to €34,546 (2023 - €34,546). The cumulative change in fair value relating to the sale of investment property from amounted to €23,423 (2023 - €345,643). | =  | » rental income amounted to €34,546 (2023 - €34,546). The cumulative change in fair value relating to the sale of investment property from amounted to €23,423 (2023 - €345,643). |
| Sub note 6   | =  | Sub note 6  |
| Sub note 6   | =  | Sub note 6  |
| » Page 170   | <> | » Page 146  |
| » ROI IFRS REG   |    | » ROI IFRS REG  |
|  | =  |   |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards  |
|  | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|  | =  |   |
| 19 Intangible assets   | <> | 19 Intangible assets  |
| Group  | =  | Group   |
| » Trademarks, Contractual Software Other   | <> | » Trademarks, Contractual Software Other  |
| » patents and customer development intangible  |    | » patents and customer development intangible   |
| » Goodwill licenses relationships costs assets   |    | » Goodwill licenses relationships costs assets  |
| » Total Intangible assets - externally acquired  |    | » Total Intangible assets - externally acquired   |
| » € € €  |    | » € € €   |
| » € € €  |    | » € € €   |
| » € € €  |    | » € € €   |
|  | =  |   |
| Cost or valuation  | =  | Cost or valuation   |
| At 1 July 2022   | <> | At 1 January 2023   |
| » 2,754 540 3,010  |    | » 2,754 540 3,010   |
| » 0 3,938 266  |    | » 3,938 266 10,508  |
| » 10,508   |    | » 10,508  |
| Revaluation  |    | Revaluation   |
| » 2,572 456 83   |    | » 2,572 456 830   |
| » 0 5,472 382  |    | » 5,472 382 9,712   |
| » 9,712  |    | » 9,712   |
| Additions  |    | Additions   |
| » 4,070 614 1,10   |    | » 4,070   |

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|  |         |        |       |
|--|---------|--------|-------|
| » 4  | 3,684   | 7,218  |       |
| » 16,690                                     |         |        |       |
| Acquired through business combinations       |         |        |       |
| »  | 6,084   | 182    | 14,23 |
| » 4  | 1,900   | 6,228  |       |
| » 28,628                                     |         |        |       |
| Classified as held for sale or in a disposal |         |        |       |
| group classified as held for sale            |         |        |       |
| »  | 1,298   | 2,100  | 5,06  |
| » 6  | 914     | 4,462  |       |
| » 13,840                                     |         |        |       |
| Disposals                                    |         |        |       |
| »  | 1,940   | 2,352  | 4,15  |
| » 8  | 4,866   | 3,160  |       |
| » 16,476                                     |         |        |       |
| Foreign exchange movements                   |         |        |       |
| »  | 4,546   | 176    | 5,32  |
| » 0  | 1,832   | 7,882  |       |
| » 19,756                                     |         |        |       |
|  |         |        |       |
| At 30 June 2023                              |         |        |       |
| »  | 23,264  | 6,420  | 33,72 |
| » 2  | 22,606  | 29,598 | 1     |
| » 15,610                                     |         |        |       |
| At 1 July 2023                               |         |        |       |
| »  | 1,377   | 270    | 1,50  |
| » 5  | 1,969   | 133    |       |
| » 5,254                                      |         |        |       |
| Revaluation                                  |         |        |       |
| »  | 1,286   | 228    | 41    |
| » 5  | 2,736   | 191    |       |
| » 4,856                                      |         |        |       |
| Additions                                    |         |        |       |
| »  | 2,035   | 307    | 55    |
| » 2  | 1,842   | 3,609  |       |
| » 8,345                                      |         |        |       |
| Acquired through business combinations       |         |        |       |
| »  | 3,042   | 91     | 7,11  |
| » 7  | 950     | 3,114  |       |
| » 14,314                                     |         |        |       |
| Classified as held for sale or in a disposal |         |        |       |
| group classified as held for sale            |         |        |       |
| »  | 649     | 1,050  | 2,53  |
| » 3  | 457     | 2,231  |       |
| » 6,920                                      |         |        |       |
| Disposals                                    |         |        |       |
| »  | 970     | 1,176  | 2,07  |
| » 9  | 2,433   | 1,580  |       |
| » 8,238                                      |         |        |       |
| Foreign exchange movements                   |         |        |       |
|  |         |        |       |
|  | =       |        |       |
|  | <>      |        |       |
| At 31 December 2023                          |         |        |       |
| »  |         | 23,264 | 6,    |
| » 420  | 33,722  | 22,606 |       |
| » 29,598                                     | 115,610 |        |       |
| At 1 January 2024                            |         |        |       |
| »  |         | 1,377  |       |
| » 270  | 1,505   | 1,969  |       |
| » 133  | 5,254   |        |       |
| Revaluation                                  |         |        |       |
| »  |         | 1,286  |       |
| » 228  | 415     | 2,736  |       |
| » 191  | 4,856   |        |       |
| Additions                                    |         |        |       |
| »  |         | 2,035  |       |
| » 307  | 552     | 1,842  |       |
| » 3,609                                      | 8,345   |        |       |
| Acquired through business combinations       |         |        |       |
| »  |         | 3,042  |       |
| » 91   | 7,117   | 950    |       |
| » 3,114                                      | 14,314  |        |       |
| Classified as held for sale or in a disposal |         |        |       |
| group classified as held for sale            |         |        |       |
| »  |         | 649    | 1,    |
| » 050  | 2,533   | 457    |       |
| » 2,231                                      | 6,920   |        |       |
| Disposals                                    |         |        |       |
| »  |         | 970    | 1,    |
| » 176  | 2,079   | 2,433  |       |
| » 1,580                                      | 8,238   |        |       |

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|  |    |  |
|--|----|--|
| » 2,273 88 2,66                                |    |  |
| » 0 916 3,941                                  |    |  |
| » 9,878  |    |  |
|  | =  |  |
| » Page 171                                     | <> | » Page 147                                     |
| » ROI IFRS REG                                 | =  | » ROI IFRS REG                                 |
| » trading                                      | <> | » tra  |
| » as Ireland International Financial Reporting |    | » ding as Ireland International Financial Repo |
| » Standards                                    |    | » rting Standards                              |
|  | =  |  |
| » Notes to the Financ                          | <> | » Notes to the Fina                            |
| » ial Statements for the Financial Year Ended  |    | » ncial Statements for the Financial Year Ende |
| » 30 June 2024                                 |    | » d 31 December 2024                           |
|  | =  |  |
| » Trademarks, Contractual                      | <> | » Trademarks,                                  |
| » Software Other                               |    | » Contractual Software Other                   |
| » patents and customer                         |    | » patents and                                  |
| » development intangible                       |    | » customer development intangib                |
|  |    | » le   |
| » Goodwill licenses relations                  |    | » Goodwill licenses                            |
| » hips costs assets Tot                        |    | » relationships costs asse                     |
| » al   |    | » ts Total                                     |
| Intangible assets - externally acquired        |    | Intangible assets - externally acquired        |
| » € € €  |    | » € € €  |
| » €  |    | » €  |
|  |    | Foreign exchange movements                     |
|  |    | » 2,273 88                                     |
|  |    | » 2,660 916 3,94                               |
|  |    | » 1 9,878                                      |
|  | =  |  |
| At 30 June 2024                                | <> | At 31 December 2024                            |
| » 11,632 3,210 16,861                          |    | » 11,632 3,210                                 |
| » 11,303 14,799 57,8                           |    | » 16,861 11,303 14,79                          |
| » 05   |    | » 9 57,805                                     |
|  | =  |  |
| Amortisation                                   |    | Amortisation                                   |
| At 1 July 2022                                 | <> | At 1 January 2023                              |
| » (1,606) (5,662) (1,660)                      |    | » (1,606) (5,662)                              |
| » (1,890) (1,678) (12,                         |    | » (1,660) (1,890) (1,67                        |
| » 496)   |    | » 8) (12,496)                                  |
| Amortisation charge                            |    | Amortisation charge                            |
| » (2,668) (692) (1,034)                        |    | » (2,668) (692)                                |
| » (27,338) (5,798) (37,                        |    | » (1,034) (27,338) (5,79                       |
| » 530)   |    | » 8) (37,530)                                  |
| Amortisation eliminated on disposals           |    | Amortisation eliminated on disposals           |
| » (4,062) (2,536) (306)                        |    | » (4,062) (2,536)                              |

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|                                      |                                      |
|--------------------------------------|--------------------------------------|
| » (4,760) (4,904) (16,               | » (306) (4,760) (4,90                |
| » 568)                               | » 4) (16,568)                        |
| Impairment                           | Impairment                           |
| » (3,674) (668) (13,566)             | » (3,674) (668)                      |
| » (1,738) (1,680) (21,               | » (13,566) (1,738) (1,68             |
| » 326)                               | » 0) (21,326)                        |
| Foreign exchange movements           | Foreign exchange movements           |
| » (9,022) (3,794) (3,808)            | » (9,022) (3,794)                    |
| » (12,586) (3,220) (32,              | » (3,808) (12,586) (3,22             |
| » 430)                               | » 0) (32,430)                        |
|                                      | =                                    |
| At 30 June 2023                      | <> At 31 December 2023               |
| » (21,032) (13,352) (20,374)         | » (21,032) (13,352)                  |
| » (48,312) (17,280) (120,            | » (20,374) (48,312) (17,28           |
| » 350)                               | » 0) (120,350)                       |
| At 1 July 2023                       | At 1 January 2024                    |
| » (803) (2,831) (830)                | » (803) (2,831)                      |
| » (945) (839) (6,                    | » (830) (945) (83                    |
| » 248)                               | » 9) (6,248)                         |
| Amortisation charge                  | Amortisation charge                  |
| » (1,334) (346) (517)                | » (1,334) (346)                      |
| » (13,669) (2,899) (18,              | » (517) (13,669) (2,89               |
| » 765)                               | » 9) (18,765)                        |
| Amortisation eliminated on disposals | Amortisation eliminated on disposals |
| » (2,031) (1,268) (153)              | » (2,031) (1,268)                    |
| » (2,380) (2,452) (8,                | » (153) (2,380) (2,45                |
| » 284)                               | » 2) (8,284)                         |
| Impairment                           | Impairment                           |
| » (1,837) (334) (6,783)              | » (1,837) (334)                      |
| » (869) (840) (10,                   | » (6,783) (869) (84                  |
| » 663)                               | » 0) (10,663)                        |
| Foreign exchange movements           | Foreign exchange movements           |
| » (4,511) (1,897) (1,904)            | » (4,511) (1,897)                    |
| » (6,293) (1,610) (16,               | » (1,904) (6,293) (1,61              |
| » 215)                               | » 0) (16,215)                        |
|                                      | =                                    |
| At 30 June 2024                      | <> At 31 December 2024               |
| » (10,516) (6,676) (10,187)          | » (10,516) (6,676)                   |
| » (24,156) (8,640) (60,              | » (10,187) (24,156) (8,64            |
| » 175)                               | » 0) (60,175)                        |
|                                      | =                                    |
| Carrying amount                      | Carrying amount                      |
| At 30 June 2024                      | <> At 31 December 2024               |
| » 22,148 9,886 27,048                | » 22,148 9,886                       |
| » 35,459 23,439 117,9                | » 27,048 35,459 23,43                |
| » 80                                 | » 9 117,980                          |
|                                      | =                                    |
| At 30 June 2023                      | <> At 31 December 2023               |
| » 44,296 19,772 54,096               | » 44,296 19,772                      |
| » 70,918 46,878 235,9                | » 54,096 70,918 46,87                |
| » 60                                 | » 8 235,960                          |
|                                      | =                                    |

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|  |    |  |
|--|----|--|
| At 1 July 2022                                 | <> | At 1 January 2023                              |
| » 4,360 6,202 4,670                            |    | » 4,360 6,202                                  |
| » 5,828 1,944 23,0                             |    | » 4,670 5,828 1,94                             |
| » 04   |    | » 4 23,004                                     |
| » Page 172                                     |    | » Page 148                                     |
| » ROI IFRS REG                                 |    | » ROI IFRS R                                   |
|  | =  | » EG   |
| » trading as Ir                                | <> | » tra  |
| » eland International Financial Reporting Stan |    | » ding as Ireland International Financial Repo |
| » dards  |    | » rting Standards                              |
|  | =  |  |
| » Notes to the Financ                          | <> | » Notes to the Fina                            |
| » ial Statements for the Financial Year Ended  |    | » ncial Statements for the Financial Year Ende |
| » 30 June 2024                                 |    | » d 31 December 2024                           |
|  | =  |  |
| » Trademarks, Cont                             | <> | » Trad   |
| » ractual Other                                |    | » emarks, Contractual                          |
| » patents and cu                               |    | » Other  |
| » stomer Software intangible                   |    | » ents and customer pat                        |
| » licenses r                                   |    | » intangible Software                          |
| » elationships development assets              |    | » licenses relationships development           |
| » (internally cos                              |    | » (i   |
| » t (internally (internally (internally        |    | » nternally cost (internally (internal         |
| » ly (internally                               |    | » ly (internally                               |
| » generated) gen                               |    | » ge   |
| » erated) generated) generated)                |    | » nerated) generated) generated                |
| » Total  |    | » ) generated) Total                           |
| Intangible assets - internally generated       |    | Intangible assets - internally generated       |
| » € € €  |    | » € € €  |
| » €  |    | » € €  |
|  | =  |  |
| Cost or valuation                              |    | Cost or valuation                              |
| At 1 July 2022                                 | <> | At 1 January 2023                              |
| » 1,132  |    | » 1,132 2,018 112                              |
| » 2,018 112 3,612                              |    | » 3,612 6,874                                  |
| » 6,874  |    | » Revaluation                                  |
| Revaluation                                    |    | » 138  |
| » 1,466 482 2,180                              |    | » 138 1,466 482                                |
| » 4,266  |    | » 2,180 4,266                                  |

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|   |    |  |
|---|----|--|
| <p>Additions</p> <p>» 2,742</p> <p>» 6,994 8,572 1,808</p> <p>» 20,116</p> <p>Acquired through business combinations</p> <p>» 3,374</p> <p>» 1,146 6,396 11,286</p> <p>» 22,202</p> <p>Classified as held for sale or in a disposal group classified as</p> <p>held for sale</p> <p>» 5,508</p> <p>» 3,350 868 632</p> <p>» 10,358</p> <p>Disposals</p> <p>» 2,412</p> <p>» 1,048 3,984 7,936</p> <p>» 15,380</p> <p>Foreign exchange movements</p> <p>» 1,414</p> <p>» 3,636 2,868 76</p> <p>» 7,994</p>   | =  | <p>Additions</p> <p>» 2,742 6,994 8,572</p> <p>» 1,808 20,116</p> <p>Acquired through business combinations</p> <p>» 3,374 1,146 6,396</p> <p>» 11,286 22,202</p> <p>Classified as held for sale or in a disposal group classified as held for sale</p> <p>» 5,508 3,350 868</p> <p>» 632 10,358</p> <p>Disposals</p> <p>» 2,412 1,048 3,984</p> <p>» 7,936 15,380</p> <p>Foreign exchange movements</p> <p>» 1,414 3,636 2,868</p> <p>» 76 7,994</p>  |
| <p>At 30 June 2023</p> <p>» 16,720</p> <p>» 19,658 23,282 27,530</p> <p>» 87,190</p> <p>At 1 July 2023</p> <p>» 566</p> <p>» 1,009 56 1,806</p> <p>» 3,437</p> <p>Revaluation</p> <p>» 69</p> <p>» 733 241 1,090</p> <p>» 2,133</p> <p>Additions</p> <p>» 1,371</p> <p>» 3,497 4,286 904</p> <p>» 10,058</p> <p>Acquired through business combinations</p> <p>» 1,687</p> <p>» 573 3,198 5,643</p> <p>» 11,101</p> <p>Classified as held for sale or in a disposal group classified as</p> <p>held for sale</p> <p>» 2,754</p> <p>» 1,675 434 316</p> | <> | <p>At 31 December 2023</p> <p>» 16,720 19,658 23,282</p> <p>» 27,530 87,190</p> <p>At 1 January 2024</p> <p>» 566</p> <p>» 1,009 56 1,806</p> <p>» 3,437</p> <p>Revaluation</p> <p>» 69</p> <p>» 733 241 1,090</p> <p>» 2,133</p> <p>Additions</p> <p>» 1,371 3,497 4,286</p> <p>» 904 10,058</p> <p>Acquired through business combinations</p> <p>» 1,687 573 3,198</p> <p>» 5,643 11,101</p> <p>Classified as held for sale or in a disposal group classified as held for sale</p> <p>» 2,754 1,675 434</p> <p>» 316 5,179</p> |



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|  |                          |   |
|--|--------------------------|---|
| <p>»                    €                    €</p> <p>»    €</p> <p>At 1 July 2022</p> <p>»                    (3,580)    (1,610)</p> <p>»                    (2,254)    (1,516)    (8</p> <p>» ,960)</p> <p>Amortisation charge</p> <p>»                    (6,150)    (7,506)</p> <p>»                    (2,352)    (2,224)    (18</p> <p>» ,232)</p> <p>Amortisation eliminated on disposals</p> <p>»                    (2,760)    (598)</p> <p>»                    (330)    (1,040)    (4</p> <p>» ,728)</p> <p>Impairment</p> <p>»                    (746)    (8,954)</p> <p>»                    (442)    (2,324)    (12</p> <p>» ,466)</p> <p>Foreign exchange movements</p> <p>»                    (260)    (2,440)</p> <p>»                    (3,746)    (1,392)    (7</p> <p>» ,838)</p>   |                          | <p>»                    €                    €</p> <p>»    €                    €</p> <p>At 1 January 2023</p> <p>»                    (3,580)</p> <p>»                    (1,610)    (2,254)    (1,5</p> <p>» 16)    (8,960)</p> <p>Amortisation charge</p> <p>»                    (6,150)</p> <p>»                    (7,506)    (2,352)    (2,2</p> <p>» 24)    (18,232)</p> <p>Amortisation eliminated on disposals</p> <p>»                    (2,760)</p> <p>»                    (598)    (330)    (1,0</p> <p>» 40)    (4,728)</p> <p>Impairment</p> <p>»                    (746)</p> <p>»                    (8,954)    (442)    (2,3</p> <p>» 24)    (12,466)</p> <p>Foreign exchange movements</p> <p>»                    (260)</p> <p>»                    (2,440)    (3,746)    (1,3</p> <p>» 92)    (7,838)</p>  |
| <p>At 30 June 2023</p> <p>»                    (13,496)    (21,108)</p> <p>»                    (9,124)    (8,496)    (52</p> <p>» ,224)</p> <p>At 1 July 2023</p> <p>»                    (1,790)    (805)</p> <p>»                    (1,127)    (758)    (4</p> <p>» ,480)</p> <p>Amortisation charge</p> <p>»                    (3,075)    (3,753)</p> <p>»                    (1,176)    (1,112)    (9</p> <p>» ,116)</p> <p>Amortisation eliminated on disposals</p> <p>»                    (1,380)    (299)</p> <p>»                    (165)    (520)    (2</p> <p>» ,364)</p> <p>Impairment</p> <p>»                    (373)    (4,477)</p> <p>»                    (221)    (1,162)    (6</p> <p>» ,233)</p> <p>Foreign exchange movements</p> <p>»                    (130)    (1,220)</p> <p>»                    (1,873)    (696)    (3</p> <p>» ,919)</p> | <p>=</p> <p>&lt;&gt;</p> | <p>At 31 December 2023</p> <p>»                    (13,496)</p> <p>»                    (21,108)    (9,124)    (8,4</p> <p>» 96)    (52,224)</p> <p>At 1 January 2024</p> <p>»                    (1,790)</p> <p>»                    (805)    (1,127)    (7</p> <p>» 58)    (4,480)</p> <p>Amortisation charge</p> <p>»                    (3,075)</p> <p>»                    (3,753)    (1,176)    (1,1</p> <p>» 12)    (9,116)</p> <p>Amortisation eliminated on disposals</p> <p>»                    (1,380)</p> <p>»                    (299)    (165)    (5</p> <p>» 20)    (2,364)</p> <p>Impairment</p> <p>»                    (373)</p> <p>»                    (4,477)    (221)    (1,1</p> <p>» 62)    (6,233)</p> <p>Foreign exchange movements</p> <p>»                    (130)</p> <p>»                    (1,220)    (1,873)    (6</p> <p>» 96)    (3,919)</p> |
| <p>At 30 June 2024</p> <p>»                    (6,748)    (10,554)</p> <p>»                    (4,562)    (4,248)    (26</p> <p>» ,112)</p>  | <p>=</p> <p>&lt;&gt;</p> | <p>At 31 December 2024</p> <p>»                    (6,748)</p> <p>»                    (10,554)    (4,562)    (4,2</p> <p>» 48)    (26,112)</p>   |

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|   |  |                          |
|---|--|--------------------------|
| Carrying amount                               | =  | Carrying amount          |
| At 30 June 2024                               | <>   | At 31 December 2024      |
| » 15,108 20,383                               | » 15,108                                       |                          |
| » 16,203 18,013 69,                           | » 20,383 16,203 18,0                           |                          |
| » 707   | » 13 69,707                                    |                          |
|   | =  |                          |
| At 30 June 2023                               | <>   | At 31 December 2023      |
| » 30,216 40,766                               | » 30,216                                       |                          |
| » 32,406 36,026 139,                          | » 40,766 32,406 36,0                           |                          |
| » 414   | » 26 139,414                                   |                          |
|   | =  |                          |
| At 1 July 2022                                | <>   | At 1 January 2023        |
| » 4,712 3,628                                 | » 4,712  |                          |
| » 2,366 5,128 15,                             | » 3,628 2,366 5,1                              |                          |
| » 834   | » 28 15,834                                    |                          |
|   | =  |                          |
| » Page 174                                    | <>   | » Page 150               |
| » ROI IFRS REG                                | » ROI IFRS REG                                 |                          |
|   | =  |                          |
| » trading                                     | <>   | » trad                   |
| » as Ireland International Financial Reportin | » ing as Ireland International Financial Repor |                          |
| » g Standards                                 | » ting Standards                               |                          |
|   | =  |                          |
| » Notes to the                                | <>   | » Notes to the Fina      |
| » Financial Statements for the Financial Year | » ncial Statements for the Financial Year Ende |                          |
| » Ended 30 June 2024                          | » d 31 December 2024                           |                          |
|   | =  |                          |
| Click here to enter data                      |  | Click here to enter data |
|   | <>   |                          |
| » Trademarks, Contractu                       | » Trademar                                     |                          |
| » al Software Other                           | » ks, Contractual Software                     |                          |
| » Other                                       | » Other  |                          |
| » patents and custome                         | » patents                                      |                          |
| » r development intangible                    | » and customer development i                   |                          |
| » ntangible                                   | » ntangible                                    |                          |
| » Goodwill licenses relati                    | » Goodwill lice                                |                          |
| » onships costs assets                        | » nses relationships costs                     |                          |
| » Total                                       | » assets Total                                 |                          |
| » € €   | » € €  |                          |
| » € €   | » € €  |                          |
| » €   | » € €  |                          |
|   | =  |                          |
| Cost or valuation                             |  | Cost or valuation        |
| At 1 July 2022                                | <>   | At 1 January 2023        |
| » 87,688 86,577 76,57                         | » 87,688 86,                                   |                          |
| » 7 76,547 87,658 4                           | » 577 76,577 76,547                            |                          |

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|  |    |  |
|--|----|--|
| <p>» 15,047</p> <p>Revaluation recognised in other comprehensive income</p> <p>» 65,798 87,698 76,87</p> <p>» 8 98,768 87,687 4</p> <p>» 16,829</p> <p>Additions</p> <p>» 76,376 76,346 74,58</p> <p>» 7 76,587 86,537 3</p> <p>» 90,433</p> <p>Acquired through business combinations</p> <p>» 76,587 76,878 76,58</p> <p>» 7 87,767 76,587 3</p> <p>» 94,406</p> <p>Classified as held for sale or in a disposal</p> <p>group classified as held for sale</p> <p>» 87,687 87,687 87,66</p> <p>» 8 98,768 87,688 4</p> <p>» 49,498</p> <p>Disposals</p> <p>» 87,688 75,378 76,89</p> <p>» 7 76,868 79,768 3</p> <p>» 96,599</p> <p>Foreign exchange movements</p> <p>» 98,438 65,387 63,58</p> <p>» 8 87,438 87,487 4</p> <p>» 02,338</p> |    | <p>» 87,658 415,047</p> <p>Revaluation recognised in other comprehensive income</p> <p>» 65,798 87,698</p> <p>» 698 76,878 98,768</p> <p>» 87,687 416,829</p> <p>Additions</p> <p>» 76,376 76,346</p> <p>» 346 74,587 76,587</p> <p>» 86,537 390,433</p> <p>Acquired through business combinations</p> <p>» 76,587 76,58</p> <p>» 878 76,587 87,767</p> <p>» 76,587 394,406</p> <p>Classified as held for sale or in a disposal group classified as held for sale</p> <p>» 87,687 87,687 87,66</p> <p>» 687 87,668 98,768</p> <p>» 87,688 449,498</p> <p>Disposals</p> <p>» 87,688 75,378</p> <p>» 378 76,897 76,868</p> <p>» 79,768 396,599</p> <p>Foreign exchange movements</p> <p>» 98,438 65,387</p> <p>» 387 63,588 87,438</p> <p>» 87,487 402,338</p> |
|  | =  |  |
| <p>At 30 June 2023</p> <p>» 580,262 555,951 532,78</p> <p>» 2 602,743 593,412 2,8</p> <p>» 65,150</p> <p>At 1 July 2023</p> <p>» 67,427 87,878 87,68</p> <p>» 8 46,576 76,987 3</p> <p>» 66,556</p> <p>Revaluation recognised in other comprehensive income</p> <p>» 76,576 78,786 76,59</p> <p>» 7 76,576 87,657 3</p> <p>» 96,192</p> <p>Additions</p> <p>» 76,587 76,578 77,65</p> <p>» 4 87,657 87,659 4</p> <p>» 06,135</p> <p>Acquired through business combinations</p> <p>» 76,578 77,687 87,65</p> <p>» 7 76,578 76,576 3</p> <p>» 95,076</p> <p>Classified as held for sale or in a disposal</p>   | <> | <p>At 31 December 2023</p> <p>» 580,262 555,951</p> <p>» 951 532,782 602,743</p> <p>» 593,412 2,865,150</p> <p>At 1 January 2024</p> <p>» 67,427 87,68</p> <p>» 878 87,688 46,576</p> <p>» 76,987 366,556</p> <p>Revaluation recognised in other comprehensive income</p> <p>» 76,576 78,786</p> <p>» 786 76,597 76,576</p> <p>» 87,657 396,192</p> <p>Additions</p> <p>» 76,587 76,578</p> <p>» 578 77,654 87,657</p> <p>» 87,659 406,135</p> <p>Acquired through business combinations</p> <p>» 76,578 77,687</p> <p>» 687 87,657 76,578</p> <p>» 76,576 395,076</p> <p>Classified as held for sale or in a disposal group classified as held for sale</p>   |

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|--|---------|--------|--|--|------|--|--|
| group classified as held for sale              |         |        |  | as held for sale                               |      |  |  |
| » 87,657                                       | 87,657  | 76,55  |  | » 87,657                                       | 87,  |  |  |
| » 6 76,568                                     | 87,666  | 4      |  | » 657 76,556 76,568                            |      |  |  |
| » 16,104                                       |         |        |  | » 87,666 416,104                               |      |  |  |
| Disposals                                      |         |        |  | Disposals                                      |      |  |  |
| » 65,787                                       | 76,578  | 87,67  |  | » 65,787                                       | 76,  |  |  |
| » 6 87,655                                     | 78,687  | 3      |  | » 578 87,676 87,655                            |      |  |  |
| » 96,383                                       |         |        |  | » 78,687 396,383                               |      |  |  |
| Foreign exchange movements                     |         |        |  | Foreign exchange movements                     |      |  |  |
| » 76,578                                       | 87,657  | 86,76  |  | » 76,578                                       | 87,  |  |  |
| » 5 86,477                                     | 67,666  | 4      |  | » 657 86,765 86,477                            |      |  |  |
| » 05,143                                       |         |        |  | » 67,666 405,143                               |      |  |  |
|  | =       |        |  |  |      |  |  |
| At 30 June 2024                                |         |        |  | <> At 31 December 2024                         |      |  |  |
| » 527,190                                      | 572,821 | 580,59 |  | » 527,190                                      | 572, |  |  |
| » 3 538,087                                    | 562,898 | 2,7    |  | » 821 580,593 538,087                          |      |  |  |
| » 81,589                                       |         |        |  | » 562,898 2,781,589                            |      |  |  |
|  | =       |        |  |  |      |  |  |
| » Page 175                                     | <>      |        |  | » Page 151                                     |      |  |  |
| » ROI IFRS REG                                 |         |        |  | » ROI IFRS REG                                 |      |  |  |
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| » trading as Ir                                | <>      |        |  | » s Ireland International Financial Reporting  |      |  |  |
| » eland International Financial Reporting Stan |         |        |  | » Standards                                    |      |  |  |
| » dards  |         |        |  |  |      |  |  |
|  | =       |        |  |  |      |  |  |
| » Notes to the Financ                          | <>      |        |  | » Notes to the Fina                            |      |  |  |
| » ial Statements for the Financial Year Ended  |         |        |  | » ncial Statements for the Financial Year Ende |      |  |  |
| » 30 June 2024                                 |         |        |  | » d 31 December 2024                           |      |  |  |
|  | =       |        |  |  |      |  |  |
| » Trademarks, Contractu                        | <>      |        |  | » Trademark                                    |      |  |  |
| » al Software Other                            |         |        |  | » s, Contractual Software                      |      |  |  |
|  |         |        |  | » Other  |      |  |  |
| » patents and custome                          |         |        |  | » patents                                      |      |  |  |
| » r development intangible                     |         |        |  | » and customer development i                   |      |  |  |
|  |         |        |  | » ntangible                                    |      |  |  |
| » Goodwill licenses relati                     |         |        |  | » Goodwill lice                                |      |  |  |
| » onships costs assets                         |         |        |  | » nses relationships costs                     |      |  |  |
| » Total  |         |        |  | » assets Total                                 |      |  |  |
| » € €  |         |        |  | » € €  |      |  |  |
| » € €  |         |        |  | » € €  |      |  |  |
| » € €  |         |        |  | » € €  |      |  |  |
|  | =       |        |  |  |      |  |  |
| Amortisation                                   |         |        |  | Amortisation                                   |      |  |  |
| At 1 July 2022                                 | <>      |        |  | At 1 January 2023                              |      |  |  |
| » (87,347) (98,438) (87,87                     |         |        |  | » (87,347) (98,                                |      |  |  |
| » 6) (98,768) (97,766) (4                      |         |        |  | » 438) (87,876) (98,768)                       |      |  |  |

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|--|---|---|
| <p>» 70,195)</p> <p>Charge for year</p> <p>» (75,638) (87,766) (98,78</p> <p>» 8) (87,698) (98,768) (4</p> <p>» 48,658)</p> <p>Eliminated on disposal</p> <p>» (64,378) (65,368) (76,43</p> <p>» 8) (64,276) (87,467) (3</p> <p>» 57,927)</p> <p>Impairment</p> <p>» (87,386) (64,276) (68,86</p> <p>» 8) (86,438) (78,642) (3</p> <p>» 85,610)</p> <p>Foreign exchange movements</p> <p>» (76,437) (86,428) (86,42</p> <p>» 6) (84,286) (86,428) (4</p> <p>» 20,005)</p>  |   | <p>» (97,766) (470,195)</p> <p>Charge for year</p> <p>» (75,638) (87,</p> <p>» 766) (98,788) (87,698)</p> <p>» (98,768) (448,658)</p> <p>Eliminated on disposal</p> <p>» (64,378) (65,</p> <p>» 368) (76,438) (64,276)</p> <p>» (87,467) (357,927)</p> <p>Impairment</p> <p>» (87,386) (64,</p> <p>» 276) (68,868) (86,438)</p> <p>» (78,642) (385,610)</p> <p>Foreign exchange movements</p> <p>» (76,437) (86,</p> <p>» 428) (86,426) (84,286)</p> <p>» (86,428) (420,005)</p>  |
| <p>At 30 June 2023</p> <p>» (391,186) (402,276) (418,39</p> <p>» 6) (421,466) (449,071) (2,0</p> <p>» 82,395)</p> <p>At 1 July 2023</p> <p>» (67,587) (87,657) (87,65</p> <p>» 7) (76,887) (87,678) (4</p> <p>» 07,466)</p> <p>Charge for year</p> <p>» (76,876) (76,765) (65,78</p> <p>» 6) (87,657) (76,576) (3</p> <p>» 83,660)</p> <p>Eliminated on disposal</p> <p>» (76,587) (87,658) (76,57</p> <p>» 6) (87,657) (76,557) (4</p> <p>» 05,035)</p> <p>Impairment</p> <p>» (76,876) (76,576) (67,69</p> <p>» 8) (87,676) (76,576) (3</p> <p>» 85,402)</p> <p>Foreign exchange movements</p> <p>» (76,578) (76,578) (75,79</p> <p>» 8) (76,578) (78,897) (3</p> <p>» 84,429)</p> | = | <p>At 31 December 2023</p> <p>» (391,186) (402,</p> <p>» 276) (418,396) (421,466)</p> <p>» (449,071) (2,082,395)</p> <p>At 1 January 2024</p> <p>» (67,587) (87,</p> <p>» 657) (87,657) (76,887)</p> <p>» (87,678) (407,466)</p> <p>Charge for year</p> <p>» (76,876) (76,</p> <p>» 765) (65,786) (87,657)</p> <p>» (76,576) (383,660)</p> <p>Eliminated on disposal</p> <p>» (76,587) (87,</p> <p>» 658) (76,576) (87,657)</p> <p>» (76,557) (405,035)</p> <p>Impairment</p> <p>» (76,876) (76,</p> <p>» 576) (67,698) (87,676)</p> <p>» (76,576) (385,402)</p> <p>Foreign exchange movements</p> <p>» (76,578) (76,</p> <p>» 578) (75,798) (76,578)</p> <p>» (78,897) (384,429)</p> |
| <p>At 30 June 2024</p> <p>» (374,504) (405,234) (373,51</p> <p>» 5) (416,455) (396,284) (1,9</p> <p>» 65,992)</p>  |   | <p>At 31 December 2024</p> <p>» (374,504) (405,</p> <p>» 234) (373,515) (416,455)</p> <p>» (396,284) (1,965,992)</p>  |
| <p>Carrying amount</p> <p>At 30 June 2024</p> <p>» 901,694 978,055 954,10</p> <p>» 8 954,542 959,182 4,7</p>   | = | <p>Carrying amount</p> <p>At 31 December 2024</p> <p>» 901,694 978,</p> <p>» 055 954,108 954,542</p>  |

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|   |    |  |             |
|---|----|--|-------------|
| » 47,581                                      |    | » 959,182                                      | 4,747,581   |
|   | =  |  |             |
| At 30 June 2023                               | <> | At 31 December 2023                            |             |
| » 971,448                                     |    | » 971,448                                      | 958,        |
| » 8 1,024,209                                 |    | » 227 951,178                                  | 1,024,209 1 |
| » 47,545                                      |    | » ,042,483                                     | 4,947,545   |
|   | =  |  |             |
| At 1 July 2022                                | <> | At 1 January 2023                              |             |
| » 4,360                                       |    | » 4,360  | 6,          |
| » 0 5,828                                     |    | » 202 4,670                                    | 5,828       |
| » 3,004                                       |    | » 1,944  | 23,004      |
|   | =  |  |             |
| Out of balance to Intangible assets category  | <> | Out of balance to Intangible assets category i |             |
| in the current year                           |    | n the current year                             |             |
| » 879,546                                     |    | » 879,546                                      | 968,        |
| » 0 919,083                                   |    | » 169 927,060                                  | 919,083     |
| » 629,601                                     |    | » 935,743                                      | 4,629,601   |
| » Page 176                                    |    | » Page 152                                     |             |
| » ROI IFRS REG                                |    | » ROI IFRS REG                                 |             |
|   | =  |  |             |
| » trading                                     | <> | » trad   |             |
| » as Ireland International Financial Reportin |    | » ing as Ireland International Financial Repor |             |
| » g Standards                                 |    | » ting Standards                               |             |
|   | =  |  |             |
| » Notes to the                                | <> | » Notes to the Fina                            |             |
| » Financial Statements for the Financial Year |    | » ncial Statements for the Financial Year Ende |             |
| » Ended 30 June 2024                          |    | » d 31 December 2024                           |             |
|   | =  |  |             |
| » Trademarks, Contractual                     | <> | » Trademar                                     |             |
| » Software Other                              |    | » ks, Contractual Software                     |             |
| »   |    | » Other  |             |
| » patents and customer                        |    | » patents                                      |             |
| » development intangible                      |    | » and customer development i                   |             |
| »   |    | » ntangible                                    |             |
| » Goodwill licenses relation                  |    | » Goodwill lice                                |             |
| » ships costs assets T                        |    | » nses relationships costs                     |             |
| » otal  |    | » assets Total                                 |             |
| »   |    | »  |             |
| » € € €                                       |    | » € € €  |             |
| » €   |    | » € €  |             |
|   | =  |  |             |
| Out of balance to Intangible assets category  | <> | Out of balance to Intangible assets category i |             |
| in the prior year                             |    | n the prior year                               |             |
| » 927,152                                     |    | » 927,152                                      | 938,        |

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|  |  |
|--|--|
| » 953,291 995,605 4,7                                | » 455 897,082 953,291                          |
| » 11,585   | » 995,605 4,711,585                            |
| Click here to enter data                             | = Click here to enter data                     |
| <>   | <>   |
| » Trademarks, Contractual                            | » Trademar                                     |
| » Software Other                                     | » ks, Contractual Software                     |
| » patents and customer                               | » Other  |
| » development intangible                             | » patents                                      |
| » ntangible  | » and customer development i                   |
| » Goodwill licenses relation                         | » ntangible                                    |
| » ships costs assets T                               | » Goodwill lice                                |
| » otal   | » nses relationships costs                     |
| » € € €  | » assets Total                                 |
| » € € €  | » € € €  |
| » €  | » € €  |
| =  | =  |
| Cost or valuation                                    | Cost or valuation                              |
| At 1 July 2022                                       | <> At 1 January 2023                           |
| » 85,387 75,387 63,768                               | » 85,387 75,                                   |
| » 98,577 65,387 388                                  | » 387 63,768 98,577                            |
| » ,506   | » 65,387 388,506                               |
| Revaluation recognised in other comprehensive income | Revaluation recognised in other comprehensive  |
| » 98,378 65,387 23,247                               | » income 98,378 65,                            |
| » 56,387 98,367 341                                  | » 387 23,247 56,387                            |
| » ,766   | » 98,367 341,766                               |
| Additions  | Additions                                      |
| » 65,388 87,436 65,368                               | » 65,388 87,                                   |
| » 65,376 53,747 337                                  | » 436 65,368 65,376                            |
| » ,315   | » 53,747 337,315                               |
| Acquired through business combinations               | Acquired through business combinations         |
| » 98,436 45,276 87,468                               | » 98,436 45,                                   |
| » 54,276 87,427 372                                  | » 276 87,468 54,276                            |
| » ,883   | » 87,427 372,883                               |
| Classified as held for sale or in a disposal         | Classified as held for sale or in a disposal g |
| group classified as held for sale                    | » roup classified                              |
| » 65,386 98,488 63,869                               | as held for sale                               |
| » 64,879 75,368 367                                  | » 65,386 98,                                   |
| » ,990   | » 488 63,869 64,879                            |
| Disposals  | » 75,368 367,990                               |
| » 65,387 65,387 65,389                               | Disposals                                      |
| » 65,389 65,389 326                                  | » 65,387 65,                                   |
| » ,941   | » 387 65,389 65,389                            |
| Foreign exchange movements                           | » 65,389 326,941                               |
| » 65,387 98,357 64,897                               | Foreign exchange movements                     |
| » 65,389 64,689 358                                  | » 65,387 98,                                   |
| » ,719   | » 357 64,897 65,389                            |
|  | » 64,689 358,719                               |

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|--|----|--|
|  | =  |  |
| At 30 June 2023                                      | <> | At 31 December 2023                                  |
| » 543,749 535,718 434,006                            |    | » 543,749 535,                                       |
| » 470,273 510,374 2,494                              |    | » 718 434,006 470,273                                |
| » ,120   |    | » 510,374 2,494,120                                  |
| At 1 July 2023                                       |    | At 1 January 2024                                    |
| » 65,387 87,677 98,765                               |    | » 65,387 87,   |
| » 93,746 54,276 399                                  |    | » 677 98,765 93,746                                  |
| » ,851   |    | » 54,276 399,851                                     |
| Revaluation recognised in other comprehensive income |    | Revaluation recognised in other comprehensive income |
| » 87,537 76,538 65,386                               |    | » 87,537 76,   |
| » 87,427 86,428 403                                  |    | » 538 65,386 87,427                                  |
| » ,316   |    | » 86,428 403,316                                     |
| Additions  |    | Additions  |
| » 64,878 87,428 86,428                               |    | » 64,878 87,   |
| » 87,426 45,277 371                                  |    | » 428 86,428 87,426                                  |
| » ,437   |    | » 45,277 371,437                                     |
| Acquired through business combinations               |    | Acquired through business combinations               |
| » 65,376 87,437 65,376                               |    | » 65,376 87,   |
| » 87,437 98,474 404                                  |    | » 437 65,376 87,437                                  |
| » ,100   |    | » 98,474 404,100                                     |
| » Page 177   |    | » Page 153   |
| » ROI IFRS REG                                       |    | » ROI IFRS REG                                       |
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| » trading  | <> | » trading a  |
| » as Ireland International Financial Reportin        |    | » s Ireland International Financial Reporting        |
| » g Standards  |    | » Standards  |
|  | =  |  |
| » Notes to the                                       | <> | » Notes to the Fina                                  |
| » Financial Statements for the Financial Year        |    | » ncial Statements for the Financial Year Ende       |
| » Ended 30 June 2024                                 |    | » d 31 December 2024                                 |
|  | =  |  |
| » Trademarks, Contrac                                | <> | » Trademar   |
| » tual Software Other                                |    | » ks, Contractual Software                           |
| »  |    | » Other  |
| » patents and custo                                  |    | » patents  |
| » mer development intangible                         |    | » and customer development                           |
| »  |    | » intangible   |
| » Goodwill licenses rela                             |    | » Goodwill lic                                       |
| » tionships costs assets                             |    | » ences relationships costs                          |
| » Total  |    | » assets Total                                       |
| »  |    | »  |
| » € € €  |    | » € € €  |
| » €  |    | » € €  |
| Classified as held for sale or in a disposal         |    | Classified as held for sale or in a disposal g       |

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|-----------------------------------|--|--|--|------------------------------------|--|--|--|
| group classified as held for sale |  |  |  | » roup classified as held for sale |  |  |  |
| » 65,388 76,387 76,               |  |  |  | » 65,388 76                        |  |  |  |
| » 438 98,387 65,386               |  |  |  | » ,387 76,438 98,387               |  |  |  |
| » 381,986                         |  |  |  | » 65,386 381,986                   |  |  |  |
| Disposals                         |  |  |  | Disposals                          |  |  |  |
| » 65,368 87,438 67,               |  |  |  | » 65,368 87                        |  |  |  |
| » 438 84,288 64,286               |  |  |  | » ,438 67,438 84,288               |  |  |  |
| » 368,818                         |  |  |  | » 64,286 368,818                   |  |  |  |
| Foreign exchange movements        |  |  |  | Foreign exchange movements         |  |  |  |
| » 64,386 86,427 64,               |  |  |  | » 64,386 86                        |  |  |  |
| » 286 87,427 87,428               |  |  |  | » ,427 64,286 87,427               |  |  |  |
| » 389,954                         |  |  |  | » 87,428 389,954                   |  |  |  |
|                                   |  |  |  | =                                  |  |  |  |
| At 30 June 2024                   |  |  |  | <> At 31 December 2024             |  |  |  |
| » 478,320 589,332 524,            |  |  |  | » 478,320 589                      |  |  |  |
| » 117 626,138 501,555             |  |  |  | » ,332 524,117 626,138             |  |  |  |
| » 2,719,462                       |  |  |  | » 501,555 2,719,462                |  |  |  |
|                                   |  |  |  | =                                  |  |  |  |
| Amortisation                      |  |  |  | Amortisation                       |  |  |  |
| At 1 July 2022                    |  |  |  | <> At 1 January 2023               |  |  |  |
| » (98,368) (65,376) (64,          |  |  |  | » (98,368) (65                     |  |  |  |
| » 286) (765,467) (57,658) (       |  |  |  | » ,376) (64,286) (765,467)         |  |  |  |
| » 1,051,155)                      |  |  |  | » (57,658) (1,051,155)             |  |  |  |
| Charge for year                   |  |  |  | Charge for year                    |  |  |  |
| » (64,276) (54,277) (74,          |  |  |  | » (64,276) (54                     |  |  |  |
| » 767) (76,477) (53,516)          |  |  |  | » ,277) (74,767) (76,477)          |  |  |  |
| » (323,313)                       |  |  |  | » (53,516) (323,313)               |  |  |  |
| Eliminated on disposal            |  |  |  | Eliminated on disposal             |  |  |  |
| » (87,536) (63,768) (64,          |  |  |  | » (87,536) (63                     |  |  |  |
| » 268) (64,768) (64,257)          |  |  |  | » ,768) (64,268) (64,768)          |  |  |  |
| » (344,597)                       |  |  |  | » (64,257) (344,597)               |  |  |  |
| Impairment                        |  |  |  | Impairment                         |  |  |  |
| » (87,246) (65,376) (83,          |  |  |  | » (87,246) (65                     |  |  |  |
| » 688) (64,588) (64,252)          |  |  |  | » ,376) (83,688) (64,588)          |  |  |  |
| » (365,150)                       |  |  |  | » (64,252) (365,150)               |  |  |  |
| Foreign exchange movements        |  |  |  | Foreign exchange movements         |  |  |  |
| » (65,376) (87,426) (64,          |  |  |  | » (65,376) (87                     |  |  |  |
| » 287) (64,286) (87,426)          |  |  |  | » ,426) (64,287) (64,286)          |  |  |  |
| » (368,801)                       |  |  |  | » (87,426) (368,801)               |  |  |  |
|                                   |  |  |  | =                                  |  |  |  |
| At 30 June 2023                   |  |  |  | <> At 31 December 2023             |  |  |  |
| » (402,802) (336,223) (351,       |  |  |  | » (402,802) (336                   |  |  |  |
| » 296) (1,035,586) (327,109) (    |  |  |  | » ,223) (351,296) (1,035,586)      |  |  |  |
| » 2,453,016)                      |  |  |  | » (327,109) (2,453,016)            |  |  |  |
| At 1 July 2023                    |  |  |  | At 1 January 2024                  |  |  |  |
| » (67,438) (86,742) (86,          |  |  |  | » (67,438) (86                     |  |  |  |
| » 428) (86,428) (84,287)          |  |  |  | » ,742) (86,428) (86,428)          |  |  |  |
| » (411,323)                       |  |  |  | » (84,287) (411,323)               |  |  |  |
| Charge for year                   |  |  |  | Charge for year                    |  |  |  |
| » (86,438) (87,428) (64,          |  |  |  | » (86,438) (87                     |  |  |  |
| » 768) (64,387) (87,428)          |  |  |  | » ,428) (64,768) (64,387)          |  |  |  |

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|  |    |  |  |
|--|----|--|--|
| » (390,449)                                    |    | » (87,428) (390,449)                           |  |
| Eliminated on disposal                         |    | Eliminated on disposal                         |  |
| » (9,847) (87,429) (87,                        |    | » (9,847) (87                                  |  |
| » 427) (42,379) (42,686)                       |    | » ,429) (87,427) (42,379)                      |  |
| » (269,768)                                    |    | » (42,686) (269,768)                           |  |
| Impairment                                     |    | Impairment                                     |  |
| » (64,287) (87,429) (64,                       |    | » (64,287) (87                                 |  |
| » 376) (76,426) (87,476)                       |    | » ,429) (64,376) (76,426)                      |  |
| » (379,994)                                    |    | » (87,476) (379,994)                           |  |
| Foreign exchange movements                     |    | Foreign exchange movements                     |  |
| » (65,386) (8,732) (68,                        |    | » (65,386) (8                                  |  |
| » 276) (64,367) (64,376)                       |    | » ,732) (68,276) (64,367)                      |  |
| » (271,137)                                    |    | » (64,376) (271,137)                           |  |
|  | =  |  |  |
| At 30 June 2024                                | <> | At 31 December 2024                            |  |
| » (293,396) (357,760) (371,                    |    | » (293,396) (357                               |  |
| » 275) (333,987) (366,253) (                   |    | » ,760) (371,275) (333,987)                    |  |
| » 1,722,671)                                   |    | » (366,253) (1,722,671)                        |  |
|  | =  |  |  |
| Carrying amount                                |    | Carrying amount                                |  |
| At 30 June 2024                                | <> | At 31 December 2024                            |  |
| » 771,716 947,092 895,                         |    | » 771,716 947                                  |  |
| » 392 960,125 867,808                          |    | » ,092 895,392 960,125                         |  |
| » 4,442,133                                    |    | » 867,808 4,442,133                            |  |
| » Page 178                                     |    | » Page 154                                     |  |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |  |
|  | =  |  |  |
| » trading as I                                 | <> | » trading as                                   |  |
| » reland International Financial Reporting Sta |    | » Ireland International Financial Reporting St |  |
| » ndards                                       |    | » andards                                      |  |
|  | =  |  |  |
| » Notes to the Finan                           | <> | » Notes to the Financ                          |  |
| » cial Statements for the Financial Year Ended |    | » ial Statements for the Financial Year Ended  |  |
| » 30 June 2024                                 |    | » 31 December 2024                             |  |
|  | =  |  |  |
| » Trademarks, Contractual                      | <> | » Trademarks                                   |  |
| » Software Other                               |    | » , Contractual Software                       |  |
| »  |    | » Other  |  |
| » patents and customer                         |    | » patents a                                    |  |
| » development intangible                       |    | » nd customer development in                   |  |
| »  |    | » tangible                                     |  |
| » Goodwill licenses relation                   |    | » Goodwill licens                              |  |
| » ships costs assets T                         |    | » es relationships costs                       |  |
| » otal   |    | » assets Total                                 |  |
| » € € €  |    | » €  |  |
| » € €  |    | » € €  |  |

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|  |    |  |   |
|--|----|--|---|
| » €  |    | » €  | € |
|  | =  |  |   |
| At 30 June 2023                                | <> | At 31 December 2023                            |   |
| » 946,551 871,941 785,302                      |    | » 946,551 871,94                               |   |
| » 1,505,859 837,483 4,947                      |    | » 1 785,302 1,505,859                          |   |
| » ,136   |    | » 837,483 4,947,136                            |   |
|  | =  |  |   |
| At 1 July 2022                                 | <> | At 1 January 2023                              |   |
| » 4,360 6,202 4,670                            |    | » 4,360 6,20                                   |   |
| » 5,828 1,944 23                               |    | » 2 4,670 5,828                                |   |
| » ,004   |    | » 1,944 23,004                                 |   |
|  | =  |  |   |
| Out of balance to Intangible assets category   | <> | Out of balance to Intangible assets category i |   |
| in the current year                            |    | n the current                                  |   |
| » 749,568 937,206 868,344                      |    | » 749,568 937,20                               |   |
| » 924,666 844,369 4,3                          |    | » 6 868,344 924,666                            |   |
| » 24,153                                       |    | » 844,369 4,324,153                            |   |
|  | =  |  |   |
| Out of balance to Intangible assets category   | <> | Out of balance to Intangible assets category i |   |
| in the prior year                              |    | n the prior                                    |   |
| » 902,255 852,169 731,206                      |    | » 902,255 852,16                               |   |
| » 1,434,941 790,605 4,7                        |    | » 9 731,206 1,434,941                          |   |
| » 11,176                                       |    | » 790,605 4,711,176                            |   |
|  | =  |  |   |
| » Page 179                                     | <> | » Page 155                                     |   |
| » ROI IFRS REG                                 |    | » OI IFRS REG                                  | R |
|  | =  |  |   |
| trading as Ireland International               | <> | trading as Ireland International F             |   |
| » Financial Reporting Standards                |    | » inancial Reporting Standards                 |   |
|  | =  |  |   |
| Notes to the Financial Statements for          | <> | Notes to the Financial Statements for the      |   |
| » the Financial Year Ended 30 June 2024        |    | » Financial Year Ended 31 December 2024        |   |
|  | =  |  |   |
| 29384298098                                    |    | 29384298098                                    |   |
| Restriction on title and pledged as security   |    | Restriction on title and pledged as security   |   |
| 76 with a carrying amount of €1,698 (2023 -€11 |    | 76 with a carrying amount of €1,698 (2023 -€11 |   |
| » ,123) has the following restriction on title |    | » ,123) has the following restriction on title |   |
| » :  |    | » :  |   |
| 98698698.                                      |    | 98698698.                                      |   |
| The same asset (with a carrying amount of €689 |    | The same asset (with a carrying amount of €689 |   |
| » ,698 (2023 - €6,986)) has been pledged as se |    | » ,698 (2023 - €6,986)) has been pledged as se |   |
| » curity for 98698.                            |    | » curity for 98698.                            |   |
| 0809   |    | 0809   |   |
| 098  |    | 098  |   |
| 89u980p  |    | 89u980p  |   |
|  | <> |  |   |
| » Page 180                                     |    | » Page 156                                     |   |
| R  |    | RO   |   |

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| » OI IFRS REG  |    | » I IFRS REG   |
|  | =  |  |
| trading as Ireland International<br>» Financial Reporting Standards  | <> | trading as Ireland Internation<br>» al Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements fo<br>» r the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024   |
| Individually material intangible assets<br>Click here to enter data<br>9787  | =  | Individually material intangible assets<br>Click here to enter data<br>9787  |
| The carrying amount of this asset is €79,889 (<br>» 2023 - €23,456) and the remaining amortisati<br>» on period is 98734 (2023<br>- 98734).  | <> | The carrying amount of this asset is €79,889 (<br>» 2023 - €23,456) and the remaining amortisati<br>» on period is 98734<br>(2023 - 98734).  |
| Intangible assets acquired by way of Governmen<br>» t grant<br>Click here to enter data<br>098098<br>The fair value of this asset initially recogni<br>» sed was €23,426 and its carrying amount is €<br>» 34,534 (2023 -€23,426).<br>This is measured after recognition under the r<br>» evaluation model.<br>Contractual commitments to acquire intangible<br>» assets<br>Click here to enter data<br>The contractual commitment to acquire 12313 is<br>» €45,234 (2023 - €65,368).<br>Intangible assets carried at revalued amounts<br>Click here to enter data<br>The fair value of the company's 9080989 was re<br>» valued on 1 August 2021 by 90o9808.<br>90890 | =  | Intangible assets acquired by way of Governmen<br>» t grant<br>Click here to enter data<br>098098<br>The fair value of this asset initially recogni<br>» sed was €23,426 and its carrying amount is €<br>» 34,534 (2023 -€23,426).<br>This is measured after recognition under the r<br>» evaluation model.<br>Contractual commitments to acquire intangible<br>» assets<br>Click here to enter data<br>The contractual commitment to acquire 12313 is<br>» €45,234 (2023 - €65,368).<br>Intangible assets carried at revalued amounts<br>Click here to enter data<br>The fair value of the company's 9080989 was re<br>» valued on 1 August 2021 by 90o9808.<br>90890 |
| The carrying amount of the revalued asset is €<br>» 56,456 (2023 - €908,908). Had this class of<br>» asset been measured on a<br>historical cost basis, the carrying amount wou<br>» ld have been €34,537 (2023 - €345,456).   | <> | The carrying amount of the revalued asset is €<br>» 56,456 (2023 - €908,908). Had this class of<br>» asset been measured<br>on a historical cost basis, the carrying amoun<br>» t would have been €34,537 (2023 - €345,456).   |
| The revaluation surplus (gross of tax) recogni<br>» sed in profit and loss amounted to €90,890 (<br>» 2023 - €54,567).<br>The revaluation surplus (gross of tax) recogni<br>» sed in other comprehensive income amounted t<br>» o €90,890 (2023 -<br>€34,534).<br>890fgh<br>Intangible assets held under finance leases<br>Click here to enter data<br>Included within intangible assets are the foll<br>» owing assets held under finance lease:  | =  | The revaluation surplus (gross of tax) recogni<br>» sed in profit and loss amounted to €90,890 (<br>» 2023 - €54,567).<br>The revaluation surplus (gross of tax) recogni<br>» sed in other comprehensive income amounted t<br>» o €90,890 (2023 -<br>€34,534).<br>890fgh<br>Intangible assets held under finance leases<br>Click here to enter data<br>Included within intangible assets are the foll<br>» owing assets held under finance lease:  |

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|  |    |  |
|--|----|--|
| 987  |    | 987  |
| The gross value of this asset is €897,879 (2023 - €89,789). Accumulated amortisation is €7,879 (2023 - €6,544) and it has a net carrying value of €98,789 (2023 - €34,347).  | <> | The gross value of this asset is €897,879 (2023 - €89,789). Accumulated amortisation is €7,879 (2023 - €6,544) and it has a net carrying value of €98,789 (2023 - €34,347).  |
| Intangible assets with indefinite useful economic lives<br>Click here to enter data<br>98098089 with a carrying amount of €89,908 (2023 - €98,098) has an indefinite useful economic life.<br>098.<br>Impairment<br>Click here to enter data   | =  | Intangible assets with indefinite useful economic lives<br>Click here to enter data<br>98098089 with a carrying amount of €89,908 (2023 - €98,098) has an indefinite useful economic life.<br>098.<br>Impairment<br>Click here to enter data   |
| » Page 181<br>ROI IFRS RE<br>» G   | <> | » Page 157<br>ROI IFRS REG   |
|  | =  |  |
| » trading as Ireland International<br>» 1 Financial Reporting Standards  | <> | » trading as Ireland International<br>» Financial Reporting Standards  |
|  | =  |  |
| » Notes to the Financial Statements for the<br>» he Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024   |
| 8<br>8990<br>898009<br>8908. The discount rate used in the calculation of value in use as recoverable amount is 80098 (2023 - 98098).<br>90880<br>98098<br>The amount of impairment loss included in profit and loss is €34,346 (2023 - €34,537).<br>The amount of impairment loss included in other comprehensive income is €34,543 (2023 - €34,367).<br>The amount of reversal of impairment recognised in profit and loss is €345,345 (2023 - €90,809).<br>The amount of reversal of impairment recognised in other comprehensive income is €34,534 (2023 - €34,537).<br>908098 the amount of compensation included in profit or loss is €234,908 (2023 - €43,456).<br>90898<br>890<br>0808<br>Sub note 6 | =  | 8<br>8990<br>898009<br>8908. The discount rate used in the calculation of value in use as recoverable amount is 80098 (2023 - 98098).<br>90880<br>98098<br>The amount of impairment loss included in profit and loss is €34,346 (2023 - €34,537).<br>The amount of impairment loss included in other comprehensive income is €34,543 (2023 - €34,367).<br>The amount of reversal of impairment recognised in profit and loss is €345,345 (2023 - €90,809).<br>The amount of reversal of impairment recognised in other comprehensive income is €34,534 (2023 - €34,537).<br>908098 the amount of compensation included in profit or loss is €234,908 (2023 - €43,456).<br>90898<br>890<br>0808<br>Sub note 6 |

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| » ROI IFRS REG   |   |    | » ROI IFRS REG  |     |
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| » trading<br>» as Ireland International Financial Reporting<br>» Standards   |   | <> | » trad<br>» ing as Ireland International Financial Repor<br>» ting Standards  |     |
|  |   | =  |   |     |
| » Notes to the<br>» Financial Statements for the Financial Year<br>» Ended 30 June 2024  |   | <> | » Notes to the Fina<br>» ncial Statements for the Financial Year Ende<br>» d 31 December 2024   |     |
| Company  |   | =  | Company   |     |
| » Trademarks, Contractu<br>» al Software Other<br><br>» patents and custome<br>» r development intangible<br><br>» Goodwill licenses relati<br>» onships costs assets<br>» Total<br>Intangible assets externally acquired<br>» € €<br>» € €<br>» €   |   | <> | » Trademar<br>» ks, Contractual Software<br>» Other<br><br>» patents<br>» and customer development i<br>» ntangible<br><br>» Goodwill lice<br>» nses relationships costs<br>» assets Total<br>Intangible assets externally acquired<br>» €<br>» € €<br>» €  |     |
| Cost or valuation  |   | =  | Cost or valuation   |     |
| At 1 July 2022<br>» 1,894 5,034 2,83<br>» 8 18,274 4,324<br>» 32,364<br>Revaluation<br>» 23,578 9,346 1,72<br>» 8 13,942 6,732<br>» 55,326<br>Additions<br>» 3,310 3,102 2,12<br>» 4 3,162 584<br>» 12,282<br>Acquired through business combinations<br>» 11,992 4,648 28<br>» 8 226 4,154<br>» 21,308<br>Classified as held for sale or in a disposal<br>group classified as held for sale<br>» 31,152 2,170 1,54 |   | <> | At 1 January 2023<br>» 1,894 5,<br>» 034 2,838 18,274<br>» 4,324 32,364<br>Revaluation<br>» 23,578 9,<br>» 346 1,728 13,942<br>» 6,732 55,326<br>Additions<br>» 3,310 3,<br>» 102 2,124 3,162<br>» 584 12,282<br>Acquired through business combinations<br>» 11,992 4,<br>» 648 288 226<br>» 4,154 21,308<br>Classified as held for sale or in a disposal g<br>» roup classified<br>as held for sale<br>» 31,152 2, |     |

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|  |        |        |  |
|--|--------|--------|--|
| » 0  | 1,898  | 6,516  |  |
| » 43,276                                     |        |        |  |
| Disposals                                    |        |        |  |
| »  | 2,208  | 3,740  | 2,61   |
| » 4  | 10,512 | 12,128 |  |
| » 31,202                                     |        |        |  |
| Foreign exchange movements                   |        |        |  |
| »  | 1,588  | 15,098 | 2,36   |
| » 8  | 24,480 | 92     |  |
| » 43,626                                     |        |        |  |
| =  |        |        |  |
| At 30 June 2023                              |        |        | <> At 31 December 2023                         |
| »  | 75,722 | 43,138 | 13,50  |
| » 0  | 72,494 | 34,530 | 2  |
| » 39,384                                     |        |        |  |
| At 1 July 2023                               |        |        | At 1 January 2024                              |
| »  | 947    | 2,517  | 1,41   |
| » 9  | 9,137  | 2,162  |  |
| » 16,182                                     |        |        |  |
| Revaluation                                  |        |        |  |
| »  | 11,789 | 4,673  | 86   |
| » 4  | 6,971  | 3,366  |  |
| » 27,663                                     |        |        |  |
| Additions                                    |        |        |  |
| »  | 1,655  | 1,551  | 1,06   |
| » 2  | 1,581  | 292    |  |
| » 6,141                                      |        |        |  |
| Acquired through business combinations       |        |        |  |
| »  | 5,996  | 2,324  | 14   |
| » 4  | 113    | 2,077  |  |
| » 10,654                                     |        |        |  |
| Classified as held for sale or in a disposal |        |        | Classified as held for sale or in a disposal g |
| group classified as held for sale            |        |        | roup classified                                |
| »  | 15,576 | 1,085  | 77   |
| » 0  | 949    | 3,258  |  |
| » 21,638                                     |        |        |  |
| Disposals                                    |        |        |  |
| »  | 1,104  | 1,870  | 1,30   |
| » 7  | 5,256  | 6,064  |  |
| » 15,601                                     |        |        |  |
| Foreign exchange movements                   |        |        |  |
| »  | 794    | 7,549  | 1,18   |
| » 4  | 12,240 | 46     |  |
| » 21,813                                     |        |        |  |
| =  |        |        |  |
| At 30 June 2024                              |        |        | <> At 31 December 2024                         |
| »  | 37,861 | 21,569 | 6,75   |
| » 0  | 36,247 | 17,265 | 1  |
| » 19,692                                     |        |        |  |
| =  |        |        |  |
| Amortisation                                 |        |        | <>   |

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|--|----|--|
| » Page 183   |    | » Page 159   |
| » ROI IFRS REG   | =  | » ROI IFRS REG   |
| » trading<br>» as Ireland International Financial Reporting<br>» Standards   | <> | » trad<br>» ing as Ireland International Financial Repor<br>» ting Standards   |
|  | =  |  |
| » Notes to the Financ<br>» ial Statements for the Financial Year Ended<br>» 30 June 2024   | <> | » Notes to the Fina<br>» ncial Statements for the Financial Year Ende<br>» d 31 December 2024  |
|  | =  |  |
| » Trademarks, Contractual<br>» Software Other<br><br>» patents and customer<br>» development intangible<br><br>» Goodwill licenses relationsh<br>» ips costs assets Total<br>» l<br>Intangible assets externally acquired<br>» € € €<br>» € €<br>» € | <> | » Trademarks,<br>» Contractual Software Other<br><br>» patents and<br>» customer development intangibl<br>» e<br><br>» Goodwill licenses<br>» relationships costs asset<br>» s Total<br>Intangible assets externally acquired<br>» € €<br>» € €<br>» € |
|  |    | Amortisation   |
| At 1 July 2022   |    | At 1 January 2023  |
| » (37,612) (6,352) (4,636)<br>» (1,518) (14,898) (65,0<br>» 16)  |    | » (37,612) (6,352)<br>» (4,636) (1,518) (14,898<br>» ) (65,016)  |
| Amortisation charge  |    | Amortisation charge  |
| » (708) (2,038) (1,748)<br>» (17,270) (3,218) (24,9<br>» 82)   |    | » (708) (2,038)<br>» (1,748) (17,270) (3,218<br>» ) (24,982)   |
| Amortisation eliminated on disposals   |    | Amortisation eliminated on disposals   |
| » (5,802) (1,594) (3,028)<br>» (10,870) (3,840) (25,1<br>» 34)   |    | » (5,802) (1,594)<br>» (3,028) (10,870) (3,840<br>» ) (25,134)   |
| Impairment   |    | Impairment   |
| » (12,394) (10,358) (106)<br>» (244) (10,850) (33,9<br>» 52)   |    | » (12,394) (10,358)<br>» (106) (244) (10,850<br>» ) (33,952)   |
| Foreign exchange movements   |    | Foreign exchange movements   |
| » (12,840) (2,244) (4,652)<br>» (6,078) (11,902) (37,7<br>» 16)  |    | » (12,840) (2,244)<br>» (4,652) (6,078) (11,902<br>» ) (37,716)  |
|  | =  |  |
| At 30 June 2023  | <> | At 31 December 2023  |
| » (69,356) (22,586) (14,170)<br>» (35,980) (44,708) (186,8   |    | » (69,356) (22,586)<br>» (14,170) (35,980) (44,708   |

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|   |          |         |  |  |          |  |  |
|---|----------|---------|--|--|----------|--|--|
| » 00)   |          |         |  | » ) (186,800)                                  |          |  |  |
| At 1 July 2023                                |          |         |  | At 1 January 2024                              |          |  |  |
| » (18,806)                                    | (3,176)  | (2,318) |  | » (18,806)                                     | (3,176)  |  |  |
| » (759)                                       | (7,449)  | (32,5   |  | » (2,318) (759)                                | (7,449)  |  |  |
| » 08)   |          |         |  | » ) (32,508)                                   |          |  |  |
| Amortisation charge                           |          |         |  | Amortisation charge                            |          |  |  |
| » (354)                                       | (1,019)  | (874)   |  | » (354)  | (1,019)  |  |  |
| » (8,635)                                     | (1,609)  | (12,4   |  | » (874) (8,635)                                | (1,609)  |  |  |
| » 91)   |          |         |  | » ) (12,491)                                   |          |  |  |
| Amortisation eliminated on disposals          |          |         |  | Amortisation eliminated on disposals           |          |  |  |
| » (2,901)                                     | (797)    | (1,514) |  | » (2,901)                                      | (797)    |  |  |
| » (5,435)                                     | (1,920)  | (12,5   |  | » (1,514) (5,435)                              | (1,920)  |  |  |
| » 67)   |          |         |  | » ) (12,567)                                   |          |  |  |
| Impairment                                    |          |         |  | Impairment                                     |          |  |  |
| » (6,197)                                     | (5,179)  | (53)    |  | » (6,197)                                      | (5,179)  |  |  |
| » (122)                                       | (5,425)  | (16,9   |  | » (53) (122)                                   | (5,425)  |  |  |
| » 76)   |          |         |  | » ) (16,976)                                   |          |  |  |
| Foreign exchange movements                    |          |         |  | Foreign exchange movements                     |          |  |  |
| » (6,420)                                     | (1,122)  | (2,326) |  | » (6,420)                                      | (1,122)  |  |  |
| » (3,039)                                     | (5,951)  | (18,8   |  | » (2,326) (3,039)                              | (5,951)  |  |  |
| » 58)   |          |         |  | » ) (18,858)                                   |          |  |  |
|   |          |         |  | =  |          |  |  |
| At 30 June 2024                               |          |         |  | <> At 31 December 2024                         |          |  |  |
| » (34,678)                                    | (11,293) | (7,085) |  | » (34,678)                                     | (11,293) |  |  |
| » (17,990)                                    | (22,354) | (93,4   |  | » (7,085) (17,990)                             | (22,354) |  |  |
| » 00)   |          |         |  | » ) (93,400)                                   |          |  |  |
|   |          |         |  | =  |          |  |  |
| Carrying amount                               |          |         |  | Carrying amount                                |          |  |  |
| At 30 June 2024                               |          |         |  | <> At 31 December 2024                         |          |  |  |
| » 72,539                                      | 32,862   | 13,835  |  | » 72,539                                       | 32,862   |  |  |
| » 54,237                                      | 39,619   | 213,09  |  | » 13,835 54,237                                | 39,619   |  |  |
| » 2   |          |         |  | » 213,092                                      |          |  |  |
|   |          |         |  | =  |          |  |  |
| At 30 June 2023                               |          |         |  | <> At 31 December 2023                         |          |  |  |
| » 145,078                                     | 65,724   | 27,670  |  | » 145,078                                      | 65,724   |  |  |
| » 108,474                                     | 79,238   | 426,18  |  | » 27,670 108,474                               | 79,238   |  |  |
| » 4   |          |         |  | » 426,184                                      |          |  |  |
|   |          |         |  | =  |          |  |  |
| At 1 July 2022                                |          |         |  | <> At 1 January 2023                           |          |  |  |
| » 39,506                                      | 11,386   | 7,474   |  | » 39,506                                       | 11,386   |  |  |
| » 19,792                                      | 19,222   | 97,38   |  | » 7,474 19,792                                 | 19,222   |  |  |
| » 0   |          |         |  | » 97,380                                       |          |  |  |
|   |          |         |  | =  |          |  |  |
| » Page 184                                    |          |         |  | <> » Page 160                                  |          |  |  |
| » ROI IFRS REG                                |          |         |  | » ROI IFRS R                                   |          |  |  |
| » EG  |          |         |  | » EG   |          |  |  |
|   |          |         |  | =  |          |  |  |
| » trading                                     |          |         |  | <> » trad                                      |          |  |  |
| » as Ireland International Financial Reportin |          |         |  | » ing as Ireland International Financial Repor |          |  |  |
| » g Standards                                 |          |         |  | » ting Standards                               |          |  |  |

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|   |    |   |
|---|----|---|
|   | =  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |
| » Trademarks, Contractual Other   | <> | » Trademarks, Contractual Other   |
| » patents and customer Software intangible                                  |    | » patents and customer Software intangible                                      |
| » licenses development assets   |    | » licenses relationships development assets                                     |
| » (internally cost (internally (internally                                  |    | » (internally cost (internally (internal  |
| » generated) generated) generated)  |    | » generated) generated) generated)  |
| » Total Intangible assets internally generated                              |    | » Total Intangible assets internally generated                                  |
| » € € €   |    | » € € €   |
| » €   |    | » €   |
| Cost or valuation   | =  | Cost or valuation   |
| At 1 July 2022  | <> | At 1 January 2023   |
| » 14,040  |    | » 14,040  |
| » 14,238 13,462 130   |    | » 14,238 13,462 130   |
| » 41,870  |    | » 41,870  |
| Revaluation   |    | Revaluation   |
| » 3,810   |    | » 3,810   |
| » 4,082 552 1,750   |    | » 4,082 552 1,750   |
| » 10,194  |    | » 10,194  |
| Additions   |    | Additions   |
| » 194   |    | » 194   |
| » 4,802 1,358 2,506   |    | » 4,802 1,358 2,506   |
| » 8,860   |    | » 8,860   |
| Acquired through business combinations                                      |    | Acquired through business combinations  |
| » 612   |    | » 612   |
| » 132 6,176 11,138  |    | » 132 6,176 11,138  |
| » 18,058  |    | » 18,058  |
| Classified as held for sale or in a disposal group classified as            |    | Classified as held for sale or in a disposal group classified as held for sale  |
| » held for sale   |    | » 3,518 5,328 4,316   |
|   |    | » 1,344 14,506  |

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|  |    |   |
|--|----|---|
| » 3,518<br>» 5,328 4,316 1,344<br>» 14,506<br>Disposals<br>» 1,938<br>» 4,554 5,802 1,190<br>» 13,484<br>Foreign exchange movements<br>» 182<br>» 5,772 9,808 25,016<br>» 40,778   | =  | Disposals<br>»<br>» 1,938 4,554 5,802<br>» 1,190 13,484<br>Foreign exchange movements<br>»<br>» 182 5,772 9,808<br>» 25,016 40,778  |
| At 30 June 2023<br>» 24,294<br>» 38,908 41,474 43,074<br>» 147,750<br>At 1 July 2023<br>» 7,020<br>» 7,119 6,731 65<br>» 20,935<br>Revaluation<br>» 1,905<br>» 2,041 276 875<br>» 5,097<br>Additions<br>» 97<br>» 2,401 679 1,253<br>» 4,430<br>Acquired through business combinations<br>» 306<br>» 66 3,088 5,569<br>» 9,029 | <> | At 31 December 2023<br>»<br>» 24,294 38,908 41,474<br>» 43,074 147,750<br>At 1 January 2024<br>»<br>» 7,020 7,119 6,731<br>» 65 20,935<br>Revaluation<br>»<br>» 1,905 2,041 276<br>» 875 5,097<br>Additions<br>»<br>» 97 2,401 679<br>» 1,253 4,430<br>Acquired through business combinations<br>»<br>» 306 66 3,088<br>» 5,569 9,029 |
| Classified as held for sale or in a disposal group classified as<br>held for sale<br>» 1,759<br>» 2,664 2,158 672<br>» 7,253<br>Disposals<br>» 969<br>» 2,277 2,901 595<br>» 6,742<br>Foreign exchange movements<br>» 91<br>» 2,886 4,904 12,508<br>» 20,389   | =  | Classified as held for sale or in a disposal group classified as held for sale<br>» 1,759 2,664 2,158<br>» 672 7,253<br>Disposals<br>»<br>» 969 2,277 2,901<br>» 595 6,742<br>Foreign exchange movements<br>»<br>» 91 2,886 4,904<br>» 12,508 20,389  |
| At 30 June 2024<br>» 12,147<br>» 19,454 20,737 21,537  | <> | At 31 December 2024<br>»<br>» 12,147 19,454 20,737  |

Beyond Compare v4.4.6

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|                                      |          |          |       |                                      |           |          |        |
|--------------------------------------|----------|----------|-------|--------------------------------------|-----------|----------|--------|
| Impairment                           |          |          |       | Impairment                           |           |          |        |
| »                                    | (13,396) | (8,486)  |       | »                                    | (13,396)  |          |        |
| »                                    | (2,442)  | (124)    | (24,  | »                                    | (8,486)   | (2,442)  | (12    |
| » 448)                               |          |          |       | » 4)                                 | (24,448)  |          |        |
| Foreign exchange movements           |          |          |       | Foreign exchange movements           |           |          |        |
| »                                    | (872)    | (4,726)  |       | »                                    | (872)     |          |        |
| »                                    | (506)    | (13,226) | (19,  | »                                    | (4,726)   | (506)    | (13,22 |
| » 330)                               |          |          |       | » 6)                                 | (19,330)  |          |        |
|                                      |          |          |       | =                                    |           |          |        |
| At 30 June 2023                      |          |          |       | <> At 31 December 2023               |           |          |        |
| »                                    | (29,436) | (60,726) |       | »                                    | (29,436)  |          |        |
| »                                    | (18,818) | (18,198) | (127, | »                                    | (60,726)  | (18,818) | (18,19 |
| » 178)                               |          |          |       | » 8)                                 | (127,178) |          |        |
| At 1 July 2023                       |          |          |       | At 1 January 2024                    |           |          |        |
| »                                    | (5,927)  | (12,215) |       | »                                    | (5,927)   |          |        |
| »                                    | (4,124)  | (1,359)  | (23,  | »                                    | (12,215)  | (4,124)  | (1,35  |
| » 625)                               |          |          |       | » 9)                                 | (23,625)  |          |        |
| Amortisation charge                  |          |          |       | Amortisation charge                  |           |          |        |
| »                                    | (1,564)  | (673)    |       | »                                    | (1,564)   |          |        |
| »                                    | (3,177)  | (95)     | (5,   | »                                    | (673)     | (3,177)  | (9     |
| » 509)                               |          |          |       | » 5)                                 | (5,509)   |          |        |
| Amortisation eliminated on disposals |          |          |       | Amortisation eliminated on disposals |           |          |        |
| »                                    | (93)     | (10,869) |       | »                                    | (93)      |          |        |
| »                                    | (634)    | (970)    | (12,  | »                                    | (10,869)  | (634)    | (97    |
| » 566)                               |          |          |       | » 0)                                 | (12,566)  |          |        |
| Impairment                           |          |          |       | Impairment                           |           |          |        |
| »                                    | (6,698)  | (4,243)  |       | »                                    | (6,698)   |          |        |
| »                                    | (1,221)  | (62)     | (12,  | »                                    | (4,243)   | (1,221)  | (6     |
| » 224)                               |          |          |       | » 2)                                 | (12,224)  |          |        |
| Foreign exchange movements           |          |          |       | Foreign exchange movements           |           |          |        |
| »                                    | (436)    | (2,363)  |       | »                                    | (436)     |          |        |
| »                                    | (253)    | (6,613)  | (9,   | »                                    | (2,363)   | (253)    | (6,61  |
| » 665)                               |          |          |       | » 3)                                 | (9,665)   |          |        |
|                                      |          |          |       | =                                    |           |          |        |
| At 30 June 2024                      |          |          |       | <> At 31 December 2024               |           |          |        |
| »                                    | (14,718) | (30,363) |       | »                                    | (14,718)  |          |        |
| »                                    | (9,409)  | (9,099)  | (63,  | »                                    | (30,363)  | (9,409)  | (9,09  |
| » 589)                               |          |          |       | » 9)                                 | (63,589)  |          |        |
|                                      |          |          |       | =                                    |           |          |        |
| Carrying amount                      |          |          |       | Carrying amount                      |           |          |        |
| At 30 June 2024                      |          |          |       | <> At 31 December 2024               |           |          |        |
| »                                    | 26,865   | 49,817   |       | »                                    | 26,865    |          |        |
| »                                    | 30,146   | 30,636   | 137,4 | »                                    | 49,817    | 30,146   | 30,63  |
| » 64                                 |          |          |       | » 6                                  | 137,464   |          |        |
|                                      |          |          |       | =                                    |           |          |        |
| At 30 June 2023                      |          |          |       | <> At 31 December 2023               |           |          |        |
| »                                    | 53,730   | 99,634   |       | »                                    | 53,730    |          |        |
| »                                    | 60,292   | 61,272   | 274,9 | »                                    | 99,634    | 60,292   | 61,27  |
| » 28                                 |          |          |       | » 2                                  | 274,928   |          |        |
|                                      |          |          |       | =                                    |           |          |        |
| At 1 July 2022                       |          |          |       | <> At 1 January 2023                 |           |          |        |
| »                                    | 25,894   | 38,668   |       | »                                    | 25,894    |          |        |

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|  |  |
|--|--|
| » 21,710 2,848 89,1                            | » 38,668 21,710 2,84                           |
| » 20   | » 8 89,120                                     |
|  | =  |
| » Page 186                                     | » Page 162                                     |
| » ROI IFRS REG                                 | » ROI IFRS REG                                 |
|  | =  |
| » trading                                      | » trad   |
| » as Ireland International Financial Reporting | » ing as Ireland International Financial Repor |
| » Standards                                    | » ting Standards                               |
|  | =  |
| » Notes to the                                 | » Notes to the Fina                            |
| » Financial Statements for the Financial Year  | » ncial Statements for the Financial Year Ende |
| » Ended 30 June 2024                           | » d 31 December 2024                           |
|  | =  |
| Click here to enter data                       | Click here to enter data                       |
| » Trademarks, Contractu                        | » Trademar                                     |
| » al Software Other                            | » ks, Contractual Software                     |
| »  | » Other  |
| » patents and custome                          | » patents                                      |
| » r development intangible                     | » and customer development i                   |
| »  | » ntangible                                    |
| » Goodwill licenses relati                     | » Goodwill lice                                |
| » onships costs assets                         | » nses relationships costs                     |
| » Total  | » assets Total                                 |
| Intangible assets externally acquired          | Intangible assets externally acquired          |
| » € €  | » €  |
| » € € €  | » € € €  |
| » €  | » € €  |
|  | =  |
| Cost or valuation                              | Cost or valuation                              |
| At 1 July 2022                                 | At 1 January 2023                              |
| » 65,386 76,436 76,87                          | » 65,386 76,                                   |
| » 7 76,876 57,787 3                            | » 436 76,877 76,876                            |
| » 53,362                                       | » 57,787 353,362                               |
| Revaluation                                    | Revaluation                                    |
| » 65,376 87,537 65,38                          | » 65,376 87,                                   |
| » 7 87,367 65,368 3                            | » 537 65,387 87,367                            |
| » 71,035                                       | » 65,368 371,035                               |
| Additions                                      | Additions                                      |
| » 65,368 76,438 87,42                          | » 65,368 76,                                   |
| » 8 64,276 87,428 3                            | » 438 87,428 64,276                            |
| » 80,938                                       | » 87,428 380,938                               |
| Acquired through business combinations         | Acquired through business combinations         |
| » 64,268 65,387 34,28                          | » 64,268 65,                                   |
| » 9 42,786 42,387 2                            | » 387 34,289 42,786                            |
| » 49,117                                       | » 42,387 249,117                               |
| Classified as held for sale or in a disposal   | Classified as held for sale or in a disposal g |

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|  |         |         |        |  |           |         |      |
|--|---------|---------|--------|--|-----------|---------|------|
| group classified as held for sale            |         |         |        | » roup classified as held for sale             |           |         |      |
| »  | 76,538  | 54,276  | 42,32  | »  |           | 76,538  | 54,  |
| » 5  | 34,624  | 87,482  | 2      | » 276  | 42,325    | 34,624  |      |
| » 95,245                                     |         |         |        | » 87,482                                       | 295,245   |         |      |
| Disposals                                    |         |         |        | Disposals                                      |           |         |      |
| »  | 65,387  | 65,378  | 65,38  | »  |           | 65,387  | 65,  |
| » 7  | 54,278  | 98,437  | 3      | » 378  | 65,387    | 54,278  |      |
| » 48,867                                     |         |         |        | » 98,437                                       | 348,867   |         |      |
| Foreign exchange movements                   |         |         |        | Foreign exchange movements                     |           |         |      |
| »  | 65,368  | 72,468  | 98,42  | »  |           | 65,368  | 72,  |
| » 3  | 42,368  | 54,276  | 3      | » 468  | 98,423    | 42,368  |      |
| » 32,903                                     |         |         |        | » 54,276                                       | 332,903   |         |      |
|  |         |         |        | =  |           |         |      |
| At 30 June 2023                              |         |         |        | <> At 31 December 2023                         |           |         |      |
| »  | 467,691 | 497,920 | 470,11 | »  |           | 467,691 | 497, |
| » 6  | 402,575 | 493,165 | 2,3    | » 920  | 470,116   | 402,575 |      |
| » 31,467                                     |         |         |        | » 493,165                                      | 2,331,467 |         |      |
| At 1 July 2023                               |         |         |        | At 1 January 2024                              |           |         |      |
| »  | 87,358  | 53,687  | 65,38  | »  |           | 87,358  | 53,  |
| » 8  | 85,368  | 87,536  | 3      | » 687  | 65,388    | 85,368  |      |
| » 79,337                                     |         |         |        | » 87,536                                       | 379,337   |         |      |
| Revaluation                                  |         |         |        | Revaluation                                    |           |         |      |
| »  | 65,386  | 78,638  | 76,68  | »  |           | 65,386  | 78,  |
| » 8  | 65,786  | 56,766  | 3      | » 638  | 76,688    | 65,786  |      |
| » 43,264                                     |         |         |        | » 56,766                                       | 343,264   |         |      |
| Additions                                    |         |         |        | Additions                                      |           |         |      |
| »  | 76,437  | 65,767  | 76,57  | »  |           | 76,437  | 65,  |
| » 6  | 46,875  | 35,466  | 3      | » 767  | 76,576    | 46,875  |      |
| » 01,121                                     |         |         |        | » 35,466                                       | 301,121   |         |      |
| Acquired through business combinations       |         |         |        | Acquired through business combinations         |           |         |      |
| »  | 87,347  | 42,577  | 76,42  | »  |           | 87,347  | 42,  |
| » 8  | 87,426  | 53,276  | 3      | » 577  | 76,428    | 87,426  |      |
| » 47,054                                     |         |         |        | » 53,276                                       | 347,054   |         |      |
| Classified as held for sale or in a disposal |         |         |        | Classified as held for sale or in a disposal g |           |         |      |
| group classified as held for sale            |         |         |        | » roup classified as held for sale             |           |         |      |
| »  | 98,437  | 65,387  | 76,43  | »  |           | 98,437  | 65,  |
| » 8  | 54,768  | 94,287  | 3      | » 387  | 76,438    | 54,768  |      |
| » 89,317                                     |         |         |        | » 94,287                                       | 389,317   |         |      |
| Disposals                                    |         |         |        | Disposals                                      |           |         |      |
| »  | 65,389  | 76,438  | 64,28  | »  |           | 65,389  | 76,  |
| » 7  | 98,426  | 87,487  | 3      | » 438  | 64,287    | 98,426  |      |
| » 92,027                                     |         |         |        | » 87,487                                       | 392,027   |         |      |
| Foreign exchange movements                   |         |         |        | Foreign exchange movements                     |           |         |      |
| »  | 65,386  | 87,646  | 98,42  | »  |           | 65,386  | 87,  |
| » 7  | 75,387  | 65,387  | 3      | » 646  | 98,427    | 75,387  |      |
| » 92,233                                     |         |         |        | » 65,387                                       | 392,233   |         |      |
|  |         |         |        | =  |           |         |      |
| At 30 June 2024                              |         |         |        | <> At 31 December 2024                         |           |         |      |
| »  | 545,740 | 470,140 | 534,23 | »  |           | 545,740 | 470, |
| » 2  | 514,036 | 480,205 | 2,5    | » 140  | 534,232   | 514,036 |      |

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|  |    |  |           |
|--|----|--|-----------|
| » 44,353                                       |    | » 480,205                                      | 2,544,353 |
|  | =  |  |           |
| Amortisation                                   | <> |  |           |
| » Page 187                                     |    | » Page 163                                     |           |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |           |
|  | =  |  |           |
| » trading                                      | <> | » trad   |           |
| » as Ireland International Financial Reporting |    | » ing as Ireland International Financial Repor |           |
| » Standards                                    |    | » ting Standards                               |           |
|  | =  |  |           |
| » Notes to the Financ                          | <> | » Notes to the Fina                            |           |
| » ial Statements for the Financial Year Ended  |    | » ncial Statements for the Financial Year Ende |           |
| » 30 June 2024                                 |    | » d 31 December 2024                           |           |
|  | =  |  |           |
| » Trademarks, Contractu                        | <> | » Trademark                                    |           |
| » al Software Other                            |    | » s, Contractual Software                      |           |
| » Other  |    | » Other  |           |
| » patents and custome                          |    | » patents                                      |           |
| » r development intangible                     |    | » and customer development i                   |           |
| » ntangible                                    |    | » ntangible                                    |           |
| » Goodwill licenses relati                     |    | » Goodwill lice                                |           |
| » onships costs assets                         |    | » nses relationships costs                     |           |
| » Total  |    | » assets Total                                 |           |
| Intangible assets externally acquired          |    | Intangible assets externally acquired          |           |
| » € € €  |    | » € € €  |           |
| » € € €  |    | » € € €  |           |
| » €  |    | » €  |           |
| At 1 July 2022                                 |    | Amortisation                                   |           |
| » (98,427) (65,367) (65,38                     |    | At 1 January 2023                              |           |
| » 9) (65,365) (98,438) (3                      |    | » (98,427) (65,                                |           |
| » 92,986)                                      |    | » 367) (65,389) (65,365)                       |           |
| Charge for year                                |    | » (98,438) (392,986)                           |           |
| » (42,746) (76,378) (42,76                     |    | Charge for year                                |           |
| » 8) (42,786) (67,427) (2                      |    | » (42,746) (76,                                |           |
| » 72,105)                                      |    | » 378) (42,768) (42,786)                       |           |
| Eliminated on disposal                         |    | » (67,427) (272,105)                           |           |
| » (87,354) (64,375) (87,42                     |    | Eliminated on disposal                         |           |
| » 3) (98,437) (65,358) (4                      |    | » (87,354) (64,                                |           |
| » 02,947)                                      |    | » 375) (87,423) (98,437)                       |           |
| Impairment                                     |    | » (65,358) (402,947)                           |           |
| » (76,346) (98,437) (74,36                     |    | Impairment                                     |           |
| » 8) (76,438) (64,356) (3                      |    | » (76,346) (98,                                |           |
| » 89,945)                                      |    | » 437) (74,368) (76,438)                       |           |
| Foreign exchange movements                     |    | » (64,356) (389,945)                           |           |
| » (65,357) (76,438) (87,43                     |    | Foreign exchange movements                     |           |
| » 7) (87,642) (65,378) (3                      |    | » (65,357) (76,                                |           |
|  |    | » 438) (87,437) (87,642)                       |           |

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|  |    |  |  |
|--|----|--|--|
| » 82,252)                                    |    | » (65,378) (382,252)                           |  |
|  | =  |  |  |
| At 30 June 2023                              | <> | At 31 December 2023                            |  |
| » (370,230) (380,995) (357,38                |    | » (370,230) (380,                              |  |
| » 5) (370,668) (360,957) (1,8                |    | » 995) (357,385) (370,668)                     |  |
| » 40,235)                                    |    | » (360,957) (1,840,235)                        |  |
| At 1 July 2023                               |    | At 1 January 2024                              |  |
| » (65,387) (76,538) (87,53                   |    | » (65,387) (76,                                |  |
| » 7) (94,286) (65,389) (3                    |    | » 538) (87,537) (94,286)                       |  |
| » 89,137)                                    |    | » (65,389) (389,137)                           |  |
| Charge for year                              |    | Charge for year                                |  |
| » (75,386) (98,426) (65,38                   |    | » (75,386) (98,                                |  |
| » 7) (98,426) (65,387) (4                    |    | » 426) (65,387) (98,426)                       |  |
| » 03,012)                                    |    | » (65,387) (403,012)                           |  |
| Eliminated on disposal                       |    | Eliminated on disposal                         |  |
| » (75,387) (54,276) (76,53                   |    | » (75,387) (54,                                |  |
| » 7) (87,427) (64,278) (3                    |    | » 276) (76,537) (87,427)                       |  |
| » 57,905)                                    |    | » (64,278) (357,905)                           |  |
| Impairment                                   |    | Impairment                                     |  |
| » (87,538) (65,387) (65,38                   |    | » (87,538) (65,                                |  |
| » 8) (68,427) (97,537) (3                    |    | » 387) (65,388) (68,427)                       |  |
| » 84,277)                                    |    | » (97,537) (384,277)                           |  |
| Foreign exchange movements                   |    | Foreign exchange movements                     |  |
| » (65,389) (76,538) (98,43                   |    | » (65,389) (76,                                |  |
| » 7) (65,368) (65,376) (3                    |    | » 538) (98,437) (65,368)                       |  |
| » 71,108)                                    |    | » (65,376) (371,108)                           |  |
|  | =  |  |  |
| At 30 June 2024                              | <> | At 31 December 2024                            |  |
| » (369,087) (371,165) (393,28                |    | » (369,087) (371,                              |  |
| » 6) (413,934) (357,967) (1,9                |    | » 165) (393,286) (413,934)                     |  |
| » 05,439)                                    |    | » (357,967) (1,905,439)                        |  |
|  | =  |  |  |
| Carrying amount                              |    | Carrying amount                                |  |
| At 30 June 2024                              | <> | At 31 December 2024                            |  |
| » 914,827 841,305 927,51                     |    | » 914,827 841,                                 |  |
| » 8 927,970 838,172 4,4                      |    | » 305 927,518 927,970                          |  |
| » 49,792                                     |    | » 838,172 4,449,792                            |  |
|  | =  |  |  |
| At 30 June 2023                              | <> | At 31 December 2023                            |  |
| » 837,921 878,915 827,50                     |    | » 837,921 878,                                 |  |
| » 1 773,243 854,122 4,1                      |    | » 915 827,501 773,243                          |  |
| » 71,702                                     |    | » 854,122 4,171,702                            |  |
|  | =  |  |  |
| At 1 July 2022                               | <> | At 1 January 2023                              |  |
| » 39,506 11,386 7,47                         |    | » 39,506 11,                                   |  |
| » 4 19,792 19,222 9                          |    | » 386 7,474 19,792                             |  |
| » 7,380                                      |    | » 19,222 97,380                                |  |
|  | =  |  |  |
| Out of balance to Intangible assets category | <> | Out of balance to Intangible assets category i |  |
| in the current year                          |    | n the current                                  |  |
| » 842,288 808,443 913,68                     |    | year   |  |
|  |    | » 842,288 808,                                 |  |

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|   |    |   |
|---|----|---|
| » 3873,733798,5534,<br>» 236,700<br>Out of balance to Intangible assets category<br>in the prior year<br>» 692,843813,191799,83<br>» 1664,769774,8843,<br>» 745,518<br><br>»Page 188<br>»ROI IFRS REG | =  | » 443913,683873,733<br>» 798,5534,236,700<br><br><br><br>»Page 164<br>»ROI IFRS REG   |
| » trading<br>» as Ireland International Financial Reportin<br>» g Standards   | <> | » trad<br>» ing as Ireland International Financial Repor<br>» ting Standards  |
| » Notes to the<br>» Financial Statements for the Financial Year<br>» Ended 30 June 2024   | <> | » Notes to the Fina<br>» ncial Statements for the Financial Year Ende<br>» d 31 December 2024   |
|   | =  |   |
|   | -+ | » Tr<br>» ademarks, Contractual Software<br>» Other<br><br>» p<br>» atents and customer development<br>» intangible<br><br>» Goodwill<br>» licenses relationships costs<br>» assets Total<br>Intangible assets externally acquired<br>» €<br>» € €<br>» € €<br>Out of balance to Intangible assets category i<br>» n the prior year692,843<br>» 813,191799,831664,769<br>» 774,8843,745,518 |
| Click here to enter data  | =  | Click here to enter data  |
| » Trademarks, Contractu<br>» al Software Other<br><br>» patents and custome<br>» r development intangible<br><br>» Goodwill licenses relati<br>» onships costs assets                                 | <> | » Trademark<br>» s, Contractual Software<br>» Other<br><br>» patents<br>» and customer development<br>» intangible<br><br>» Goodwill lic<br>» enses relationships costs   |

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|  |    |   |
|--|----|---|
| » Total<br>Intangible assets internally generated<br>» € €<br>» € €<br>» € |    | » assets Total<br>Intangible assets internally generated<br>» €<br>» € €<br>» € |
| Cost or valuation  | =  | Cost or valuation   |
| At 1 July 2022   | <> | At 1 January 2023   |
| » 76,538 65,388 64,37<br>» 8 76,538 87,386 3<br>» 70,228                   |    | » 76,538 65,<br>» 388 64,378 76,538<br>» 87,386 370,228                         |
| Revaluation  |    | Revaluation   |
| » 87,364 76,477 64,36<br>» 7 54,276 87,538 3<br>» 70,022                   |    | » 87,364 76,<br>» 477 64,367 54,276<br>» 87,538 370,022                         |
| Additions  |    | Additions   |
| » 65,376 65,386 54,27<br>» 6 98,477 65,378 3<br>» 48,893                   |    | » 65,376 65,<br>» 386 54,276 98,477<br>» 65,378 348,893                         |
| Acquired through business combinations                                     |    | Acquired through business combinations  |
| » 65,388 63,655 65,37<br>» 6 76,538 67,538 3<br>» 38,495                   |    | » 65,388 63,<br>» 655 65,376 76,538<br>» 67,538 338,495                         |
| Classified as held for sale or in a disposal                               |    | Classified as held for sale or in a disposal g                                  |
| group classified as held for sale  |    | » roup classified   |
| » 98,437 76,389 63,86<br>» 8 63,768 87,237 3<br>» 89,699                   |    | » 98,437 76,<br>» 389 63,868 63,768<br>» 87,237 389,699                         |
| Disposals  |    | Disposals   |
| » 76,486 63,468 65,38<br>» 7 87,378 62,768 3<br>» 55,487                   |    | » 76,486 63,<br>» 468 65,387 87,378<br>» 62,768 355,487                         |
| Foreign exchange movements   |    | Foreign exchange movements  |
| » 86,452 76,286 76,37<br>» 8 65,376 87,348 3<br>» 91,840                   |    | » 86,452 76,<br>» 286 76,378 65,376<br>» 87,348 391,840                         |
|  |    |   |
| At 30 June 2023  | <> | At 31 December 2023   |
| » 556,041 487,049 454,03<br>» 0 522,351 545,193 2,5<br>» 64,664            |    | » 556,041 487<br>» ,049 454,030 522,351<br>» 545,193 2,564,664                  |
| At 1 July 2023   |    | At 1 January 2024   |
| » 76,388 87,538 87,38<br>» 7 98,743 85,389 4<br>» 35,445                   |    | » 76,388 87,<br>» 538 87,387 98,743<br>» 85,389 435,445                         |
| Revaluation  |    | Revaluation   |
| » 76,358 87,638 76,38<br>» 8 38,754 87,538 3<br>» 66,676                   |    | » 76,358 87,<br>» 638 76,388 38,754<br>» 87,538 366,676                         |
| Additions  |    | Additions   |
| » 65,388 76,537 87,53  |    | » 65,388 76,  |

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|  |              |         |     |   |              |        |
|--|--------------|---------|-----|---|--------------|--------|
| » 7  | 64,365       | 87,436  | 3   | » 537   | 87,537       | 64,365 |
| » 81,263   |              |         |     | » 87,436  | 381,263      |        |
| Acquired through business combinations   |              |         |     | Acquired through business combinations  |              |        |
| » 98,437   | 65,387       | 76,42   |     | » 98,437  | 65,          |        |
| » 8  | 54,768       | 54,276  | 3   | » 387   | 76,428       | 54,768 |
| » 49,296   |              |         |     | » 54,276  | 349,296      |        |
| Classified as held for sale or in a disposal group classified as held for sale |              |         |     |   |              |        |
| » 65,368   | 76,538       | 65,37   |     |   |              |        |
| » 8  | 76,388       | 65,358  | 3   |   |              |        |
| » 49,030   |              |         |     |   |              |        |
| Disposals  |              |         |     |   |              |        |
| » 75,387   | 63,289       | 76,43   |     |   |              |        |
| » 8  | 65,387       | 98,476  | 3   |   |              |        |
| » 78,977   |              |         |     |   |              |        |
| Foreign exchange movements   |              |         |     |   |              |        |
| » 76,389   | 65,438       | 67,37   |     |   |              |        |
| » 8  | 98,437       | 76,487  | 3   |   |              |        |
| » 84,129   |              |         |     |   |              |        |
|  |              |         | =   |   |              |        |
| At 30 June 2024  |              |         | <>  |   |              |        |
| » 533,715  | 522,365      | 536,93  |     |   |              |        |
| » 4  | 496,842      | 554,960 | 2,6 |   |              |        |
| » 44,816   |              |         |     |   |              |        |
| Amortisation   |              |         |     |   |              |        |
| »  | Page 189     |         |     | »   | Page 165     |        |
| »  | ROI IFRS REG |         |     | »   | ROI IFRS REG |        |
|  |              |         | =   |   |              |        |
| » trading  |              |         | <>  | » trad  |              |        |
| » as Ireland International Financial Reporting Standards                       |              |         |     | » ing as Ireland International Financial Reporting Standards                      |              |        |
|  |              |         | =   |   |              |        |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  |              |         | <>  | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |              |        |
|  |              |         | =   |   |              |        |
| » Trademarks, Contractual Software Other                                       |              |         | <>  | » Trademarks, Contractual Software Other  |              |        |
| » al   |              |         |     | »   |              |        |
| » patents and customer development intangible                                  |              |         |     | » patents and customer development intangible                                     |              |        |
| » r  |              |         |     | »   |              |        |
| » Goodwill licenses relationships costs assets                                 |              |         |     | » licenses relationships costs assets   |              |        |
| » onships  |              |         |     | »   |              |        |
| » Total  |              |         |     | » Total   |              |        |
| Intangible assets internally generated   |              |         |     | Intangible assets internally generated  |              |        |
| »  | €            | €       |     | »   | €            |        |



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|                               |  |
|-------------------------------|--|
| » 6) (43,233) (54,266) (3     | » (65,388) (65,376) (43,233)                   |
| » 15,802)                     | » (54,266) (315,802)                           |
| Eliminated on disposal        | Eliminated on disposal                         |
| » (54,376) (54,276) (23,46    | » (54,376) (54,376)                            |
| » 5) (74,267) (54,276) (2     | » (54,276) (23,465) (74,267)                   |
| » 60,660)                     | » (54,276) (260,660)                           |
| Impairment                    | Impairment                                     |
| » (65,368) (65,376) (87,43    | » (65,368) (65,368)                            |
| » 7) (45,678) (76,428) (3     | » (65,376) (87,437) (45,678)                   |
| » 40,287)                     | » (76,428) (340,287)                           |
| Foreign exchange movements    | Foreign exchange movements                     |
| » (65,388) (65,376) (87,42    | » (65,376) (87,426) (45,278)                   |
| » 6) (45,278) (65,368) (3     | » (65,368) (328,836)                           |
| » 28,836)                     |  |
|                               | =  |
| At 30 June 2024               | <> At 31 December 2024                         |
| » (326,358) (304,094) (307,42 | » (326,358)                                    |
| » 6) (262,832) (295,714) (1,4 | » (304,094) (307,426) (262,832)                |
| » 96,424)                     | » (295,714) (1,496,424)                        |
|                               | =  |
| Carrying amount               | Carrying amount                                |
| At 30 June 2024               | <> At 31 December 2024                         |
| » 860,073 826,459 844,36      | » 860,073                                      |
| » 0 759,674 850,674 4,1       | » 826,459 844,360 759,674                      |
| » 41,240                      | » 850,674 4,141,240                            |
|                               | »  |
|                               | » 66   |
|                               | »  |
|                               | » ROI IFRS REG                                 |
|                               | =  |
|                               | <>   |
|                               | » ing as Ireland International Financial Repor |
|                               | » ting Standards                               |
|                               | » Notes to the Financ                          |
|                               | » ial Statements for the Financial Year Ended  |
|                               | » 31 December 2024                             |
|                               | »  |
|                               | » Trademarks                                   |
|                               | » , Contractual Software                       |
|                               | » Other  |
|                               | »  |
|                               | » patents a                                    |
|                               | » nd customer development int                  |
|                               | » angible                                      |
|                               | »  |
|                               | » Goodwill licens                              |
|                               | » es relationships costs                       |
|                               | » assets Total                                 |
|                               | Intangible assets internally generated         |
|                               | »  |
|                               | » €  |
|                               | » € €  |

(continued)

|  |    |   |   |  |
|--|----|---|---|--|
| At 30 June 2023                                | »  | € | € | At 31 December 2023                            |
| » 904,869 747,257 834,90                       | »  |   |   | » 904,869 747,25                               |
| » 5 783,879 817,906 4,0                        | »  |   |   | » 7 834,905 783,879 8                          |
| » 88,816                                       | »  |   |   | » 17,906 4,088,816                             |
|  | =  |   |   |  |
| At 1 July 2022                                 | <> |   |   | At 1 January 2023                              |
| » 39,506 11,386 7,47                           | »  |   |   | » 39,506 11,38                                 |
| » 4 19,792 19,222 9                            | »  |   |   | » 6 7,474 19,792                               |
| » 7,380  | »  |   |   | » 19,222 97,380                                |
|  | =  |   |   |  |
| Out of balance to Intangible assets category   | <> |   |   | Out of balance to Intangible assets category i |
| in the current year                            | »  |   |   | n the current                                  |
| » 787,534 793,597 830,52                       | »  |   |   | year   |
| » 5 705,437 811,055 3,                         | »  |   |   | » 787,534 793,59                               |
| » 928,148                                      | »  |   |   | » 7 830,525 705,437 8                          |
|  | »  |   |   | » 11,055 3,928,148                             |
|  | =  |   |   |  |
| Out of balance to Intangible assets category   | <> |   |   | Out of balance to Intangible assets category i |
| in the prior year                              | »  |   |   | n the prior                                    |
| » 759,791 681,533 807,23                       | »  |   |   | year   |
| » 5 675,405 738,668 3,                         | »  |   |   | » 759,791 681,53                               |
| » 662,632                                      | »  |   |   | » 3 807,235 675,405 7                          |
|  | »  |   |   | » 38,668 3,662,632                             |
|  | =  |   |   |  |
| » Page 190                                     | <> |   |   | » Page 167                                     |
| » ROI IFRS REG                                 | »  |   |   | R  |
|  | =  |   |   | » OI IFRS REG                                  |
|  | =  |   |   |  |
| trading as Ireland International               | <> |   |   | trading as Ireland International               |
| » 1 Financial Reporting Standards              | »  |   |   | » Financial Reporting Standards                |
|  | =  |   |   |  |
| Notes to the Financial Statements for the      | <> |   |   | Notes to the Financial Statements for the F    |
| » e Financial Year Ended 30 June 2024          | »  |   |   | » inancial Year Ended 31 December 2024         |
|  | =  |   |   |  |
| Sub note 6                                     |    |   |   | Sub note 6                                     |
| Restriction on title and pledged as security   |    |   |   | Restriction on title and pledged as security   |
| Sub note 6 with a carrying amount of €89,668 ( |    |   |   | Sub note 6 with a carrying amount of €89,668 ( |
| » 2023 -€654,654) has the following restrictio |    |   |   | » 2023 -€654,654) has the following restrictio |
| n on title:                                    |    |   |   | n on title:                                    |
| Sub note 6.                                    |    |   |   | Sub note 6.                                    |
| The same asset (with a carrying amount of €98, | <> |   |   | The same asset (with a carrying amount of €98, |
| » 787 (2023 - €897,987)) has been pledged as s | »  |   |   | » 787 (2023 - €897,987)) has been pledged as s |
| » ecurity for Sub note 6.                      | »  |   |   | » ecurity for Sub                              |
|  | »  |   |   | note 6.  |
|  | =  |   |   |  |
| Sub note 6                                     |    |   |   | Sub note 6                                     |
| Sub note 6                                     |    |   |   | Sub note 6                                     |
| Sub note 6                                     |    |   |   | Sub note 6                                     |
|  | <> |   |   |  |
| » Page 191                                     | »  |   |   | » Page 168                                     |

| R  |    | RO   |
|--|----|--|
| » OI IFRS REG  |    | » I IFRS REG   |
|  | =  |  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Individually material intangible assets<br>Click here to enter data<br>Sub note 6<br>The carrying amount of this asset is €243,234 (2023 - €98,798) and the remaining amortisation period is 98787 (2023 - 987987).<br>Intangible assets acquired by way of Government grant<br>Click here to enter data<br>Sub note 6   | =  | Individually material intangible assets<br>Click here to enter data<br>Sub note 6<br>The carrying amount of this asset is €243,234 (2023 - €98,798) and the remaining amortisation period is 98787 (2023 - 987987).<br>Intangible assets acquired by way of Government grant<br>Click here to enter data<br>Sub note 6   |
| The fair value of this asset initially recognised was €42,424 and its carrying amount is €9,898 (2023 - €9,898). This is measured after recognition under the revaluation model.   | <> | The fair value of this asset initially recognised was €42,424 and its carrying amount is €9,898 (2023 - €9,898). This is measured after recognition under the revaluation model.   |
| Contractual commitments to acquire intangible assets<br>Click here to enter data<br>The contractual commitment to acquire Sub note 6 is €12,312 (2023 - €98,778).<br>Intangible assets carried at revalued amounts<br>Click here to enter data<br>The fair value of the company's Sub note 6 was revalued on 2 September 2021 by 98989.<br>Sub note 6                      | =  | Contractual commitments to acquire intangible assets<br>Click here to enter data<br>The contractual commitment to acquire Sub note 6 is €12,312 (2023 - €98,778).<br>Intangible assets carried at revalued amounts<br>Click here to enter data<br>The fair value of the company's Sub note 6 was revalued on 2 September 2021 by 98989.<br>Sub note 6                      |
| The carrying amount of the revalued asset is €98,899 (2023 - €9,898). Had this class of asset been measured on a historical cost basis, the carrying amount would have been €9,898 (2023 - €9,898).  | <> | The carrying amount of the revalued asset is €98,899 (2023 - €9,898). Had this class of asset been measured on a historical cost basis, the carrying amount would have been €9,898 (2023 - €9,898).  |
| The revaluation surplus (gross of tax) recognised in profit and loss amounted to €9,898 (2023 - €9,898).<br>The revaluation surplus (gross of tax) recognised in other comprehensive income amounted to €9,898 (2023 - €9,898).<br>Sub note 6<br>Intangible assets held under finance leases<br>Click here to enter data<br>Included within intangible assets are the foll | =  | The revaluation surplus (gross of tax) recognised in profit and loss amounted to €9,898 (2023 - €9,898).<br>The revaluation surplus (gross of tax) recognised in other comprehensive income amounted to €9,898 (2023 - €9,898).<br>Sub note 6<br>Intangible assets held under finance leases<br>Click here to enter data<br>Included within intangible assets are the foll |

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|  |    |  |
|--|----|--|
| » owing assets held under finance lease:<br>Sub note 6   |    | » owing assets held under finance lease:<br>Sub note 6   |
| The gross value of this asset is €123,123 (2023 - €786,768). Accumulated amortisation is €87,676 (2023 - €87,676) and it has a net carrying value of €786,876 (2023 - €78,668).  | <> | The gross value of this asset is €123,123 (2023 - €786,768). Accumulated amortisation is €87,676 (2023 - €87,676) and it has a net carrying value of €786,876 (2023 - €78,668).  |
| Intangible assets with indefinite useful economic lives<br>Click here to enter data<br>Sub note 6 with a carrying amount of €23,423 (2023 - €897,987) has an indefinite useful economic life.<br>Sub note 6.<br>Impairment<br>Click here to enter data   | =  | Intangible assets with indefinite useful economic lives<br>Click here to enter data<br>Sub note 6 with a carrying amount of €23,423 (2023 - €897,987) has an indefinite useful economic life.<br>Sub note 6.<br>Impairment<br>Click here to enter data   |
| » Page 192<br>ROI<br>» IFRS REG  | <> | » Page 169<br>R<br>» OI IFRS REG   |
|  | =  |  |
| » trading as Ireland International<br>» 1 Financial Reporting Standards  | <> | » trading as Ireland International<br>» Financial Reporting Standards  |
|  | =  |  |
| » Notes to the Financial Statements for the<br>» the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024   |
| Sub note 6<br>Sub note 6<br>Sub note 6   | =  | Sub note 6<br>Sub note 6<br>Sub note 6   |
| Sub note 6. The discount rate used in the calculation of value in use as recoverable amount is 9898 (2023 - 9889).   | <> | Sub note 6. The discount rate used in the calculation of value in use as recoverable amount is 9898 (2023 - 9889).   |
| Sub note 6<br>Sub note 6<br>The amount of impairment loss included in profit and loss is €76,765 (2023 - €988).<br>The amount of impairment loss included in other comprehensive income is €9,898 (2023 - €9,898).<br>The amount of reversal of impairment recognised in profit and loss is €989,889 (2023 - €9,898).<br>The amount of reversal of impairment recognised in other comprehensive income is €9,898 (2023 - €9,898).<br>Sub note 6 the amount of compensation included in profit or loss is €98,989 (2023 - €98,989).<br>Sub note 6 | =  | Sub note 6<br>Sub note 6<br>The amount of impairment loss included in profit and loss is €76,765 (2023 - €988).<br>The amount of impairment loss included in other comprehensive income is €9,898 (2023 - €9,898).<br>The amount of reversal of impairment recognised in profit and loss is €989,889 (2023 - €9,898).<br>The amount of reversal of impairment recognised in other comprehensive income is €9,898 (2023 - €9,898).<br>Sub note 6 the amount of compensation included in profit or loss is €98,989 (2023 - €98,989).<br>Sub note 6 |

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|   |    |   |
|---|----|---|
| Sub note 6  |    | Sub note 6  |
| Sub note 6  |    | Sub note 6  |
| Sub note 6  |    | Sub note 6  |
| 20 Investments  | <> | 20 Investments  |
| Group subsidiaries  | =  | Group subsidiaries  |
| The group has availed of the exemption in Sect<br>» ion 315 of the Companies Act 2014 not to dis<br>» close the net assets and<br>profit/loss of its subsidiary companies in whi<br>» ch it holds more than 20%.  | <> | The group has availed of the exemption in Sect<br>» ion 315 of the Companies Act 2014 not to dis<br>» close the net assets<br>and profit/loss of its subsidiary companies in<br>» which it holds more than 20%. |
|   | =  |   |
| Details of the group subsidiaries as at 30 Jun<br>» e 2024 are as follows:  | <> | Details of the group subsidiaries as at 31 Dec<br>» ember 2024 are as follows:  |
| Click here to enter data  | =  | Click here to enter data  |
| »<br>» ortion of<br><br>»<br>» rship interest   |    | »<br>» ortion of<br><br>»<br>» rship interest   |
| » Country of incorporation and and<br>» voting rights<br>Name of subsidiary Principal activit<br>» y principal place of business held<br><br>» 2024<br>» 2023   | <> | » Country of incorporation and and<br>» voting rights<br>Name of subsidiary Principal activity<br>» principal place of business held<br><br>» 2024<br>» 2023  |
|   | =  |   |
| 09809 98034<br>» 09998 1234<br>» % / 8909809%<br><br>» 09980 1908<br>» % / 1908%  | <> | 09809 98034<br>» 09998 1234<br>» % / 8909809%<br><br>» 09980 1908<br>» % / 1908%  |
|   | =  |   |
| » Page 193<br><br>» ROI<br>» IFRS REG<br>» trading as Ireland International F<br>» inancial Reporting Standards<br>» Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024<br>Details of the subsidiaries as at 30 June 2024<br>» are as follows: | <> |   |
| Click here to enter data  | =  | Click here to enter data  |
| »<br>» tion of  | <> | »<br>» ortion of  |

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|   |   |
|---|---|
| » owners  | » owne  |
| » hip interest                                  | » rship interest                                |
| » and vo  | » and   |
| » ting rights                                   | » voting rights                                 |
| Name of subsidiary Principal activit            | Name of subsidiary Principal activity           |
| » y Registered office held                      | » Registered office held                        |
| » 2024  | » 2024  |
| » 2023  | » 2023  |
| =   | =   |
| 234 12341                                       | 234 12341                                       |
| » 1234 1234%                                    | » 1234 1234                                     |
| » / 2134% /                                     | » % / 2134% /                                   |
| » 1234 123412                                   | » 1234 1234                                     |
| » % 34123%                                      | » 12% 34123%                                    |
| =   | =   |
| » Page 194                                      | » Page 170                                      |
| » ROI IFRS REG                                  | » I IFRS REG RO                                 |
| =   | =   |
| » trading as Ireland Internatio                 | » trading as Ireland International              |
| » nal Financial Reporting Standards             | » Financial Reporting Standards                 |
| =   | =   |
| » Notes to the Financial Statements for t       | » Notes to the Financial Statements for the     |
| » he Financial Year Ended 30 June 2024          | » Financial Year Ended 31 December 2024         |
| =   | =   |
| The table below shows the change in ownership   | The table below shows the change in ownership   |
| » interest where this has not resulted in a lo  | » interest where this has not resulted in a lo  |
| » ss of control:                                | » ss of control:                                |
| Click here to enter data                        | Click here to enter data                        |
| =   | =   |
| » Ownership interest acquired / Ow              | » Ownership interest acquired / Owner           |
| » nership interest                              | » ship interest                                 |
| Name of subsidiary                              | Name of subsidiary                              |
| » (disposed) of in the year re                  | » (disposed) of in the year retai               |
| » tained  | » ned   |
| =   | =   |
| Composition of the group                        | Composition of the group                        |
| Click here to enter data                        | Click here to enter data                        |
| » Details of the composition of the group as at | » Details of the composition of the group as at |
| » 30 June 2024 are as follows:                  | » 31 December 2024 are as follows:              |
| » Number  | » Number of                                     |
| » of wholly-owned                               | » wholly-owned                                  |
| » s   | » subs  |
| » subsidiaries                                  | » idiaries                                      |
| Principal activity Country                      | Principal activity Country of                   |
| » of incorporation 2024                         | » incorporation 2024                            |

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|  |    |  |
|--|----|--|
| » 2023   |    | » 2023   |
|  | =  |  |
| 23452 345234   | <> | 23452 345234   |
| » 5  |    | » 5,23   |
| » ,234 52,345  |    | » 4 52,345   |
|  | =  |  |
| » 5  | <> | » 5,23   |
| » ,234 52,345  |    | » 4 52,345   |
| Click here to enter data   | =  | Click here to enter data   |
| » Number of  | <> | » Number of non-wh   |
| » non-wholly owned   |    | » olly owned   |
| » su   |    | » subsi  |
| » bsidiaries   |    | » diaries  |
| Principal activity Country of  |    | Principal activity Country of inc  |
| » incorporation 2024   |    | » orporation 2024  |
| » 2023   |    | » 2023   |
|  | =  |  |
| 123 41234  | <> | 123 41234  |
| » 1,234  |    | » 1,234  |
| » 1,234  |    | » 1,234  |
|  | =  |  |
| » 1,234  | <> | » 1,234  |
| » 1,234  |    | » 1,234  |
| Click here to enter data   | =  | Click here to enter data   |
| 09809  |    | 09809  |
| 887987987987   |    | 887987987987   |
| The financial period end for 09809 is 14 August 2021.  |    | The financial period end for 09809 is 14 August 2021.  |
| Change in continuing ownership interest  |    | Change in continuing ownership interest  |
| During the year, the company acquired a further 89,798,797% interest in 09809, which increased the continuing          |    | During the year, the company acquired a further 89,798,797% interest in 09809, which increased the continuing          |
| interest to 1,234%. Consequently, the entity no longer has control of 09809. The disposal                              |    | interest to 1,234%. Consequently, the entity no longer has control of 09809. The disposal                              |
| resulted in a gain of  |    | resulted in a gain of  |
| €9,987, which was recognised in 897789. Of this total gain, €54,342 is attributable to recognising the retained        |    | €9,987, which was recognised in 897789. Of this total gain, €54,342 is attributable to recognising the retained        |
| investment at its fair value.  |    | investment at its fair value.  |
| Significant restrictions   |    | Significant restrictions   |
| 87979 The carrying amount of the assets and liabilities in the consolidated financial statements to which this applies | <> | 87979 The carrying amount of the assets and liabilities in the consolidated financial statements to which this applies |
| total £342,332.  |    | total £342,332.  |
|  |    | Support to a consolidated structured entity  |
|  | =  |  |
| » Page 195   | <> | » Page 171   |

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|--|-----|--|---|
| » ROI IFRS REG   |     | » OI IFRS REG  | R |
|  | =   |  |   |
| trading as Ireland International<br>» Financial Reporting Standards  | <>  | trading as Ireland Internatio<br>» nal Financial Reporting Standards   |   |
|  | =   |  |   |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <>  | Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024   |   |
|  | =   |  |   |
| Support to a consolidated structured entity  | + - |  |   |
| The terms of the contractual obligation to pro<br>» vide support to a consolidated structured en<br>» tity is as follows;<br>89789789798<br>7987978<br>Click here to enter data<br>234<br>The financial period end for 234 is 25 August.<br>12<br>123<br>Change in continuing ownership interest   | =   | The terms of the contractual obligation to pro<br>» vide support to a consolidated structured en<br>» tity is as follows;<br>89789789798<br>7987978<br>Click here to enter data<br>234<br>The financial period end for 234 is 25 August.<br>12<br>123<br>Change in continuing ownership interest   |   |
| During the year, the company acquired a furthe<br>» r 42,134% interest in 234, which increased t<br>» he continuing interest to<br>1,234%.Consequently, the entity no longer has<br>» control of 234. The disposal resulted in a g<br>» ain of €2, which was<br>recognised in 234. Of this total gain, €1,234<br>» is attributable to recognising the retained<br>» investment at it's fair value. | <>  | During the year, the company acquired a furthe<br>» r 42,134% interest in 234, which increased t<br>» he continuing<br>interest to 1,234%.Consequently, the entity no<br>» longer has control of 234. The disposal res<br>» ulted in a gain of €2,<br>which was recognised in 234. Of this total gai<br>» n, €1,234 is attributable to recognising the<br>» retained investment at<br>it's fair value. |   |
|  | =   |  |   |
| Significant restrictions<br>2341 The carrying amount of the assets and lia<br>» bilities in the financial statements to whic<br>» h this applies total<br>£2,341,234.<br>Support to a consolidated structured entity<br>The terms of the contractual obligation to pro<br>» vide support to a consolidated structured en<br>» tity is as follows;<br>1234125354                                    |     | Significant restrictions<br>2341 The carrying amount of the assets and lia<br>» bilities in the financial statements to whic<br>» h this applies total<br>£2,341,234.<br>Support to a consolidated structured entity<br>The terms of the contractual obligation to pro<br>» vide support to a consolidated structured en<br>» tity is as follows;<br>1234125354  |   |
| » Page 196   | <>  | » Page 172   |   |
| » OI IFRS REG  |     | » ROI IFRS REG   |   |
|  | =   |  |   |
| trading as Ireland International<br>» al Financial Reporting Standards   | <>  | trading as Ireland International<br>» Financial Reporting Standards  |   |
|  | =   |  |   |
| Notes to the Financial Statements f<br>» or the Financial Year Ended 30 June 2024  | <>  | Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024   |   |

(continued)

|   |                          |               |      |    |   |                          |                 |      |
|---|--------------------------|---------------|------|----|---|--------------------------|-----------------|------|
| Non-wholly owned subsidiaries that have material non-controlling interests<br>Click here to enter data<br>Details of the group's non-wholly owned subsidiaries that have material non-controlling interests are as follows: |                          |               |      | =  | Non-wholly owned subsidiaries that have material non-controlling interests<br>Click here to enter data<br>Details of the group's non-wholly owned subsidiaries that have material non-controlling interests are as follows: |                          |                 |      |
| » tion of   | Country of incorporation | Proportion of |      | <> | » tion of   | Country of incorporation | Proportion of   |      |
| » hip   | and                      | owners        |      |    | » hip   | and                      | ownership       |      |
| » st and  | Profit/(loss) principal  | interest      |      |    | » st and  | Profit/(loss) principal  | interest and    |      |
| » cumulated   | allocated to             | A             |      |    | » cumulated   | allocated to             | Accumulated     |      |
| » rights  | place of non-controlling | voting        |      |    | » rights  | place of non-controlling | voting rights   |      |
| » on-controlling  |                          | n             |      |    | » on-controlling  |                          | non-controlling |      |
| Name of subsidiary  | business                 | held          |      |    | Name of subsidiary  | business                 | held            |      |
| » interests   | interests                | i             |      |    | » interests   | interests                | interests       |      |
| » 2023  | 2024                     | 2023          | 2024 |    | » 2023  | 2024                     | 2023            | 2024 |
| » 024   | 2023                     |               | 2    |    | » 024   | 2023                     |                 | 2024 |
| » €   | €                        | €             | €    |    | » €   | €                        | €               | €    |
| »   | €                        |               |      |    | »   | €                        |                 |      |
|   |                          |               |      | =  |   |                          |                 |      |
| 09809   | 09998,                   | 98778%        |      | <> | 09809   | 09998,                   | 98778%          | 8/   |
| » 8/ 8878%  | / 7,567                  | 2,342         |      |    | » 8878%   | / 7,567                  | 2,342           | 23   |
| » 23,425  | 23,425                   |               |      |    | » ,425  | 23,425                   |                 |      |
|   | 09980                    | 799879        |      |    |   | 09980                    | 799879          | 9879 |
| » 87%987987%  |                          |               |      |    | » 87%   |                          |                 |      |
| Non-wholly owned subsidiaries that have material non-controlling interests<br>Click here to enter data<br>Details of the non-wholly owned subsidiaries that have material non-controlling interests are as follows:         |                          |               |      | =  | Non-wholly owned subsidiaries that have material non-controlling interests<br>Click here to enter data<br>Details of the non-wholly owned subsidiaries that have material non-controlling interests are as follows:         |                          |                 |      |
| » tion of   | Country of incorporation | Proportion of |      | <> | » tion of   | Country of incorporation | Proportion of   |      |
| » hip   | and                      | owners        |      |    | » hip   | and                      | ownership       |      |
| » st and  | Profit/(loss) principal  | interest      |      |    | » st and  | Profit/(loss) principal  | interest and    |      |
| » cumulated   | allocated to             | A             |      |    | » cumulated   | allocated to             | Accumulated     |      |
| » rights  | place of non-controlling | voting        |      |    | » rights  | place of non-controlling | voting rights   |      |
| » on-controlling  |                          | n             |      |    | » on-controlling  |                          | non-controlling |      |
| Name of subsidiary  | business                 | held          |      |    | Name of subsidiary  | business                 | held            |      |

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|   |   |
|---|---|
| » interests i   | » interests interes   |
| » nterests  | » ts  |
| 2024  | 2024 202  |
| » 2023 2024 2023 2  | » 3 2024 2023 2024  |
| » 024 2023  | » 2023  |
| €   | € €   |
| » € € € €   | » € € € €   |
| » €   | » €   |
| =   | =   |
| 234 1234 5345%  | <> 234 1234 5345% 3/  |
| » 3/ 2453% / 23,452 34,532  | » 2453% / 23,452 34,532 52  |
| » 52,345 345  | » ,345 345  |
| 45324%  | 45324% 523  |
| » 52345%  | » 45%   |
| Summarised financial information<br>Click here to enter data  | Summarised financial information<br>Click here to enter data  |
| Please find below summarised financial informa<br>» tion for each of the subsidiaries that has m<br>» aterial non-controlling<br>interests:           | <> Please find below summarised financial info<br>» rmation for each of the subsidiaries th<br>» at has material<br>non-controlling interests:  |
| =   | =   |
| <>  | <> 09809  |
| » Page 197  | » Page 173  |
| » ROI IFRS REG  | » OI IFRS REG R   |
| =   | =   |
| » trading as Ireland Interna<br>» tional Financial Reporting Standards  | <> trading as Ireland Internationa<br>» l Financial Reporting Standards   |
| =   | =   |
| » Notes to the Financial Statements f<br>» or the Financial Year Ended 30 June 2024   | <> Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| =   | =   |
| 09809<br>Regardless of the ownership interest and votin<br>» g rights, the company holds a non-controllin<br>» g interest in 09809 as a<br>result of: | <> Regardless of the ownership interest and votin<br>» g rights, the company holds a non-controllin<br>» g interest in 09809 as<br>a result of: |
| 89778   | = 89778   |
| <>  | <>  |
| » 2024  | » 2024  |
| » 2023  | » 2023  |
| » €   | » € €   |
| » €   |   |
| =   | =   |
| Current assets  | <> Current assets   |
| » 879,765   | » 879,765   |
| » 43,455  | » 43,455  |
| =   | =   |
| Non-current assets  | <> Non-current assets   |

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|  |       |   |       |
|--|-------|---|-------|
| »  | 2,342 | »   | 2,342 |
| » 6,756  |       | » 6,756   |       |
|  | =     |   |       |
| Current liabilities                            |       | <> Current liabilities                            |       |
| » 23,423                                       |       | » 23,423  |       |
| » 23,425                                       |       | » 23,425  |       |
|  | =     |   |       |
| Non-current liabilities                        |       | <> Non-current liabilities                        |       |
| » 23,425                                       |       | » 23,425  |       |
| » 3,423  |       | » 3,423   |       |
|  | =     |   |       |
| Equity attributable to owners of the company   |       | <> Equity attributable to owners of the company   |       |
| » 2,342  |       | » 2,342   |       |
| » 5,435  |       | » 5,435   |       |
|  | =     |   |       |
| Equity attributable to non-controlling interes |       | <> Equity attributable to non-controlling interes |       |
| » ts 23,425                                    |       | » ts 23,425                                       |       |
| » 23,425                                       |       | » 23,425  |       |
|  | =     |   |       |
| Revenue  |       | <> Revenue  |       |
| » 23,234                                       |       | » 23,234  |       |
| » 567,567                                      |       | » 567,567   |       |
| Expenses                                       |       | Expenses  |       |
| » 3,423  |       | » 3,423   |       |
| » 23,423                                       |       | » 23,423  |       |
| Profit / (loss) for the year                   |       | Profit / (loss) for the year                      |       |
| » 26,657                                       |       | » 26,657  |       |
| » 590,990                                      |       | » 590,990   |       |
|  | =     |   |       |
| Profit / loss attributable to owners of the co |       | <> Profit / loss attributable to owners of the co |       |
| » mpany 2,342                                  |       | » mpany 2,342                                     |       |
| » 234,234                                      |       | » 234,234   |       |
| Profit / loss attributable to non-controlling  |       | Profit / loss attributable to non-controlling     |       |
| » interests 7,567                              |       | » interests 7,567                                 |       |
| » 2,342  |       | » 2,342   |       |
| Profit / (loss) for the year                   |       | Profit / (loss) for the year                      |       |
| » 26,657                                       |       | » 26,657  |       |
| » 590,990                                      |       | » 590,990   |       |
|  | =     |   |       |
| Dividends paid to non-controlling interests    |       | <> Dividends paid to non-controlling interests    |       |
| » 5,675  |       | » 5,675   |       |
| » 67,567                                       |       | » 67,567  |       |
|  | =     |   |       |
| Other comprehensive income attributable to own |       | <> Other comprehensive income attributable to own |       |
| » ers of the company 23,423                    |       | » ers of the company 23,423                       |       |
| » 567,567                                      |       | » 567,567   |       |
| Other comprehensive income attributable to non |       | Other comprehensive income attributable to non    |       |
| » -controlling interests 23,423                |       | » -controlling interests 23,423                   |       |
| » 23,425                                       |       | » 23,425  |       |
| Other comprehensive income for the year        |       | Other comprehensive income for the year           |       |
| » 46,846                                       |       | » 46,846  |       |
| » 590,992                                      |       | » 590,992   |       |

(continued)

|  |    |  |
|--|----|--|
|  | =  |  |
| Total comprehensive income attributable to own<br>» ers of the company 23,425<br>» 567,567<br>Total comprehensive income attributable to non<br>» -controlling interests 23,423<br>» 23,423  | <> | Total comprehensive income attributable to own<br>» ers of the company 23,425<br>» 567,567<br>Total comprehensive income attributable to non<br>» -controlling interests 23,423<br>» 23,423  |
| » Page 198   |    |  |
| » ROI IFRS REG   |    |  |
| » trading as Ireland Interna   |    |  |
| » tional Financial Reporting Standards   |    |  |
| » Notes to the Financial Statements f  |    |  |
| » or the Financial Year Ended 30 June 2024   |    |  |
| Total comprehensive income for the year<br>» 46,848<br>» 590,990   |    | Total comprehensive income for the year<br>» 46,848<br>» 590,990   |
|  | =  |  |
| Net cash inflows/(outflows) from operating act<br>» ivities 5,675 7<br>» ,567<br>Net cash inflows/(outflows) from investing act<br>» ivities 6,756 2<br>» 3,424<br>Net cash inflows/(outflows) from financing act<br>» ivities 567,567 2<br>» 3,443<br>Net cash inflow / (outflow)<br>» 579,998 5<br>» 4,434 | <> | Net cash inflows/(outflows) from operating act<br>» ivities 5,675<br>» 7,567<br>Net cash inflows/(outflows) from investing act<br>» ivities 6,756<br>» 23,424<br>Net cash inflows/(outflows) from financing act<br>» ivities 567,567<br>» 23,443<br>Net cash inflow / (outflow)<br>» 579,998<br>» 54,434 |
|  | =  |  |
|  | -+ | » Page 174   |
|  |    | » ROI IFRS REG   |
|  |    | » trading as Ireland Internationa  |
|  |    | » l Financial Reporting Standards  |
|  |    | » Notes to the Financial Statements for the  |
|  |    | » Financial Year Ended 31 December 2024  |
| Summarised financial information<br>Click here to enter data   | =  | Summarised financial information<br>Click here to enter data   |
| Please find below summarised financial informa<br>» tion for each of the subsidiaries that has m<br>» aterial non-controlling<br>interests:  | <> | Please find below summarised financial<br>» information for each of the subsidiarie<br>» s that has material<br>non-controlling interests:   |
| 234<br>Regardless of the ownership interest and votin<br>» g rights, the company holds a<br>non-controlling interest in 234 as a result of<br>» :  | =  | 234<br>Regardless of the ownership interest and votin<br>» g rights, the company holds a<br>non-controlling interest in 234 as a result of<br>» :  |

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|  |           |    |  |         |
|--|-----------|----|--|---------|
| 234  |           | <> | 234  |         |
| »  | 2024      |    | »  | 2024    |
| »  | 2023      |    | »  | 2023    |
| »  | € €       |    | »  | €       |
|  |           |    | »  | €       |
|  |           | =  |  |         |
| Current assets                                 |           | <> | Current assets                                 |         |
| »  | 234,523 4 |    | »  | 234,523 |
| »  | 5,234     |    | »  | 45,234  |
|  |           | =  |  |         |
| Non-current assets                             |           | <> | Non-current assets                             |         |
| »  | 52,345 2  |    | »  | 52,345  |
| »  | ,345      |    | »  | 2,345   |
|  |           | =  |  |         |
| Current liabilities                            |           | <> | Current liabilities                            |         |
| »  | 324,523 4 |    | »  | 324,523 |
| »  | 5,345     |    | »  | 45,345  |
|  |           | =  |  |         |
| Non-current liabilities                        |           | <> | Non-current liabilities                        |         |
| »  | 23,452 3  |    | »  | 23,452  |
| »  | ,453      |    | »  | 3,453   |
|  |           | =  |  |         |
| Equity attributable to owners of the company   |           | <> | Equity attributable to owners of the company   |         |
| »  | 245,234 5 |    | »  | 245,234 |
| »  | ,324      |    | »  | 5,324   |
|  |           | =  |  |         |
| Equity attributable to non-controlling interes |           | <> | Equity attributable to non-controlling interes |         |
| » ts   | 52,345    |    | » ts   | 52,345  |
| »  | 345       |    | »  | 345     |
|  |           | =  |  |         |
| Revenue  |           | <> | Revenue  |         |
| »  | 234,523 4 |    | »  | 234,523 |
| »  | 5,234     |    | »  | 45,234  |
| Expenses                                       |           |    | Expenses                                       |         |
| »  | 5,234 5   |    | »  | 5,234   |
| »  | 2,345     |    | »  | 52,345  |
| Profit / (loss) for the year                   |           |    | Profit / (loss) for the year                   |         |
| »  | 239,757 9 |    | »  | 239,757 |
| »  | 7,579     |    | »  | 97,579  |
|  |           | =  |  |         |
| Profit / loss attributable to owners of the co |           | <> | Profit / loss attributable to owners of the co |         |
| » mpany  | 2,345 2   |    | » mpany  | 2,345   |
| »  | ,345      |    | »  | 2,345   |
| Profit / loss attributable to non-controlling  |           |    | Profit / loss attributable to non-controlling  |         |
| » interests                                    | 23,452 3  |    | » interests                                    | 23,452  |
| »  | 4,532     |    | »  | 34,532  |
| » Page 199                                     |           |    |  |         |
| » OI IFRS REG                                  |           |    |  |         |
| » trading as Ireland International F           |           |    |  |         |

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|  |    |  |  |
|--|----|--|--|
| » <b>Financial Reporting Standards</b><br><b>Notes to the Financial Statements for the</b><br><b>» e Financial Year Ended 30 June 2024</b> |    |  |  |
| Profit / (loss) for the year   |    | Profit / (loss) for the year   |  |
| » 239,757  |    | » 239,757  |  |
| » 97,579   |    | » 97,579   |  |
|  | =  |  |  |
| Dividends paid to non-controlling interests  | <> | Dividends paid to non-controlling interests  |  |
| » 453  |    | » 453  |  |
| » 4,534  |    | » 4,534  |  |
|  | =  |  |  |
| Other comprehensive income attributable to own   | <> | Other comprehensive income attributable to own   |  |
| » ers of the company 5,324   |    | » ers of the company 5,324   |  |
| » 5,234  |    | » 5,234  |  |
| Other comprehensive income attributable to non   |    | Other comprehensive income attributable to non   |  |
| » -controlling interests 5,345   |    | » -controlling interests 5,345   |  |
| » 3,245  |    | » 3,245  |  |
| Other comprehensive income for the year  |    | Other comprehensive income for the year  |  |
| » 10,669   |    | » 10,669   |  |
| » 8,479  |    | » 8,479  |  |
|  | =  |  |  |
| Total comprehensive income attributable to own   | <> | Total comprehensive income attributable to own   |  |
| » ers of the company 3,245   |    | » ers of the company 3,245   |  |
| » 3,245  |    | » 3,245  |  |
| Total comprehensive income attributable to non   |    | Total comprehensive income attributable to non   |  |
| » -controlling interests 3,245   |    | » -controlling interests 3,245   |  |
| » 345  |    | » 345  |  |
|  |    | » <b>Page 175</b><br><b>ROI</b><br><b>» IFRS REG</b><br><b>trading as Ireland International Fi</b><br><b>» nancial Reporting Standards</b><br><b>Notes to the Financial Statements for the F</b><br><b>» nancial Year Ended 31 December 2024</b> |  |
| Total comprehensive income for the year  |    | Total comprehensive income for the year  |  |
| » 6,490  |    | » 6,490  |  |
| » 3,590  |    | » 3,590  |  |
|  | =  |  |  |
| Net cash inflows/(outflows) from operating act   | <> | Net cash inflows/(outflows) from operating act   |  |
| » ivities 2,345  |    | » ivities 2,345  |  |
| » 2,345  |    | » 2,345  |  |
| Net cash inflows/(outflows) from investing act   |    | Net cash inflows/(outflows) from investing act   |  |
| » ivities 2,345  |    | » ivities 2,345  |  |
| » 345  |    | » 345  |  |
| Net cash inflows/(outflows) from financing act   |    | Net cash inflows/(outflows) from financing act   |  |
| » ivities 345  |    | » ivities 345 3,4  |  |
| » 3,452,345  |    | » 52,345   |  |
| Net cash inflow / (outflow)  |    | Net cash inflow / (outflow)  |  |
| » 5,035  |    | » 5,035 3,4  |  |
| » 3,455,035  |    | » 55,035   |  |
|  | =  |  |  |

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|   |    |   |  |
|---|----|---|--|
| Click here to enter data  |    | Click here to enter data  |  |
| For the year ending 30 June 2024 the subsidiary was entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small groups.                          | <> | For the year ending 31 December 2024 the subsidiary was entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small groups.                      |  |
| Click here to enter data  | =  | Click here to enter data  |  |
| For the year ending 30 June 2024 the following subsidiaries were entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small groups:             | <> | For the year ending 31 December 2024 the following subsidiaries were entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small groups:         |  |
|   | =  |   |  |
| » Page 200  | <> | » Page 176  |  |
| ROI   |    | R   |  |
| » IFRS REG  |    | » OI IFRS REG   |  |
|   | =  |   |  |
| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards  |  |
|   | =  |   |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |  |
|   | =  |   |  |
| Group associates  |    | Group associates  |  |
| The group has availed of the exemption in Section 315 of the Companies Act 2014 not to disclose the net assets and profit/loss of its undertakings in which it holds more than 20%. | <> | The group has availed of the exemption in Section 315 of the Companies Act 2014 not to disclose the net assets and profit/loss of its undertakings in which it holds more than 20%. |  |
|   | =  |   |  |
| Details of the group associates as at 30 June 2024 are as follows:  | <> | Details of the group associates as at 31 December 2024 are as follows:  |  |
| Click here to enter data  | =  | Click here to enter data  |  |
| » Proportion of ownership interest  | <> | » Proportion of ownership interest  |  |
| » Country of incorporation and voting rights  |    | » Country of incorporation and voting rights  |  |
| Name of associate Principal activity  |    | Name of associate Principal activity  |  |
| » principal place of business held  |    | » principal place of business held  |  |
| » 2024  |    | » 2024  |  |
| » 2023  |    | » 2023  |  |
|   | =  |   |  |
| 9890 + 8098 8809%   | <> | 9890 + 8098 8809%   |  |
| » 8098 8809%  |    | » 8098 8809%  |  |
| » / 9890% /   |    | » / 9890% /   |  |

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|  |    |   |
|--|----|---|
| trading as Ireland International<br>» 1 Financial Reporting Standards  | =  | trading as Ireland International<br>» 1 Financial Reporting Standards   |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|  | =  |   |
| Unrecognised share of losses<br>» 2024 202<br>» 3<br>» € €   | <> | Unrecognised share of losses<br>» 2024 2023<br>»<br>» € €   |
|  | =  |   |
| Unrecognised share of loss for the year<br>» 9,809<br>» 8,098  | <> | Unrecognised share of loss for the year<br>» 9,809<br>» 8,098   |
|  | =  |   |
| Cumulative share of loss for 9890<br>» 2,342<br>» 34,234   | <> | Cumulative share of loss for 9890<br>» 2,342 3<br>» 4,234   |
|  | =  |   |
| Change in continuing ownership interest<br>During the year, the company acquired a furthe<br>» r 987,987% interest in 9890, which increased<br>» the continuing interest<br>to 8,809%.   | <> | Change in continuing ownership interest<br>During the year, the company acquired a furthe<br>» r 987,987% interest in 9890, which increased<br>» the continuing<br>interest to 8,809%.  |
| Significant risks and restrictions<br>77987987<br>897987<br>Click here to enter data<br>2341   | =  | Significant risks and restrictions<br>77987987<br>897987<br>Click here to enter data<br>2341  |
| Unrecognised share of losses<br>» 2024 202<br>» 3<br>» € €   | <> | Unrecognised share of losses<br>» 2024 2023<br>»<br>» € €   |
|  | =  |   |
| Unrecognised share of loss for the year<br>» 41,234<br>» 234   | <> | Unrecognised share of loss for the year<br>» 41,234<br>» 234  |
|  | =  |   |
| Cumulative share of loss for 2341<br>» 123,421<br>» 34,123   | <> | Cumulative share of loss for 2341<br>» 123,421 3<br>» 4,123   |
|  | =  |   |
| Change in continuing ownership interest<br>During the year, the company acquired a furthe<br>» r 234% interest in 2341, which increased the<br>» continuing interest to<br>1,234%. The disposal proceeds received were €2<br>» 1,341,234,234,213 which led to a gain of €1,<br>» 234 being recognised. | <> | Change in continuing ownership interest<br>During the year, the company acquired a furthe<br>» r 234% interest in 2341, which increased the<br>» continuing interest<br>to 1,234%. The disposal proceeds received were<br>» €21,341,234,234,213 which led to a gain of<br>» €1,234 being<br>recognised. |

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|  |    |  |
|--|----|--|
| 2134213<br>Significant risks and restrictions<br>42134<br>2134<br>Summarised financial information for the mater<br>» ial associates<br>Click here to enter data | =  | 2134213<br>Significant risks and restrictions<br>42134<br>2134<br>Summarised financial information for the mater<br>» ial associates<br>Click here to enter data |
| Please find below summarised financial informa<br>» tion for each of the Group associates that a<br>» re material to the group:                                  | <> | Please find below summarised financial informa<br>» tion for each of the Group associates that a<br>» re material to the<br>group:                               |
|  | =  |  |
| 9890<br>»<br>» 2023<br>»<br>» €<br>» €   | <> | 9890<br>»<br>» 23<br>»<br>» €<br>» €   |
|  | =  |  |
|  | <> | Current assets<br>» 234,235 8<br>» 97,987  |
| » Page 202   |    | » Page 178   |
| » ROI IFRS REG   |    | R<br>» OI IFRS REG   |
|  | =  |  |
| » trading as Ireland Interna<br>» tional Financial Reporting Standards   | <> | » trading as Ireland Internation<br>» al Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024<br>Current assets<br>» 234,235<br>» 897,987                                     | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =  |  |
| Non-current assets<br>» 2,345 3,4<br>» 56  | <> | Non-current assets<br>» 2,345<br>» 3,456   |
|  | =  |  |
| Current liabilities<br>» 5,634 3,4<br>» 56   | <> | Current liabilities<br>» 5,634<br>» 3,456  |
|  | =  |  |
| Non-current liabilities<br>» 23,423 2,3<br>» 23  | <> | Non-current liabilities<br>» 23,423<br>» 2,323   |
|  | =  |  |
| Revenue<br>» 23,423 3,4<br>» 56  | <> | Revenue<br>» 23,423<br>» 3,456   |
|  | =  |  |

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|  |    |   |
|--|----|---|
| Profit or loss from continuing operations<br>» 3,456 23,<br>» 425<br>Post-tax profit or loss from discontinued oper<br>» ations 3,456 2,3<br>» 42<br>Profit or loss for the year<br>» 3,456 34,<br>» 234 | <> | Profit or loss from continuing operations<br>» 3,456<br>» 23,425<br>Post-tax profit or loss from discontinued oper<br>» ations 3,456<br>» 2,342<br>Profit or loss for the year<br>» 3,456<br>» 34,234 |
|  | =  |   |
| Other comprehensive income for the year<br>» 234,234 56,<br>» 346  | <> | Other comprehensive income for the year<br>» 234,234<br>» 56,346  |
|  | =  |   |
| Total comprehensive income for the year<br>» 6,534 5,6<br>» 34   | <> | Total comprehensive income for the year<br>» 6,534<br>» 5,634   |
|  | =  |   |
| The following amounts have been included in th<br>» e amounts above:   |    | The following amounts have been included in th<br>» e amounts above:  |
| Depreciation and amortisation<br>» 5,634 23,<br>» 423  | <> | Depreciation and amortisation<br>» 5,634<br>» 23,423  |
|  | =  |   |
| Interest income<br>» 5,634 23,<br>» 425  | <> | Interest income<br>» 5,634<br>» 23,425  |
|  | =  |   |
| Interest expense<br>» 23,425 2,3<br>» 45   | <> | Interest expense<br>» 23,425<br>» 2,345   |
|  | =  |   |
| Tax expense<br>» 3,456 3,4<br>» 56   | <> | Tax expense<br>» 3,456<br>» 3,456   |
|  | =  |   |
| Dividends paid to non-controlling interests<br>» 234,235<br>» 234,235  | <> | Dividends paid to non-controlling interests<br>» 234,235 2<br>» 34,235  |
|  | =  |   |
| Reconciliation to the carrying amount of the i<br>» nterest recognised:  |    | Reconciliation to the carrying amount of the i<br>» nterest recognised:   |
| Net assets of associate<br>» 265,637<br>» 907,222  | <> | Net assets of associate<br>» 265,637 9<br>» 07,222  |
|  | =  |   |
| Proportion of the ownership interest (%)<br>» 8,809 9,8<br>» 90  | <> | Proportion of the ownership interest (%)<br>» 8,809<br>» 9,890  |
|  | =  |   |
| Adjustments<br>» 234,245   | <> | Adjustments<br>» 234,245 2  |

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|  |     |  |
|--|-----|--|
| » 234,235                                      |     | » 34,235                                       |
|  | =   |  |
| Carrying amount                                | <>  | Carrying amount                                |
| » 23,634,208 8                                 |     | » 23,634,208 89,                               |
| » 9,958,491                                    |     | » 958,491                                      |
|  | =   |  |
| » Page 203                                     | + - |  |
| » R  |     |  |
| » OI IFRS REG                                  |     |  |
| » trading as Ireland Interna                   |     |  |
| » tional Financial Reporting Standards         |     |  |
| » Notes to the Financial Statements for        |     |  |
| » the Financial Year Ended 30 June 2024        |     |  |
| Summarised financial information for the mater | =   | Summarised financial information for the mater |
| » ial associates                               |     | » ial associates                               |
| Click here to enter data                       |     | Click here to enter data                       |
| Please find below summarised financial informa |     | Please find below summarised financial informa |
| » tion for each of the associates that are mat |     | » tion for each of the associates that are mat |
| » erial to the company:                        |     | » erial to the company:                        |
|  | - + |  |
|  |     | » Page 179                                     |
|  |     | » R  |
|  |     | » OI IFRS REG                                  |
|  |     | » trading as Ireland Internation               |
|  |     | » al Financial Reporting Standards             |
|  |     | » Notes to the Financial Statements for the F  |
|  |     | » inancial Year Ended 31 December 2024         |
|  | =   |  |
| 2341   | <>  | 2341   |
| » 2024 2                                       |     | » 2024 2                                       |
| » 023  |     | » 023  |
| » € €  |     | » €  |
|  | =   |  |
| Current assets                                 | <>  | Current assets                                 |
| » 2,134,213 4,2                                |     | » 2,134,213                                    |
| » 34   |     | » 4,234  |
|  | =   |  |
| Non-current assets                             | <>  | Non-current assets                             |
| » 23,412 34,21                                 |     | » 23,412                                       |
| » 3  |     | » 34,213                                       |
|  | =   |  |
| Current liabilities                            | <>  | Current liabilities                            |
| » 4,234 23,41                                  |     | » 4,234  |
| » 2  |     | » 23,412                                       |
|  | =   |  |
| Non-current liabilities                        | <>  | Non-current liabilities                        |
| » 34,213 4,2                                   |     | » 34,213                                       |
| » 34   |     | » 4,234  |

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|  |    |  |
|--|----|--|
|  | =  |  |
| Revenue  | <> | Revenue  |
| » 234  |    | » 234 2  |
| » 213,412                                      |    | » 13,412                                       |
|  | =  |  |
| Profit or loss from continuing operations      | <> | Profit or loss from continuing operations      |
| » 4,234  |    | » 4,234  |
| » 234  |    | » 234  |
| Post-tax profit or loss from discontinued oper |    | Post-tax profit or loss from discontinued oper |
| » ations 234                                   |    | » ations 234                                   |
| » 234  |    | » 234  |
| Profit or loss for the year                    |    | Profit or loss for the year                    |
| » 4,468  |    | » 4,468  |
| » 468  |    | » 468  |
|  | =  |  |
| Other comprehensive income for the year        | <> | Other comprehensive income for the year        |
| » 234  |    | » 234  |
| » 234  |    | » 234  |
|  | =  |  |
| Total comprehensive income for the year        | <> | Total comprehensive income for the year        |
| » 234  |    | » 234  |
| » 234  |    | » 234  |
|  | =  |  |
| The following amounts have been included in th |    | The following amounts have been included in th |
| » e amounts above:                             |    | » e amounts above:                             |
| Depreciation and amortisation                  | <> | Depreciation and amortisation                  |
| » 34,213 4,2                                   |    | » 34,213                                       |
| » 34   |    | » 4,234  |
|  | =  |  |
| Interest income                                | <> | Interest income                                |
| » 214  |    | » 214  |
| » 234  |    | » 234  |
|  | =  |  |
| Interest expense                               | <> | Interest expense                               |
| » 21,342 13,42                                 |    | » 21,342                                       |
| » 1  |    | » 13,421                                       |
|  | =  |  |
| Tax expense                                    | <> | Tax expense                                    |
| » 3,423 4,2                                    |    | » 3,423  |
| » 13   |    | » 4,213  |
|  | =  |  |
| » Page 204                                     | <> |  |
| » ROI IFRS REG                                 |    |  |
| » trading as Ireland Internation               |    |  |
| » al Financial Reporting Standards             |    |  |
| » Notes to the Financial Statements for th     |    |  |
| » e Financial Year Ended 30 June 2024          |    |  |
| Dividends paid to non-controlling interests    |    | Dividends paid to non-controlling interests    |
| » 21,342                                       |    | » 21,342                                       |
| » 3,421  |    | » 3,421  |

(continued)

|  |    |  |
|--|----|--|
| Reconciliation to the carrying amount of the i<br>» nterest recognised:  | =  | Reconciliation to the carrying amount of the i<br>» nterest recognised:  |
| Net assets of associate<br>» 2,196,072<br>» 66,093   | <> | Net assets of associate<br>» 2,196,072<br>» 66,093   |
|  | =  |  |
| Proportion of the ownership interest (%)<br>» 1,234<br>» 12,341,234  | <> | Proportion of the ownership interest (%)<br>» 1,234 12,<br>» 341,234   |
|  | =  |  |
| Adjustments<br>» 342<br>» 342  | <> | Adjustments<br>» 342<br>» 342  |
|  | =  |  |
| Carrying amount<br>» 27,099,870<br>» 8,156,692,130   | <> | Carrying amount<br>» 27,099,870<br>» 8,156,692,130<br><br>» Page 180<br>» ROI<br>» IFRS REG<br>» trading as Ireland International Fi<br>» nancial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
| Aggregate financial information for the non-ma<br>» terial associates<br>Click here to enter data<br>Please find below aggregate financial informat<br>» ion for each associate material to the group<br>» : | =  | Aggregate financial information for the non-ma<br>» terial associates<br>Click here to enter data<br>Please find below aggregate financial informat<br>» ion for each associate material to the group<br>» :   |
| »<br>» 2024 2023<br>»<br>» € €   | <> | » 2024<br>» 2023<br>»<br>» € €   |
|  | =  |  |
| Group share of profit or loss from continuing<br>» operations 23,423<br>» 63,456   | <> | Group share of profit or loss from continuing<br>» operations 23,423<br>» 63,456   |
|  | =  |  |
| Group share of post-tax profit or loss from di<br>» scontinued operations 53,235<br>» 3,234  | <> | Group share of post-tax profit or loss from di<br>» scontinued operations 53,235<br>» 3,234  |
|  | =  |  |
| Other comprehensive income for the year<br>»<br>» 2,342 2,324  | <> | Other comprehensive income for the year<br>» 2,342<br>» 2,324  |
|  | =  |  |

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|  |    |  |
|--|----|--|
| Total comprehensive income for the year<br>»<br>» 2,324 23,423   | <> | Total comprehensive income for the year<br>»<br>» 2,324<br>» 23,423  |
| Aggregate financial information for the non-ma<br>» terial associates<br>Click here to enter data<br>Please find below aggregate financial informat<br>» ion for each associate material to the compa<br>» ny: | =  | Aggregate financial information for the non-ma<br>» terial associates<br>Click here to enter data<br>Please find below aggregate financial informat<br>» ion for each associate material to the compa<br>» ny: |
| »<br>» 2024 2023<br>»<br>» € €   | <> | »<br>» 2024<br>» 2023<br>»<br>» € €  |
|  | =  |  |
| Group share of profit or loss from continuing<br>» operations<br>» 2,134 34  | <> | Group share of profit or loss from continuing<br>» operations<br>» 2,134<br>» 34   |
|  | =  |  |
| Group share of post-tax profit or loss from di<br>» scontinued operations<br>» - 234   | <> | Group share of post-tax profit or loss from di<br>» scontinued operations<br>» - 234   |
|  | =  |  |
| Other comprehensive income for the year<br>»<br>» 234 234  | <> | Other comprehensive income for the year<br>»<br>» 234<br>» 234   |
|  | =  |  |
| Total comprehensive income for the year<br>»<br>» 234 23   | <> | Total comprehensive income for the year<br>»<br>» 234<br>» 23  |
|  | =  |  |
| Aggregate carrying amount of the interest in t<br>» his associate<br>» 3,456 2,342   | <> | Aggregate carrying amount of the interest in t<br>» his associate<br>» 3,456<br>» 2,342  |
|  | =  |  |
| Aggregate carrying amount of the interest in t<br>» his joint venture<br>» 423 4,234,234   | <> | Aggregate carrying amount of the interest in t<br>» his joint venture<br>» 423<br>» 4,234,234  |
|  | =  |  |
| » Page 205<br>ROI IF<br>» RS REG   | <> | » Page 181<br>R<br>» OI IFRS REG   |
|  | =  |  |
| trading as Ireland International<br>» Financial Reporting Standards  | <> | trading as Ireland Internationa<br>» l Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =  |  |

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|  |    |   |
|--|----|---|
| Group joint ventures   |    | Group joint ventures  |
| The group has availed of the exemption in Sect<br>» ion 315 of the Companies Act 2014 not to dis<br>» close the net assets and<br>profit/loss of its undertakings in which it ho<br>» lds more than 20%.             | <> | The group has availed of the exemption in Sect<br>» ion 315 of the Companies Act 2014 not to dis<br>» close the net assets<br>and profit/loss of its undertakings in which i<br>» t holds more than 20%.      |
|  | =  |   |
| Details of the group joint ventures as at 30 J<br>» une 2024 are as follows:   | <> | Details of the group joint ventures as at 31 D<br>» ecember 2024 are as follows:  |
| Click here to enter data   | =  | Click here to enter data  |
| »<br>» rtion of<br><br>»<br>» ship interest<br><br>» Country of incorporation and and v<br>» oting rights<br>Name of Joint-ventures Principal activity<br>» principal place of business held<br><br>» 2024<br>» 2023 | <> | »<br>» on of<br><br>»<br>» p interest<br>Name of<br>» Country of incorporation and and voti<br>» ng rights<br>Joint-ventures Principal activity<br>» principal place of business held<br><br>» 2024<br>» 2023 |
|  | =  |   |
| 1234 + 7987<br>» 98778 1987%<br>» / 987987% /<br><br>» 89798 87897<br>» 98% 7897897%   | <> | 1234 + 7987<br>» 98778 1987%<br>» / 987987% /<br><br>» 89798 8789798%<br>» 7897897%   |
|  | =  |   |
| + indicates accounted for using the equity met<br>» hod  |    | + indicates accounted for using the equity met<br>» hod   |
| Details of the joint ventures as at 30 June 20<br>» 24 are as follows:   | <> | Details of the joint ventures as at 31 Decembe<br>» r 2024 are as follows:  |
| Click here to enter data   | =  | Click here to enter data  |
| »<br>» rtion of<br><br>»<br>» ship interest<br><br>» and v<br>» oting rights<br><br>» held<br>Name of JointVenture Principal activity<br>» Registered office 2024<br>» 2023<br>234 + 3412                            | <> | »<br>» on of<br><br>»<br>» p interest<br><br>» and voti<br>» ng rights<br><br>» held<br>Name of JointVenture Principal activity<br>» Registered office 2024<br>» 2023<br>234 + 3412                           |

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|   |   |
|---|---|
| » 123412 1234%  | » 123412 1234%  |
| » / 123412% /   | » / 123412% /   |
| » 3412 34123  | » 3412 341234%  |
| » 4% 1234%  | » 1234%   |
| + indicates accounted for using the equity met<br>» hod<br>Click here to enter data<br>1234<br>The financial period end for 1234 is 6 August<br>» 2021. 897987<br>In applying the equity method of accounting, t<br>» his year end was used with appropriate adjus<br>» tments made for the     | =<br>+ indicates accounted for using the equity met<br>» hod<br>Click here to enter data<br>1234<br>The financial period end for 1234 is 6 August<br>» 2021. 897987<br>In applying the equity method of accounting, t<br>» his year end was used with appropriate adjus<br>» tments made for the                    |
| effects of significant transactions which occu<br>» rred between this date and 30 June 2024. Bas<br>» ed on the quoted market<br>price available on the stock exchange in 98778<br>» , the fair value of the entity's interest in<br>» 1234 was £897,897 (30 June<br>2023: £987,987). 978987987 | <><br>effects of significant transactions which occu<br>» rred between this date and 31 December 2024.<br>» Based on the quoted<br>market price available on the stock exchange i<br>» n 98778, the fair value of the entity's inte<br>» rest in 1234 was<br>£897,897 (31 December 2023: £987,987). 9789879<br>» 87 |
| » Page 206 ROI  | =   |
| » IFRS REG  | <><br>» Page 182 ROI I  |
|   | » FRS REG   |
| » trading as Ireland International  | =   |
| » l Financial Reporting Standards   | <><br>» trading as Ireland International Fi   |
|   | » nancial Reporting Standards   |
| » Notes to the Financial Statements for t   | =   |
| » he Financial Year Ended 30 June 2024  | <><br>» Notes to the Financial Statements for the   |
|   | » Financial Year Ended 31 December 2024   |
| Unrecognised share of losses  | =   |
| » 2024  | <><br>Unrecognised share of losses  |
| » 2023  | » 2024 2023   |
| » €   | » € €   |
| » €   |   |
|   | =   |
| Unrecognised share of loss for the year   | <><br>Unrecognised share of loss for the year   |
| » 9,878   | » 9,878   |
| » 97,987  | » 97,987  |
|   | =   |
| Cumulative share of loss for 1234   | <><br>Cumulative share of loss for 1234   |
| » 23,255  | » 23,255  |
| » 43,434  | » 43,434  |
|   | =   |
| Change in continuing ownership interest   | Change in continuing ownership interest   |
| During the year, the company acquired a furthe  | <><br>During the year, the company acquired a furthe  |

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|  |     |   |
|--|-----|---|
| » r 908,098% interest in 1234, which increased<br>» the continuing interest<br>to 1,987%.  | =   | » r 908,098% interest in 1234, which increased<br>» the continuing<br>interest to 1,987%.   |
| 08098<br>098<br>Click here to enter data<br>234<br>The financial period end for is 25 August 2021<br>» . 123<br>In applying the equity method of accounting, t<br>» his year end was used with appropriate adjus<br>» tments made for the  | =   | 08098<br>098<br>Click here to enter data<br>234<br>The financial period end for is 25 August 2021<br>» . 123<br>In applying the equity method of accounting, t<br>» his year end was used with appropriate adjus<br>» tments made for the   |
| effects of significant transactions which occu<br>» rred between this date and 30 June 2024. Bas<br>» ed on the quoted market<br>price available on the stock exchange in 3412,<br>» the fair value of the entity's interest in<br>» 234 was £1,234 (30 June<br>2023: £12,341). 4123<br>Unrecognised share of losses<br>»<br>»<br>»<br>» | <>  | effects of significant transactions which occu<br>» rred between this date and 31 December 2024.<br>» Based on the<br>quoted market price available on the stock exc<br>» hange in 3412, the fair value of the entity'<br>» s interest in 234 was<br>£1,234 (31 December 2023: £12,341). 4123<br>Unrecognised share of losses<br>»<br>»<br>»<br>» |
| »<br>»<br>»<br>»   | =   | »<br>»<br>»<br>»  |
| Unrecognised share of loss for the year<br>»<br>»<br>»   | <>  | Unrecognised share of loss for the year<br>»<br>»<br>»  |
| »<br>»<br>»  | =   | »<br>»<br>»   |
| Cumulative share of loss for 234<br>»<br>»<br>»  | <>  | Cumulative share of loss for 234<br>»<br>»<br>»   |
| »<br>»<br>»  | =   | »<br>»<br>»   |
| Change in continuing ownership interest<br>During the year, the company acquired a furthe<br>» r 41,234% interest in 234, which increased t<br>» he continuing interest to<br>1,234%. The disposal proceeds received were €1<br>» ,234 which led to a gain of €1,234 being rec<br>» ognised.   | <>  | Change in continuing ownership interest<br>During the year, the company acquired a furthe<br>» r 41,234% interest in 234, which increased t<br>» he continuing<br>interest to 1,234%. The disposal proceeds rece<br>» ived were €1,234 which led to a gain of €1,2<br>» 34 being recognised.  |
| 1234<br>Significant risks and restrictions<br>123412<br>3412   | =   | 1234<br>Significant risks and restrictions<br>123412<br>3412  |
| »<br>»<br>»<br>»   | + - |   |

(continued)

|   |  |     |   |
|---|--|-----|---|
| » the Financial Year Ended 30 June 2024   |  |     |   |
| Summarised financial information for the material joint ventures<br>Click here to enter data<br>Please find below summarised financial information for each of the group joint ventures that are material to the group: |  | =   | Summarised financial information for the material joint ventures<br>Click here to enter data<br>Please find below summarised financial information for each of the group joint ventures that are material to the group: |
|   |  | - + |   |
|   |  |     | » Page 183<br>ROI<br>» IFRS REG<br>trading as Ireland International Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 31 December 2024                                    |
|   |  | =   |   |
| 1234  |  | < > | 1234  |
| » 2024  |  |     | » 2024 2023   |
| » 2023  |  |     |   |
| » € €   |  |     | » € €   |
|   |  | =   |   |
| Current assets  |  | < > | Current assets  |
| » 55,343 23,4   |  |     | » 55,343 23,  |
| » 23  |  |     | » 423   |
|   |  | =   |   |
| Non-current assets  |  | < > | Non-current assets  |
| » 5,234 23,4  |  |     | » 5,234 23,   |
| » 23  |  |     | » 423   |
|   |  | =   |   |
| Current liabilities   |  | < > | Current liabilities   |
| » 2,342 23,4  |  |     | » 2,342 23,   |
| » 23  |  |     | » 423   |
|   |  | =   |   |
| Non-current liabilities   |  | < > | Non-current liabilities   |
| » 2,342 2,  |  |     | » 2,342 2   |
| » 345   |  |     | » ,345  |
|   |  | =   |   |
| The following amounts have been included in the amounts above:  |  |     | The following amounts have been included in the amounts above:  |
| Cash and cash equivalents   |  | < > | Cash and cash equivalents   |
| » 5,543 2,  |  |     | » 5,543 2   |
| » 342   |  |     | » ,342  |
|   |  | =   |   |
| Current financial liabilities   |  | < > | Current financial liabilities   |
| » 2,342 5,  |  |     | » 2,342 5   |
| » 324   |  |     | » ,324  |
|   |  | =   |   |
| Non-current financial liabilities   |  | < > | Non-current financial liabilities   |
| » 2,345 2,  |  |     | » 2,345 2   |

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|  |    |  |
|--|----|--|
| » 342  |    | » ,342   |
|  | =  |  |
| Revenue  | <> | Revenue  |
| » 23,423 23,4                                  |    | » 23,423 23,                                   |
| » 32   |    | » 432  |
|  | =  |  |
| Profit / loss from continuing operations       | <> | Profit / loss from continuing operations       |
| » 341,234                                      |    | » 341,234 341,                                 |
| » 341,243                                      |    | » 243  |
| Post-tax profit / loss from discontinued opera |    | Post-tax profit / loss from discontinued opera |
| » tions 23,423 23,4                            |    | » tions 23,423 23,                             |
| » 23   |    | » 423  |
| Profit / loss for the year                     |    | Profit / loss for the year                     |
| » 2,342 23,4                                   |    | » 2,342 23,                                    |
| » 23   |    | » 423  |
|  | =  |  |
| Other comprehensive income for the year        | <> | Other comprehensive income for the year        |
| » 34,234 2,                                    |    | » 34,234 2                                     |
| » 343  |    | » ,343   |
|  | =  |  |
| Total comprehensive income for the year        | <> | Total comprehensive income for the year        |
| » 23,425 23,4                                  |    | » 23,425 23,                                   |
| » 23   |    | » 423  |
|  | =  |  |
| The profit / loss for the year includes the fo |    | The profit / loss for the year includes the fo |
| » llowing amounts:                             |    | » llowing amounts:                             |
| Depreciation and amortisation                  | <> | Depreciation and amortisation                  |
| » 5,234 23,4                                   |    | » 5,234 23,                                    |
| » 23   |    | » 423  |
|  | =  |  |
| » Page 208                                     | <> |  |
| » ROI IFRS REG                                 |    |  |
| » trading as Ireland Interna                   |    |  |
| » tional Financial Reporting Standards         |    |  |
| » Notes to the Financial Statements for t      |    |  |
| » he Financial Year Ended 30 June 2024         |    |  |
| Interest income                                |    | Interest income                                |
| » 23,423 23,                                   |    | » 23,423 23,                                   |
| » 423  |    | » 423  |
|  | =  |  |
| Interest expense                               | <> | Interest expense                               |
| » 452,345 4                                    |    | » 452,345 4                                    |
| » ,534   |    | » ,534   |
|  | =  |  |
| Tax expense                                    | <> | Tax expense                                    |
| » 2,342 2                                      |    | » 2,342 2                                      |
| » ,342   |    | » ,342   |
|  |    | » Page 184                                     |
|  |    | R  |

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|  |    |   |  |
|--|----|---|--|
|  |    |   | » OI IFRS REG<br>trading as Ireland International<br>» 1 Financial Reporting Standards<br>Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024 |
|  | =  |   |  |
| Dividends paid to non-controlling interests<br>» 1,234 23,<br>» 425  | <> | Dividends paid to non-controlling interests<br>» 1,234 23<br>» ,425   |  |
|  | =  |   |  |
| Reconciliation to the carrying amount of the i<br>» nterest recognised:  |    | Reconciliation to the carrying amount of the i<br>» nterest recognised:   |  |
| Net assets of joint venture<br>» 65,261 72,<br>» 614   | <> | Net assets of joint venture<br>» 65,261 72<br>» ,614  |  |
|  | =  |   |  |
| Proportion of the ownership interest (%)<br>» 1,987<br>» 987,987   | <> | Proportion of the ownership interest (%)<br>» 1,987 987<br>» ,987   |  |
|  | =  |   |  |
| Adjustments<br>» 1,234<br>» 324,235  | <> | Adjustments<br>» 1,234 324<br>» ,235  |  |
|  | =  |   |  |
| Carrying amount<br>» 1,297,970 71<br>» 7,741,115   | <> | Carrying amount<br>» 1,297,970 717,74<br>» 1,115  |  |
|  | =  |   |  |
| Summarised financial information for the mater<br>» ial joint ventures<br>Click here to enter data                             |    | Summarised financial information for the mater<br>» ial joint ventures<br>Click here to enter data                                |  |
| Please find below summarised financial informa<br>» tion for each of the joint ventures that are<br>» material to the company: | <> | Please find below summarised financial informa<br>» tion for each of the joint ventures that are<br>» material to the<br>company: |  |
|  | =  |   |  |
| 234<br>» 2024<br>» 2023<br>» € €   | <> | 234<br>» 2024 202<br>» 3<br>» € €   |  |
|  | =  |   |  |
| Current assets<br>» 34,213 42,<br>» 134  | <> | Current assets<br>» 34,213 42<br>» ,134   |  |
|  | =  |   |  |
| Non-current assets<br>» 234 1<br>» ,234  | <> | Non-current assets<br>» 234<br>» 1,234  |  |
|  | =  |   |  |
| Current liabilities<br>» 234 21,   | <> | Current liabilities<br>» 234 21   |  |

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|  |    |  |  |
|--|----|--|--|
| » 342  |    | » ,342   |  |
|  | =  |  |  |
| Non-current liabilities                        | <> | Non-current liabilities                        |  |
| » 342 34,                                      |    | » 342 34                                       |  |
| » 213  |    | » ,213   |  |
|  | =  |  |  |
| The following amounts have been included in th |    | The following amounts have been included in th |  |
| » e amounts above:                             |    | » e amounts above:                             |  |
| Cash and cash equivalents                      | <> | Cash and cash equivalents                      |  |
| » 423  |    | » 423  |  |
| » 412  |    | » 412  |  |
|  | =  |  |  |
| Current financial liabilities                  | <> | Current financial liabilities                  |  |
| » 3,423  |    | » 3,423  |  |
| » 42   |    | » 42   |  |
|  | =  |  |  |
| Non-current financial liabilities              | <> | Non-current financial liabilities              |  |
| » 342 3  |    | » 342  |  |
| » ,423   |    | » 3,423  |  |
|  | =  |  |  |
| » Page 209                                     | <> |  |  |
| » ROI IFRS REG                                 |    |  |  |
| » trading as Ireland Internatio                |    |  |  |
| » nal Financial Reporting Standards            |    |  |  |
| » Notes to the Financial Statements for        |    |  |  |
| » the Financial Year Ended 30 June 2024        |    |  |  |
| Revenue  |    | Revenue  |  |
| » 4,213  |    | » 4,213  |  |
| » 4,213  |    | » 4,213  |  |
|  | =  |  |  |
| Profit or loss from continuing operations      | <> | Profit or loss from continuing operations      |  |
| » 234  |    | » 234  |  |
| » 2,134  |    | » 2,134  |  |
| Post-tax profit or loss from discontinued oper |    | Post-tax profit or loss from discontinued oper |  |
| » ations 234                                   |    | » ations 234                                   |  |
| » 234  |    | » 234  |  |
|  |    |  |  |
|  |    | » Page 185                                     |  |
|  |    | » OI IFRS REG                                  |  |
|  |    | » trading as Ireland Internation               |  |
|  |    | » al Financial Reporting Standards             |  |
|  |    | » Notes to the Financial Statements for the F  |  |
|  |    | » inancial Year Ended 31 December 2024         |  |
| Profit or loss for the year                    |    | Profit or loss for the year                    |  |
| » 468  |    | » 468  |  |
| » 2,368  |    | » 2,368  |  |
|  | =  |  |  |
| Other comprehensive income for the year        | <> | Other comprehensive income for the year        |  |
| » 234  |    | » 234  |  |

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|  |    |  |
|--|----|--|
| » 23   |    | » 23   |
|  | =  |  |
| Total comprehensive income for the year  | <> | Total comprehensive income for the year  |
| » 423  |    | » 423  |
| » 421  |    | » 421  |
|  | =  |  |
| The following amounts have been included in the amounts above:   |    | The following amounts have been included in the amounts above:   |
| Depreciation and amortisation  | <> | Depreciation and amortisation  |
| » 4,213  |    | » 4,213  |
| » 4,213  |    | » 4,213  |
|  | =  |  |
| Interest income  | <> | Interest income  |
| » 423  |    | » 423  |
| » 4,213  |    | » 4,213  |
|  | =  |  |
| Interest expense   | <> | Interest expense   |
| » 42,134   |    | » 42,134   |
| » 23   |    | » 23   |
|  | =  |  |
| Tax expense  | <> | Tax expense  |
| » 423  |    | » 423  |
| » 4,234  |    | » 4,234  |
|  | =  |  |
| Dividends paid to non-controlling interests  | <> | Dividends paid to non-controlling interests  |
| » 3,421  |    | » 3,421  |
| » 3,412  |    | » 3,412  |
|  | =  |  |
| Reconciliation to the carrying amount of the interest recognised:  |    | Reconciliation to the carrying amount of the interest recognised:  |
| Net assets of joint venture  | <> | Net assets of joint venture  |
| » 35,023   |    | » 35,023   |
| » 98,923   |    | » 98,923   |
|  | =  |  |
| Proportion of the ownership interest (%)   | <> | Proportion of the ownership interest (%)   |
| » 1,234  |    | » 1,234  |
| » 123,412  |    | » 123,412  |
|  | =  |  |
| Adjustments  | <> | Adjustments  |
| » 3,412  |    | » 3,412  |
| » 34   |    | » 34   |
|  | =  |  |
| Carrying amount  | <> | Carrying amount  |
| » 435,596  |    | » 435,596  |
| » 122,082,887  |    | » 122,082,887  |
|  | =  |  |
| Aggregate financial information for the non-material joint ventures<br>Click here to enter data<br>Please find below aggregate financial information for each joint venture material to the group: |    | Aggregate financial information for the non-material joint ventures<br>Click here to enter data<br>Please find below aggregate financial information for each joint venture material to the group: |

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|   |    |   |
|---|----|---|
| <p>» Page 210</p> <p>» ROI</p> <p>» IFRS REG</p> <p>» trading as Ireland International Financial Reporting Standards</p> <p>» Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p>       | <> |   |
| <p>» 2023</p> <p>» 2024</p> <p>» €</p>  |    | <p>» 2024</p> <p>» 2023</p> <p>» €</p>  |
|   | =  |   |
| <p>Group share of profit or loss from continuing operations</p> <p>» 234 1,234</p>  | <> | <p>Group share of profit or loss from continuing operations</p> <p>» 1,234</p>  |
|   | =  |   |
| <p>Group share of post-tax profit or loss from discontinued operations</p> <p>» 534 34,534</p>  | <> | <p>Group share of post-tax profit or loss from discontinued operations</p> <p>» 34,534</p>  |
|   | =  |   |
| <p>Other comprehensive income for the year</p> <p>» 436 4,345</p>   | <> | <p>Other comprehensive income for the year</p> <p>» 3,436</p> <p>» 4,345</p>  |
|   | =  |   |
| <p>Total comprehensive income for the year</p> <p>» 434 5,455</p>   | <> | <p>Total comprehensive income for the year</p> <p>» 3,434</p> <p>» 5,455</p>  |
|   | =  |   |
| <p>Aggregate financial information for the non-material joint ventures</p> <p>Click here to enter data</p> <p>Please find below aggregate financial information for each joint venture material to the company:</p> | <> | <p>Aggregate financial information for the non-material joint ventures</p> <p>Click here to enter data</p> <p>Please find below aggregate financial information for each joint venture material to the company:</p> |
| <p>» 2023</p> <p>» 2024</p>   | <> | <p>» Page 186</p> <p>» ROI</p> <p>» IFRS REG</p> <p>» trading as Ireland International Financial Reporting Standards</p> <p>» Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>   |
| <p>» 2023</p> <p>» 2024</p>   | <> | <p>» 2023</p> <p>» 2024</p>   |

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| » €  | €           |    | » €  | €           |
|--|-------------|----|--|-------------|
|  |             | =  |  |             |
| Group share of profit or loss from continuing<br>» operations  | 1,234,      | <> | Group share of profit or loss from continuing<br>» operations  | 1,234,1     |
| » 123  | 12,341,234  |    | » 23   | 12,341,234  |
|  |             | =  |  |             |
| Group share of post-tax profit or loss from di<br>» scontinued operations  |             | <> | Group share of post-tax profit or loss from di<br>» scontinued operations  |             |
| » -  | 412,341,234 |    | » -  | 412,341,234 |
|  |             | =  |  |             |
| Other comprehensive income for the year  |             | <> | Other comprehensive income for the year  |             |
| »  | 3,          |    | »  | 3,21        |
| » 214  | 234,123     |    | » 4  | 234,123     |
|  |             | =  |  |             |
| Total comprehensive income for the year  |             | <> | Total comprehensive income for the year  |             |
| »  | 41,234,     |    | »  | 41,234,1    |
| » 123  | 41,234      |    | » 23   | 41,234      |
|  |             | =  |  |             |
| Aggregate carrying amount of the interest in t<br>» his joint venture  | 1,          | <> | Aggregate carrying amount of the interest in t<br>» his joint venture  | 1,23        |
| » 234  | 2,134       |    | » 4  | 2,134       |
|  |             | =  |  |             |
| Aggregate carrying amount of the interest in t<br>» his joint venture  | 1,          | <> | Aggregate carrying amount of the interest in t<br>» his joint venture  | 1,23        |
| » 234  | 1,234       |    | » 4  | 1,234       |
|  |             | =  |  |             |
| Group joint operations<br>Click here to enter data<br>9877<br>The group has a material joint operation, 9877<br>» , in which it holds a 14,987% share in the o<br>» wnership (2023:<br>12,987%). The activities undertaken by this op<br>» eration are 987987. 9897978.<br>Unconsolidated structured entities<br>098908<br>9088<br>098<br>The size of this unconsolidated structured ent<br>» ity, based on 0988 is €65,456.<br>The group sponsored this entity because 9hkjkh<br>» hkh. The following income and the carrying a<br>» mount of all assets<br>transferred were: |             |    | Group joint operations<br>Click here to enter data<br>9877<br>The group has a material joint operation, 9877<br>» , in which it holds a 14,987% share in the o<br>» wnership (2023:<br>12,987%). The activities undertaken by this op<br>» eration are 987987. 9897978.<br>Unconsolidated structured entities<br>098908<br>9088<br>098<br>The size of this unconsolidated structured ent<br>» ity, based on 0988 is €65,456.<br>The group sponsored this entity because 9hkjkh<br>» hkh. The following income and the carrying a<br>» mount of all assets<br>transferred were: |             |
|  |             | <> |  |             |
| » Page 211   |             |    |  |             |
| » IFRS REG   |             |    |  |             |
| » trading as Ireland Internat  |             |    |  |             |
| » ional Financial Reporting Standards  |             |    |  |             |
| » Notes to the Financial Statements fo   |             |    |  |             |

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|   |    |  |
|---|----|--|
| » r the Financial Year Ended 30 June 2024     |    |  |
| »   |    | »  |
| » 2024  |    | » 2024   |
| »   |    | »  |
| » €   |    | » €  |
|   | =  |  |
| 09808098                                      | <> | 09808098                                       |
| »   |    | »  |
| » 9,088                                       |    | » 9,088  |
|   | =  |  |
| 0809  | <> | 0809   |
| »   |    | »  |
| » 34,534                                      |    | » 34,534                                       |
|   | =  |  |
| 898   | <> | 898  |
| »   |    | »  |
| » 34,536                                      |    | » 34,536                                       |
|   | =  |  |
| 890   | <> | 890  |
| »   |    | »  |
| » 34,545                                      |    | » 34,545                                       |
|   | =  |  |
| The carrying amount of the assets transferred | <> | The carrying amount of the assets transferred  |
| » during the reporting period                 |    | » during the reporting period                  |
| » 76,456                                      |    | » 76,456                                       |
| The carrying amount of the liabilities transf |    | The carrying amount of the liabilities transfe |
| » erred during the reporting period           |    | » rred during the reporting period             |
| » 34,536                                      |    | » 34,536                                       |
|   | =  |  |
| The carrying amount of the net assets transfe | <> | The carrying amount of the net assets transfer |
| » rred during the reporting period            |    | » red during the reporting period              |
| » 41,920                                      |    | » 41,920                                       |
|   | =  |  |
|   | -+ | » Page 187                                     |
|   |    | » OI IFRS REG R                                |
|   |    | » trading as Ireland Internatio                |
|   |    | » nal Financial Reporting Standards            |
|   |    | » Notes to the Financial Statements for the    |
|   |    | » Financial Year Ended 31 December 2024        |
| In the absence of a contractual obligation, s | =  | In the absence of a contractual obligation, s  |
| » upport was provided to 9080, which totalled |    | » upport was provided to 9080, which totalled  |
| » €98,098. 098098.                            |    | » €98,098. 098098.                             |
| 098.  |    | 098.   |
| 09890.  |    | 09890.   |
| 8908.   |    | 8908.  |
| 908098.                                       |    | 908098.  |
| During the year, the entity incurred losses o |    | During the year, the entity incurred losses o  |
| » f €75,645. 908. 098.                        |    | » f €75,645. 908. 098.                         |

(continued)

|   |    |   |
|---|----|---|
| 90809   |    | 90809   |
| The following table summarises the carrying v<br>» alues by activity of the group interests in<br>» unconsolidated structured<br>» entities, which have been recognised in the s<br>» tatement of financial position as at 30 June<br>» 2024. | <> | The following table summarises the carrying v<br>» alues by activity of the group interests in<br>» unconsolidated<br>» structured entities, which have been recognis<br>» ed in the statement of financial position as<br>» at 31 December 2024. |
| »<br>» Total  |    | »<br>» Total  |
| Balance sheet line  | =  | Balance sheet line  |
| item of asset or<br>» 2 Activity 3 Activity 4<br>» Assets Liabilities<br>liability<br>» € €<br>» € €  | <> | item of asset or<br>» Activity 3 Activity 2<br>» ts Liabilities Asse<br>liability<br>» € €<br>» € €   |
| 12 34,123 4,412<br>» 3,423 2,323<br>» 44,281 -<br>213 41,234 1,123<br>» 4,444 2,324<br>» - 49,125   | <> | 12 34,123 4,412<br>» 3,423 2,323 44,2<br>» 81 -<br>213 41,234 1,123<br>» 4,444 2,324<br>» - 49,125  |
| » 75,357 5,535<br>» 7,867 4,647<br>» 44,281 49,125  | <> | » 75,357 5,535<br>» 7,867 4,647 44,2<br>» 81 49,125   |
| The following table summarises the group's ma<br>» ximum exposure to loss by activity, from its<br>» interests in   | =  | The following table summarises the group's ma<br>» ximum exposure to loss by activity, from its<br>» interests in   |
| unconsolidated structured entities as at 30 J<br>» une 2024, compared with the net assets of th<br>» e entities below.  | <> | unconsolidated structured entities as at 31 D<br>» ecember 2024, compared with the net assets o<br>» f the entities below.  |
| » 1 Activity 2 Activity 3 A<br>» ctivity 4 Total<br>» € €<br>» € €<br>1234 1,23<br>» 4 3,234 98,767<br>» 42,134 145,369   | <> | » Activity 1<br>» Activity 2 Activity 3 Activit<br>» y 4 Total<br>» € €<br>» € €<br>1234 1,234<br>» 3,234 98,767 42,1<br>» 34 145,369   |
| » Page 212<br>ROI IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <> |   |

(continued)

|                                       |  |                               |  |
|---------------------------------------|--|-------------------------------|--|
| »                                     | Assets in                                | »                             | Assets in                              |
| »                                     | structured                               | »                             | structured                             |
| »                                     | entity                                   | »                             | entity                                 |
| »                                     | €  | »                             | €                                      |
| 098908                                |  | 098908                        |  |
| »                                     | 163,55                                   | »                             | 163,554                                |
| » 4                                   |  | »                             |  |
|                                       | =  |                               |  |
| 2341234                               |  | <>                            | 2341234                                |
|                                       | =  |                               |  |
| » e 213                               | Pag                                      | <>                            | » Page 188                             |
| » S REG                               | ROI IFR                                  |                               | ROI IFRS                               |
|                                       | =  |                               |  |
| » al Financial Reporting Standards    | trading as Ireland Internation           | <>                            | » Financial Reporting Standards        |
|                                       | =  |                               |  |
| » e Financial Year Ended 30 June 2024 | Notes to the Financial Statements for th | <>                            | » inancial Year Ended 31 December 2024 |
|                                       | =  |                               |  |
| Summary of the company investments    |  |                               | Summary of the company investments     |
| »                                     | 2024 2023                                | <>                            | » 2024 2023                            |
| »                                     | € €                                      | »                             | € €                                    |
| Investments in subsidiaries           |  | Investments in subsidiaries   |  |
| »                                     | 22,160 44,320                            | »                             | 22,160 44,320                          |
| Investments in joint ventures         |  | Investments in joint ventures |  |
| »                                     | 21,488 42,976                            | »                             | 21,488 42,976                          |
| Investments in associates             |  | Investments in associates     |  |
| »                                     | 16,838 33,676                            | »                             | 16,838 33,676                          |
|                                       | =  |                               |  |
| »                                     | 60,486 120,972                           | <>                            | » 60,486 120,972                       |
| Subsidiaries                          |  | Subsidiaries                  |  |
| »                                     | €  | »                             | €                                      |
|                                       | =  |                               |  |
| Cost or valuation                     |  |                               | Cost or valuation                      |
| At 1 July 2022                        |  | <>                            | At 1 January 2023                      |
| »                                     | 2,660                                    | »                             | 2,660                                  |
| Revaluation                           |  | Revaluation                   |  |
| »                                     | 13,620                                   | »                             | 13,620                                 |
| Additions                             |  | Additions                     |  |

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|                          |          |                            |          |
|--------------------------|----------|----------------------------|----------|
| »                        | 1,242    | »                          | 1,242    |
| Disposals                |          | Disposals                  |          |
| »                        | 2,566    | »                          | 2,566    |
|                          | =        |                            |          |
| At 30 June 2023          |          | <> At 31 December 2023     |          |
| »                        | 20,088   | »                          | 20,088   |
| At 1 July 2023           |          | At 1 January 2024          |          |
| »                        | 1,330    | »                          | 1,330    |
| Revaluation              |          | Revaluation                |          |
| »                        | 6,810    | »                          | 6,810    |
| Additions                |          | Additions                  |          |
| »                        | 621      | »                          | 621      |
| Disposals                |          | Disposals                  |          |
| »                        | 1,283    | »                          | 1,283    |
|                          | =        |                            |          |
| At 30 June 2024          |          | <> At 31 December 2024     |          |
| »                        | 10,044   | »                          | 10,044   |
|                          | =        |                            |          |
| Provision                |          | Provision                  |          |
| At 1 July 2022           |          | <> At 1 January 2023       |          |
| »                        | (20,252) | »                          | (20,252) |
| Provision                |          | Provision                  |          |
| »                        | (2,252   | »                          | (2,252)  |
| » )                      |          |                            |          |
| Eliminated on disposals  |          | Eliminated on disposals    |          |
| »                        | (1,728   | »                          | (1,728)  |
| » )                      |          |                            |          |
|                          | =        |                            |          |
| At 30 June 2023          |          | <> At 31 December 2023     |          |
| »                        | (24,232) | »                          | (24,232) |
| At 1 July 2023           |          | At 1 January 2024          |          |
| »                        | (10,126) | »                          | (10,126) |
| Provision                |          | Provision                  |          |
| »                        | (1,126   | »                          | (1,126)  |
| » )                      |          |                            |          |
| Eliminated on disposals  |          | Eliminated on disposals    |          |
| »                        | (864)    | »                          | (864)    |
|                          | =        |                            |          |
| At 30 June 2024          |          | <> At 31 December 2024     |          |
| »                        | (12,116) | »                          | (12,116) |
|                          | =        |                            |          |
| Carrying amount          |          | Carrying amount            |          |
| At 30 June 2024          |          | <> At 31 December 2024     |          |
| »                        | 22,160   | »                          | 22,160   |
|                          | =        |                            |          |
| At 30 June 2023          |          | <> At 31 December 2023     |          |
| »                        | 44,320   | »                          | 44,320   |
|                          | =        |                            |          |
| At 1 July 2022           |          | <> At 1 January 2023       |          |
| »                        | 22,912   | »                          | 22,912   |
| Click here to enter data |          | = Click here to enter data |          |
| Subsidiaries             |          | <> Subsidiaries            |          |

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|   |          |    |   |           |
|---|----------|----|---|-----------|
| »   | €        |    | »   | €         |
| Cost or valuation   |          | =  | Cost or valuation   |           |
| » age 214   | P        | <> | » e 189   | Pag       |
| » S REG   | ROI IFR  |    | » REG   | ROI IFRS  |
|   |          | =  |   |           |
| » trading as Ireland International  |          | <> | » trading as Ireland International  |           |
| » al Financial Reporting Standards  |          |    | » Financial Reporting Standards   |           |
|   |          | =  |   |           |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |          | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |           |
|   |          | =  |   |           |
| Subsidiaries  |          | <> | Subsidiaries  |           |
| »   | €        |    | »   | €         |
| At 1 July 2022  |          |    | At 1 January 2023   |           |
| »   | 65,376   |    | »   | 65,376    |
| Revaluation   |          |    | Revaluation   |           |
| »   | 87,437   |    | »   | 87,437    |
| Additions   |          |    | Additions   |           |
| »   | 65,368   |    | »   | 65,368    |
| Disposals   |          |    | Disposals   |           |
| »   | 65,387   |    | »   | 65,387    |
|   |          | =  |   |           |
| At 30 June 2023   |          | <> | At 31 December 2023   |           |
| »   | 283,568  |    | »   | 283,568   |
| At 1 July 2023  |          |    | At 1 January 2024   |           |
| »   | 98,745   |    | »   | 98,745    |
| Revaluation   |          |    | Revaluation   |           |
| »   | 75,387   |    | »   | 75,387    |
| Additions   |          |    | Additions   |           |
| »   | 65,388   |    | »   | 65,388    |
| Disposals   |          |    | Disposals   |           |
| »   | 65,387   |    | »   | 65,387    |
|   |          | =  |   |           |
| At 30 June 2024   |          | <> | At 31 December 2024   |           |
| »   | 304,907  |    | »   | 304,907   |
|   |          | =  |   |           |
| Provision   |          |    | Provision   |           |
| At 1 July 2022  |          | <> | At 1 January 2023   |           |
| »   | (65,376) |    | »   | (65,376)  |
| Provision   |          | =  | Provision   |           |
| »   | (65,388) |    | »   | (65,388)  |
| Eliminated on disposal  |          |    | Eliminated on disposal  |           |
| »   | (76,468) |    | »   | (76,468)  |
| At 30 June 2023   |          | <> | At 31 December 2023   |           |
| »   | (207,2   |    | »   | (207,232) |
| » 32)   |          |    | At 1 January 2024   |           |
| At 1 July 2023  |          |    | »   | (65,376)  |
| »   | (65,376) |    |   |           |
| Provision   |          | =  | Provision   |           |

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|   |          |    |   |           |
|---|----------|----|---|-----------|
| »   | (65,376) |    | »   | (65,376)  |
| Eliminated on disposal                        |          |    | Eliminated on disposal                        |           |
| »   | (54,776) |    | »   | (54,776)  |
| At 30 June 2024                               |          | <> | At 31 December 2024                           |           |
| »   | (185,5   |    | »   | (185,528) |
| » 28)   |          |    |   |           |
| Carrying amount                               |          | =  | Carrying amount                               |           |
| At 30 June 2024                               |          | <> | At 31 December 2024                           |           |
| »   | 490,435  |    | »   | 490,435   |
|   |          | =  |   |           |
| At 30 June 2023                               |          | <> | At 31 December 2023                           |           |
| »   | 490,800  |    | »   | 490,800   |
|   |          | =  |   |           |
| At 1 July 2022                                |          | <> | At 1 January 2023                             |           |
| »   | 22,912   |    | »   | 22,912    |
|   |          | =  |   |           |
| Out of balance to Investments in subsidiaries |          | <> | Out of balance to Investments in subsidiaries |           |
| » category in the current year                | 468,275  |    | » category in the current year                | 468,275   |
|   |          | =  |   |           |
| Out of balance to Investments in subsidiaries |          | <> | Out of balance to Investments in subsidiaries |           |
| » category in the prior year                  | 446,480  |    | » category in the prior year                  | 446,480   |
| Associates                                    |          |    | Associates                                    |           |
| »   | €        |    | »   | €         |
|   |          | =  |   |           |
| Cost or valuation                             |          |    | Cost or valuation                             |           |
| At 1 July 2022                                |          | <> | At 1 January 2023                             |           |
| »   | 6,988    |    | »   | 6,988     |
| Revaluation                                   |          |    | Revaluation                                   |           |
| »   | 122      |    | »   | 122       |
| Additions                                     |          |    | Additions                                     |           |
| »   | 6,780    |    | »   | 6,780     |
| Disposals                                     |          |    | Disposals                                     |           |
| »   | 872      |    | »   | 872       |
|   |          | =  |   |           |
| At 30 June 2023                               |          | <> | At 31 December 2023                           |           |
| »   | 14,762   |    | »   | 14,762    |
|   |          | =  |   |           |
| » Page 215                                    |          | <> | » age 190                                     | P         |
| ROI IF  |          |    | ROI IFR                                       |           |
| » RS REG                                      |          |    | » S REG                                       |           |
|   |          | =  |   |           |
| trading as Ireland International              |          | <> | trading as Ireland International              |           |
| » al Financial Reporting Standards            |          |    | » Financial Reporting Standards               |           |
|   |          | =  |   |           |
| Notes to the Financial Statements for th      |          | <> | Notes to the Financial Statements for the F   |           |
| » e Financial Year Ended 30 June 2024         |          |    | » inancial Year Ended 31 December 2024        |           |
|   |          | =  |   |           |
| Associates                                    |          | <> | Associates                                    |           |
| »   | €        |    | »   | €         |
| At 1 July 2023                                |          |    | At 1 January 2024                             |           |

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|                          |          |    |                          |          |
|--------------------------|----------|----|--------------------------|----------|
| »                        | 3,494    |    | »                        | 3,494    |
| Revaluation              |          |    | Revaluation              |          |
| »                        | 61       |    | »                        | 61       |
| Additions                |          |    | Additions                |          |
| »                        | 3,390    |    | »                        | 3,390    |
| Disposals                |          |    | Disposals                |          |
| »                        | 436      |    | »                        | 436      |
|                          |          | =  |                          |          |
| At 30 June 2024          |          | <> | At 31 December 2024      |          |
| »                        | 7,381    |    | »                        | 7,381    |
|                          |          | =  |                          |          |
| Provision                |          |    | Provision                |          |
| At 1 July 2022           |          | <> | At 1 January 2023        |          |
| »                        | (4,478   |    | »                        | (4,478)  |
| » )                      |          |    |                          |          |
| Provision                |          |    | Provision                |          |
| »                        | (3,372   |    | »                        | (3,372)  |
| » )                      |          |    |                          |          |
| Eliminated on disposals  |          |    | Eliminated on disposals  |          |
| »                        | (11,064) |    | »                        | (11,064) |
|                          |          | =  |                          |          |
| At 30 June 2023          |          | <> | At 31 December 2023      |          |
| »                        | (18,914) |    | »                        | (18,914) |
| At 1 July 2023           |          |    | At 1 January 2024        |          |
| »                        | (2,239   |    | »                        | (2,239)  |
| » )                      |          |    |                          |          |
| Provision                |          |    | Provision                |          |
| »                        | (1,686   |    | »                        | (1,686)  |
| » )                      |          |    |                          |          |
| Eliminated on disposals  |          |    | Eliminated on disposals  |          |
| »                        | (5,532   |    | »                        | (5,532)  |
| » )                      |          |    |                          |          |
|                          |          | =  |                          |          |
| At 30 June 2024          |          | <> | At 31 December 2024      |          |
| »                        | (9,457   |    | »                        | (9,457)  |
| » )                      |          |    |                          |          |
|                          |          | =  |                          |          |
| Carrying amount          |          |    | Carrying amount          |          |
| At 30 June 2024          |          | <> | At 31 December 2024      |          |
| »                        | 16,838   |    | »                        | 16,838   |
|                          |          | =  |                          |          |
| At 30 June 2023          |          | <> | At 31 December 2023      |          |
| »                        | 33,676   |    | »                        | 33,676   |
|                          |          | =  |                          |          |
| At 1 July 2022           |          | <> | At 1 January 2023        |          |
| »                        | 11,466   |    | »                        | 11,466   |
| Click here to enter data |          | =  | Click here to enter data |          |
| »                        | €        | <> | »                        | €        |
|                          |          | =  |                          |          |
| Cost or valuation        |          |    | Cost or valuation        |          |
| At 1 July 2022           |          | <> | At 1 January 2023        |          |

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|   |          |  |           |
|---|----------|--|-----------|
| »   | 54,776   | »  | 54,776    |
| Revaluation                               |          | Revaluation                                    |           |
| »   | 65,368   | »  | 65,368    |
| Additions                                 |          | Additions                                      |           |
| »   | 76,387   | »  | 76,387    |
| Disposals                                 |          | Disposals                                      |           |
| »   | 87,537   | »  | 87,537    |
|   |          | =  |           |
| At 30 June 2023                           |          | <> At 31 December 2023                         |           |
| »   | 284,068  | »  | 284,068   |
| At 1 July 2023                            |          | At 1 January 2024                              |           |
| »   | 56,387   | »  | 56,387    |
| Revaluation                               |          | Revaluation                                    |           |
| »   | 75,378   | »  | 75,378    |
| Additions                                 |          | Additions                                      |           |
| »   | 87,538   | »  | 87,538    |
| Disposals                                 |          | Disposals                                      |           |
| »   | 65,387   | »  | 65,387    |
|   |          | =  |           |
| At 30 June 2024                           |          | <> At 31 December 2024                         |           |
| »   | 284,690  | »  | 284,690   |
| Provision                                 |          | Provision                                      |           |
|   |          | -+ At 1 January 2023                           |           |
|   |          | »  | (87,367)  |
|   |          | Provision                                      |           |
|   |          | »  | (76,538)  |
|   |          | Eliminated on disposal                         |           |
|   |          | »  | (53,476)  |
|   |          | =  |           |
|   |          | <> At 31 December 2023                         |           |
|   |          | »  | (217,381) |
| » Page 216                                |          | » Page 191                                     |           |
| ROI IFR                                   |          | ROI IFRS                                       |           |
| » S REG                                   |          | » REG  |           |
|   |          | =  |           |
| trading as Ireland International          |          | <> trading as Ireland International            |           |
| » al Financial Reporting Standards        |          | » l Financial Reporting Standards              |           |
|   |          | =  |           |
| Notes to the Financial Statements for the |          | <> Notes to the Financial Statements for the F |           |
| » e Financial Year Ended 30 June 2024     |          | » inancial Year Ended 31 December 2024         |           |
|   |          | =  |           |
| »   | €        | »  | €         |
| At 1 July 2022                            |          |  |           |
| »   | (87,367) |  |           |
| Provision                                 |          |  |           |
| »   | (76,538) |  |           |
| Eliminated on disposal                    |          |  |           |
| »   | (53,476) |  |           |
| At 30 June 2023                           |          |  |           |

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|  |          |  |          |
|--|----------|--|----------|
| »  | (217,3   |  |          |
| » 81)  |          |  |          |
| At 1 July 2023                                 |          | At 1 January 2024                              |          |
| »  | (87,378) | »  | (87,378  |
| Provision                                      |          | » )  |          |
| »  | (54,257) | Provision                                      |          |
| »  |          | »  | (54,257  |
| »  |          | » )  |          |
| Eliminated on disposal                         |          | Eliminated on disposal                         |          |
| »  | (65,376) | »  | (65,376  |
| »  |          | » )  |          |
|  |          | =  |          |
| At 30 June 2024                                |          | <> At 31 December 2024                         |          |
| »  | (207,0   | »  | (207,011 |
| » 11)  |          | » )  |          |
|  |          | =  |          |
| Carrying amount                                |          | Carrying amount                                |          |
| At 30 June 2024                                |          | <> At 31 December 2024                         |          |
| »  | 491,701  | »  | 491,701  |
|  |          | =  |          |
| At 30 June 2023                                |          | <> At 31 December 2023                         |          |
| »  | 501,449  | »  | 501,449  |
|  |          | =  |          |
| At 1 July 2022                                 |          | <> At 1 January 2023                           |          |
| »  | 11,466   | »  | 11,466   |
|  |          | =  |          |
| Out of balance to Investments in associates ca |          | Out of balance to Investments in associates ca |          |
| » tegory in the current year                   | 474,863  | » tegory in the current year                   | 474,863  |
| Out of balance to Investments in associates ca |          | Out of balance to Investments in associates ca |          |
| » tegory in the prior year                     | 467,773  | » tegory in the prior year                     | 467,773  |
| Joint ventures                                 |          | Joint ventures                                 |          |
| »  | €        | »  | €        |
| Cost or valuation                              |          | Cost or valuation                              |          |
| At 1 July 2022                                 |          | <> At 1 January 2023                           |          |
| »  | 30,610   | »  | 30,610   |
| Revaluation                                    |          | = Revaluation                                  |          |
| »  | 4,148    | »  | 4,148    |
| Additions                                      |          | Additions                                      |          |
| »  | 3,710    | »  | 3,710    |
| Disposals                                      |          | Disposals                                      |          |
| »  | 1,230    | »  | 1,230    |
| At 30 June 2023                                |          | <> At 31 December 2023                         |          |
| »  | 39,698   | »  | 39,698   |
| At 1 July 2023                                 |          | At 1 January 2024                              |          |
| »  | 15,305   | »  | 15,305   |
| Revaluation                                    |          | = Revaluation                                  |          |
| »  | 2,074    | »  | 2,074    |
| Additions                                      |          | Additions                                      |          |
| »  | 1,855    | »  | 1,855    |
| Disposals                                      |          | Disposals                                      |          |
| »  | 615      | »  | 615      |
| At 30 June 2024                                |          | <> At 31 December 2024                         |          |

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|   |        |    |   |        |
|---|--------|----|---|--------|
| »   | 19,849 | =  | »   | 19,849 |
| Provision                                   |        | =  | Provision                                     |        |
| At 1 July 2022                              |        | <> | At 1 January 2023                             |        |
| »   | (2,420 |    | »   | (2,420 |
| » )   |        |    | » )   |        |
| Provision                                   |        | =  | Provision                                     |        |
| »   | (254)  |    | »   | (254)  |
| Eliminated on disposals                     |        |    | Eliminated on disposals                       |        |
| »   | (604)  |    | »   | (604)  |
| At 30 June 2023                             |        | <> | At 31 December 2023                           |        |
| »   | (3,278 |    | »   | (3,278 |
| » )   |        |    | » )   |        |
| » Page 217                                  |        |    |   |        |
| » ROI IF                                    |        |    |   |        |
| » RS REG                                    |        |    |   |        |
| » trading as Ireland International          |        |    |   |        |
| » al Financial Reporting Standards          |        |    |   |        |
| » Notes to the Financial Statements for the |        |    |   |        |
| » e Financial Year Ended 30 June 2024       |        |    |   |        |
| Joint ventures                              |        |    |   |        |
| »   | €      |    |   |        |
| At 1 July 2023                              |        |    | At 1 January 2024                             |        |
| »   | (1,210 |    | »   | (1,210 |
| » )   |        |    | » )   |        |
| Provision                                   |        | =  | Provision                                     |        |
| »   | (127)  |    | »   | (127)  |
| Eliminated on disposals                     |        |    | Eliminated on disposals                       |        |
| »   | (302)  |    | »   | (302)  |
| At 30 June 2024                             |        | <> | At 31 December 2024                           |        |
| »   | (1,639 |    | »   | (1,639 |
| » )   |        |    | » )   |        |
| Carrying amount                             |        | =  | Carrying amount                               |        |
| At 30 June 2024                             |        | <> | At 31 December 2024                           |        |
| »   | 21,488 |    | »   | 21,488 |
|   |        | =  |   |        |
| At 30 June 2023                             |        | <> | At 31 December 2023                           |        |
| »   | 42,976 |    | »   | 42,976 |
|   |        | =  |   |        |
| At 1 July 2022                              |        | <> | At 1 January 2023                             |        |
| »   | 33,030 |    | »   | 33,030 |
|   |        |    | »   | P      |
|   |        |    | » age 192                                     |        |
|   |        |    | » ROI IFR                                     |        |
|   |        |    | » S REG                                       |        |
|   |        |    | » trading as Ireland International            |        |
|   |        |    | » Financial Reporting Standards               |        |
|   |        |    | » Notes to the Financial Statements for the F |        |
|   |        |    | » inancial Year Ended 31 December 2024        |        |
| Click here to enter data                    |        | =  | Click here to enter data                      |        |

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| »                      | €        | <> | »                      | €     |
|------------------------|----------|----|------------------------|-------|
| Cost or valuation      |          | =  | Cost or valuation      |       |
| At 1 July 2022         |          | <> | At 1 January 2023      |       |
| »                      | 54,276   |    | »                      | 54,2  |
|                        |          |    | » 76                   |       |
| Revaluation            |          |    | Revaluation            |       |
| »                      | 87,378   |    | »                      | 87,3  |
|                        |          |    | » 78                   |       |
| Additions              |          |    | Additions              |       |
| »                      | 65,368   |    | »                      | 65,3  |
|                        |          |    | » 68                   |       |
| Disposals              |          |    | Disposals              |       |
| »                      | 65,378   |    | »                      | 65,3  |
|                        |          |    | » 78                   |       |
|                        |          | =  |                        |       |
| At 30 June 2023        |          | <> | At 31 December 2023    |       |
| »                      | 272,400  |    | »                      | 272,4 |
|                        |          |    | » 00                   |       |
| At 1 July 2023         |          |    | At 1 January 2024      |       |
| »                      | 87,538   |    | »                      | 87,5  |
|                        |          |    | » 38                   |       |
| Revaluation            |          |    | Revaluation            |       |
| »                      | 76,378   |    | »                      | 76,3  |
|                        |          |    | » 78                   |       |
| Additions              |          |    | Additions              |       |
| »                      | 98,437   |    | »                      | 98,4  |
|                        |          |    | » 37                   |       |
| Disposals              |          |    | Disposals              |       |
| »                      | 65,368   |    | »                      | 65,3  |
|                        |          |    | » 68                   |       |
|                        |          | =  |                        |       |
| At 30 June 2024        |          | <> | At 31 December 2024    |       |
| »                      | 327,721  |    | »                      | 327,7 |
|                        |          |    | » 21                   |       |
|                        |          | =  |                        |       |
| Provision              |          |    | Provision              |       |
| At 1 July 2022         |          | <> | At 1 January 2023      |       |
| »                      | (76,437) |    | »                      | (76,  |
|                        |          |    | » 437)                 |       |
| Provision              |          |    | Provision              |       |
| »                      | (65,387) |    | »                      | (65,  |
|                        |          |    | » 387)                 |       |
| Eliminated on disposal |          |    | Eliminated on disposal |       |
| »                      | (23,563) |    | »                      | (23,  |
|                        |          |    | » 563)                 |       |
|                        |          | =  |                        |       |
| At 30 June 2023        |          | <> | At 31 December 2023    |       |
| »                      | (165,3   |    | »                      | (165, |
| » 87)                  |          |    | » 387)                 |       |
| At 1 July 2023         |          |    | At 1 January 2024      |       |

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|   |   |  |  |
|---|---|--|--|
| » (65,388)  |   | » (65,388)   |  |
| Provision   |   | Provision  |  |
| » (34,264)  |   | » (34,264)   |  |
| Eliminated on disposal  |   | Eliminated on disposal   |  |
| » (54,357)  |   | » (54,357)   |  |
|   | = |  |  |
| At 30 June 2024   |   | <> At 31 December 2024   |  |
| » (154,009)   |   | » (154,009)  |  |
|   | = |  |  |
| Carrying amount   |   | Carrying amount  |  |
| At 30 June 2024   |   | <> At 31 December 2024   |  |
| » 481,730   |   | » 481,730  |  |
|   | = |  |  |
| At 30 June 2023   |   | <> At 31 December 2023   |  |
| » 437,787   |   | » 437,787  |  |
|   | = |  |  |
| » Page 218  |   | <>   |  |
| » ROI   |   |  |  |
| » IFRS REG  |   |  |  |
| » trading as Ireland International Financial Reporting Standards              |   |  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |   |  |  |
| » €   |   |  |  |
| At 1 July 2022  |   | At 1 January 2023  |  |
| » 33,030  |   | » 33,030   |  |
|   | = |  |  |
| Out of balance to Investments in joint venture                                |   | <> Out of balance to Investments in joint venture                    |  |
| » s category in the current year 460,242                                      |   | » s category in the current year 460,242                             |  |
|   | = |  |  |
| Out of balance to Investments in joint venture                                |   | <> Out of balance to Investments in joint venture                    |  |
| » s category in the prior year 394,811  |   | » s category in the prior year 394,811                               |  |
|   | = |  |  |
| 21 Acquisition of subsidiary  |   | <> 21 Acquisition of subsidiary                                      |  |
| Click here to enter data  |   | = Click here to enter data   |  |
| On 14 August 2021, the group acquired 8,797,987                               |   | <> On 14 August 2021, the group acquired 8,797,987                   |  |
| » 7% of the issued share capital of 90808809, obtaining control. The          |   | » 7% of the issued share capital of 90808809, obtaining control. The |  |
| principal activity of 90808809 is 98798987. 90                                |   | The principal activity of 90808809 is 98798987                       |  |
| » 808809 was acquired Sub note 6  |   | » . 90808809 was acquired Sub note 6                                 |  |
|   | = |  |  |

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(continued)

|   |     |   |
|---|-----|---|
| The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below:  |     | The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below:  |
|   | - + | <p>P</p> <p>» age 193</p> <p>RO</p> <p>» I IFRS REG</p> <p>trading as Ireland International Financial Reporting Standards</p> <p>Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>                                    |
| <p>Click here to enter data</p> <p>At the date of acquisition, the non-controlling interest in the entity was 8,979,879%. The company has elected to measure the non-controlling interest at Sub note 6. Sub note 6</p> <p>Click here to enter data</p> | =   | <p>Click here to enter data</p> <p>At the date of acquisition, the non-controlling interest in the entity was 8,979,879%. The company has elected to measure the non-controlling interest at Sub note 6. Sub note 6</p> <p>Click here to enter data</p> |
| » 2024  | < > | »   |
| » €   |     | » €   |
| Assets and liabilities acquired   | =   | Assets and liabilities acquired   |
| Financial assets  | < > | Financial assets  |
| » 65,435  |     | » 65  |
| Inventory   |     | » ,435  |
| » 33,464  |     | Inventory   |
| Property, plant and equipment   |     | » 33  |
| » 43,456  |     | » ,464  |
| Identifiable intangible assets  |     | Property, plant and equipment   |
| » 34,534  |     | » 43  |
| Financial liabilities   |     | » ,456  |
| » 324,354   |     | Identifiable intangible assets  |
| Contingent liability  |     | » 34  |
| » 2,342   |     | » ,534  |
|   |     | Financial liabilities   |
|   |     | » 324   |
|   |     | » ,354  |
|   |     | Contingent liability  |
|   |     | » 2   |
|   |     | » ,342  |
|   | =   |   |
| Total identifiable assets   | < > | Total identifiable assets   |
| » 503,585   |     | » 503   |
| Goodwill  |     | » ,585  |
| » 84,398  |     | Goodwill  |
|   |     | » 84  |

(continued)

|  |     |  |
|--|-----|--|
|  |     | » ,398   |
|  | =   |  |
| Total consideration                              | <>  | Total consideration                              |
| » 587,983  |     | » 587  |
|  |     | » ,983   |
|  | =   |  |
| Satisfied by:                                    |     | Satisfied by:                                    |
| Cash   | <>  | Cash   |
| » 2,342  |     | » 2  |
|  |     | » ,342   |
| Equity instruments                               |     | Equity instruments                               |
| » 3,423  |     | » 3  |
|  |     | » ,423   |
| Contingent consideration arrangement             |     | Contingent consideration arrangement             |
| » 6,543  |     | » 6  |
|  |     | » ,543   |
| Settlement of pre-existing balance               |     | Settlement of pre-existing balance               |
| » 34,345   |     | » 34   |
|  |     | » ,345   |
| Other  |     | Other  |
| » 98,475   |     | » 98   |
|  |     | » ,475   |
|  | =   |  |
| Total consideration transferred                  | <>  | Total consideration transferred                  |
| » 145,128  |     | » 145  |
|  |     | » ,128   |
| » Page 219                                       |     |  |
| » ROI  |     |  |
| » IFRS REG                                       |     |  |
|  | =   |  |
| » trading as Ireland International               | + - |  |
| » 1 Financial Reporting Standards                |     |  |
| » Notes to the Financial Statements for          |     |  |
| » the Financial Year Ended 30 June 2024          |     |  |
| »  |     |  |
| » 2024   |     |  |
| »  |     |  |
| » €  |     |  |
| Cash flow analysis:                              | =   | Cash flow analysis:                              |
| Cash consideration                               | <>  | Cash consideration                               |
| » 2,342  |     | » 2  |
|  |     | » ,342   |
| Less: cash and cash equivalent balances acquired |     | Less: cash and cash equivalent balances acquired |
| » 87,387   |     | » 87   |
|  |     | » ,387   |
|  | =   |  |
| Net cash outflow arising on acquisition          | <>  | Net cash outflow arising on acquisition          |
| » 89,729   |     | » 89   |
|  |     | » ,729   |

|   |    |   |
|---|----|---|
| <p>&lt;&lt; double-click<br/>» to launch smart-table designer &gt;&gt;<br/>The fair value of the financial assets include<br/>» s receivables with a fair value of €98,478 a<br/>» nd a gross contractual value<br/>of €2,342. The best estimate at acquisition da<br/>» te of the contractual cash flows not to be c<br/>» ollected are €76,437.</p> | =  | <p>&lt;&gt; &lt;&lt; double-clic<br/>» k to launch smart-table designer &gt;&gt;<br/>The fair value of the financial assets include<br/>» s receivables with a fair value of €98,478 a<br/>» nd a gross contractual<br/>value of €2,342. The best estimate at acquisit<br/>» ion date of the contractual cash flows not t<br/>» o be collected are<br/>€76,437.</p>                           |
| <p>A contingent liability of €2,342 has been reco<br/>» gnised in respect of 2342342 We expect that<br/>» the majority of this</p>  | =  | <p>A contingent liability of €2,342 has been reco<br/>» gnised in respect of 2342342 We expect that<br/>» the majority of this</p>  |
| <p>expenditure will be incurred in [year] and tha<br/>» t all will be incurred by the end of [year].<br/>» The potential undiscounted<br/>amount of all future payments that the company<br/>» could be required to make in respect of thi<br/>» s contingent liability is<br/>estimated to be between €87,987 and €87,438. 8<br/>» 7789 9879879</p>  | <> | <p>expenditure will be incurred in [year] and tha<br/>» t all will be incurred by the end of [year].<br/>» The potential<br/>undiscounted amount of all future payments tha<br/>» t the company could be required to make in r<br/>» espect of this<br/>contingent liability is estimated to be betwee<br/>» n €87,987 and €87,438. 87789 9879879</p>   |
| <p>The company made a gain in the current reporti<br/>» ng period of €87,987 in relation to the asse<br/>» ts acquired and/or<br/>liabilities assumed of the acquired entity. Su<br/>» b note 6.</p>  | =  | <p>The company made a gain in the current reporti<br/>» ng period of €87,987 in relation to the asse<br/>» ts acquired and/or<br/>liabilities assumed of the acquired entity. Su<br/>» b note 6.</p>  |
| <p>The goodwill of €84,398 arising from the acqui<br/>» sition consists of Sub note 6. €98,395 of th<br/>» e goodwill is expected to<br/>be deductible for income tax purposes.</p>   | <> | <p>» Page 194<br/>ROI<br/>» IFRS REG<br/>trading as Ireland International<br/>» Financial Reporting Standards<br/>Notes to the Financial Statements for the F<br/>» inancial Year Ended 31 December 2024<br/>The goodwill of €84,398 arising from the acqui<br/>» sition consists of Sub note 6. €98,395 of th<br/>» e goodwill is expected<br/>to be deductible for income tax purposes.</p> |
| <p>A bargain purchase gain of €89,457 has been re<br/>» cognised in the financial statements. The tr<br/>» ansaction resulted in a<br/>gain because Sub note 6 The gain has been reco<br/>» gnised in administrative expenses in the sta<br/>» tement of comprehensive<br/>income.</p>  | <> | <p>A bargain purchase gain of €89,457 has been re<br/>» cognised in the financial statements. The tr<br/>» ansaction resulted in<br/>a gain because Sub note 6 The gain has been re<br/>» cognised in administrative expenses in the s<br/>» tatement of<br/>comprehensive income.</p>  |
| <p>Sub note 6.<br/>Click here to enter data</p>   | =  | <p>Sub note 6.<br/>Click here to enter data</p>   |

(continued)

|  |     |  |
|--|-----|--|
| The fair value of the ordinary shares issued a<br>» s part of the consideration paid for 9080880<br>» 9 (€3,423) was <b>determined</b><br>on the basis of 4234234.   | <>  | The fair value of the ordinary shares issued a<br>» s part of the consideration paid for 9080880<br>» 9 (€3,423) was<br><b>determined</b> on the basis of 4234234.   |
|  | =   |  |
| The contingent consideration arrangement requi<br>» res Sub note 6. Sub note 6 The potential und<br>» iscounted amount <b>of all</b><br>future payments that the group could be requir<br>» ed to make under the contingent consideratio<br>» n arrangement <b>is</b><br>between €98,457 and €89,787. Sub note 6   | <>  | The contingent consideration arrangement requi<br>» res Sub note 6. Sub note 6 The potential und<br>» iscounted amount<br><b>of all</b> future payments that the group could be<br>» required to make under the contingent consi<br>» deration arrangement<br><b>is</b> between €98,457 and €89,787. Sub note 6  |
|  | =   |  |
| The fair value of the contingent consideration<br>» arrangement of €6,543 was estimated by appl<br>» ying 4234234.   |     | The fair value of the contingent consideration<br>» arrangement of €6,543 was estimated by appl<br>» ying 4234234.   |
|  | + - |  |
| » <b>Page 220</b><br><br>» <b>ROI IFRS REG</b><br><b>trading as Ireland Internatio</b><br>» <b>nal Financial Reporting Standards</b><br><b>Notes to the Financial Statements for th</b><br>» <b>e Financial Year Ended 30 June 2024</b>  |     |  |
| Acquisition-related costs (included in adminis<br>» trative expenses) amount to €87,538.<br>Transactions occurred between the acquirer and<br>» acquiree which are not included in the busi<br>» ness combination,<br>because Sub note 6<br>90808809 contributed €6,744 revenue and €23,42<br>» 3 to the group's profit for the period betwe<br>» en the date of<br>acquisition and the balance sheet date.<br>If the acquisition of 90808809 had been comple<br>» ted on the first day of the financial year,<br>» group revenues for the<br>period would have been €4,234 and group profit<br>» would have been €67,578.<br>Click here to enter data<br>Click here to enter data | =   | Acquisition-related costs (included in adminis<br>» trative expenses) amount to €87,538.<br>Transactions occurred between the acquirer and<br>» acquiree which are not included in the busi<br>» ness combination,<br>because Sub note 6<br>90808809 contributed €6,744 revenue and €23,42<br>» 3 to the group's profit for the period betwe<br>» en the date of<br>acquisition and the balance sheet date.<br>If the acquisition of 90808809 had been comple<br>» ted on the first day of the financial year,<br>» group revenues for the<br>period would have been €4,234 and group profit<br>» would have been €67,578.<br>Click here to enter data<br>Click here to enter data |
| On 7 August 2021, the group acquired 9,808,809<br>» % of the issued share capital of 90809808, o<br>» btaining control. <b>The</b><br>principal activity of 90809808 is 908098890. 9<br>» 0809808 was acquired Sub note 6  | <>  | On 7 August 2021, the group acquired 9,808,809<br>» % of the issued share capital of 90809808, o<br>» btaining control.<br><b>The</b> principal activity of 90809808 is 90809889<br>» 0. 90809808 was acquired Sub note 6  |
|  | =   |  |
| The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below:  |     | The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below:  |

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|  |    |  |
|--|----|--|
| Click here to enter data<br>At the date of acquisition, the non-controllin<br>» g interest in the entity was 987,897%. The c<br>» ompany has elected to<br>measure the non-controlling interest at 987979<br>» 7. Sub note 6<br>Click here to enter data |    | Click here to enter data<br>At the date of acquisition, the non-controllin<br>» g interest in the entity was 987,897%. The c<br>» ompany has elected to<br>measure the non-controlling interest at 987979<br>» 7. Sub note 6<br>Click here to enter data |
|  | <> |  |
|  |    | » Page 195<br>RO<br>» I IFRS REG<br>trading as Ireland Internatio<br>» nal Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| » 2024   |    | » 2024   |
| » €  |    | » €  |
| Assets and liabilities acquired  | =  | Assets and liabilities acquired  |
| Financial assets<br>» 76,645   | <> | Financial assets<br>» 76,645   |
| Inventory<br>» 56,756  |    | Inventory<br>» 56,756  |
| Property, plant and equipment<br>» 34,456  |    | Property, plant and equipment<br>» 34,456  |
| Identifiable intangible assets<br>» 4,345  |    | Identifiable intangible assets<br>» 4,345  |
| Financial liabilities<br>» 42,342  |    | Financial liabilities<br>» 42,342  |
| Contingent liability<br>» 34,534   |    | Contingent liability<br>» 34,534   |
|  | =  |  |
| Total identifiable assets<br>» 249,078   | <> | Total identifiable assets<br>» 249,078   |
| Goodwill<br>» 78,688   |    | Goodwill<br>» 78,688   |
|  | =  |  |
| Total consideration<br>» 327,766   | <> | Total consideration<br>» 327,766   |

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| » Page 221   |    |  |
| » OI IFRS REG  | R  |  |
| » trading as Ireland International Financial Reporting Standards                         |    |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024            |    |  |
| »  |    |  |
| » 2024   |    |  |
| »  |    |  |
| » €  |    |  |
| Satisfied by:  | =  | Satisfied by:  |
| Cash   | <> | Cash   |
| »  |    | »  |
| » 2,342  |    | » 2,342  |
| Equity instruments   |    | Equity instruments   |
| »  |    | »  |
| » 3,423  |    | » 3,423  |
| Contingent consideration arrangement   |    | Contingent consideration arrangement   |
| »  |    | »  |
| » 2,435  |    | » 2,435  |
| Settlement of pre-existing balance   |    | Settlement of pre-existing balance   |
| »  |    | »  |
| » 3,454  |    | » 3,454  |
| Other  |    | Other  |
| » 67,787   |    | » 67,787   |
|  | =  |  |
| Total consideration transferred  | <> | Total consideration transferred  |
| » 79,441   |    | » 79,441   |
|  | =  |  |
| Cash flow analysis:  |    | Cash flow analysis:  |
| Cash consideration   | <> | Cash consideration   |
| » 87,687   |    | » 87,687   |
| Less: cash and cash equivalent balances acquired   |    | Less: cash and cash equivalent balances acquired   |
| » 87,687   |    | » 87,687   |
|  | =  |  |
| Net cash outflow arising on acquisition  | <> | Net cash outflow arising on acquisition  |
| » 175,374  |    | » 175,374  |
|  | =  |  |
| << double-click to launch smart-table designer >>  | <> | << double-click to launch smart-table designer >>  |
| The fair value of the financial assets includes receivables with a fair value of €34,534 |    | The fair value of the financial assets includes receivables with a fair value of €34,534 |

(continued)

|   |    |  |
|---|----|--|
| » nd a gross contractual <b>value</b> of €98,697. The best estimate at acquisition d<br>» ate of the contractual cash flows not to be<br>» collected are <b>€76,876</b> .   |    | » nd a gross contractual <b>value</b> of €98,697. The best estimate at acquisi<br>» tion date of the contractual cash flows not<br>» to be collected are<br><b>€76,876</b> .   |
| A contingent liability of €34,534 has been rec<br>» ognised in respect of 234234 We expect that<br>» the majority of this   | =  | A contingent liability of €34,534 has been rec<br>» ognised in respect of 234234 We expect that<br>» the majority of this  |
| expenditure will be incurred in [year] and tha<br>» t all will be incurred by the end of [year].<br>» The potential <b>undiscounted</b><br>amount of all future payments that the company<br>» could be required to make in respect of thi<br>» s <b>contingent liability</b> is<br>estimated to be between €98,988 and €87,658. 9<br>» 87987798 987987 | <> | expenditure will be incurred in [year] and tha<br>» t all will be incurred by the end of [year].<br>» The potential<br><b>undiscounted</b> amount of all future payments tha<br>» t the company could be required to make in r<br>» espect of this<br><b>contingent liability</b> is estimated to be betwee<br>» n €98,988 and €87,658. 987987798 987987 |
| The company made a gain in the current reporti<br>» ng period of €54,677 in relation to the asse<br>» ts acquired and/or<br>liabilities assumed of the acquired entity. 98<br>» 7978987.  | =  | The company made a gain in the current reporti<br>» ng period of €54,677 in relation to the asse<br>» ts acquired and/or<br>liabilities assumed of the acquired entity. 98<br>» 7978987.   |
|   | <> | » <b>Page 196</b><br><br><b>ROI</b><br>» <b>IFRS REG</b><br><b>trading as Ireland International</b><br>» <b>Financial Reporting Standards</b><br><b>Notes to the Financial Statements for the F</b><br>» <b>inancial Year Ended 31 December 2024</b>   |
| The goodwill of €78,688 arising from the acqui<br>» sition consists of Sub note 6. €87,658 of th<br>» e goodwill is expected <b>to</b><br>be deductible for income tax purposes.  |    | The goodwill of €78,688 arising from the acqui<br>» sition consists of Sub note 6. €87,658 of th<br>» e goodwill is expected<br><b>to</b> be deductible for income tax purposes.   |
| A bargain purchase gain of €98,786 has been re<br>» cognised in the financial statements. The tr<br>» ansaction resulted in <b>a</b><br>gain because Sub note 6 The gain has been reco<br>» gnised in administrative expenses in the sta<br>» tement of <b>comprehensive</b><br>income.   | <> | A bargain purchase gain of €98,786 has been re<br>» cognised in the financial statements. The tr<br>» ansaction resulted in<br><b>a</b> gain because Sub note 6 The gain has been re<br>» cognised in administrative expenses in the s<br>» tatement of<br><b>comprehensive</b> income.  |
| Sub note 6.<br>Click here to enter data   | =  | Sub note 6.<br>Click here to enter data  |
| » <b>Page 222</b><br><br><b>ROI</b><br>» <b>IFRS REG</b>  | <> |  |

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|   |    |   |
|---|----|---|
| <p>» trading as Ireland International Financial Reporting Standards</p> <p>Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p> <p>The fair value of the ordinary shares issued as part of the consideration paid for 90809808 (€3,423) was determined on the basis of 234234234.</p>  |    | <p>The fair value of the ordinary shares issued as part of the consideration paid for 90809808 (€3,423) was determined on the basis of 234234234.</p>   |
| <p>The contingent consideration arrangement requires Sub note 6. Sub note 6 The potential undiscounted amount of all future payments that the group could be required to make under the contingent consideration arrangement is between €76,877 and €98,769. Sub note 6</p>   | <> | <p>The contingent consideration arrangement requires Sub note 6. Sub note 6 The potential undiscounted amount of all future payments that the group could be required to make under the contingent consideration arrangement is between €76,877 and €98,769. Sub note 6</p>   |
| <p>The fair value of the contingent consideration arrangement of €2,435 was estimated by applying 234234234.</p> <p>Acquisition-related costs (included in administrative expenses) amount to €76,376.</p> <p>Transactions occurred between the acquirer and acquiree which are not included in the business combination, because Sub note 6 90809808 contributed €56,434 revenue and €32,345 to the group's profit for the period between the date of acquisition and the balance sheet date.</p> <p>If the acquisition of 90809808 had been completed on the first day of the financial year, group revenues for the period would have been €34,535 and group profit would have been €65,767.</p> <p>Click here to enter data</p> <p>Click here to enter data</p> <p>On , the group acquired -% of the issued share capital of , obtaining control. The principal activity of is . was acquired</p> <p>The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below:</p> | =  | <p>The fair value of the contingent consideration arrangement of €2,435 was estimated by applying 234234234.</p> <p>Acquisition-related costs (included in administrative expenses) amount to €76,376.</p> <p>Transactions occurred between the acquirer and acquiree which are not included in the business combination, because Sub note 6 90809808 contributed €56,434 revenue and €32,345 to the group's profit for the period between the date of acquisition and the balance sheet date.</p> <p>If the acquisition of 90809808 had been completed on the first day of the financial year, group revenues for the period would have been €34,535 and group profit would have been €65,767.</p> <p>Click here to enter data</p> <p>Click here to enter data</p> <p>On , the group acquired -% of the issued share capital of , obtaining control. The principal activity of is . was acquired</p> <p>The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below:</p> |
| <p>At the date of acquisition, the non-controlling interest in the entity was -%. The company has elected to measure the non-controlling interest at .</p>  | <> | <p>At the date of acquisition, the non-controlling interest in the entity was -%. The company has elected to measure the non-controlling interest at .</p>  |
| <p>&lt;&lt; double-click to launch smart-table designer &gt;&gt;</p>  | =  | <p>&lt;&lt; double-click to launch smart-table designer &gt;&gt;</p>  |

|   |   |
|---|---|
| .   | .   |
|   | -+ » Page 197<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance<br>sheet date.   | = contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance<br>sheet date.   |
| If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period would<br>have been €- and group profit would have been<br>» €-.  | <> If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period<br>would have been €- and group profit would have<br>» been €-.   |
| Click here to enter data  | = Click here to enter data  |
| » Page 223<br>ROI<br>» IFRS REG<br>trading as Ireland Internation<br>» al Financial Reporting Standards<br>Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | + -   |
| On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below: | = On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below: |
| At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company<br>» has elected to measure the<br>non-controlling interest at .   | <> At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company<br>» has elected to measure<br>the non-controlling interest at .  |
| << double-cl<br>» ick to launch smart-table designer >><br>.<br>contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance<br>sheet date.   | = << double-cl<br>» ick to launch smart-table designer >><br>.<br>contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance<br>sheet date.   |
| If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period would  | <> If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period   |

(continued)

|   |     |   |
|---|-----|---|
| have been €- and group profit would have been<br>» €- .   |     | would have been €- and group profit would have<br>» been €- .   |
| Click here to enter data<br>On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below: | =   | Click here to enter data<br>On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below: |
| At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company<br>» has elected to measure the<br>non-controlling interest at .   | <>  | At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company<br>» has elected to measure<br>the non-controlling interest at .   |
| << double-cl<br>» ick to launch smart-table designer >><br>.  | =   | << double-cl<br>» ick to launch smart-table designer >><br>.  |
|   | -+  | » Page 198<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance<br>sheet date.   | =   | contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance<br>sheet date.   |
| If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period would<br>have been €- and group profit would have been<br>» €- .   | <>  | If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period<br>would have been €- and group profit would have<br>» been €- .   |
| Click here to enter data  | =   | Click here to enter data  |
| » Page 224<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» al Financial Reporting Standards<br>Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | + - |   |
| On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired  | =   | On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired  |

(continued)

|  |     |  |
|--|-----|--|
| The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below:   |     | The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below:   |
| At the date of acquisition, the non-controlling interest in the entity was -%. The company has elected to measure the non-controlling interest at .  | <>  | At the date of acquisition, the non-controlling interest in the entity was -%. The company has elected to measure the non-controlling interest at .  |
| << double-click to launch smart-table designer >><br>.<br>contributed €- revenue and €- to the group's profit for the period between the date of acquisition and the balance sheet date.   | =   | << double-click to launch smart-table designer >><br>.<br>contributed €- revenue and €- to the group's profit for the period between the date of acquisition and the balance sheet date.   |
| If the acquisition of had been completed on the first day of the financial year, group revenues for the period would have been €- and group profit would have been €-.   | <>  | If the acquisition of had been completed on the first day of the financial year, group revenues for the period would have been €- and group profit would have been €-.   |
| Click here to enter data<br>On , the group acquired -% of the issued share capital of , obtaining control. The principal activity of is . was acquired<br>The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below: | =   | Click here to enter data<br>On , the group acquired -% of the issued share capital of , obtaining control. The principal activity of is . was acquired<br>The amounts recognised in respect of the identifiable assets acquired and liabilities assumed are as set out in the table below: |
| At the date of acquisition, the non-controlling interest in the entity was -%. The company has elected to measure the non-controlling interest at .  | <>  | At the date of acquisition, the non-controlling interest in the entity was -%. The company has elected to measure the non-controlling interest at .  |
| << double-click to launch smart-table designer >><br>.   | =   | << double-click to launch smart-table designer >><br>.   |
|  | - + | » Page 199<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| contributed €- revenue and €- to the group's profit for the period between the date of acquisition and the balance sheet date.   | =   | contributed €- revenue and €- to the group's profit for the period between the date of acquisition and the balance sheet date.   |
| If the acquisition of had been completed on the  | <>  | If the acquisition of had been completed on the  |

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|   |     |   |
|---|-----|---|
| » e first day of the financial year, group rev<br>» enues for the period <b>would</b><br>have been €- and group profit would have been<br>» €-.   |     | » e first day of the financial year, group rev<br>» enues for the period<br><b>would</b> have been €- and group profit would have<br>» been €-.   |
| Click here to enter data  | =   | Click here to enter data  |
| » <b>Page 225</b><br><br>» <b>IFRS REG</b><br><br>» <b>trading as Ireland International</b><br>» <b>al Financial Reporting Standards</b><br>» <b>Notes to the Financial Statements for</b><br>» <b>the Financial Year Ended 30 June 2024</b>  | + - |   |
| On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below:                             | =   | On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below:                             |
| At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company<br>» has elected to measure <b>the</b><br>non-controlling interest at .  | <>  | At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company<br>» has elected to measure<br><b>the</b> non-controlling interest at .  |
| << double-cl<br>» ick to launch smart-table designer >><br>.<br>contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance<br>sheet date.   | =   | << double-cl<br>» ick to launch smart-table designer >><br>.<br>contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance<br>sheet date.   |
| If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period <b>would</b><br>have been €- and group profit would have been<br>» €-.   | <>  | If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period<br><b>would</b> have been €- and group profit would have<br>» been €-.   |
| Click here to enter data<br>On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below: | =   | Click here to enter data<br>On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was<br>acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the<br>table below: |
| At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company  | <>  | At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company  |

(continued)

|   |     |   |
|---|-----|---|
| » has elected to measure the non-controlling interest at .  |     | » has elected to measure the non-controlling interest at .  |
| << double-click to launch smart-table designer >><br>.  | =   | << double-click to launch smart-table designer >><br>.  |
|   | -+  | <p>» Page 200</p> <p>» ROI</p> <p>» IFRS REG</p> <p>» trading as Ireland International</p> <p>» Financial Reporting Standards</p> <p>» Notes to the Financial Statements for the F</p> <p>» inancial Year Ended 31 December 2024</p>  |
| contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance sheet date.  | =   | contributed €- revenue and €- to the group's p<br>» rofit for the period between the date of acq<br>» uisition and the balance sheet date.  |
| If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period would have been €- and group profit would have been<br>» €-.   | <>  | If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period would have been €- and group profit would have<br>» been €-.   |
| Click here to enter data  | =   | Click here to enter data  |
| <p>» Page 226</p> <p>» ROI</p> <p>» IFRS REG</p> <p>» trading as Ireland Internati</p> <p>» onal Financial Reporting Standards</p> <p>» Notes to the Financial Statements for</p> <p>» the Financial Year Ended 30 June 2024</p>  | + - |   |
| On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the table below: | =   | On , the group acquired -% of the issued share<br>» capital of , obtaining control. The princip<br>» al activity of is . was acquired<br>The amounts recognised in respect of the ident<br>» ifiable assets acquired and liabilities assu<br>» med are as set out in the table below: |
| At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company<br>» has elected to measure the non-controlling interest at .  | <>  | At the date of acquisition, the non-controllin<br>» g interest in the entity was -%. The company<br>» has elected to measure the non-controlling interest at .  |
| << double-click to launch smart-table designer >><br>.  | =   | << double-click to launch smart-table designer >><br>.  |
| contributed €- revenue and €- to the group's p  | =   | contributed €- revenue and €- to the group's p  |

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|  |    |  |
|--|----|--|
| » rofit for the period between the date of acq<br>» uision and the balance<br>sheet date.  |    | » rofit for the period between the date of acq<br>» uision and the balance<br>sheet date.  |
| If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period would<br>have been €- and group profit would have been<br>» €-. | <> | If the acquisition of had been completed on th<br>» e first day of the financial year, group rev<br>» enues for the period<br>would have been €- and group profit would have<br>» been €-.       |
|  | =  |  |
| 22 Disposal of subsidiary  | <> | 22 Disposal of subsidiary  |
| Click here to enter data   | =  | Click here to enter data   |
| On 13 August 2021, the company disposed of its<br>» interest in 908090880, which had a principa<br>» l activity of 9088890.<br>The disposal was effected 90809880.                         | <> | On 13 August 2021, the company disposed of its<br>» interest in 908090880, which had a principa<br>» l activity of<br>9088890. The disposal was effected 90809880.                               |
|  | =  |  |
| The net assets of 908090880 at the date of dis<br>» posal and at the prior period end were as se<br>» t out below:<br>Click here to enter data   |    | The net assets of 908090880 at the date of dis<br>» posal and at the prior period end were as se<br>» t out below:<br>Click here to enter data   |
|  | <> |  |
|  |    | » Page 201<br>ROI<br>» IFRS REG<br>trading as Ireland Internati<br>» onal Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
| » Fair value at<br>» Fair value at   |    | » Fair value at  |
|  |    | » Fair value at<br>» 31 December   |
| » 13 August 2021<br>» 30 June 2023   |    | » 13 August 2021<br>» 2023   |
| » €<br>» €   |    | » €<br>» €   |
|  | =  |  |
| Assets and liabilities disposed of:  |    | Assets and liabilities disposed of:  |
| Property, plant and equipment  | <> | Property, plant and equipment  |
| » 34,<br>» 520 72,648<br>Inventory<br>» 2,3<br>» 42 23,452<br>Trade receivables<br>» 2,3<br>» 42 34,346  |    | » 34,520<br>» 72,648<br>Inventory<br>» 2,342<br>» 23,452<br>Trade receivables<br>» 2,342<br>» 34,346   |

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|   |         |                                     |         |
|---|---------|-------------------------------------|---------|
| Bank balances and cash                    |         | Bank balances and cash              |         |
| »   | 23,     | »                                   | 23,423  |
| » 423                                     | 45,345  | »                                   | 45,345  |
| Other assets                              |         | Other assets                        |         |
| »   | 3,4     | »                                   | 3,432   |
| » 32                                      | 3,453   | »                                   | 3,453   |
| Trade payables                            |         | Trade payables                      |         |
| »   | 4,5     | »                                   | 4,545   |
| » 45                                      | 5,345   | »                                   | 5,345   |
| Current tax liability                     |         | Current tax liability               |         |
| »   | 23,     | »                                   | 23,432  |
| » 432                                     | 3,453   | »                                   | 3,453   |
| » Page 227                                |         |                                     |         |
| » RO                                      |         |                                     |         |
| » I IFRS REG                              |         |                                     |         |
| » trading as Ireland Internati            |         |                                     |         |
| » onal Financial Reporting Standards      |         |                                     |         |
| » Notes to the Financial Statements for t |         |                                     |         |
| » he Financial Year Ended 30 June 2024    |         |                                     |         |
| » Fair value at                           |         |                                     |         |
| » Fair value at                           |         |                                     |         |
| » 13 August 2021                          |         |                                     |         |
| » 30 June 2023                            |         |                                     |         |
| » €                                       |         |                                     |         |
| » €                                       |         |                                     |         |
| Bank overdraft                            |         | Bank overdraft                      |         |
| »   | 234,2   | »                                   | 234,234 |
| » 34                                      | 3,434   | »                                   | 3,434   |
| Retirement benefit obligation             |         | Retirement benefit obligation       |         |
| »   | 45,     | »                                   | 45,464  |
| » 464                                     | 54,645  | »                                   | 54,645  |
| Other liabilities                         |         | Other liabilities                   |         |
| »   | 3,4     | »                                   | 3,453   |
| » 53                                      | 3,453   | »                                   | 3,453   |
| Attributable goodwill                     |         | Attributable goodwill               |         |
| »   | 34,     | »                                   | 34,534  |
| » 534                                     | 2,345   | »                                   | 2,345   |
| =   |         |                                     |         |
| »   | 411,7   | »                                   | 411,721 |
| » 21                                      | 251,919 | »                                   | 251,919 |
| =   |         |                                     |         |
| << double-click                           |         | << double-click                     |         |
| » k to launch smart-table designer >>     |         | » to launch smart-table designer >> |         |
| =   |         |                                     |         |
| Click here to enter data                  |         | Click here to enter data            |         |
| Gain/(loss) on disposal                   |         | Gain/(loss) on disposal             |         |
| »   | 87,     | »                                   | 87,387  |

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|  |    |  |
|--|----|--|
| » 387  |    |  |
|  | =  |  |
| Total consideration                            | <> | Total consideration  |
| » 499,1  |    | » 499,108  |
| » 08   |    |  |
|  | =  |  |
| << double-click                                | <> | << double-click  |
| » k to launch smart-table designer >>          |    | » to launch smart-table designer >>  |
|  | =  |  |
| Click here to enter data                       |    | Click here to enter data   |
|  | -+ | » Page 202<br>» I IFRS REG<br>trading as Ireland International<br>» 1 Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
|  | =  |  |
| Satisfied by:                                  |    | Satisfied by:  |
| Cash and cash equivalents received             | <> | Cash and cash equivalents received   |
| » 2,3  |    | » 2,340  |
| » 40   |    |  |
| Loan notes                                     |    | Loan notes   |
| » 6,5  |    | » 6,543  |
| » 43   |    |  |
| Deferred consideration                         |    | Deferred consideration   |
| » 3,4  |    | » 3,453  |
| » 53   |    |  |
| Other  |    | Other  |
| » 87,  |    | » 87,539   |
| » 539  |    |  |
|  | =  |  |
| Total consideration                            | <> | Total consideration  |
| » 99,  |    | » 99,875   |
| » 875  |    |  |
|  | =  |  |
| Cash flow analysis:                            |    | Cash flow analysis:  |
| Cash consideration received                    | <> | Cash consideration received  |
| » 2,3  |    | » 2,342  |
| » 42   |    |  |
| Less: cash and cash equivalent balances dispos |    | Less: cash and cash equivalent balances dispos   |
| » ed of 98,                                    |    | » ed of 98,538   |
| » 538  |    |  |
|  | =  |  |
| Net cash inflow arising on disposal            | <> | Net cash inflow arising on disposal  |
| » 100,8  |    | » 100,880  |
| » 80   |    |  |
|  | =  |  |
| << double-click                                | <> | << double-click  |
| » k to launch smart-table designer >>          |    | » to launch smart-table designer >>  |

(continued)

|  |     |  |
|--|-----|--|
| Click here to enter data<br>The deferred consideration will be settled in<br>» cash by the purchaser on or before 12 August<br>» 2021.<br>A profit of €98,765 arose on the disposal of 9<br>» 08090880, calculated as the proceeds of disp<br>» osal less the carrying<br>amount of the subsidiary's net assets and attr<br>» ibutable goodwill. | =   | Click here to enter data<br>The deferred consideration will be settled in<br>» cash by the purchaser on or before 12 August<br>» 2021.<br>A profit of €98,765 arose on the disposal of 9<br>» 08090880, calculated as the proceeds of disp<br>» osal less the carrying<br>amount of the subsidiary's net assets and attr<br>» ibutable goodwill. |
| » Page 228<br>» I IFRS REG<br>» trading as Ireland Internati<br>» onal Financial Reporting Standards<br>» Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | + - |  |
| Click here to enter data<br>On 12 August 2021, the company disposed of its<br>» interest in 90800988, which had a principal<br>» activity of 90980890.<br>The disposal was effected 980098.  | =   | Click here to enter data<br>On 12 August 2021, the company disposed of its<br>» interest in 90800988, which had a principal<br>» activity of<br>90980890. The disposal was effected 980098.  |
| The net assets of 90800988 at the date of disp<br>» osal and at the prior period end were as set<br>» out below:<br>Click here to enter data   | =   | The net assets of 90800988 at the date of disp<br>» osal and at the prior period end were as set<br>» out below:<br>Click here to enter data   |
|  | <>  | » Page 203<br>» ROI<br>» IFRS REG<br>» trading as Ireland Internati<br>» onal Financial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| » Fair value at<br>» Fair value at   |     | » Fair value at  |
| » 12 August 2021<br>» 30 June 2023   |     | » Fair value at<br>» 31 December<br>» 12 August 2021<br>» 2023   |
| » €<br>» €   |     | » €<br>» €   |
| Assets and liabilities disposed of:<br>Property, plant and equipment   | =   | Assets and liabilities disposed of:<br>Property, plant and equipment   |
|  | <>  |  |

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|                                       |         |       |                                     |         |         |
|---------------------------------------|---------|-------|-------------------------------------|---------|---------|
| »                                     |         | 23,   | »                                   |         | 23,234  |
| » 234                                 | 87,534  |       | »                                   | 87,534  |         |
| Inventory                             |         |       | Inventory                           |         |         |
| »                                     |         | 87,   | »                                   |         | 87,387  |
| » 387                                 | 9,679   |       | »                                   | 9,679   |         |
| Trade receivables                     |         |       | Trade receivables                   |         |         |
| »                                     |         | 5,2   | »                                   |         | 5,234   |
| » 34                                  | 7,675   |       | »                                   | 7,675   |         |
| Bank balances and cash                |         |       | Bank balances and cash              |         |         |
| »                                     |         | 23,   | »                                   |         | 23,423  |
| » 423                                 | 45,234  |       | »                                   | 45,234  |         |
| Other assets                          |         |       | Other assets                        |         |         |
| »                                     |         | 234,2 | »                                   |         | 234,234 |
| » 34                                  | 45,645  |       | »                                   | 45,645  |         |
| Trade payables                        |         |       | Trade payables                      |         |         |
| »                                     |         | 23,   | »                                   |         | 23,423  |
| » 423                                 | 76,578  |       | »                                   | 76,578  |         |
| Current tax liability                 |         |       | Current tax liability               |         |         |
| »                                     |         | 234,2 | »                                   |         | 234,234 |
| » 34                                  | 56,457  |       | »                                   | 56,457  |         |
| Bank overdraft                        |         |       | Bank overdraft                      |         |         |
| »                                     |         | 2,3   | »                                   |         | 2,342   |
| » 42                                  | 67,867  |       | »                                   | 67,867  |         |
| Retirement benefit obligation         |         |       | Retirement benefit obligation       |         |         |
| »                                     |         | 54,   | »                                   |         | 54,353  |
| » 353                                 | 45,645  |       | »                                   | 45,645  |         |
| Other liabilities                     |         |       | Other liabilities                   |         |         |
| »                                     |         | 23,   | »                                   |         | 23,453  |
| » 453                                 | 78,675  |       | »                                   | 78,675  |         |
| Attributable goodwill                 |         |       | Attributable goodwill               |         |         |
| »                                     |         | 23,   | »                                   |         | 23,563  |
| » 563                                 | 45,648  |       | »                                   | 45,648  |         |
|                                       |         | =     |                                     |         |         |
| »                                     |         | 734,8 | <>                                  |         | 734,880 |
| » 80                                  | 566,637 |       | »                                   | 566,637 |         |
|                                       |         | =     |                                     |         |         |
| << double-click                       |         | <>    | << double-click                     |         |         |
| » k to launch smart-table designer >> |         |       | » to launch smart-table designer >> |         |         |
|                                       |         | =     |                                     |         |         |
| Click here to enter data              |         |       | Click here to enter data            |         |         |
| Gain/(loss) on disposal               |         | <>    | Gain/(loss) on disposal             |         |         |
| »                                     |         | 2,3   | »                                   |         | 2,345   |
| » 45                                  |         |       |                                     |         |         |
|                                       |         | =     |                                     |         |         |
| Total consideration                   |         | <>    | Total consideration                 |         |         |
| »                                     |         | 737,2 | »                                   |         | 737,225 |
| » 25                                  |         |       |                                     |         |         |
|                                       |         | =     |                                     |         |         |
| << double-click                       |         | <>    | << double-click                     |         |         |
| » k to launch smart-table designer >> |         |       | » to launch smart-table designer >> |         |         |
|                                       |         | =     |                                     |         |         |

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|   |    |   |
|---|----|---|
| Click here to enter data  |    | Click here to enter data  |
| » Page 229  | <> | » Page 204  |
| » I IFRS REG  |    | » ROI IFRS REG  |
|   | =  |   |
| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|   | =  |   |
| Satisfied by:   |    | Satisfied by:   |
| Cash and cash equivalents received  | <> | Cash and cash equivalents received  |
| » 4,2   |    | » 4,253   |
| » 53  |    |   |
| Loan notes  |    | Loan notes  |
| » 23,2  |    | » 23,236  |
| » 36  |    |   |
| Deferred consideration  |    | Deferred consideration  |
| » 23,4  |    | » 23,423  |
| » 23  |    |   |
| Other   |    | Other   |
| » 75,3  |    | » 75,387  |
| » 87  |    |   |
|   | =  |   |
| Total consideration   | <> | Total consideration   |
| » 126,2   |    | » 126,299   |
| » 99  |    |   |
|   | =  |   |
| Cash flow analysis:   |    | Cash flow analysis:   |
| Cash consideration received   | <> | Cash consideration received   |
| » 2,3   |    | » 2,345   |
| » 45  |    |   |
| Less: cash and cash equivalent balances disposed of   |    | Less: cash and cash equivalent balances disposed of   |
| » 98,4  |    | » 98,436  |
| » 36  |    |   |
|   | =  |   |
| Net cash inflow arising on disposal   | <> | Net cash inflow arising on disposal   |
| » 100,7   |    | » 100,781   |
| » 81  |    |   |
|   | =  |   |
| << double-click to launch smart-table designer >>   | <> | << double-click to launch smart-table designer >>   |
|   | =  |   |
| Click here to enter data  |    | Click here to enter data  |
| The deferred consideration will be settled in cash by the purchaser on or before 6 August 2021.   |    | The deferred consideration will be settled in cash by the purchaser on or before 6 August 2021.   |
| A profit of €98,537 arose on the disposal of 9 0800988, calculated as the proceeds of disposal less the carrying amount of the subsidiary's net assets and attr |    | A profit of €98,537 arose on the disposal of 9 0800988, calculated as the proceeds of disposal less the carrying amount of the subsidiary's net assets and attr |

|                      |  |
|----------------------|--|
| » ibutable goodwill. | » ibutable goodwill.   |
|                      | <> 23 Deferred tax assets and liabilities<br>Click here to enter data<br>Group<br>Deferred tax include ... / is calculated ...<br><br>» Page 205<br><br>» ROI IFRS REG<br>trading as Ireland International Fi<br>» nancial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024<br>Deferred tax assets and liabilities<br>Click here to enter data<br><br>» Net d<br>» eferred<br><br>» Asset Liability<br>» tax<br>2024<br>» € € €<br>» - - -<br>Click here to enter data<br><br>» Net d<br>» eferred<br><br>» Asset Liability<br>» tax<br>2023<br>» € € €<br>» - - -<br>Deferred tax movement during the year:<br>Click here to enter data<br><br>» At<br>» At 1 January 31 De<br>» cember<br><br>» 2024<br>» 2024<br>» € €<br>» - -<br>Deferred tax movement during the prior year:<br>Click here to enter data |

|   |  |                    |
|---|--|--------------------|
| » |  | At                 |
| » |  | At 1 January 31 De |
| » | cember   |                    |
| » |  | 2023               |
| » | 2023   |                    |
| » |  | € €                |
| » |  | - -                |
|   | Deferred tax assets                            |                    |
|   | The deferred tax asset is made up as follows:  |                    |
|   | <a href="#">Click here to enter data</a>       |                    |
|   | Deferred tax liabilities                       |                    |
|   | The deferred tax liability is made up as follo |                    |
| » | ws:  |                    |
|   | <a href="#">Click here to enter data</a>       |                    |
|   | The movement in deferred tax is shown below:   |                    |
|   | <a href="#">Click here to enter data</a>       |                    |
| » | Page 206                                       |                    |
| » | ROI IFRS REG                                   |                    |
|   | trading as Ireland International Fina          |                    |
| » | ncial Reporting Standards                      |                    |
|   | Notes to the Financial Statements for the F    |                    |
| » | inancial Year Ended 31 December 2024           |                    |
|   | Details to support recognition of deferred tax |                    |
|   | 989898   |                    |
|   | There are €1,423 of deductible temporary diffe |                    |
| » | rences (2023 - €1,234), €1,234 of unused tax   |                    |
| » | losses (2023 -                                 |                    |
|   | €41,234) €1,234 of unused tax credits (2023 -  |                    |
| » | €23,423) for which no deferred tax asset is    |                    |
| » | recognised in the                              |                    |
|   | statement of financial position.               |                    |
|   | Circumstances and amount of change in deferred |                    |
| » | tax resulting from business combinations       |                    |
|   | FFWFWFW  |                    |
|   | Company  |                    |
|   | Deferred tax include ... / is calculated ...   |                    |
|   | Deferred tax assets and liabilities            |                    |
|   | <a href="#">Click here to enter data</a>       |                    |
| » |  |                    |
| » | Net deferred                                   |                    |
| » | Asset  | Liability          |
| » | tax  |                    |
|   | 2024   |                    |

|  |                                      |                       |
|--|--------------------------------------|-----------------------|
| »  | €                                    | €                     |
| »  | €                                    |                       |
| »  | -                                    | -                     |
| »  | -                                    |                       |
| Click here to enter data                     |                                      |                       |
| »  |                                      |                       |
| »  | Net deferred                         |                       |
| »  | Asset                                | Liability             |
| »  | tax                                  |                       |
| 2023   |                                      |                       |
| »  | €                                    | €                     |
| »  | €                                    |                       |
| »  | -                                    | -                     |
| »  | -                                    |                       |
| »  | Page 207                             |                       |
| »  | ROI IFRS REG                         |                       |
| trading as Ireland International             |                                      |                       |
| »  | Financial Reporting Standards        |                       |
| Notes to the Financial Statements for the F  |                                      |                       |
| »  | inancial Year Ended 31 December 2024 |                       |
| Deferred tax movement during the year:       |                                      |                       |
| Click here to enter data                     |                                      |                       |
| »  |                                      | At                    |
| »  |                                      | At 1 January 31 Decem |
| »  | ber                                  |                       |
| »  |                                      | 2024 2                |
| »  | 024                                  |                       |
| »  |                                      | € €                   |
| »  |                                      | - -                   |
| Deferred tax movement during the prior year: |                                      |                       |
| Click here to enter data                     |                                      |                       |
| »  |                                      | At                    |
| »  |                                      | At 1 January 31 Decem |
| »  | ber                                  |                       |
| »  |                                      | 2023 2                |
| »  | 023                                  |                       |
| »  |                                      | € €                   |

(continued)

|                                 |  |  |  |  |  |  |  |
|---------------------------------|--|--|--|--|--|--|--|
|                                 |  |  |  | » - -  |  |  |  |
|                                 |  |  |  | Deferred tax assets                                  |  |  |  |
|                                 |  |  |  | The deferred tax asset is made up as follows:        |  |  |  |
|                                 |  |  |  | Click here to enter data                             |  |  |  |
|                                 |  |  |  | Deferred tax liabilities                             |  |  |  |
|                                 |  |  |  | The deferred tax liability is made up as follows:    |  |  |  |
|                                 |  |  |  | » ws:  |  |  |  |
|                                 |  |  |  | Click here to enter data                             |  |  |  |
|                                 |  |  |  | The movement in deferred tax is shown below:         |  |  |  |
|                                 |  |  |  | Click here to enter data                             |  |  |  |
|                                 |  |  |  | Details to support recognition of deferred tax       |  |  |  |
|                                 |  |  |  | Sub note 6   |  |  |  |
|                                 |  |  |  | There are €2,323 of deductible temporary differences |  |  |  |
|                                 |  |  |  | » rences (2023 - €34,234), €23,426 of unused tax     |  |  |  |
|                                 |  |  |  | » ax losses (2023 -                                  |  |  |  |
|                                 |  |  |  | €23,423) €23,426 of unused tax credits (2023 -       |  |  |  |
|                                 |  |  |  | » €34,234) for which no deferred tax asset is        |  |  |  |
|                                 |  |  |  | » recognised in the                                  |  |  |  |
|                                 |  |  |  | statement of financial position.                     |  |  |  |
|                                 |  |  |  | These expire on 26 August 2025.                      |  |  |  |
|                                 |  |  |  | » Page 208   |  |  |  |
|                                 |  |  |  | » ROI IF   |  |  |  |
|                                 |  |  |  | » RS REG   |  |  |  |
|                                 |  |  |  | » trading as Ireland International                   |  |  |  |
|                                 |  |  |  | » l Financial Reporting Standards                    |  |  |  |
|                                 |  |  |  | » Notes to the Financial Statements for the F        |  |  |  |
|                                 |  |  |  | » inancial Year Ended 31 December 2024               |  |  |  |
| 23 Other financial assets       |  |  |  | 24 Other financial assets                            |  |  |  |
| » Group C                       |  |  |  | » Group Company                                      |  |  |  |
| » company                       |  |  |  |  |  |  |  |
| » 2024 2023 202                 |  |  |  | » 4 2023 2024 202                                    |  |  |  |
| » 4 2023                        |  |  |  | » 4 2023 2024 2023                                   |  |  |  |
| » € €                           |  |  |  | » € € € €  |  |  |  |
| » € €                           |  |  |  |  |  |  |  |
| Non-current financial assets    |  |  |  | = Non-current financial assets                       |  |  |  |
| Placements with banks and other |  |  |  | Placements with banks and other                      |  |  |  |
| institutions                    |  |  |  | <> institutions 1,43                                 |  |  |  |
| » 1,431 2,862 1,7               |  |  |  | » 1 2,862 1,703 3,40                                 |  |  |  |
| » 03 3,406                      |  |  |  | » 6  |  |  |  |
| Derivative assets held for risk |  |  |  | = Derivative assets held for risk                    |  |  |  |
| management and hedge accounting |  |  |  | <> management and hedge                              |  |  |  |
| » 1,208 2,416 2,6               |  |  |  | accounting 1,20                                      |  |  |  |
| » 99 5,398                      |  |  |  | » 8 2,416 2,699 5,39                                 |  |  |  |
|                                 |  |  |  | » 8  |  |  |  |
|                                 |  |  |  | =  |  |  |  |
| » 2,639 5,278 4,4               |  |  |  | <> » 9 5,278 4,402 2,63                              |  |  |  |
|                                 |  |  |  | » 9 5,278 4,402 8,80                                 |  |  |  |

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|   |    |   |      |
|---|----|---|------|
| » 02 8,804                                    |    | » 4   |      |
| » Group C                                     |    | » Group Company                               |      |
| » company                                     |    |   |      |
| » 2024 2023 202                               |    | » 4 2023 2024 2023                            |      |
| » 4 2023                                      |    |   |      |
| » € €   |    | » € € € €                                     |      |
| » € €   |    |   |      |
| Current financial assets                      | =  | Current financial assets                      |      |
| Placements with banks and other               |    | Placements with banks and other               |      |
| institutions                                  | <> | institutions                                  | 80   |
| » 809 1,618 5                                 |    | » 9 1,618 59 118                              |      |
| » 9 118                                       |    |   |      |
| Derivative assets held for risk               | =  | Derivative assets held for risk               |      |
|   | <> | management and hedge accounting               | 67   |
| management and hedge accounting               |    | » 3 1,346 1,266 2,53                          |      |
| » 673 1,346 1,2                               |    | » 2   |      |
| » 66 2,532                                    | =  |   |      |
|   | <> |   | 1,48 |
| » 1,482 2,964 1,3                             |    | » 2 2,964 1,325 2,65                          |      |
| » 25 2,650                                    |    | » 0   |      |
|   | =  |   |      |
| » Page 230                                    | <> | » Page 209                                    |      |
|   |    | ROI IFR                                       |      |
| » ROI IFRS REG                                |    | » S REG                                       |      |
|   | =  |   |      |
| trading as Ireland International              | <> | trading as Ireland International              |      |
| » 1 Financial Reporting Standards             |    | » Financial Reporting Standards               |      |
|   | =  |   |      |
| Notes to the Financial Statements for         | <> | Notes to the Financial Statements for the F   |      |
| » r the Financial Year Ended 30 June 2024     |    | » inancial Year Ended 31 December 2024        |      |
|   | =  |   |      |
| Movement in available for sale assets - group |    | Movement in available for sale assets - group |      |
|   | <> |   |      |
| » 2024 20                                     |    | » 2024 2023                                   |      |
| » 23  |    |   |      |
| » €   |    | » € €   |      |
| » €   |    |   |      |
|   | =  |   |      |
| Cost  |    | Cost  |      |
| At 1 July                                     | <> | At 1 January                                  |      |
| » 8,178 16,3                                  |    | » 8,178 16,356                                |      |
| » 56  |    |   |      |
| Revaluation                                   |    | Revaluation                                   |      |
| » 3,102 6,2                                   |    | » 3,102 6,204                                 |      |
| » 04  |    |   |      |
| Additions                                     |    | Additions                                     |      |

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|  |          |      |  |                |        |
|--|----------|------|--|----------------|--------|
| »  | 12,436   | 24,8 | »  | 12,436         | 24,872 |
| » 72   |          |      |  |                |        |
| Disposals                                      |          |      | Disposals                                      |                |        |
| »  | 4,218    | 8,4  | »  | 4,218          | 8,436  |
| » 36   |          |      |  |                |        |
| Transfers to and from equity                   |          |      | Transfers to and from equity                   |                |        |
| »  | 4,072    | 8,1  | »  | 4,072          | 8,144  |
| » 44   |          |      |  |                |        |
| Foreign exchange movements                     |          |      | Foreign exchange movements                     |                |        |
| »  | 5,439    | 10,8 | »  | 5,439          | 10,878 |
| » 78   |          |      |  |                |        |
|  |          |      | =  |                |        |
| At 30 June                                     |          |      | <>   | At 31 December |        |
| »  | 37,445   | 74,8 | »  | 37,445         | 74,890 |
| » 90   |          |      |  |                |        |
|  |          |      | =  |                |        |
| Provision                                      |          |      | Provision                                      |                |        |
| At 1 July                                      |          |      | <>   | At 1 January   |        |
| »  | (6,741)  | (13, | »  | (6,741)        | (13,48 |
| » 482)   |          |      | » 2)   |                |        |
| Provision                                      |          |      | Provision                                      |                |        |
| »  | (1,246)  | (2,  | »  | (1,246)        | (2,49  |
| » 492)   |          |      | » 2)   |                |        |
| Eliminated on disposal                         |          |      | Eliminated on disposal                         |                |        |
| »  | (2,846)  | (5,  | »  | (2,846)        | (5,69  |
| » 692)   |          |      | » 2)   |                |        |
|  |          |      | =  |                |        |
| At 30 June                                     |          |      | <>   | At 31 December |        |
| »  | (10,833) | (21, | »  | (10,833)       | (21,66 |
| » 666)   |          |      | » 6)   |                |        |
|  |          |      | =  |                |        |
| Carrying amount                                |          |      | Carrying amount                                |                |        |
| At 30 June                                     |          |      | <>   | At 31 December |        |
| »  | 48,278   | 96,5 | »  | 48,278         | 96,556 |
| » 56   |          |      |  |                |        |
|  |          |      | =  |                |        |
| Movement in available for sale assets - compan |          |      | Movement in available for sale assets - compan |                |        |
| » y  |          |      | » y  |                |        |
| »  | 2024     | 20   | »  | 2024           | 2023   |
| » 23   |          |      |  |                |        |
| »  | €        |      | »  | €              | €      |
| » €  |          |      |  |                |        |
|  |          |      | =  |                |        |
| Cost   |          |      | Cost   |                |        |
| At 1 July                                      |          |      | <>   | At 1 January   |        |
| »  | 3,002    | 6,0  | »  | 3,002          | 6,004  |
| » 04   |          |      |  |                |        |
| Revaluation                                    |          |      | Revaluation                                    |                |        |
| »  | 13,776   | 27,5 | »  | 13,776         | 27,552 |
| » 52   |          |      |  |                |        |

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|   |        |      |  |   |        |
|---|--------|------|--|---|--------|
| Additions                                 |        |      | Additions                              |   |        |
| »   | 1,950  | 3,9  | »                                      | 1,950                                       | 3,900  |
| » 00                                      |        |      |  |   |        |
| Disposals                                 |        |      | Disposals                              |   |        |
| »   | 3,736  | 7,4  | »                                      | 3,736                                       | 7,472  |
| » 72                                      |        |      |  |   |        |
| Transfers to and from equity              |        |      | Transfers to and from equity           |   |        |
| »   | 9,623  | 19,2 | »                                      | 9,623                                       | 19,246 |
| » 46                                      |        |      |  |   |        |
| Foreign exchange movements                |        |      | Foreign exchange movements             |   |        |
| »   | 11,277 | 22,5 | »                                      | 11,277                                      | 22,554 |
| » 54                                      |        |      |  |   |        |
|   |        |      | =                                      |   |        |
| At 30 June                                |        |      | <>                                     | At 31 December                              |        |
| »   | 43,364 | 86,7 | »                                      | 43,364                                      | 86,728 |
| » 28                                      |        |      |  |   |        |
|   |        |      | =                                      |   |        |
| Provision                                 |        |      |  | Provision                                   |        |
|   |        |      | -+                                     | At 1 January                                |        |
|   |        |      | »                                      | (8,790)                                     | (17,58 |
|   |        |      | » 0)                                   |   |        |
|   |        |      | Provision                              |   |        |
|   |        |      | »                                      | (4,247)                                     | (8,49  |
|   |        |      | » 4)                                   |   |        |
|   |        |      | Eliminated on disposal                 |   |        |
|   |        |      | »                                      | (7,159)                                     | (14,31 |
|   |        |      | » 8)                                   |   |        |
|   |        |      | =                                      |   |        |
|   |        |      | <>                                     | At 31 December                              |        |
|   |        |      | »                                      | (20,196)                                    | (40,39 |
|   |        |      | » 2)                                   |   |        |
|   |        |      | Carrying amount                        |   |        |
| » Page 231                                |        |      | » Page 210                             |   |        |
| ROI I                                     |        |      | ROI IF                                 |   |        |
| » FRS REG                                 |        |      | » RS REG                               |   |        |
|   |        |      | =                                      |   |        |
| trading as Ireland Internat               |        |      | <>                                     | trading as Ireland Internat                 |        |
| » ional Financial Reporting Standards     |        |      | » l Financial Reporting Standards      |   |        |
|   |        |      | =                                      |   |        |
| Notes to the Financial Statements fo      |        |      | <>                                     | Notes to the Financial Statements for the F |        |
| » r the Financial Year Ended 30 June 2024 |        |      | » inancial Year Ended 31 December 2024 |   |        |
|   |        |      | =                                      |   |        |
| »   |        | 2    | <>                                     | »   |        |
| » 024 2023                                |        |      | » 2024 2023                            |   |        |
| »   |        |      | »                                      |   |        |
| » € €                                     |        |      | » € €                                  |   |        |
| At 1 July                                 |        |      |  |   |        |
| »   |        | (8   |  |   |        |
| » ,790) (17,580)                          |        |      |  |   |        |

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|  |          |    |     |  |         |
|--|----------|----|-----|--|---------|
| Provision                                      |          |    |     |  |         |
| »  |          |    | (4  |  |         |
| » ,247)  | (8,494)  |    |     |  |         |
| Eliminated on disposal                         |          |    |     |  |         |
| »  |          |    | (7  |  |         |
| » ,159)  | (14,318) |    |     |  |         |
|  |          | =  |     |  |         |
| At 30 June                                     |          | <> |     |  |         |
| »  |          |    | (20 |  |         |
| » ,196)  | (40,392) |    |     |  |         |
| Carrying amount                                |          |    |     |  |         |
| At 30 June                                     |          |    |     | At 31 December                                 |         |
| »  |          |    | 63, | »  |         |
| » 560  | 127,120  |    |     | » 63,560                                       | 127,120 |
|  |          | =  |     |  |         |
| Placements with banks and other financial inst |          |    |     | Placements with banks and other financial inst |         |
| » itutions                                     |          |    |     | » itutions                                     |         |
| Click here to enter data                       |          |    |     | Click here to enter data                       |         |
|  |          | <> |     |  |         |
| » Group  |          |    |     | » Group  |         |
| » Company                                      |          |    |     | » Company                                      |         |
|  |          |    |     |  | 202     |
| » 2024   | 2023     |    | 2   | » 4  | 2023    |
| » 024  | 2023     |    |     | » 2024   | 2023    |
|  |          |    |     |  |         |
| » €  | €        |    |     | » €  | €       |
| » €  | €        |    |     | » €  | €       |
|  |          | =  |     |  |         |
| Non-current                                    |          |    |     | Non-current                                    |         |
| Placements with banks and other                |          |    |     | Placements with banks and other                |         |
| financial institutions before                  |          |    |     | financial institutions before                  |         |
| impairment                                     |          | <> |     | impairment                                     | 1,43    |
| » 1,431  | 2,862    |    | 1,  | » 1  | 2,862   |
| » 703  | 3,406    |    |     | » 1,703  | 3,406   |
| Less: allowance for impairment                 |          | =  |     | Less: allowance for impairment                 |         |
| losses   |          | <> |     | losses   | 98,23   |
| » 8,234  | 92,878   |    | 34, | » 4  | 92,878  |
| » 520  | 64,387   |    |     | » 34,520                                       | 64,387  |
|  |          | =  |     |  |         |
| Total non-current                              |          | <> |     | Total non-current                              | 99,66   |
| » 9,665  | 95,740   |    | 36, | » 5  | 95,740  |
| » 223  | 67,793   |    |     | » 36,223                                       | 67,793  |
|  |          | =  |     |  |         |
| Current  |          |    |     | Current  |         |
| Placements with banks and other                |          |    |     | Placements with banks and other                |         |
| financial institutions before                  |          |    |     | financial institutions before                  |         |
| impairment                                     |          | <> |     | impairment                                     | 64,53   |
| » 4,533  | 1,618    |    | 34, | » 3  | 1,618   |
| » 534  | 4,534    |    |     | » 34,534                                       | 4,534   |
| Less: allowance for impairment                 |          | =  |     | Less: allowance for impairment                 |         |
| losses   |          | <> |     | losses   | 98,24   |
| » 8,247  | 28,347   |    | 87, | » 7  | 28,347  |

(continued)

|  |         |    |  |         |         |
|--|---------|----|--|---------|---------|
| » 467  | 98,347  |    | » 87,467                                       | 98,347  |         |
|  |         | =  |  |         |         |
| Total current                                  | 16      | <> | Total current                                  | 162,78  |         |
| » 2,780  | 29,965  |    | » 0  | 29,965  | 122,001 |
| » 001  | 102,881 |    | »  | 102,881 |         |
|  |         | =  |  |         |         |
| Total placements with banks and                |         |    | Total placements with banks and                |         |         |
| other institutions                             | 26      | <> | other institutions                             | 262,44  |         |
| » 2,445  | 125,705 |    | » 5  | 125,705 | 158,224 |
| » 224  | 170,674 |    | »  | 170,674 |         |
|  |         | =  |  |         |         |
| Group  |         |    | Group  |         |         |
| The table below shows the credit quality and t |         |    | The table below shows the credit quality and t |         |         |
| » he maximum exposure to credit risk based on  |         |    | » he maximum exposure to credit risk based on  |         |         |
| » the group's internal                         |         |    | » the group's internal                         |         |         |
| credit rating system and year-end stage classi |         | <> | credit rating system and year-end stage classi |         |         |
| » fication. The amounts presented are gross of |         |    | » fication. The amounts presented are gross of |         |         |
| » impairment allowances.                       |         |    | » impairment                                   |         |         |
| Details of the group's policies about whether  |         |    | allowances. Details of the group's policies ab |         |         |
| » ECL allowances are calculated on an individu |         |    | » out whether ECL allowances are calculated on |         |         |
| » al or collective basis are                   |         |    | » an individual or                             |         |         |
| set out in the accounting policy note to these |         |    | collective basis are set out in the accounting |         |         |
| » financial statements.                        |         |    | » policy note to these financial statements.   |         |         |
|  |         |    | Click here to enter data                       |         |         |
|  |         | =  |  |         |         |
| » Page 232                                     |         | <> | » Page 211                                     |         |         |
|  | R       |    |  | ROI IFR |         |
| » OI IFRS REG                                  |         |    | » S REG  |         |         |
|  |         | =  |  |         |         |
| trading as Ireland Internationa                |         |    | trading as Ireland Internationa                |         |         |
| » l Financial Reporting Standards              |         |    | » l Financial Reporting Standards              |         |         |
| Notes to the Financial Statements for          |         | <> | Notes to the Financial Statements for the F    |         |         |
| » the Financial Year Ended 30 June 2024        |         |    | » inancial Year Ended 31 December 2024         |         |         |
|  |         | =  |  |         |         |
| Click here to enter data                       |         | <> |  |         |         |
| » 2024   |         |    | » 2024   |         |         |
| » 2023   |         |    |  |         |         |
| Non-current                                    | Stage 1 |    | Non-current                                    | Stage T |         |
| » Stage 2                                      | Stage 3 |    | » 1  | Stage 2 | Stage 3 |
| » Total  |         |    | » otal   |         |         |
| Internal rating guide                          | €       |    | Internal rating guide                          |         |         |
| » €  | €       |    | » €  | €       | €       |
| » €  |         |    | » €  |         |         |
|  |         | =  |  |         |         |
| Performing                                     |         |    | Performing                                     |         |         |
| High grade                                     | 82,374  | <> | High grade                                     | 82,37   |         |
| » 98,347                                       | 87,234  |    | » 4  | 98,347  | 87,234  |
| » 97,973                                       |         |    | » ,955   |         | 267     |
| Standard grade                                 | 23,748  |    | Standard grade                                 |         | 23,74   |
| » 82,734                                       | 87,348  |    | » 8  | 82,734  | 87,348  |
|  | 193,830 |    |  | 193     |         |

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|                           |         |  |         |   |                           |                          |         |        |  |
|---------------------------|---------|--|---------|---|---------------------------|--------------------------|---------|--------|--|
| » 41,565                  |         |  |         |   | » ,830                    |                          |         |        |  |
| Sub-standard grade        |         |  | 23,874  |   | Sub-standard grade        |                          |         | 23,87  |  |
| » 98,374                  | 12,342  |  | 134,590 | 1 | » 4                       | 98,374                   | 12,342  | 134    |  |
| » 98,339                  |         |  |         |   | » ,590                    |                          |         |        |  |
| Past due but not impaired |         |  | 12,311  |   | Past due but not impaired |                          |         | 12,31  |  |
| » 13,412                  | 23,412  |  | 49,135  | 1 | » 1                       | 13,412                   | 23,412  | 49     |  |
| » 34,567                  |         |  |         |   | » ,135                    |                          |         |        |  |
|                           |         |  |         |   | =                         |                          |         |        |  |
| Non-performing            |         |  |         |   | Non-performing            |                          |         |        |  |
| Individually impaired     |         |  | 87,348  |   | <>                        | Individually impaired    |         | 87,34  |  |
| » 82,748                  | 23,428  |  | 193,524 | 2 | » 8                       | 82,748                   | 23,428  | 193    |  |
| » 09,038                  |         |  |         |   | » ,524                    |                          |         |        |  |
|                           |         |  |         |   | =                         |                          |         |        |  |
|                           |         |  | 229,655 |   | <>                        |                          |         | 229,65 |  |
| » 375,615                 | 233,764 |  | 839,034 | 8 | » 5                       | 375,615                  | 233,764 | 839    |  |
| » 81,482                  |         |  |         |   | » ,034                    |                          |         |        |  |
|                           |         |  |         |   |                           |                          |         |        |  |
|                           |         |  |         |   | » 2023                    |                          |         |        |  |
|                           |         |  |         |   | Non-current               |                          |         |        |  |
|                           |         |  |         |   | » T                       |                          |         |        |  |
|                           |         |  |         |   | » otal                    |                          |         |        |  |
|                           |         |  |         |   | Internal rating guide     |                          |         |        |  |
|                           |         |  |         |   | »                         |                          |         |        |  |
|                           |         |  |         |   | » €                       |                          |         |        |  |
|                           |         |  |         |   | =                         |                          |         |        |  |
|                           |         |  |         |   | - +                       | Performing               |         |        |  |
|                           |         |  |         |   | High grade                |                          |         |        |  |
|                           |         |  |         |   | » 197                     |                          |         |        |  |
|                           |         |  |         |   | » ,973                    |                          |         |        |  |
|                           |         |  |         |   | Standard grade            |                          |         |        |  |
|                           |         |  |         |   | » 141                     |                          |         |        |  |
|                           |         |  |         |   | » ,565                    |                          |         |        |  |
|                           |         |  |         |   | Sub-standard grade        |                          |         |        |  |
|                           |         |  |         |   | » 198                     |                          |         |        |  |
|                           |         |  |         |   | » ,339                    |                          |         |        |  |
|                           |         |  |         |   | Past due but not impaired |                          |         |        |  |
|                           |         |  |         |   | » 134                     |                          |         |        |  |
|                           |         |  |         |   | » ,567                    |                          |         |        |  |
|                           |         |  |         |   | Non-performing            |                          |         |        |  |
|                           |         |  |         |   | Individually impaired     |                          |         |        |  |
|                           |         |  |         |   | » 209                     |                          |         |        |  |
|                           |         |  |         |   | » ,038                    |                          |         |        |  |
|                           |         |  |         |   | » 881                     |                          |         |        |  |
|                           |         |  |         |   | » ,482                    |                          |         |        |  |
| Click here to enter data  |         |  |         |   | =                         | Click here to enter data |         |        |  |
| Testtest                  |         |  |         |   | Testtest                  |                          |         |        |  |
| Click here to enter data  |         |  |         |   | Click here to enter data  |                          |         |        |  |
|                           |         |  |         |   | <>                        |                          |         |        |  |
| » 2024                    |         |  |         |   | » 2024                    |                          |         |        |  |
| » 2023                    |         |  |         |   | » 2023                    |                          |         |        |  |
| Current                   |         |  |         |   | Current                   |                          |         |        |  |
| Stage 1                   |         |  |         |   |                           |                          |         |        |  |

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| » Stage 2                                      | Stage 3 | Total     |    | » Stage 1                                      | Stage 2   | Stage 3 | T    |
|--|---------|-----------|----|--|-----------|---------|------|
| » Total  |         |           |    | » Total  | Total     |         |      |
| Internal rating guide                          |         | €         |    | Internal rating guide                          |           |         |      |
| » €  | €       | €         |    | » €  | €         | €       |      |
| » €  |         |           |    | » €  |           |         |      |
| Performing                                     |         |           | =  | Performing                                     |           |         |      |
| High grade                                     |         | 82,347    | <> | High grade                                     |           |         |      |
| » 98,237                                       | 23,478  | 204,062   | 2  | » 82,347                                       | 98,237    | 23,478  | 204  |
| » 09,345                                       |         |           |    | » ,062   | 209,345   |         |      |
| Standard grade                                 |         | 82,734    |    | Standard grade                                 |           |         |      |
| » 21,347                                       | 98,374  | 202,455   | 2  | » 82,734                                       | 21,347    | 98,374  | 202  |
| » 43,455                                       |         |           |    | » ,455   | 243,455   |         |      |
| Sub-standard grade                             |         | 23,457    |    | Sub-standard grade                             |           |         |      |
| » 98,734                                       | 34,758  | 156,949   | 2  | » 23,457                                       | 98,734    | 34,758  | 156  |
| » 57,423                                       |         |           |    | » ,949   | 257,423   |         |      |
| Past due but not impaired                      |         | 82,374    |    | Past due but not impaired                      |           |         |      |
| » 87,328                                       | 98,374  | 268,076   | 1  | » 82,374                                       | 87,328    | 98,374  | 268  |
| » 98,815                                       |         |           |    | » ,076   | 198,815   |         |      |
| Non-performing                                 |         |           | =  | Non-performing                                 |           |         |      |
| Individually impaired                          |         | 98,274    | <> | Individually impaired                          |           |         |      |
| » 34,787                                       | 98,237  | 231,298   | 2  | » 98,274                                       | 34,787    | 98,237  | 231  |
| » 50,437                                       |         |           |    | » ,298   | 250,437   |         |      |
|  |         |           | =  |  |           |         |      |
|  |         | 369,186   | <> |  |           |         |      |
| » 340,433                                      | 353,221 | 1,062,840 |    | » 369,186                                      | 340,433   | 353,221 | 1,06 |
| » 1,159,475                                    |         |           |    | » 2,840  | 1,159,475 |         |      |
|  |         |           | =  |  |           |         |      |
| Click here to enter data                       |         |           | <> |  |           |         |      |
| Testtest                                       |         |           |    |  |           |         |      |
| » Page 233                                     |         |           |    | » Page 212                                     |           |         |      |
|  |         | R         |    |  |           | ROI IFR |      |
| » OI IFRS REG                                  |         |           |    | » S REG  |           |         |      |
|  |         |           | =  |  |           |         |      |
| trading as Ireland International               |         |           |    | trading as Ireland International               |           |         |      |
| » l Financial Reporting Standards              |         |           |    | » l Financial Reporting Standards              |           |         |      |
| Notes to the Financial Statements for          |         |           | <> | Notes to the Financial Statements for the F    |           |         |      |
| » the Financial Year Ended 30 June 2024        |         |           |    | » inancial Year Ended 31 December 2024         |           |         |      |
|  |         |           | =  |  |           |         |      |
|  |         |           | -+ | Click here to enter data                       |           |         |      |
|  |         |           |    | Testtest                                       |           |         |      |
| Company  |         |           | =  | Company  |           |         |      |
| The table below shows the credit quality and t |         |           | <> | The table below shows the credit quality and t |           |         |      |
| » he maximum exposure to credit risk based on  |         |           |    | » he maximum exposure to credit risk based on  |           |         |      |
| » the company's internal                       |         |           |    | » the company's                                |           |         |      |
| credit rating system and year-end stage classi |         |           |    | internal credit rating system and year-end sta |           |         |      |
| » fication. The amounts presented are gross of |         |           |    | » ge classification. The amounts presented are |           |         |      |
| » impairment allowances.                       |         |           |    | » gross of impairment                          |           |         |      |
| Details of the company's policies about whethe |         |           |    | allowances. Details of the company's policies  |           |         |      |
| » r ECL allowances are calculated on an indivi |         |           |    | » about whether ECL allowances are calculated  |           |         |      |

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|   |    |   |
|---|----|---|
| » dual or <b>collective basis</b><br>are set out in the accounting policy note to t<br>» hese financial statements.   |    | » on an individual or<br><b>collective basis</b> are set out in the accounting<br>» policy note to these financial statements.  |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024<br>» <b>2023</b><br>Non-current<br>» Stage 2 Stage 1<br>» Stage 3<br>» Total <b>Total</b><br>Internal rating guide<br>» €<br>» € €   | <> | » 2024<br>Non-current<br>» 1 Stage 2 Stage 3<br>» Total<br>Internal rating guide<br>» €<br>» € €  |
| Performing  | =  | Performing  |
| High grade 3,240<br>» 5,234 5,234<br>» 13,708 <b>12,813</b><br>Standard grade 52,345<br>» 45,234 5,234<br>» 102,813 <b>13,013</b><br>Sub-standard grade 2,345<br>» 4,523 5,234<br>» 12,102 <b>11,143</b><br>Past due but not impaired 2,345<br>» 63,862 52,345<br>» 118,552 <b>50,035</b> | <> | High grade 3,24<br>» 0 5,234<br>» 5,234 13,708<br>Standard grade 52,34<br>» 5 45,234<br>» 5,234 102,813<br>Sub-standard grade 2,34<br>» 5 4,523<br>» 5,234 12,102<br>Past due but not impaired 2,34<br>» 5 63,862<br>» 52,345 118,552 |
| Non-performing  | =  | Non-performing  |
| Individually impaired 98,487<br>» 3,453 52,345<br>» 154,285 <b>69,876</b>   | <> | Individually impaired 98,48<br>» 7 3,453<br>» 52,345 154,285  |
|   | =  |   |
| » 122,306 158,762<br>» 401,460 120,392<br>» 156,880   | <> | » 2 122,306 120,392 158,76<br>» 401,460<br><br>» <b>2023</b><br>Non-current<br>» <b>Total</b><br>Internal rating guide<br>»<br>» €  |
|   | =  |   |
|   | -+ | Performing<br>High grade<br>»<br>» <b>12,813</b><br>Standard grade<br>»   |

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|  |    |  |
|--|----|--|
|  |    | » 13,013<br>Sub-standard grade<br>»<br>» 11,143<br>Past due but not impaired<br>»<br>» 50,035<br>Non-performing<br>Individually impaired<br>»<br>» 69,876<br>»<br>» 156,880  |
| Click here to enter data<br>FFWFWFW<br>Click here to enter data  | =  | Click here to enter data<br>FFWFWFW<br>Click here to enter data  |
|  | <> | » Page 213<br>ROI IFRS<br>» REG<br>trading as Ireland International<br>» 1 Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| » 2024<br>» 2023<br>Current Stage 1<br>» Stage 2 Stage 3<br>» Total Total<br>Internal rating guide €<br>» € €<br>» € €   |    | » 2024<br>Current Stage 1<br>» Stage 2 Stage 3 Total<br>» 1<br>Internal rating guide €<br>» € €  |
| Performing   | =  | Performing   |
| High grade 4,533<br>» 45,234 5,234<br>» 55,001 173,400<br>Standard grade 4,564<br>» 34,523 5,324<br>» 44,411 39,224<br>Sub-standard grade 68,726<br>» 23,452 34,534<br>» 126,712 61,232<br>Past due but not impaired 98,236<br>» 2,345 52,345<br>» 152,926 172,774 | <> | High grade 4,533<br>» 45,234 5,234 55,00<br>» 1<br>Standard grade 4,564<br>» 34,523 5,324 44,41<br>» 1<br>Sub-standard grade 68,726<br>» 23,452 34,534 126,71<br>» 2<br>Past due but not impaired 98,236<br>» 2,345 52,345 152,92<br>» 6 |
| Non-performing   | =  | Non-performing   |
| Individually impaired 345,346  | <> | Individually impaired 345,346  |

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|   |     |                                  |
|---|-----|----------------------------------|
| » 65,378 98,247                         |     | » 65,378 98,247 508,97           |
| » 508,971 61,032                        |     | » 1                              |
|   | =   |                                  |
| » 170,932 521,405 195,684               | <>  | » 170,932 195,684 521,405 888,02 |
| » 888,021 507,662                       |     | » 1                              |
|   |     | » 2023                           |
|   |     | Current                          |
|   |     | » Tota                           |
|   |     | » 1                              |
|   |     | Internal rating guide            |
|   |     | » €                              |
|   | =   |                                  |
|   | - + | Performing                       |
|   |     | High grade                       |
|   |     | » 173,40                         |
|   |     | » 0                              |
|   |     | Standard grade                   |
|   |     | » 39,22                          |
|   |     | » 4                              |
|   |     | Sub-standard grade               |
|   |     | » 61,23                          |
|   |     | » 2                              |
|   |     | Past due but not impaired        |
|   |     | » 172,77                         |
|   |     | » 4                              |
|   |     | Non-performing                   |
|   |     | Individually impaired            |
|   |     | » 61,03                          |
|   |     | » 2                              |
|   |     | » 507,66                         |
|   |     | » 2                              |
| Click here to enter data                | =   | Click here to enter data         |
| » Page 234                              | + - |                                  |
| » ROI IFRS REG                          |     |                                  |
| » trading as Ireland Internati          |     |                                  |
| » onal Financial Reporting Standards    |     |                                  |
| » Notes to the Financial Statements for |     |                                  |
| » the Financial Year Ended 30 June 2024 |     |                                  |
| FFWFWFW                                 | =   | FFWFWFW                          |
| 24 Inventories                          | <>  | 25 Inventories                   |
| » Group C                               |     | » oup Company Gr                 |
| » ompany                                |     |                                  |
| » 2024 2023 20                          |     | » 2024 2024 202                  |
| » 24 2023                               |     | » 3                              |

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|  |    |  |
|--|----|--|
| <p>» € €</p> <p>» € €</p> <p>Raw materials and consumables</p> <p>» 3,163 6,326 5,1</p> <p>» 89 10,378</p> <p>Merchandise</p> <p>» 747 1,494 5,5</p> <p>» 35 11,070</p> <p>Production supplies</p> <p>» 1,264 2,528 2,9</p> <p>» 30 5,860</p> <p>Work in progress</p> <p>» 256 512 3,5</p> <p>» 81 7,162</p> <p>Finished goods and goods for resale</p> <p>» 144 288 2,7</p> <p>» 13 5,426</p> <p>Other inventories</p> <p>» 480 960 7</p> <p>» 93 1,586</p> |    | <p>» € € €</p> <p>» € € €</p> <p>Raw materials and consumables 3,163</p> <p>» 6,326 5,189 10,37</p> <p>» 8</p> <p>Merchandise 747</p> <p>» 1,494 5,535 11,07</p> <p>» 0</p> <p>Production supplies 1,264</p> <p>» 2,528 2,930 5,86</p> <p>» 0</p> <p>Work in progress 256</p> <p>» 512 3,581 7,16</p> <p>» 2</p> <p>Finished goods and goods for resale 144</p> <p>» 288 2,713 5,42</p> <p>» 6</p> <p>Other inventories 480</p> <p>» 960 793 1,58</p> <p>» 6</p> |
|  | =  |  |
| <p>» 6,054 12,108 20,7</p> <p>» 41 41,482</p>  | <> | <p>» 12,108 20,741 6,054</p> <p>» 2 41,48</p> <p>» age 214 P</p> <p>» ROI IFRS REG</p> <p>» trading as Ireland International</p> <p>» Financial Reporting Standards</p> <p>» Notes to the Financial Statements for the F</p> <p>» inancial Year Ended 31 December 2024</p>   |
| <p>Inventories at fair value</p> <p>Inventories recognised as expense</p> <p>Inventories written down</p> <p>Inventories reversal of write down</p> <p>0980988</p> <p>Sub note 6</p> <p>Inventories pledged as security for liabilities</p> <p>» s</p> <p>Contracts in progress</p>  | =  | <p>Inventories at fair value</p> <p>Inventories recognised as expense</p> <p>Inventories written down</p> <p>Inventories reversal of write down</p> <p>0980988</p> <p>Sub note 6</p> <p>Inventories pledged as security for liabilities</p> <p>» s</p> <p>Contracts in progress</p>  |
| <p>As at 30 June 2024 the group aggregate amount</p> <p>» of costs incurred and recognised profits (less recognised losses) is</p> <p>€97,098 (2023 - €98,908). At the same date, the amount of advances received is €46,347 (2023 - €34,598) and the amount of retentions is €43,457 (2023 - €76,45</p>   | <> | <p>As at 31 December 2024 the group aggregate amount</p> <p>» of costs incurred and recognised profits (less recognised losses) is</p> <p>€97,098 (2023 - €98,908). At the same date, the amount of advances received is €46,347 (2023 - €34,598) and the amount of retentions is €43,4</p>  |

(continued)

|  |  |
|--|--|
| » 5).  | » 57 (2023 - €76,455).   |
| As at 30 June 2024 the company aggregate amount of costs incurred and recognised profits (less recognised losses) is €98,387 (2023 - €98,653). At the same date, the amount of advances received is €87,397 (2023 - €98,375) and the amount of retentions is €76,538 (2023 - €98,537). | As at 31 December 2024 the company aggregate amount of costs incurred and recognised profits (less recognised losses) is €98,387 (2023 - €98,653). At the same date, the amount of advances received is €87,397 (2023 - €98,375) and the amount of retentions is €76,538 (2023 - €98,537). |
| Included within group other receivables (see note 25) is €34,534 (2023 - €67,563) and within company other   | Included within group other receivables (see note 26) is €34,534 (2023 - €67,563) and within company other   |
| receivables is €76,538 (2023 - €75,678) being the gross amount due from customers for contract work.   | = receivables is €76,538 (2023 - €75,678) being the gross amount due from customers for contract work.   |
| Included within group other payables (see note 28) is €78,347 (2023 - €9,809) and within company other payables is €83,877 (2023 - €98,375) being the gross amount due to customers for contract work.   | <> Included within group other payables (see note 30) is €78,347 (2023 - €9,809) and within company other payables is €83,877 (2023 - €98,375) being the gross amount due to customers for contract work.  |
|  | =  |
| 25 Trade and other receivables   | <> 26 Trade and other receivables  |
| » Page 235   |  |
| » ROI  |  |
| » IFRS REG   |  |
| » trading as Ireland International Financial Reporting Standards   |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  |  |
| » Group  | » Group  |
| » Company  | » Company  |
| » 2024   | » 2024   |
| » 2023   | » 2023   |
| » 2024   | » 2024   |
| » 2023   | » 2023   |
| » €  | » €  |
| » €  | » €  |
| Trade receivables  | Trade receivables  |
| » 1,690  | » 1,690  |
| » 3,380  | » 3,380  |
| » 905  | » 905  |
| » 1,810  | » 1,810  |
| Provision for impairment of trade receivables  | Provision for impairment of trade receivables  |
| » 1,320  | » 1,320  |
| » 2,640  | » 2,640  |
| » 1,372  | » 1,372  |
| » 2,744  | » 2,744  |
|  | =  |
| Net trade receivables  | <> Net trade receivables   |
| » 3,010  | » 3,010  |
| » 6,020  | » 6,020  |
| » 2,277  | » 2,277  |
| » 4,554  | » 4,554  |
| Receivables from related parties   | Receivables from related parties   |

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|                                   |        |         |       |                                  |   |        |
|-----------------------------------|--------|---------|-------|----------------------------------|---|--------|
| » 3,098                           | 6,196  | 1,931   | 3,86  | » 3,098                          | 6,196                                       | 1,931  |
| » 2                               |        |         |       | » 3,862                          |   |        |
| Loans to related parties          |        |         |       | Loans to related parties         |   |        |
| » 1,025                           | 2,050  | 1,958   | 3,91  | » 1,025                          | 2,050                                       | 1,958  |
| » 6                               |        |         |       | » 3,916                          |   |        |
| Accrued income                    |        |         |       | Accrued income                   |   |        |
| » 357                             | 714    | 3,725   | 7,45  | » 357                            | 714   | 3,725  |
| » 0                               |        |         |       | » 7,450                          |   |        |
| Prepayments                       |        |         |       | Prepayments                      |   |        |
| » 4,344                           | 8,688  | 2,090   | 4,18  | » 4,344                          | 8,688                                       | 2,090  |
| » 0                               |        |         |       | » 4,180                          |   |        |
| Other receivables                 |        |         |       | Other receivables                |   |        |
| » 2,131                           | 4,262  | 5,958   | 11,91 | » 2,131                          | 4,262                                       | 5,958  |
| » 6                               |        |         |       | » 11,916                         |   |        |
|                                   |        |         |       | =                                |   |        |
| » 13,965                          | 27,930 | 17,939  | 35,87 | <>                               | » 13,965                                    | 27,930 |
| » 8                               |        |         |       |                                  | » 35,878                                    | 17,939 |
|                                   |        |         |       |                                  | » Page 215                                  |        |
|                                   |        |         |       |                                  | » ROI IFRS REG                              |        |
|                                   |        |         |       |                                  | trading as Ireland International            |        |
|                                   |        |         |       |                                  | » Financial Reporting Standards             |        |
|                                   |        |         |       |                                  | Notes to the Financial Statements for the F |        |
|                                   |        |         |       |                                  | » inancial Year Ended 31 December 2024      |        |
| » Group                           |        | Company |       | » Group                          |   | Co     |
| » 2024                            | 2023   | 2024    | 202   | » 2024                           | 2023  | 202    |
| » 3                               |        |         |       | » 4                              | 2023  |        |
| Current                           |        |         |       | Current                          |   |        |
| » €                               | €      | €       |       | » €                              | €   |        |
| » €                               |        |         |       | » €                              | €   |        |
| Trade receivables                 |        |         |       | Trade receivables                |   |        |
| » 1,690                           | 3,380  | 905     | 1,81  | » 1,690                          | 3,380                                       | 90     |
| » 0                               |        |         |       | » 5                              | 1,810                                       |        |
| Provision for impairment of trade |        |         |       | Provision for impairment of      |   |        |
| receivables                       |        |         |       | trade receivables                |   |        |
| » 1,320                           | 2,640  | 1,372   | 2,74  | » 1,320                          | 2,640                                       | 1,37   |
| » 4                               |        |         |       | » 2                              | 2,744                                       |        |
|                                   |        |         |       | =                                |   |        |
| Net trade receivables             |        |         |       | <>                               | Net trade receivables                       |        |
| » 3,010                           | 6,020  | 2,277   | 4,55  | » 3,010                          | 6,020                                       | 2,27   |
| » 4                               |        |         |       | » 7                              | 4,554                                       |        |
| Receivables from related parties  |        |         |       | Receivables from related parties |   |        |
| » 3,098                           | 6,196  | 1,931   | 3,86  | » 3,098                          | 6,196                                       | 1,93   |
| » 2                               |        |         |       | » 1                              | 3,862                                       |        |
| Loans to related parties          |        |         |       | Loans to related parties         |   |        |
| » 1,025                           | 2,050  | 1,958   | 3,91  | » 1,025                          | 2,050                                       | 1,95   |
| » 6                               |        |         |       | » 8                              | 3,916                                       |        |

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|  |        |  |        |       |  |        |  |  |      |
|--|--------|--|--------|-------|--|--------|--|--|------|
| Accrued income                                 |        |  |        |       | Accrued income                                 |        |  |  |      |
| » 357  | 714    |  | 3,725  | 7,45  | » 357  | 714    |  |  | 3,72 |
| » 0  |        |  |        |       | » 5  | 7,450  |  |  |      |
| Prepayments                                    |        |  |        |       | Prepayments                                    |        |  |  |      |
| » 4,344  | 8,688  |  | 2,090  | 4,18  | » 4,344  | 8,688  |  |  | 2,09 |
| » 0  |        |  |        |       | » 0  | 4,180  |  |  |      |
| Other receivables                              |        |  |        |       | Other receivables                              |        |  |  |      |
| » 2,131  | 4,262  |  | 5,958  | 11,91 | » 2,131  | 4,262  |  |  | 5,95 |
| » 6  |        |  |        |       | » 8  | 11,916 |  |  |      |
|  |        |  |        |       | =  |        |  |  |      |
|  |        |  |        |       | <>   |        |  |  |      |
| » 13,965                                       | 27,930 |  | 17,939 | 35,87 | » 13,965                                       | 27,930 |  |  | 17,9 |
| » 8  |        |  |        |       | » 39   | 35,878 |  |  |      |
| » Page 236                                     |        |  |        |       |  |        |  |  |      |
| » ROI IFRS REG                                 |        |  |        |       |  |        |  |  |      |
| » trading as Ireland International             |        |  |        |       |  |        |  |  |      |
| » Financial Reporting Standards                |        |  |        |       |  |        |  |  |      |
| » Notes to the Financial Statements for th     |        |  |        |       |  |        |  |  |      |
| » e Financial Year Ended 30 June 2024          |        |  |        |       |  |        |  |  |      |
| » Group  |        |  |        |       | » Group  |        |  |  |      |
| » Company                                      |        |  |        |       | » mpany  |        |  |  |      |
| » 2024   |        |  |        |       | » 2024   |        |  |  |      |
| » 2024   |        |  |        |       | » 4  |        |  |  |      |
| Non-current                                    |        |  |        |       | Non-current                                    |        |  |  |      |
| » €  |        |  |        |       | » €  |        |  |  |      |
| » €  |        |  |        |       | » €  |        |  |  |      |
| Details of non-current trade and other receiva |        |  |        |       | Details of non-current trade and other receiva |        |  |  |      |
| » bles   |        |  |        |       | » bles   |        |  |  |      |
| Click here to enter data                       |        |  |        |       | Click here to enter data                       |        |  |  |      |
| Group  |        |  |        |       | Group  |        |  |  |      |
| €865,456 (2024 - €8,098) of 09080 is classifie |        |  |        |       | €865,456 (2024 - €8,098) of 09080 is classifie |        |  |  |      |
| » d as non current. 098098                     |        |  |        |       | » d as non current. 098098                     |        |  |  |      |
| Company  |        |  |        |       | Company  |        |  |  |      |
| €98,787 (2024 - €86,457) of Sub note 6 is clas |        |  |        |       | €98,787 (2024 - €86,457) of Sub note 6 is clas |        |  |  |      |
| » sified as non current. Sub note 6            |        |  |        |       | » sified as non current. Sub note 6            |        |  |  |      |
| Pledged as collateral                          |        |  |        |       | Pledged as collateral                          |        |  |  |      |
| Click here to enter data                       |        |  |        |       | Click here to enter data                       |        |  |  |      |
| Group  |        |  |        |       | Group  |        |  |  |      |
| Included within 09080 is €98,098 (2024 - €98,0 |        |  |        |       | Included within 09080 is €98,098 (2024 - €98,0 |        |  |  |      |
| » 98) held as collateral. 098                  |        |  |        |       | » 98) held as collateral. 098                  |        |  |  |      |
| Company  |        |  |        |       | Company  |        |  |  |      |
| Included within Sub note 6 is €87,897 (2024 -  |        |  |        |       | Included within Sub note 6 is €87,897 (2024 -  |        |  |  |      |
| » €34,534) held as collateral. Sub note 6      |        |  |        |       | » €34,534) held as collateral. Sub note 6      |        |  |  |      |
| The fair value of those trade and other receiv |        |  |        |       | The fair value of those trade and other receiv |        |  |  |      |
| » ables classified as financial instrument loa |        |  |        |       | » ables classified as financial instrument loa |        |  |  |      |
| » ns and receivables are                       |        |  |        |       | » ns and receivables are                       |        |  |  |      |
| disclosed in the financial instruments note.   |        |  |        |       | disclosed in the financial instruments note.   |        |  |  |      |

(continued)

|   |    |  |
|---|----|--|
| The group's exposure to credit and market risk » s, including impairments and allowances for » credit losses, relating to trade and other receivables is disclosed in th » e financial risk management and impairment n » ote.  | <> | The group's exposure to credit and market risk » s, including impairments and allowances for » credit losses, relating to trade and other receivables is disclosed in » the financial risk management and impairmen » t note.  |
|   | =  |  |
|   | <> | » Page 216<br>ROI IF<br>» RS REG<br>trading as Ireland International Fi<br>» nancial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| The trade and other receivables classified as » financial instruments are disclosed below. T » he company's exposure to credit and market risks, including maturity an » alysis, relating to trade and other receivab » les is disclosed in note 42 "Financial risk review".                                | <> | The trade and other receivables classified as » financial instruments are disclosed below. T » he company's exposure to credit and market risks, including maturity » alysis, relating to trade and other recei » vables is disclosed in note 44 "Financial risk review".                                  |
|   | =  |  |
| » Page 237  | <> | » Page 217   |
| » ROI IFRS REG  |    | » S REG<br>ROI IFR   |
|   | =  |  |
| » trading as Ireland Internation » al Financial Reporting Standards   | <> | » trading as Ireland Internationa » l Financial Reporting Standards  |
|   | =  |  |
| Notes to the Financial Statements for th » e Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F » inancial Year Ended 31 December 2024   |
|   | =  |  |
| Click here to enter data  |    | Click here to enter data   |
| Trade receivables above include amounts (detai » led below) that are past due at the end of t » he reporting period and which an allowance for doubtful debts has not » been recognised as the amounts are still con » sidered recoverable and there hasn't been a significant change in cred » it quality. | <> | Trade receivables above include amounts (detai » led below) that are past due at the end of t » he reporting period and which an allowance for doubtful debts has » not been recognised as the amounts are still » considered recoverable and there hasn't been a significan » t change in credit quality. |
|   | =  |  |
| Click here to enter data  |    | Click here to enter data   |
| Age of trade receivables that are past due but not impaired » Group Com » pany  | <> | Age of trade receivables that are past due but not impaired » Group Co » mpany   |
| » 2024 2023 2024  |    | » 2024 2023 202  |
| » 2023  |    | » 4 2023   |

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|  |   |         |         |                    |   |  |        |
|--|---|---------|---------|--------------------|---|--|--------|
| »  | € | €       | €       | »                  | € | €  | €      |
| »  |   | €       |         | »                  | € |  | €      |
| 7 to 30 days                                   |   |         |         | 7 to 30 days       |   |  | 6,545  |
| » 6,545  |   | 98,764  | 2,341   | »                  |   | 98,764   | 2,34   |
| » 87,387                                       |   |         |         | » 1                |   | 87,387   |        |
| 31 to 60 days                                  |   |         |         | 31 to 60 days      |   |  | 1,234  |
| » 1,234  |   | 75,387  | 87,564  | »                  |   | 75,387   | 87,56  |
| » 4,564  |   |         |         | » 4                |   | 4,564  |        |
| 61 to 90 days                                  |   |         |         | 61 to 90 days      |   |  | 3,434  |
| » 3,434  |   | 34,534  | 4,564   | »                  |   | 34,534   | 4,56   |
| » 75,676                                       |   |         |         | » 4                |   | 75,676   |        |
| 91 to 120 days                                 |   |         |         | 91 to 120 days     |   |  | 3,434  |
| » 3,434  |   | 564,564 | 6,756   | »                  |   | 564,564  | 6,75   |
| » 67,867                                       |   |         |         | » 6                |   | 67,867   |        |
| 3 to 6 months                                  |   |         |         | 3 to 6 months      |   |  | 6,563  |
| » 6,563  |   | 3,453   | 45,675  | »                  |   | 3,453  | 45,67  |
| » 4,564  |   |         |         | » 5                |   | 4,564  |        |
| 6 months to 1 year                             |   |         |         | 6 months to 1 year |   |  | 34,234 |
| » 34,234                                       |   | 1,234   | 45,647  | »                  |   | 1,234  | 45,64  |
| » 56,474                                       |   |         |         | » 7                |   | 56,474   |        |
| Over 1 year                                    |   |         |         | Over 1 year        |   |  | 23,423 |
| » 23,423                                       |   | 1,234   | 45,647  | »                  |   | 1,234  | 45,64  |
| » 45,645                                       |   |         |         | » 7                |   | 45,645   |        |
|  |   |         |         | =                  |   |  |        |
| » 78,867                                       |   | 779,170 | 238,194 | <>                 |   | 78,867   |        |
| » 342,177                                      |   |         |         | »                  |   | 779,170  | 238,19 |
|  |   |         |         | » 4                |   | 342,177  |        |
| Click here to enter data                       |   |         |         | =                  |   | Click here to enter data                       |        |
| Average age (days)                             |   |         |         | <>                 |   | Average age (days)                             | 98,098 |
| » 98,098                                       |   | 98,089  | 98,347  | »                  |   | 98,089   | 98,34  |
| » 63,765                                       |   |         |         | » 7                |   | 63,765   |        |
|  |   |         |         | =                  |   |  |        |
| The provision for impairment of trade receivab |   |         |         | <>                 |   | The provision for impairment of trade receivab |        |
| » les (analysed below) is the difference betwe |   |         |         | »                  |   | les (analysed below) is the difference betwe   |        |
| » en the carrying value and                    |   |         |         | »                  |   | en the carrying value                          |        |
| the present value of the expected proceeds.    |   |         |         | »                  |   | and the present value of the expected proceeds |        |
|  |   |         |         | »                  |   | .  |        |
| Click here to enter data                       |   |         |         | =                  |   | Click here to enter data                       |        |
| Age of impaired trade receivables              |   |         |         | <>                 |   | Age of impaired trade                          |        |
| » Group  |   |         | Com     | receivables        |   | receivables                                    |        |
| » pany   |   |         |         | » Group            |   | » Co   |        |
|  |   |         |         | » mpany            |   |  |        |
| » 2024   |   | 2023    | 2024    | » 2024             |   | 2023   | 202    |
| » 2023   |   |         |         | » 4                |   | 2023   |        |
|  |   |         |         |                    |   |  |        |
| » €  |   | €       | €       | » €                |   | €  | €      |
| »  |   | €       |         | » €                |   | €  |        |
| 7 to 30 days                                   |   |         |         | 7 to 30 days       |   |  | 3,245  |
| » 3,245  |   | 2,345   | 46,456  | »                  |   | 2,345  | 46,45  |
| » 5,645  |   |         |         | » 6                |   | 5,645  |        |
| 31 to 60 days                                  |   |         |         | 31 to 60 days      |   |  | 23,534 |

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|   |         |         |                      |   |         |
|---|---------|---------|----------------------|---|---------|
| » 23,534                                | 3,245   | 3,453   | »                    | 3,245   | 3,45    |
| » 6,754                                 |         |         | » 3                  | 6,754   |         |
| 61 to 90 days                           |         |         | 61 to 90 days        |   | 53,245  |
| » 53,245                                | 45,345  | 6,757   | »                    | 45,345  | 6,75    |
| » 45,345                                |         |         | » 7                  | 45,345  |         |
| 91 to 120 days                          |         |         | 91 to 120 days       |   | 45,645  |
| » 45,645                                | 34,234  | 3,454   | »                    | 34,234  | 3,45    |
| » 5,656                                 |         |         | » 4                  | 5,656   |         |
| 3 to 6 months                           |         |         | 3 to 6 months        |   | 34,574  |
| » 34,574                                | 35,653  | 34,534  | »                    | 35,653  | 34,53   |
| » 45,345                                |         |         | » 4                  | 45,345  |         |
| 6 months to 1 year                      |         |         | 6 months to 1 year   |   | 2,345   |
| » 2,345                                 | 3,245   | 2,342   | »                    | 3,245   | 2,34    |
| » 45,457                                |         |         | » 2                  | 45,457  |         |
| Over 1 year                             |         |         | Over 1 year          |   | 2,345   |
| » 2,345                                 | 3,245   | 3,423   | »                    | 3,245   | 3,42    |
| » 4,234                                 |         |         | » 3                  | 4,234   |         |
|   |         |         | =                    |   |         |
| » 164,933                               | 127,312 | 100,419 | <>                   |   | 164,933 |
| » 158,436                               |         |         | »                    | 127,312                                       | 100,41  |
|   |         |         | » 9                  | 158,436                                       |         |
| Click here to enter data                |         |         | =                    | Click here to enter data                      |         |
| » Page 238                              |         |         | <>                   | » Page 218                                    |         |
|   | ROI I   |         |                      |   | ROI IF  |
| » FRS REG                               |         |         | » RS REG             |   |         |
|   |         |         | =                    |   |         |
| » trading as Ireland Internati          |         |         | <>                   | » trading as Ireland International            |         |
| » onal Financial Reporting Standards    |         |         | »                    | » Financial Reporting Standards               |         |
|   |         |         | =                    |   |         |
| » Notes to the Financial Statements for |         |         | <>                   | » Notes to the Financial Statements for the F |         |
| » the Financial Year Ended 30 June 2024 |         |         | »                    | » inancial Year Ended 31 December 2024        |         |
|   |         |         | =                    |   |         |
| » Group                                 |         | Company | <>                   | » Group                                       | Company |
| » 2024                                  | 2023    | 2024    |                      | » 4   | 2023    |
| » 2023                                  |         |         |                      | » 2023  | 2024    |
| » €                                     | €       | €       |                      | » €   | €       |
| » €                                     |         |         |                      | » €   | €       |
|   |         |         | =                    |   |         |
| At amortised cost                       |         |         |                      | At amortised cost                             |         |
| Customers                               |         | 8       | <>                   | Customers                                     | 82,73   |
| » 2,734                                 | 64,287  | 45,364  | » 4                  | 64,287  | 45,364  |
| » ,534                                  |         |         | » 4,534              |   | 3       |
| Loan notes                              |         | 3       | Loan notes           |   | 34,78   |
| » 4,787                                 | 98,374  | 56,345  | » 7                  | 98,374  | 56,345  |
| » ,345                                  |         |         | » 6,345              |   | 5       |
| Loan to an associate                    |         | 2       | Loan to an associate |   | 28,34   |
| » 8,347                                 | 47,528  | 6,345   | » 7                  | 47,528  | 6,345   |
| » ,456                                  |         |         | » 3,456              |   | 6       |

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|   |    |   |              |
|---|----|---|--------------|
| Loan to directors                       | 8  | Loan to directors                           | 82,73        |
| » 2,734 47,289 6,345 94                 |    | » 4 47,289 6,345 9                          |              |
| » ,873                                  |    | » 4,873                                     |              |
|   | =  |   |              |
| » 8,602 257,478 114,399 22              | <> | » 2 257,478 114,399 228,60                  |              |
| » 9,208 24                              |    | » 9,208 24                                  |              |
|   | =  |   |              |
| Less: impairment loss allowance         | 7  | Less: impairment loss allowance             | 76,23        |
| » 6,234 74,282 75,287 89                | <> | » 4 74,282 75,287 8                         |              |
| » ,898                                  |    | » 9,898                                     |              |
|   | =  |   |              |
| At fair value through profit and loss   | <> | At fair value through profit and loss       |              |
| Customers                               | 8  | Customers                                   | 82,73        |
| » 2,734 78,348 4,563 36                 |    | » 4 78,348 4,563 3                          |              |
| » ,460                                  |    | » 6,460                                     |              |
| Loan notes                              | 2  | Loan notes                                  | 24,87        |
| » 4,877 21,344 3,434 43                 |    | » 7 21,344 3,434 4                          |              |
| » ,534                                  |    | » 3,534                                     |              |
| Loan to an associate                    | 2  | Loan to an associate                        | 27,48        |
| » 7,487 24,577 85,384 34                |    | » 7 24,577 85,384 3                         |              |
| » ,534                                  |    | » 4,534                                     |              |
| Loan to directors                       | 8  | Loan to directors                           | 87,42        |
| » 7,423 82,738 98,474 34                |    | » 3 82,738 98,474 3                         |              |
| » ,534                                  |    | » 4,534                                     |              |
|   | =  |   |              |
| » 2,521 207,007 191,855 22              | <> | » 1 207,007 191,855 222,52                  |              |
| » 9,062 14                              |    | » 9,062 14                                  |              |
|   | =  |   |              |
| » Page 239                              | <> | » Page 219                                  |              |
| R                                       |    | ROI   |              |
| » OI IFRS REG                           |    | » IFRS REG                                  |              |
|   | =  |   |              |
| trading as Ireland Internati            | <> | trading as Ireland International            |              |
| » onal Financial Reporting Standards    |    | » Financial Reporting Standards             |              |
|   | =  |   |              |
| Notes to the Financial Statements for   | <> | Notes to the Financial Statements for the F |              |
| » the Financial Year Ended 30 June 2024 |    | » inancial Year Ended 31 December 2024      |              |
|   | =  |   |              |
| Group                                   |    | Group                                       |              |
| Click here to enter data                |    | Click here to enter data                    |              |
| » 2024 2023                             | <> | » 2024                                      |              |
| »                                       |    | » 2023                                      |              |
| Gross                                   |    |   |              |
| Gross                                   |    |   |              |
| carrying                                |    |   |              |
| carrying                                |    |   |              |
| ECL Carrying                            |    | » ng ECL Carrying                           | Gross carryi |
| ECL                                     |    | s carrying                                  | Gros         |

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|                              |                            |
|------------------------------|----------------------------|
| » allowance amount amount al | » nt allowance amount amou |
| » lowance                    | » amount                   |
| At amortised cost €          | At amortised cost          |
| » € € €                      | » € € €                    |
| » €                          | » €                        |
| Customers 82,734             | Customers 82,              |
| » 23,476 87,647 64,287 89    | » 734 23,476 87,647        |
| » ,287                       | » 64,287                   |
| Loan notes 34,787            | Loan notes 34,             |
| » 87,346 82,734 98,374 29    | » 787 87,346 82,734        |
| » ,878                       | » 98,374                   |
| Loan to an associate 28,347  | Loan to an associate 28,   |
| » 98,723 23,847 47,528 87    | » 347 98,723 23,847        |
| » ,234                       | » 47,528                   |
| Loan to directors 82,734     | Loan to directors 82,      |
| » 98,734 38,479 47,289 87    | » 734 98,734 38,479        |
| » ,234                       | » 47,289                   |
| =                            | =                          |
| » 308,279 232,707 228,602 29 | » 602 308,279 232,707 228, |
| » 3,633                      | » 257,478                  |
| » 2                          | » 2023                     |
| » 023                        |                            |
| » C                          | » ECL                      |
| » arrying                    | » Carrying                 |
| » am                         | » allowance                |
| » ount                       | » amount                   |
| At amortised cost            | At amortised cost          |
| » €                          | » €                        |
| Customers                    | Customers                  |
| » 27                         | » 89,287                   |
| » ,346                       | » 27,346                   |
| Loan notes                   | Loan notes                 |
| » 92                         | » 29,878                   |
| » ,834                       | » 92,834                   |
| Loan to an associate         | Loan to an associate       |
| » 37                         | » 87,234                   |
| » ,462                       | » 37,462                   |
| Loan to directors            | Loan to directors          |
| » 23                         | » 87,234                   |
| » ,476                       | » 23,476                   |
| =                            | =                          |
| » 18                         | » 293,633                  |
| » 1,118                      | » 181,118                  |
| Click here to enter data     | Click here to enter data   |
| <>                           | <>                         |

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|   |   |   |   |
|---|---|---|---|
| » 2024  | 2023                                    | » 2024                                  | » 2023                                  |
| » Gross carrying amount   | » Gross carrying amount                 | » Gross carrying amount                 | » Gross carrying amount                 |
| » Gain/loss   | » Gain/loss                             | » Gain/loss                             | » Gain/loss                             |
| » At fair value through profit and loss                                       | » At fair value through profit and loss | » At fair value through profit and loss | » At fair value through profit and loss |
| » impact  | » impact                                | » impact                                | » impact                                |
| » amount  | » amount                                | » amount                                | » amount                                |
| » €   | » €                                     | » €                                     | » €                                     |
| » €   | » €                                     | » €                                     | » €                                     |
| Customers   | Customers                               | Customers                               | Customers                               |
| » 23,847  | » 98,734                                | » 78,348                                | » 23,847                                |
| » ,421  | » 24,877                                | » 78,348                                | » 24,877                                |
| Loan notes  | Loan notes                              | Loan notes                              | Loan notes                              |
| » 28,743  | » 98,234                                | » 28,743                                | » 98,234                                |
| » ,428  | » 21,344                                | » 21,344                                | » 21,344                                |
| Loan to an associate  | Loan to an associate                    | Loan to an associate                    | Loan to an associate                    |
| » 98,234  | » 23,478                                | » 98,234                                | » 23,478                                |
| » ,742  | » 24,577                                | » 24,577                                | » 24,577                                |
| Loan to directors   | Loan to directors                       | Loan to directors                       | Loan to directors                       |
| » 87,234  | » 84,792                                | » 87,234                                | » 84,792                                |
| » ,742  | » 82,738                                | » 82,738                                | » 82,738                                |
|   | =                                       |   |   |
| » 238,058   | » 305,238                               | » 238,058                               | » 305,238                               |
| » 7,333   | » 207,007                               | » 207,007                               | » 207,007                               |
| » Page 240  |   |   |   |
| » ROI   |   |   |   |
| » IFRS REG  |   |   |   |
| » trading as Ireland International Financial Reporting Standards              |   |   |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |   |   |   |
| » 2023  | » 2023                                  | » 2023                                  | » 2023                                  |
| » Carr  | » Gain/loss                             | » Gain/loss                             | » Gain/loss                             |
| » ying  | » Carrying                              | » Carrying                              | » Carrying                              |
| » amount  | » impact                                | » impact                                | » impact                                |
| » amount  | » amount                                | » amount                                | » amount                                |
| At fair value through profit and loss   | At fair value through profit and loss   | At fair value through profit and loss   | At fair value through profit and loss   |
| » €   | » €                                     | » €                                     | » €                                     |
| » €   | » €                                     | » €                                     | » €                                     |
| Customers   | Customers                               | Customers                               | Customers                               |
| » 98,237  | » 23,421                                | » 98,237                                | » 23,421                                |
| Loan notes  | Loan notes                              | Loan notes                              | Loan notes                              |

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|   |          |                      |   |
|---|----------|----------------------|---|
| »   | 64,376   | »                    | 76,428  |
| Loan to an associate  |          | » 64,376             |   |
| »   | 34,576   | Loan to an associate |   |
|   |          | »                    | 98,742  |
| Loan to directors   |          | » 34,576             |   |
| »   | 32,457   | Loan to directors    |   |
|   |          | »                    | 98,742  |
|   |          | » 32,457             |   |
|   |          | =                    |   |
| »   | 229,646  | <>                   |   |
|   |          | »                    | 297,333   |
|   |          | » 229,646            |   |
|   |          | =                    |   |
| » Page 241  |          | <>                   | » Page 220  |
| R   |          |                      | ROI   |
| » OI IFRS REG   |          | » IFRS REG           |   |
|   |          | =                    |   |
| » trading as Ireland International Financial Reporting Standards              |          | <>                   | » trading as Ireland International Financial Reporting Standards                  |
|   |          | =                    |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |          | <>                   | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   |          | =                    |   |
| Company<br>Click here to enter data   |          |                      | Company<br>Click here to enter data   |
| » 2024  | 2023     | <>                   | » 2024  |
|   |          |                      | » 2023  |
| »   | Gross    |                      |   |
|   | Gross    |                      |   |
|   | carrying |                      |   |
| » ECL   | Carrying | » ng                 | Gross carryi  |
| » ECL   | amount   | » s carrying         | Gros  |
|   | amount   |                      | amou  |
| » allowance   | amount   | » nt allowance       | amount  |
| » allowance   |          | » amount             |   |
| At amortised cost   | €        | At amortised cost    |   |
| » €   | €        | » €                  | €   |
| » €   |          | » €                  |   |
| Customers   | 45,364   | Customers            | 45,   |
| » 3,456   | 41,908   | » 364                | 3,456   |
| » 63,456  |          | » 34,534             | 41,908  |
| Loan notes  | 56,345   | Loan notes           | 56,   |
| » 3,456   | 52,889   | » 345                | 3,456   |
| » 43,345  |          | » 56,345             | 52,889  |
| Loan to an associate  | 6,345    | Loan to an associate | 6,  |
| » 34,534  | (28,189) | » 345                | 34,534  |
| » 3,456   |          | » 63,456             | (28,189)  |
| Loan to directors   | 6,345    | Loan to directors    | 6,  |
| » 78,735  | 85,387   | » 345                | 78,735  |
| » 345,345   | 94,873   | » 94,873             | 85,387  |

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|   |    |   |
|---|----|---|
|   | =  |   |
| » 120,181 151,995 114,399<br>» 455,602 249,208  | <> | » 399 120,181 151,995 114,<br>» 249,208   |
| »<br>» 2023   |    | » 2023  |
| »<br>» Carrying   |    | » ECL<br>» Carrying   |
| »<br>» amount<br>At amortised cost  |    | » allowance<br>» amount<br>At amortised cost  |
| »<br>» €  |    | » €   |
| Customers   |    | Customers   |
| »<br>» (28,922)   |    | » 63,456<br>» (28,922)  |
| Loan notes  |    | Loan notes  |
| »<br>» 13,000   |    | » 43,345<br>» 13,000  |
| Loan to an associate  |    | Loan to an associate  |
| »<br>» 60,000   |    | » 3,456<br>» 60,000   |
| Loan to directors   |    | Loan to directors   |
| »<br>» 75,872   |    | » 345,345<br>» 75,872   |
|   | =  |   |
| »<br>» 119,950  | <> | » 455,602<br>» 119,950  |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024 2023<br>» Gross<br>» Gross<br>» carrying<br>» carrying<br>» Gain/loss Carrying<br>» Gain/loss<br>At fair value through profit amount<br>» impact amount amount<br>» impact<br>and loss €<br>» € € €<br>» €<br>Customers 4,563<br>» 34,563 (30,000) 36,460<br>» 34,534<br>Loan notes 3,434<br>» 345,435 76,538 43,534 | <> | » 2024<br>» 2023<br>» Gross carrying<br>» ng Gain/loss Carrying Gros<br>» s carrying<br>At fair value through profit amou<br>» nt impact amount<br>» amount<br>and loss<br>» € € €<br>» €<br>Customers 4,<br>» 563 34,563 (30,000)<br>» 36,460<br>Loan notes 3,<br>» 434 345,435 76,538 |



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|                                       |  |  |  |                                   |  |  |  |
|---------------------------------------|--|--|--|-----------------------------------|--|--|--|
| »                                     |  |  |  |                                   |  |  |  |
| » Carrying                            |  |  |  |                                   |  |  |  |
| »                                     |  |  |  |                                   |  |  |  |
| » amount                              |  |  |  |                                   |  |  |  |
| At fair value through profit and loss |  |  |  |                                   |  |  |  |
| »                                     |  |  |  |                                   |  |  |  |
| » €                                   |  |  |  |                                   |  |  |  |
| Customers                             |  |  |  |                                   |  |  |  |
| »                                     |  |  |  |                                   |  |  |  |
| » 1,926                               |  |  |  |                                   |  |  |  |
| Loan notes                            |  |  |  |                                   |  |  |  |
| »                                     |  |  |  |                                   |  |  |  |
| » 40,078                              |  |  |  |                                   |  |  |  |
| Loan to an associate                  |  |  |  |                                   |  |  |  |
| »                                     |  |  |  |                                   |  |  |  |
| » 62,885                              |  |  |  |                                   |  |  |  |
| Loan to directors                     |  |  |  |                                   |  |  |  |
| »                                     |  |  |  |                                   |  |  |  |
| » 31,081                              |  |  |  |                                   |  |  |  |
| »                                     |  |  |  |                                   |  |  |  |
| » 135,970                             |  |  |  |                                   |  |  |  |
| 26 Cash and cash equivalents          |  |  |  | 27 Cash and cash equivalents      |  |  |  |
| » Group Com                           |  |  |  | » roup Company G                  |  |  |  |
| » pany                                |  |  |  |                                   |  |  |  |
| » 2024 2023 2024                      |  |  |  | » 2023 2024 2024                  |  |  |  |
| » 2023                                |  |  |  | » 2023                            |  |  |  |
| » € € €                               |  |  |  | » € € €                           |  |  |  |
| » €                                   |  |  |  |                                   |  |  |  |
| Cash on hand                          |  |  |  | Cash on hand 1,001,08             |  |  |  |
| » 1,080 2,160 5,420                   |  |  |  | » 0 2,160 5,420                   |  |  |  |
| » 10,840                              |  |  |  | » 10,840                          |  |  |  |
| Cash at bank                          |  |  |  | Cash at bank 1,162                |  |  |  |
| » 1,162 2,324 145                     |  |  |  | » 2,324 145                       |  |  |  |
| » 290                                 |  |  |  | » 290                             |  |  |  |
| Short-term deposits                   |  |  |  | Short-term deposits 8             |  |  |  |
| » 8 16 5,573                          |  |  |  | » 16 5,573                        |  |  |  |
| » 11,146                              |  |  |  | » 11,146                          |  |  |  |
| Other cash and cash equivalents       |  |  |  | Other cash and cash equivalents 8 |  |  |  |
| » 8 16 7,071                          |  |  |  | » 16 7,071                        |  |  |  |
| » 14,142                              |  |  |  | » 14,142                          |  |  |  |
|                                       |  |  |  | =                                 |  |  |  |
| » 2,258 4,516 18,209                  |  |  |  | <> 1,002,25                       |  |  |  |
| » 36,418                              |  |  |  | » 8 4,516 18,209                  |  |  |  |
|                                       |  |  |  | » 36,418                          |  |  |  |
|                                       |  |  |  | =                                 |  |  |  |
| Bank overdrafts (                     |  |  |  | <> Bank overdrafts (10,51         |  |  |  |

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|  |     |  |
|--|-----|--|
| » 10,511 (21,022) (10,371                      |     | » 1) (21,022) (10,371)                         |
| » ) (20,742)                                   |     | » (20,742)                                     |
| Cash and cash equivalents in                   | =   | Cash and cash equivalents in                   |
| statement of cash flows                        | <>  | statement of cash flows 991,747                |
| » (8,253) (16,506) 7,838                       |     | » (16,506) 7,838                               |
| » 15,676                                       |     | » 15,676                                       |
| Click here to enter data                       | =   | Click here to enter data                       |
| FFWFWFW  |     | FFWFWFW  |
| Click here to enter data                       |     | Click here to enter data                       |
| Sub note 6                                     |     | Sub note 6                                     |
| Balances held by the group that are not availa |     | Balances held by the group that are not availa |
| » ble for use by the group                     |     | » ble for use by the group                     |
| » 2024   | <>  | » 2024   |
| » 2023   |     | » 2023   |
| » €  |     | » € €  |
| » €  |     |  |
| Balances held by the company that are not avai | <>  | Balances held by the company that are not avai |
| » lable for use by the company 73,834          |     | » lable for use by the                         |
| » 9,978  |     | company  |
|  |     | » 73,834                                       |
|  |     | » 9,978  |
| Click here to enter data                       | =   | Click here to enter data                       |
| FFWFWFW  |     | FFWFWFW  |
| » Page 243                                     | + - |  |
| ROI I  |     |  |
| » FRS REG                                      |     |  |
| » trading as Ireland Internati                 |     |  |
| » onal Financial Reporting Standards           |     |  |
| » Notes to the Financial Statements for t      |     |  |
| » he Financial Year Ended 30 June 2024         |     |  |
| Balances held by the company that are not avai | =   | Balances held by the company that are not avai |
| » lable for use by the company                 |     | » lable for use by the company                 |
| » 2024   | <>  | » 2024   |
| » 2023   |     | » 2023   |
| » €  |     | » € €  |
| » €  |     |  |
| Balances held by the company that are not avai | <>  | Balances held by the company that are not avai |
| » lable for use by the company 12,312          |     | » lable for use by the                         |
| » 87,537                                       |     | company  |
|  |     | » 12,312                                       |
|  |     | » 87,537                                       |
| Click here to enter data                       | =   | Click here to enter data                       |

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| Sub note 6   |    | Sub note 6  |
|--|----|---|
|  | -+ | <p>P</p> <p>» age 222</p> <p>ROI IF</p> <p>» RS REG</p> <p>trading as Ireland International</p> <p>» al Financial Reporting Standards</p> <p>Notes to the Financial Statements for the F</p> <p>» inancial Year Ended 31 December 2024</p>                        |
| Non-cash transactions excluded from the consolidated cash flow statement   | =  | Non-cash transactions excluded from the consolidated cash flow statement  |
| <p>» 2024</p> <p>» 2023</p> <p>» €</p> <p>» €</p> <p>Cost of new property plant and equipment acquired under finance leases 23,234</p> <p>» 4,234</p> <p>Conversion of debt to equity</p> <p>» 75,837</p> <p>» 34,235</p> <p>NewRow_0</p> <p>» 87,469</p> <p>» 98,358</p>  | <> | <p>» 2024</p> <p>» 2023</p> <p>» € €</p> <p>Cost of new property plant and equipment acquired under finance leases 23,234</p> <p>» 4,234</p> <p>Conversion of debt to equity</p> <p>» 75,837</p> <p>» 34,235</p> <p>NewRow_0</p> <p>» 87,469</p> <p>» 98,358</p>  |
| Click here to enter data<br>FFWFWFW<br>Non-cash transactions excluded from the cash flow statement   | =  | Click here to enter data<br>FFWFWFW<br>Non-cash transactions excluded from the cash flow statement  |
| <p>» 2024</p> <p>» 2023</p> <p>» €</p> <p>» €</p> <p>Cost of new property plant and equipment acquired under finance leases 12,345</p> <p>» 12,345</p> <p>Conversion of debt to equity</p> <p>» 12,345</p> <p>» 12,345</p> <p>NewRow_0</p> <p>» 12,345</p> <p>» 12,345</p> | <> | <p>» 2024</p> <p>» 2023</p> <p>» € €</p> <p>Cost of new property plant and equipment acquired under finance leases 12,345</p> <p>» 12,345</p> <p>Conversion of debt to equity</p> <p>» 12,345</p> <p>» 12,345</p> <p>NewRow_0</p> <p>» 12,345</p> <p>» 12,345</p> |
| Click here to enter data<br>Test   | =  | Click here to enter data<br>Test  |
| 27 Trade and other payables  | <> | 28 Trade and other payables   |
| » Group Company  |    | » Group Company   |

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| » y                              |        |  |       | » 4  |         |  |         |
|----------------------------------|--------|--|-------|--|---------|--|---------|
|                                  |        |  | 2     |  |         |  | 202     |
| » 024                            |        |  | 2024  | » 4  |         |  | 2024    |
| » 2023                           |        |  |       | » 2023   |         |  |         |
| » €                              |        |  | €     | » €  |         |  | €       |
| » €                              |        |  |       | » €  |         |  | €       |
| Trade payables                   |        |  | 7     | Trade payables                                 |         |  | 57,5    |
| » ,519                           | 15,038 |  | 1,544 | » 19   | 15,038  |  | 1,544   |
| » 3,088                          |        |  |       | » 3,088  |         |  |         |
| Accrued expenses                 |        |  | 18    | Accrued expenses                               |         |  | 88,5    |
| » ,524                           | 37,048 |  | 150   | » 24   | 37,048  |  | 150     |
| » 300                            |        |  |       | » 300  |         |  |         |
| Amounts due to related parties   |        |  | 1     | Amounts due to related parties                 |         |  | 81,0    |
| » ,071                           | 2,142  |  | 2,945 | » 71   | 2,142   |  | 2,945   |
| » 5,890                          |        |  |       | » 5,890  |         |  |         |
| Corporation tax                  |        |  | 25    | Corporation tax                                |         |  | 25,2    |
| » ,218                           | 50,436 |  | 1,432 | » 18   | 50,436  |  | 1,432   |
| » 2,864                          |        |  |       | » 2,864  |         |  |         |
| VAT                              |        |  | 4     | VAT  |         |  | 4,5     |
| » ,561                           | 9,122  |  | 7,726 | » 61   | 9,122   |  | 7,726   |
| » 15,452                         |        |  |       | » 15,452                                       |         |  |         |
| Social security                  |        |  | 3     | Social security                                |         |  | 3,0     |
| » ,057                           | 6,114  |  | 1,559 | » 57   | 6,114   |  | 1,559   |
| » 3,118                          |        |  |       | » 3,118  |         |  |         |
| Capital gains tax                |        |  | 8     | Capital gains tax                              |         |  | 8,9     |
| » ,969                           | 17,938 |  | 6,400 | » 69   | 17,938  |  | 6,400   |
| » 12,800                         |        |  |       | » 12,800                                       |         |  |         |
| Income tax payable on emoluments |        |  |       | Income tax payable on emoluments               |         |  | 51      |
| » 515                            | 1,030  |  | 8,695 | » 5  | 1,030   |  | 8,695   |
| » 17,390                         |        |  |       | » 17,390                                       |         |  |         |
|                                  |        |  |       | Other income tax                               |         |  | 7,3     |
|                                  |        |  |       | » 23   | 14,646  |  | 8,782   |
|                                  |        |  |       | » 17,564                                       |         |  |         |
|                                  |        |  |       | Other taxes                                    |         |  | 3,5     |
|                                  |        |  |       | » 60   | 7,120   |  | 3,406   |
|                                  |        |  |       | » 6,812  |         |  |         |
|                                  |        |  |       | Outstanding defined contribution pension costs |         |  | 202,0   |
|                                  |        |  |       | » 80   | 4,160   |  | 207     |
|                                  |        |  |       | » 414  |         |  |         |
|                                  |        |  |       | Other payables                                 |         |  | 510,2   |
|                                  |        |  |       | » 01   | 20,402  |  | 2,694   |
|                                  |        |  |       | » 5,388  |         |  |         |
|                                  |        |  |       |  |         |  | 992,5   |
|                                  |        |  |       | » 98   | 185,196 |  | 45,540  |
|                                  |        |  |       | » 91,080                                       |         |  |         |
|                                  |        |  |       | Less non-current portion                       |         |  | (1,001, |
|                                  |        |  |       | » 029)   | (2,058) |  | (2,162) |
|                                  |        |  |       | » (4,324)                                      |         |  |         |
|                                  |        |  |       |  |         |  | (8,4    |



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|  |         |  |        |   |                                  |  |  |        |      |
|--|---------|--|--------|---|----------------------------------|--|--|--------|------|
|  |         |  |        |   | » 24                             | 2023   |  | 2024   |      |
|  |         |  |        |   | »                                | 2023   |  |        |      |
|  |         |  |        |   | Current liabilities              |  |  |        |      |
|  |         |  |        |   | » €                              | €  |  | €      | €    |
|  |         |  |        |   | Trade payables                   |  |  |        | 7,5  |
|  |         |  |        |   | » 19                             | 15,038   |  | 1,544  |      |
|  |         |  |        |   | »                                | 3,088  |  |        |      |
|  |         |  |        |   | Accrued expenses                 |  |  |        | 18,5 |
|  |         |  |        |   | » 24                             | 37,048   |  | 150    |      |
|  |         |  |        |   | »                                | 300  |  |        |      |
|  |         |  |        |   | Amounts due to related parties   |  |  |        | 1,0  |
|  |         |  |        |   | » 71                             | 2,142  |  | 2,945  |      |
|  |         |  |        |   | »                                | 5,890  |  |        |      |
|  |         |  |        |   | Corporation tax                  |  |  |        | 25,2 |
|  |         |  |        |   | » 18                             | 50,436   |  | 1,432  |      |
|  |         |  |        |   | »                                | 2,864  |  |        |      |
|  |         |  |        |   | VAT                              |  |  |        | 4,5  |
|  |         |  |        |   | » 61                             | 9,122  |  | 7,726  |      |
|  |         |  |        |   | »                                | 15,452   |  |        |      |
|  |         |  |        |   | Social security                  |  |  |        | 3,0  |
|  |         |  |        |   | » 57                             | 6,114  |  | 1,559  |      |
|  |         |  |        |   | »                                | 3,118  |  |        |      |
|  |         |  |        |   | Capital gains tax                |  |  |        | 8,9  |
|  |         |  |        |   | » 69                             | 17,938   |  | 6,400  |      |
|  |         |  |        |   | »                                | 12,800   |  |        |      |
|  |         |  |        |   | Income tax payable on emoluments |  |  |        | 5    |
|  |         |  |        |   | » 15                             | 1,030  |  | 8,695  |      |
|  |         |  |        |   | »                                | 17,390   |  |        |      |
| Other income tax   |         |  |        |   | Other income tax                 |  |  |        | 7,3  |
| » 7,323  | 14,646  |  | 8,782  | 1 | » 23                             | 14,646   |  | 8,782  |      |
| » 7,564  |         |  |        |   | »                                | 17,564   |  |        |      |
| Other taxes  |         |  |        |   | Other taxes                      |  |  |        | 3,5  |
| » 3,560  | 7,120   |  | 3,406  |   | » 60                             | 7,120  |  | 3,406  |      |
| » 6,812  |         |  |        |   | »                                | 6,812  |  |        |      |
| Outstanding defined contribution   |         |  |        |   | =                                | Outstanding defined contribution   |  |        |      |
| pension costs  |         |  |        |   | <>                               | pension costs  |  |        | 2,0  |
| » 2,080  | 4,160   |  | 207    |   | » 80                             | 4,160  |  | 207    |      |
| »  | 414     |  |        |   | »                                | 414  |  |        |      |
| Other payables   |         |  |        | 1 | Other payables                   |  |  |        | 10,2 |
| » 0,201  | 20,402  |  | 2,694  |   | » 01                             | 20,402   |  | 2,694  |      |
| » 5,388  |         |  |        |   | »                                | 5,388  |  |        |      |
|  |         |  |        |   | =                                |  |  |        |      |
|  |         |  |        | 9 | <>                               |  |  |        | 92,5 |
| » 2,598  | 185,196 |  | 45,540 | 9 | » 98                             | 185,196  |  | 45,540 |      |
| » 1,080  |         |  |        |   | »                                | 91,080   |  |        |      |
| Click here to enter data   |         |  |        |   | =                                | Click here to enter data   |  |        |      |
| Sub note 6   |         |  |        |   | + -                              |  |  |        |      |
| The trade and other payables classified as financial instruments are disclosed below. The company's exposure to credit and market risks, including maturity an |         |  |        |   | =                                | The trade and other payables classified as financial instruments are disclosed below. The company's exposure to credit and market risks, including maturity an |  |        |      |
|  |         |  |        |   | <>                               |  |  |        |      |

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|   |  |  |  |   |   |  |  |
|---|--|--|--|---|---|--|--|
| » alysis, relating to trade and other payables<br>» is disclosed in note 42 |  |  |  | » alysis, relating to trade and other payables<br>» is disclosed in note 44 |   |  |  |
| "Financial risk review".  |  |  |  | =   | "Financial risk review".  |  |  |
|   |  |  |  | -+  |   |  |  |
|   |  |  |  |   | » Page 224<br>ROI IFRS<br>» REG<br>trading as Ireland International<br>» l Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |  |  |
| Click here to enter data  |  |  |  | =   | Click here to enter data  |  |  |
| » Group Company<br>» 2024 2023 2024<br>» 2023<br>» € € €<br>» €             |  |  |  | <>  | » up Gro<br>Company<br>2024<br>» 2023 2024<br>» 2023<br>» € €<br>» €  |  |  |
| Trade and other payables at fair  |  |  |  | =   | Trade and other payables at fair  |  |  |
| value - Suppliers 8   |  |  |  | <>  | value - Suppliers 87,498  |  |  |
| » 7,498 27,346 9,898  |  |  |  |   | » 27,346 9,898  |  |  |
| » 9,898   |  |  |  |   | » 9,898   |  |  |
| Trade and other payables at fair  |  |  |  | =   | Trade and other payables at fair  |  |  |
| value - Others 8  |  |  |  | <>  | value - Others 82,738   |  |  |
| » 2,738 83,742 98,998   |  |  |  |   | » 83,742 98,998   |  |  |
| » 9,889   |  |  |  |   | » 9,889   |  |  |
|   |  |  |  | =   |   |  |  |
| » 0,236 111,088 108,896 17  |  |  |  | <>  | » 111,088 170,236   |  |  |
| » 9,787 1   |  |  |  |   | » 19,787 108,896  |  |  |
|   |  |  |  | =   |   |  |  |
| 28 Loans and borrowings   |  |  |  | <>  | 29 Supplier Finance Arrangements  |  |  |
|   |  |  |  | =   |   |  |  |
|   |  |  |  | <>  | Group<br>The group entered into the supplier finance ar<br>» rangements with the following terms and cond<br>» itions:<br>Click here to enter data<br>Carrying amount of liabilities that are part o<br>» f supplier financing arrangements:<br>Click here to enter data<br>Range of payment due dates<br>» Days aft<br>» er invoice date<br>» 2024<br>» 2023<br>Liabilities that are part of a supplier financ |  |  |

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|  |         |  |  |  |  |
|--|---------|--|--|--|--|
|  |         |  |  |  | » e arrangement<br>Comparable liabilities that are not part of an<br>» y supplier finance arrangement<br>Non-cash changes<br>Click here to enter data<br>Company<br>The company entered into the supplier finance<br>» arrangements with the following terms and co<br>» nditions:<br>Click here to enter data<br>Carrying amount of liabilities that are part o<br>» f supplier financing arrangements:<br>Click here to enter data<br>Range of payment due dates<br><br>» Days aft<br>» er invoice date<br><br>» 2024<br>» 2023<br>Liabilities that are part of a supplier financ<br>» e arrangement<br>Comparable liabilities that are not part of an<br>» y supplier finance arrangement |
| » Page 245                                 |         |  |  |  | » e 225  |
|  | ROI IFR |  |  |  | ROI IFRS   |
| » S REG                                    |         |  |  |  | » REG  |
|  | =       |  |  |  |  |
| » trading as Ireland Internatio            | <>      |  |  |  | » trading as Ireland International Fi  |
| » nal Financial Reporting Standards        |         |  |  |  | » nancial Reporting Standards  |
|  | =       |  |  |  |  |
| » Notes to the Financial Statements for th | <>      |  |  |  | » Notes to the Financial Statements for the F  |
| » e Financial Year Ended 30 June 2024      |         |  |  |  | » inancial Year Ended 31 December 2024   |
|  | =       |  |  |  |  |
|  | <>      |  |  |  | Non-cash changes<br>Click here to enter data<br>30 Loans and borrowings  |
| » Group                                    |         |  |  |  | » Group  |
| » Company                                  |         |  |  |  | » Company  |
|  |         |  |  |  |  |
| » 24 2023                                  |         |  |  |  | » 2024 2023  |
| » 24 2023                                  |         |  |  |  | » 2023   |
|  |         |  |  |  |  |
| » € €                                      |         |  |  |  | » € €  |
| » € €                                      |         |  |  |  | » € €  |
| Non-current loans and borrowings           | =       |  |  |  | Non-current loans and borrowings   |
| Bank borrowings                            | <>      |  |  |  | Bank borrowings  |
| » 65 5,130                                 |         |  |  |  | » 5,130  |
| » 70 940                                   |         |  |  |  | » 940  |
| Bank overdrafts                            |         |  |  |  | Bank overdrafts  |
|  |         |  |  |  |  |

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|                              |         |      |                              |                              |         |
|------------------------------|---------|------|------------------------------|------------------------------|---------|
| » 37                         | 16,274  | 6,   | »                            | 16,274                       | 6,123   |
| » 123                        | 12,246  |      | »                            | 12,246                       |         |
| Finance lease liabilities    | 2,1     |      | Finance lease liabilities    | 2,177                        |         |
| » 77                         | 4,354   | 16,  | »                            | 4,354                        | 16,906  |
| » 906                        | 33,812  |      | »                            | 33,812                       |         |
| Convertible debt             | 3,7     |      | Convertible debt             | 3,779                        |         |
| » 79                         | 7,558   | 1,   | »                            | 7,558                        | 1,069   |
| » 069                        | 2,138   |      | »                            | 2,138                        |         |
| Redeemable preference shares | 2       |      | Redeemable preference shares |                              |         |
| » 00                         | 400     | 10,  | » 200                        | 400                          | 10,394  |
| » 394                        | 20,788  |      | »                            | 20,788                       |         |
| Unsecured debentures         | 6,9     |      | Unsecured debentures         | 6,990                        |         |
| » 90                         | 13,980  | 4,   | »                            | 13,980                       | 4,490   |
| » 490                        | 8,980   |      | »                            | 8,980                        |         |
| Secured debentures           | 2,8     |      | Secured debentures           | 2,866                        |         |
| » 66                         | 5,732   | 9,   | »                            | 5,732                        | 9,692   |
| » 692                        | 19,384  |      | »                            | 19,384                       |         |
| Other borrowings             | 2       |      | Other borrowings             |                              |         |
| » 60                         | 520     | 11,  | » 260                        | 520                          | 11,376  |
| » 376                        | 22,752  |      | »                            | 22,752                       |         |
|                              |         |      | =                            |                              |         |
|                              |         |      | <>                           |                              |         |
| » 74                         | 53,948  | 26,9 | »                            | 53,948                       | 26,974  |
| » 520                        | 121,040 | 60,  | »                            | 121,040                      | 60,520  |
| » Group                      |         |      | »                            | Group                        | Company |
| » Company                    |         |      |                              |                              |         |
|                              |         | 20   |                              |                              |         |
| » 24                         | 2023    | 20   | » 2024                       | 2023                         | 2024    |
| » 24                         | 2023    |      | »                            | 2023                         |         |
| » €                          | €       |      | »                            | €                            | €       |
| » €                          | €       |      |                              |                              |         |
| Current loans and borrowings |         |      | =                            | Current loans and borrowings |         |
| Bank borrowings              | 4,3     | <>   | Bank borrowings              | 4,333                        |         |
| » 33                         | 8,666   | 13,  | »                            | 8,666                        | 13,258  |
| » 258                        | 26,516  |      | »                            | 26,516                       |         |
| Bank overdrafts              | 2,3     |      | Bank overdrafts              | 2,374                        |         |
| » 74                         | 4,748   | 4,   | »                            | 4,748                        | 4,248   |
| » 248                        | 8,496   |      | »                            | 8,496                        |         |
| Finance lease liabilities    | 1,5     |      | Finance lease liabilities    | 1,577                        |         |
| » 77                         | 3,154   | 1,   | »                            | 3,154                        | 1,381   |
| » 381                        | 2,762   |      | »                            | 2,762                        |         |
| Convertible debt             | 4,9     |      | Convertible debt             | 4,915                        |         |
| » 15                         | 9,830   | 2    | »                            | 9,830                        | 247     |
| » 47                         | 494     |      | »                            | 494                          |         |
| Redeemable preference shares | 7,5     |      | Redeemable preference shares | 7,506                        |         |
| » 06                         | 15,012  | 5,   | »                            | 15,012                       | 5,012   |
| » 012                        | 10,024  |      | »                            | 10,024                       |         |
| Unsecured debentures         | 2,4     |      | Unsecured debentures         | 2,402                        |         |
| » 02                         | 4,804   | 1,   | »                            | 4,804                        | 1,075   |
| » 075                        | 2,150   |      | »                            | 2,150                        |         |

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|  |        |    |  |        |        |
|--|--------|----|--|--------|--------|
| Secured debentures                             | 2,5    |    | Secured debentures                             | 2,577  |        |
| » 77   | 5,154  | 2, | »  | 5,154  | 2,798  |
| » 798  | 5,596  |    | »  | 5,596  |        |
| Other borrowings                               | 1      |    | Other borrowings                               |        |        |
| » 39   | 278    | 1, | » 139  | 278    | 1,824  |
| » 824  | 3,648  |    | »  | 3,648  |        |
|  |        | =  |  |        |        |
|  | 25,8   | <> |  | 25,823 |        |
| » 23   | 51,646 |    | »  | 51,646 | 29,843 |
| » 843  | 59,686 |    | »  | 59,686 |        |
| Click here to enter data                       |        | =  | Click here to enter data                       |        |        |
| The group creditors include bank loans of €90, |        | <> | The group creditors include bank loans of €90, |        |        |
| » 809 (2023 - €8,098) and other borrowings of  |        |    | » 809 (2023 - €8,098), which is repayable by i |        |        |
| » €98,537 (2023 -                              |        |    | » instalments and due                          |        |        |
| €45,647), both repayable by instalments and du |        |    | within the next 12 months.                     |        |        |
| e within the next 12 months.                   |        |    |  |        |        |
| Included in the company creditors are bank loa |        |    | Included in the company creditors are bank loa |        |        |
| » ns of €78,457 (2023 - €87,979) and other bor |        |    | » ns of €78,457 (2023 - €87,979), which is rep |        |        |
| » rowings of €72,486                           |        |    | » ayable by                                    |        |        |
| (2023 - €98,476), both repayable by instalment |        |    | instalments and due within the next 12 months. |        |        |
| s and due within the next 12 months.           |        |    |  |        |        |
|  |        | =  |  |        |        |
|  |        | <> |  |        |        |
| » Page 246                                     |        |    | » Page 226                                     |        |        |
|  | R      |    |  | ROI    |        |
| » OI IFRS REG                                  |        |    | » IFRS REG                                     |        |        |
|  |        | =  |  |        |        |
| trading as Ireland Internati                   |        | <> | trading as Ireland Internati                   |        |        |
| » onal Financial Reporting Standards           |        |    | » l Financial Reporting Standards              |        |        |
|  |        | =  |  |        |        |
| Notes to the Financial Statements for          |        | <> | Notes to the Financial Statements for the      |        |        |
| » the Financial Year Ended 30 June 2024        |        |    | » Financial Year Ended 31 December 2024        |        |        |
|  |        | =  |  |        |        |
| Group  |        |    | Group  |        |        |
| Bank borrowings                                |        |    | Bank borrowings                                |        |        |
| Click here to enter data                       |        |    | Click here to enter data                       |        |        |
|  |        | -+ |  |        |        |
|  |        |    | 9080   |        |        |
| 9080 is denominated in 098 with a nominal inte |        | =  | 9080 is denominated in 098 with a nominal inte |        |        |
| » rest rate of 098%, and with the final instal |        |    | » rest rate of 098%, and with the final instal |        |        |
| » ment due on 7 August                         |        |    | » ment due on 7 August                         |        |        |
| 2021. The carrying amount at year end is €9,80 |        |    | 2021. The carrying amount at year end is €9,80 |        |        |
| » 9 (2023 - €8,098).                           |        |    | » 9 (2023 - €8,098).                           |        |        |
| 8980098  |        |    | 8980098  |        |        |
| 08098  |        |    | 08098  |        |        |
|  |        | -+ |  |        |        |
| Click here to enter data                       |        | =  | Click here to enter data                       |        |        |
| 908098   |        |    | 908098   |        |        |
| Convertible bonds                              |        |    | Convertible bonds                              |        |        |
| Click here to enter data                       |        |    | Click here to enter data                       |        |        |
| 908  |        |    | 908  |        |        |
| 9809809  |        |    | 9809809  |        |        |

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|  |    |  |
|--|----|--|
| 8098980<br>Movement in liability<br>Click here to enter data |    | 8098980<br>Movement in liability<br>Click here to enter data |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » € €  |
| » €  |    |  |
| Proceeds from issue of convertible bonds                     |    | Proceeds from issue of convertible bonds                     |
| » 3,452 87   |    | » 3,452  |
| » ,387   |    | » 87,387   |
| Transaction costs  |    | Transaction costs  |
| » 98,537 23  |    | » 98,537   |
| » ,236   |    | » 23,236   |
|  | =  |  |
| Net proceeds   | <> | Net proceeds   |
| » 101,989 11   |    | » 101,989  |
| » 0,623  |    | » 110,623  |
| Amount classified as equity                                  |    | Amount classified as equity                                  |
| » 2,345 5  |    | » 2,345  |
| » ,234   |    | » 5,234  |
| Interest expense   |    | Interest expense   |
| » 2,345 5  |    | » 2,345  |
| » ,234   |    | » 5,234  |
| Interest paid  |    | Interest paid  |
| » 2,345 6  |    | » 2,345  |
| » ,343   |    | » 6,343  |
|  | =  |  |
| » 109,024 12   | <> | » 109,024  |
| » 7,434  |    | » 127,434  |
| Convertible bonds issued                                     | =  | Convertible bonds issued                                     |
| Click here to enter data                                     |    | Click here to enter data                                     |
| NewRow_0   |    | NewRow_0   |
| » Page 247   | <> | » Page 227   |
| ROI IFR  |    | RO   |
| » S REG  |    | » I IFRS REG   |
|  | =  |  |
| » trading as Ireland Internati                               | <> | » trading as Ireland International F                         |
| » onal Financial Reporting Standards                         |    | » inancial Reporting Standards                               |
|  | =  |  |
| » Notes to the Financial Statements for t                    | <> | » Notes to the Financial Statements for the                  |
| » he Financial Year Ended 30 June 2024                       |    | » Financial Year Ended 31 December 2024                      |
|  | =  |  |
| Redeemable preference shares                                 |    | Redeemable preference shares                                 |
| Click here to enter data                                     |    | Click here to enter data                                     |
| 09808  |    | 09808  |
| 098098   |    | 098098   |
| 0980   |    | 0980   |
| Movement in liability  |    | Movement in liability  |

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| Click here to enter data                       |     | Click here to enter data                       |
|--|-----|--|
| » 2024 2023                                    | <>  | » 2023 202                                     |
| » € €  |     | » 4 2023                                       |
| Proceeds from issue of redeemable preference s |     | » € €  |
| » hares 75,654 98,537                          |     | Proceeds from issue of redeemable preference s |
| Transaction costs                              |     | » hares 75,6                                   |
| » 23,452 45,645                                |     | » 54 98,537                                    |
|  |     | Transaction costs                              |
|  |     | » 23,4   |
|  | =   | » 52 45,645                                    |
| Carrying amount of redeemable preference share | <>  | Carrying amount of redeemable preference share |
| » s 99,106 144,18                              |     | » s 99,1                                       |
| » 2  |     | » 06 144,182                                   |
| » Page 248                                     |     |  |
| » ROI IFRS REG                                 |     |  |
| » trading as Ireland International             |     |  |
| » Financial Reporting Standards                |     |  |
| » Notes to the Financial Statements for t      |     |  |
| » he Financial Year Ended 30 June 2024         |     |  |
| Debentures                                     | =   | Debentures                                     |
| Click here to enter data                       |     | Click here to enter data                       |
| 08   |     | 08   |
| 098098098                                      |     | 098098098                                      |
| 0980   |     | 0980   |
| Details of debentures issued                   |     | Details of debentures issued                   |
| Click here to enter data                       |     | Click here to enter data                       |
| 09809 are in issue with a carrying amount of € |     | 09809 are in issue with a carrying amount of € |
| » 8,098 (2023 - €98,098).                      |     | » 8,098 (2023 - €98,098).                      |
| 098  |     | 098  |
| The amount issued in respect of each class of  |     | The amount issued in respect of each class of  |
| » debentures issued is €98,098 (2023 - €9,089) |     | » debentures issued is €98,098 (2023 - €9,089) |
| » .  |     | » .  |
| The consideration received in respect of each  |     | The consideration received in respect of each  |
| » class of debentures issued is €8,098 (2023 - |     | » class of debentures issued is €8,098 (2023 - |
| » €90,809).                                    |     | » €90,809).                                    |
| 89009  |     | 89009  |
| Other borrowings                               |     | Other borrowings                               |
| Click here to enter data                       |     | Click here to enter data                       |
| 908098   | <>  | Click here to enter data                       |
|  | =   |  |
| 809  | + - |  |
| 8098098809                                     |     |  |
| Liabilities due after more than five years     | =   | Liabilities due after more than five years     |
| Included in liabilities are the following amou |     | Included in liabilities are the following amou |
| » nts due after more than five years:          |     | » nts due after more than five years:          |

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| Click here to enter data                       |     | Click here to enter data                       |
|--|-----|--|
|  | <>  |  |
|  |     | » Page 228                                     |
|  |     | » ROI IFRS REG                                 |
|  |     | trading as Ireland International Fi            |
|  |     | » nancial Reporting Standards                  |
|  |     | Notes to the Financial Statements for the      |
|  |     | » Financial Year Ended 31 December 2024        |
| » 2024 2023                                    |     | » 2024 2023                                    |
| » 2024 2023                                    |     | » 3  |
| » € €  |     | » € €  |
| After more than five years by instalments      |     | After more than five years by instalments      |
| » 8,756 52,345                                 |     | » 8,756 52,34                                  |
| After more than five years not by instalments  |     | » 5  |
| » 2,345 5,456                                  |     | After more than five years not by instalments  |
|  |     | » 2,345 5,45                                   |
|  |     | » 6  |
|  | =   |  |
| » 1,101 57,801                                 | <>  | » 11,101 57,80                                 |
| » 1,101 57,801                                 |     | » 1  |
|  | =   |  |
| Borrowings due after five years                |     | Borrowings due after five years                |
| Click here to enter data                       |     | Click here to enter data                       |
| 98   |     | 98   |
| Bank loans and overdrafts after five years     |     | Bank loans and overdrafts after five years     |
| Click here to enter data                       |     | Click here to enter data                       |
| 098098   |     | 098098   |
|  | + - |  |
| » Page 249                                     |     |  |
| ROI I  |     |  |
| » FRS REG                                      |     |  |
| trading as Ireland International               |     |  |
| » 1 Financial Reporting Standards              |     |  |
| Notes to the Financial Statements for t        |     |  |
| » he Financial Year Ended 30 June 2024         |     |  |
|  | =   |  |
| Other loans after five years                   |     | Other loans after five years                   |
| Click here to enter data                       |     | Click here to enter data                       |
| 908  |     | 908  |
| Debenture loans after five years               |     | Debenture loans after five years               |
| Click here to enter data                       |     | Click here to enter data                       |
| 09809  |     | 09809  |
| Bank borrowings and debenture loans after five |     | Bank borrowings and debenture loans after five |
| » years  |     | » years  |
| Click here to enter data                       |     | Click here to enter data                       |
| 8098   |     | 8098   |
|  | - + |  |

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|  |    |  |     |
|--|----|--|-----|
|  |    | » Page 229                                       |     |
|  |    | » IFRS REG                                       | ROI |
|  |    | » trading as Ireland International               |     |
|  |    | » 1 Financial Reporting Standards                |     |
|  |    | » Notes to the Financial Statements for the F    |     |
|  |    | » inancial Year Ended 31 December 2024           |     |
| Company  | =  | Company  |     |
| Bank borrowings                                  |    | Bank borrowings                                  |     |
| Click here to enter data                         |    | Click here to enter data                         |     |
|  | <> | Sub note 6                                       |     |
| Sub note 6 is denominated in 9080988 with a no   |    | Sub note 6 is denominated in 9080988 with a no   |     |
| » minimal interest rate of 098098%, and with the |    | » minimal interest rate of 098098%, and with the |     |
| » final instalment due on                        |    | » final instalment                               |     |
| 13 August 2021. The carrying amount at year en   |    | due on 13 August 2021. The carrying amount at    |     |
| » d is €908,908 (2023 - €98,098).                |    | » year end is €908,908 (2023 - €98,098).         |     |
| Sub note 6                                       | =  | Sub note 6                                       |     |
| Sub note 6                                       |    | Sub note 6                                       |     |
|  | -+ |  |     |
| Click here to enter data                         | =  | Click here to enter data                         |     |
| Sub note 6                                       |    | Sub note 6                                       |     |
| Convertible bonds                                |    | Convertible bonds                                |     |
| Click here to enter data                         |    | Click here to enter data                         |     |
| Sub note 6                                       |    | Sub note 6                                       |     |
| Sub note 6                                       |    | Sub note 6                                       |     |
| Sub note 6                                       |    | Sub note 6                                       |     |
| Movement in liability                            |    | Movement in liability                            |     |
| Click here to enter data                         |    | Click here to enter data                         |     |
|  | <> |  |     |
| » Page 250                                       |    |  |     |
|  |    |  | R   |
| » OI IFRS REG                                    |    |  |     |
| » trading as Ireland Internati                   |    |  |     |
| » onal Financial Reporting Standards             |    |  |     |
| » Notes to the Financial Statements for th       |    |  |     |
| » e Financial Year Ended 30 June 2024            |    |  |     |
| » 2024 2023                                      |    | » 2024   |     |
| » € €  |    | » 2023   |     |
| Proceeds from issue of convertible bonds         |    | » € €  |     |
| » 87,537 98,537                                  |    | Proceeds from issue of convertible bonds         |     |
| »  |    | » 87,537   |     |
| Transaction costs                                |    | » 98,537   |     |
| » 4,234 2,342                                    |    | Transaction costs                                |     |
|  |    | » 4,234  |     |
|  |    | » 2,342  |     |
|  | =  |  |     |
| Net proceeds                                     | <> | Net proceeds                                     |     |
| » 91,771 100,87                                  |    | » 91,771   |     |

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|   |    |   |
|---|----|---|
| » 9<br>Amount classified as equity<br>» 2,342 87,537<br>Interest expense<br>» 34,234 5,657<br>Interest paid<br>» 75,657 4,564                           |    | » 100,879<br>Amount classified as equity<br>» 2,342<br>» 87,537<br>Interest expense<br>» 34,234<br>» 5,657<br>Interest paid<br>» 75,657<br>» 4,564  |
|   | =  |   |
| » 204,004 198,63<br>» 7   | <> | » 204,004<br>» 198,637  |
| Convertible bonds issued<br>Click here to enter data<br>NewRow_0  | =  | Convertible bonds issued<br>Click here to enter data<br>NewRow_0  |
|   | -+ | » Page 230<br>RO<br>» I IFRS REG<br>trading as Ireland International F<br>» inancial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
| Redeemable preference shares<br>Click here to enter data<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Movement in liability<br>Click here to enter data | =  | Redeemable preference shares<br>Click here to enter data<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Sub note 6<br>Movement in liability<br>Click here to enter data                             |
| » 2024 2023<br>» € €<br>Proceeds from issue of redeemable preference s<br>» hares 2,340 23,423<br>Transaction costs<br>» 23,423 4,234                   | <> | » 202<br>» 4 2023<br>» € €<br>Proceeds from issue of redeemable preference s<br>» hares 2,3<br>» 40 23,423<br>Transaction costs<br>» 23,4<br>» 23 4,234   |
|   | =  |   |
| Carrying amount of redeemable preference share<br>» s 25,763 27,657   | <> | Carrying amount of redeemable preference share<br>» s 25,7<br>» 63 27,657   |
| » Page 251  |    |   |

Beyond Compare v4.4.6

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|   |     |   |
|---|-----|---|
| After more than five years not by instalments<br>»<br>» 4,534 54,564  |     | After more than five years not by instalments<br>» 4,534<br>» 54,564  |
|   | =   |   |
| »<br>» 7,987 59,909   | <>  | » 7,987<br>» 59,909   |
| Borrowings due after five years<br>Click here to enter data<br>FASDFASF<br>Bank loans and overdrafts after five years<br>Click here to enter data<br>SDFASDFASD   | =   | Borrowings due after five years<br>Click here to enter data<br>FASDFASF<br>Bank loans and overdrafts after five years<br>Click here to enter data<br>SDFASDFASD   |
| » Page 252<br>ROI I<br>» FRS REG<br>trading as Ireland International F<br>» inancial Reporting Standards<br>Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024   | + - |   |
| Other loans after five years<br>Click here to enter data<br>UIHJKHKJH<br>Debenture loans after five years<br>Click here to enter data<br>KJHKJH<br>Bank borrowings and debenture loans after five<br>» years<br>Click here to enter data<br>KHKJHKJH<br>The loans and borrowings classified as financi<br>» al instruments are disclosed in the financia<br>» l instruments note. | =   | Other loans after five years<br>Click here to enter data<br>UIHJKHKJH<br>Debenture loans after five years<br>Click here to enter data<br>KJHKJH<br>Bank borrowings and debenture loans after five<br>» years<br>Click here to enter data<br>KHKJHKJH<br>The loans and borrowings classified as financi<br>» al instruments are disclosed in the financia<br>» l instruments note. |
| The group's exposure to market and liquidity r<br>» isk; including maturity analysis, in respect<br>» of loans and borrowings is<br>disclosed in the financial risk management and<br>» impairment note.  | <>  | The group's exposure to market and liquidity r<br>» isk; including maturity analysis, in respect<br>» of loans and<br>borrowings is disclosed in the financial risk<br>» management and impairment note.  |
|   | =   |   |
| » Page 253<br>R<br>» OI IFRS REG  | <>  | » Page 232<br>ROI<br>» IFRS REG   |
|   | =   |   |
| trading as Ireland Internati<br>» onal Financial Reporting Standards  | <>  | trading as Ireland International<br>» Financial Reporting Standards   |
|   | =   |   |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <>  | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|   | =   |   |

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| 29 Leases  | <> | 31 Leases  |
|--|----|--|
| Group<br>Lease liabilities maturity analysis<br>A maturity analysis of lease liabilities based<br>» on undiscounted gross cash flow is reported<br>» in the table below:<br>Click here to enter data | =  | Group<br>Lease liabilities maturity analysis<br>A maturity analysis of lease liabilities based<br>» on undiscounted gross cash flow is reported<br>» in the table below:<br>Click here to enter data |
| » 2023   | <> | » 2024   |
| » 024  |    | » 2023   |
| »  |    | »  |
| » €  |    | » €  |
| Less than one year   |    | Less than one year   |
| » 2,   |    | » 2,140  |
| » 140  |    | » 98,536   |
| 2 years  |    | 2 years  |
| » 87,  |    | » 87,675   |
| » 675  |    | » 54,577   |
| 3 years  |    | 3 years  |
| » 45,  |    | » 45,645   |
| » 645  |    | » 1,234  |
| 4 years  |    | 4 years  |
| » 6,   |    | » 6,756  |
| » 756  |    | » 45,647   |
| 5 years  |    | 5 years  |
| » 4,   |    | » 4,564  |
| » 564  |    | » 45,645   |
| 6 years  |    | 6 years  |
| » 6,   |    | » 6,564  |
| » 564  |    | » 56,758   |
| 7 years  |    | 7 years  |
| » 67,  |    | » 67,567   |
| » 567  |    | » 45,345   |
| 8 years  |    | 8 years  |
| » 56,  |    | » 56,466   |
| » 466  |    | » 56,456   |
| 9 years  |    | 9 years  |
| » 4,   |    | » 4,457  |
| » 457  |    | » 56,456   |
| 10 years   |    | 10 years   |
| » 4,   |    | » 4,564  |
| » 564  |    | » 56,456   |
| Between 10 to 15 years   |    | Between 10 to 15 years   |
| » 7,   |    | » 7,656  |
| » 656  |    | » 4,547  |
| More than 15 years   |    | More than 15 years   |
| » 87,  |    | » 87,375   |
| » 375  |    | » 1,234  |
|  | =  |  |
| Total lease liabilities (undiscounted)   | <> | Total lease liabilities (undiscounted)   |

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|  |         |  |         |
|--|---------|--|---------|
| »  | 381,    | »  | 381,429 |
| » 429  | 522,891 | »  | 522,891 |
| Total cash outflows related to leases<br>Total cash outflows related to leases are pres<br>» entered in the table below:<br>Click here to enter data | =       | Total cash outflows related to leases<br>Total cash outflows related to leases are pres<br>» entered in the table below:<br>Click here to enter data |         |
| »  | 2       | »  | 2024    |
| » 024  | 2023    | »  | 2023    |
| Payment  |         | Payment  |         |
| »  |         | »  | €       |
| » €  | €       | »  | €       |
| Right of use assets  |         | Right of use assets  |         |
| »  | 2,      | »  | 2,340   |
| » 340  | 87,387  | »  | 87,387  |
| Interest   |         | Interest   |         |
| »  | 1,      | »  | 1,234   |
| » 234  | 23,426  | »  | 23,426  |
| Low value leases   |         | Low value leases   |         |
| »  | 45,     | »  | 45,645  |
| » 645  | 1,234   | »  | 1,234   |
| Short term leases  |         | Short term leases  |         |
| »  | 75,     | »  | 75,377  |
| » 377  | 87,387  | »  | 87,387  |
| Termination payments   |         | Termination payments   |         |
| »  | 3,      | »  | 3,434   |
| » 434  | 4,123   | »  | 4,123   |
| Other  |         | Other  |         |
| »  | 4,      | »  | 4,123   |
| » 123  | 4,123   | »  | 4,123   |
|  | =       |  |         |
| Total cash outflow   | <>      | Total cash outflow   |         |
| »  | 132,    | »  | 132,153 |
| » 153  | 207,680 | »  | 207,680 |
| 234234   | =       | 234234   |         |
| » Page 254   | <>      | » Page 233   |         |
| R  |         | ROI  |         |
| » OI IFRS REG  |         | » IFRS REG   |         |
|  | =       |  |         |
| trading as Ireland Internati   | <>      | trading as Ireland International F   |         |
| » onal Financial Reporting Standards   |         | » inancial Reporting Standards   |         |
|  | =       |  |         |
| Notes to the Financial Statements for  | <>      | Notes to the Financial Statements for the F  |         |
| » the Financial Year Ended 30 June 2024  |         | » inancial Year Ended 31 December 2024   |         |
|  | =       |  |         |
| Company  |         | Company  |         |
| Lease liabilities maturity analysis  |         | Lease liabilities maturity analysis  |         |
| A maturity analysis of lease liabilities based   |         | A maturity analysis of lease liabilities based   |         |
| » on undiscounted gross cash flow is reported  |         | » on undiscounted gross cash flow is reported  |         |

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| » in the table below:<br>Click here to enter data |  | » in the table below:<br>Click here to enter data |  |
|---|--|---|--|
| » 2   |  | <>  |  |
| » 024 2023  |  | » 2024  |  |
| »   |  | » 2023  |  |
| » € €   |  | » €   |  |
| Less than one year                                |  | Less than one year                                |  |
| » 2,  |  | » 2,341   |  |
| » 341 1,234                                       |  | » 1,234   |  |
| 2 years   |  | 2 years   |  |
| » 34, 34,534                                      |  | » 23,423  |  |
| » 534 23,423                                      |  | » 23,423  |  |
| 3 years   |  | 3 years   |  |
| » 656, 656,453                                    |  | » 34,235  |  |
| » 453 34,235                                      |  | » 34,235  |  |
| 4 years   |  | 4 years   |  |
| » 2, 2,342  |  | » 1,234   |  |
| » 342 1,234                                       |  | » 1,234   |  |
| 5 years   |  | 5 years   |  |
| » 2, 2,342  |  | » 23,423  |  |
| » 342 23,423                                      |  | » 23,423  |  |
| 6 years   |  | 6 years   |  |
| » 5, 5,563  |  | » 23,423  |  |
| » 563 23,423                                      |  | » 23,423  |  |
| 7 years   |  | 7 years   |  |
| » 2, 2,342  |  | » 23,425  |  |
| » 342 23,425                                      |  | » 23,425  |  |
| 8 years   |  | 8 years   |  |
| » 5, 5,234  |  | » 3,423   |  |
| » 234 3,423                                       |  | » 3,423   |  |
| 9 years   |  | 9 years   |  |
| » 4, 4,564  |  | » 6,544   |  |
| » 564 6,544                                       |  | » 6,544   |  |
| 10 years  |  | 10 years  |  |
| » 2, 2,342  |  | » 2,342   |  |
| » 342 2,342                                       |  | » 2,342   |  |
| Between 10 to 15 years                            |  | Between 10 to 15 years                            |  |
| » 2, 2,342  |  | » 1,234   |  |
| » 342 1,234                                       |  | » 1,234   |  |
| More than 15 years                                |  | More than 15 years                                |  |
| » 12, 12,341                                      |  | » 12,341  |  |
| » 341 23,426                                      |  | » 23,426  |  |
|   |  | =   |  |
| Total lease liabilities (undiscounted)            |  | <> Total lease liabilities (undiscounted)         |  |
| » 732, 732,740                                    |  | » 732,740   |  |
| » 740 167,366                                     |  | » 167,366   |  |
|   |  | =   |  |
| Total cash outflows related to leases             |  | Total cash outflows related to leases             |  |
| Total cash outflows related to leases are pres    |  | Total cash outflows related to leases are pres    |  |
| » entered in the table below:                     |  | » entered in the table below:                     |  |

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| Click here to enter data                  |    | Click here to enter data                      |
|---|----|---|
| » 2                                       | <> | » 2024  |
| » 024 2023                                |    | » 2023  |
| Payment                                   |    | Payment                                       |
| »   |    | » €   |
| » € €                                     |    | » €   |
| Right of use assets                       |    | Right of use assets                           |
| » 23,                                     |    | » 23,412                                      |
| » 412 83,458                              |    | » 83,458                                      |
| Interest                                  |    | Interest                                      |
| » 7,                                      |    | » 7,564                                       |
| » 564 45,345                              |    | » 45,345                                      |
| Low value leases                          |    | Low value leases                              |
| » 1,                                      |    | » 1,234                                       |
| » 234 64,546                              |    | » 64,546                                      |
| Short term leases                         |    | Short term leases                             |
| » 45,                                     |    | » 45,645                                      |
| » 645 3,453                               |    | » 3,453                                       |
| Termination payments                      |    | Termination payments                          |
| » 4,                                      |    | » 4,345                                       |
| » 345 3,445                               |    | » 3,445                                       |
| Other                                     |    | Other   |
| » 1,                                      |    | » 1,234                                       |
| » 234 1,234                               |    | » 1,234                                       |
|   | =  |   |
| Total cash outflow                        | <> | Total cash outflow                            |
| » 83,                                     |    | » 83,434                                      |
| » 434 201,481                             |    | » 201,481                                     |
|   | =  |   |
| SDFASDFASD                                |    | SDFASDFASD                                    |
| » Page 255                                | <> | » Page 234                                    |
| » ROI IFRS REG                            |    | » ROI IF                                      |
| » RS REG                                  |    | » RS REG                                      |
|   | =  |   |
| » trading as Ireland Internation          |    | » trading as Ireland Internation              |
| » al Financial Reporting Standards        |    | » al Financial Reporting Standards            |
| » Notes to the Financial Statements fo    | <> | » Notes to the Financial Statements for the F |
| » r the Financial Year Ended 30 June 2024 |    | » inancial Year Ended 31 December 2024        |
|   | =  |   |
| 30 Other provisions                       | <> | 32 Other provisions                           |
|   | =  |   |
| Group                                     |    | Group   |
| Click here to enter data                  |    | Click here to enter data                      |
| » Legal Onerous Employee                  | <> | » Legal Onerous E                             |
| » proceedings contracts Warranties        |    | » proceedings contracts Warranti              |
| » Bad debts €                             |    | » benefits                                    |

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|                                 |          |           |           |                                 |                                 |           |   |       |
|---------------------------------|----------|-----------|-----------|---------------------------------|---------------------------------|-----------|---|-------|
| »                               | €        | €         | €         | »                               | €                               | €         | € | €     |
| »                               | €        |           |           | At 1 January 2023               |                                 |           |   | 8,0   |
| At 1 July 2022                  |          |           | 8,022     | » 22                            | 14,328                          | 2,548     |   |       |
| »                               | 14,328   | 2,548     | 8,092     | »                               | 8,092                           |           |   |       |
| » 10,866                        |          |           |           | Additional provisions           |                                 |           |   | (3,4  |
| Additional provisions           |          |           | (3,423    | » 23)                           | (4,525)                         | (3,455)   |   |       |
| » )                             | (4,525)  | (3,455)   | (4,345)   | »                               | (4,345)                         |           |   |       |
| » (3,245)                       |          |           |           | Increase (decrease) in existing |                                 |           |   |       |
| Increase (decrease) in existing |          |           |           | =                               | Increase (decrease) in existing |           |   |       |
| provisions                      |          |           | (5,233    | <>                              | provisions                      |           |   | (5,2  |
| » )                             | (5,235)  | (3,442)   | (2,323)   | » 33)                           | (5,235)                         | (3,442)   |   |       |
| » (3,244)                       |          |           |           | »                               | (2,323)                         |           |   |       |
| Increase (decrease) through     |          |           |           | =                               | Increase (decrease) through     |           |   |       |
| business combinations           |          |           | (4,544    | <>                              | business combinations           |           |   | (4,5  |
| » )                             | (2,344)  | (5,233)   | (4,523)   | » 44)                           | (2,344)                         | (5,233)   |   |       |
| » (5,233)                       |          |           |           | »                               | (4,523)                         |           |   |       |
| Decrease (increase) through     |          |           |           | =                               | Decrease (increase) through     |           |   |       |
| disposals                       |          |           | (3,456    | <>                              | disposals                       |           |   | (3,4  |
| » )                             | (5,444)  | (4,523)   | (53,223)  | » 56)                           | (5,444)                         | (4,523)   |   |       |
| » (4,544)                       |          |           |           | »                               | (53,223)                        |           |   |       |
| Provisions used                 |          |           | (5,666    | Provisions used                 |                                 |           |   | (5,6  |
| » )                             | (2,344)  | (3,242)   | (2,344)   | » 66)                           | (2,344)                         | (3,242)   |   |       |
| » (32,453)                      |          |           |           | »                               | (2,344)                         |           |   |       |
| Unused provision reversed       |          |           | (3,244    | Unused provision reversed       |                                 |           |   | (3,2  |
| » )                             | (55,656) | (5,234)   | (4,534)   | » 44)                           | (55,656)                        | (5,234)   |   |       |
| » (4,545)                       |          |           |           | »                               | (4,534)                         |           |   |       |
| Increase (decrease) due to      |          |           |           | =                               | Increase (decrease) due to      |           |   |       |
| passage of time or unwinding    |          |           |           | <>                              | passage of time or unwinding of |           |   |       |
| of discount                     |          |           | (5,324    | discount                        |                                 |           |   | (5,3  |
| » )                             | (2,344)  | (3,243)   | (5,235)   | » 24)                           | (2,344)                         | (3,243)   |   |       |
| » (3,454)                       |          |           |           | »                               | (5,235)                         |           |   |       |
| Increase (decrease) due to      |          |           |           | =                               | Increase (decrease) due to      |           |   |       |
| change in discount rate         |          |           | (4,566    | <>                              | change in discount rate         |           |   | (4,5  |
| » )                             | (4,556)  | (5,324)   | (3,456)   | » 66)                           | (4,556)                         | (5,324)   |   |       |
| » (3,434)                       |          |           |           | »                               | (3,456)                         |           |   |       |
| Increase (decrease) due to      |          |           |           | =                               | Increase (decrease) due to      |           |   |       |
| foreign exchange differences    |          |           | (2,345    | <>                              | foreign exchange differences    |           |   | (2,3  |
| » )                             | (5,334)  | (453,245) | (4,567)   | » 45)                           | (5,334)                         | (453,245) |   |       |
| » (5,334)                       |          |           |           | »                               | (4,567)                         |           |   |       |
| Increase (decrease) from        |          |           |           | =                               | Increase (decrease) from        |           |   |       |
| transfers and other changes     |          |           | (53,245   | <>                              | transfers and other changes     |           |   | (53,2 |
| » )                             | (3,434)  | (3,454)   | (234,523) | » 45)                           | (3,434)                         | (3,454)   |   |       |
| » (452,345)                     |          |           |           | »                               | (234,523)                       |           |   |       |
| At 30 June 2023                 |          |           | (83,024   | <>                              | At 31 December 2023             |           |   | (83,0 |
| » )                             | (76,888) | (487,847) | (310,981) | » 24)                           | (76,888)                        | (487,847) |   |       |
| » (506,965)                     |          |           |           | »                               | (310,981)                       |           |   |       |
| At 1 July 2023                  |          |           | 8,022     | At 1 January 2024               |                                 |           |   | 8,0   |
| »                               | 14,328   | 2,548     | 8,092     | » 22                            | 14,328                          | 2,548     |   |       |
| » 10,866                        |          |           |           | »                               | 8,092                           |           |   |       |
| Additional provisions           |          |           | (3,453    | Additional provisions           |                                 |           |   | (3,4  |
| » )                             | (52,345) | (3,234)   | (5,234)   | » 53)                           | (52,345)                        | (3,234)   |   |       |

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|   |         |  |          |
|---|---------|--|----------|
| » (4,453)   |         | » (5,234)  |          |
| Increase (decrease) in existing provisions                                    | (2,345) | = Increase (decrease) in existing provisions                                       | (2,345)  |
| » ) (3,423) (5,234) (2,324)   |         | » 45) (3,423) (5,234)  |          |
| » (4,453)   |         | » (2,324)  |          |
| Increase (decrease) through business combinations                             | (3,433) | = Increase (decrease) through business combinations                                | (3,433)  |
| » ) (5,223) (5,234) (1,245)   |         | » 33) (5,223) (5,234)  |          |
| » (3,445)   |         | » (1,245)  |          |
| Decrease (increase) through disposals   | (5,222) | = Decrease (increase) through disposals  | (5,222)  |
| » ) (2,334) (4,445) (2,323)   |         | » 22) (2,334) (4,445)  |          |
| » (45,324)  |         | » (2,323)  |          |
| Provisions used   | (6,534) | Provisions used  | (6,534)  |
| » ) (4,445) (2,324) (3,425)   |         | » 34) (4,445) (2,324)  |          |
| » (4,553)   |         | » (3,425)  |          |
| Unused provision reversed   | (4,552) | Unused provision reversed  | (4,552)  |
| » ) (1,523) (2,353) (2,345)   |         | » 52) (1,523) (2,353)  |          |
| » (7,845)   |         | » (2,345)  |          |
| Increase (decrease) due to passage of time or unwinding of discount           | (4,334) | = Increase (decrease) due to passage of time or unwinding of discount              | (4,334)  |
| » ) (2,234) (2,245) (2,234)   |         | » 34) (2,234) (2,245)  |          |
| » (9,324)   |         | » (2,234)  |          |
|   |         | Increase (decrease) due to change in discount rate                                 | (2,234)  |
|   |         | » 52) (1,245) (2,334)  |          |
|   |         | » (1,245)  |          |
|   |         | Increase (decrease) due to foreign exchange differences                            | (3,433)  |
|   |         | » 34) (3,532) (4,553)  |          |
|   |         | » (3,532)  |          |
|   |         | Increase (decrease) from transfers and other changes                               | (5,234)  |
|   |         | » 34P)age 235 (5,234) (63,438)   |          |
|   |         | » (5,534)  |          |
|   |         |  |          |
| » Page 256  |         | <> At 31 December 2024   | (32,710) |
|   |         | » 71) (67,210) (92,846)  |          |
|   |         | » (21,349)   |          |
| » ROI IFRS REG  |         | » RS REG   |          |
|   |         |  |          |
| » trading as Ireland International Financial Reporting Standards              |         | = trading as Ireland International Financial Reporting Standards                   |          |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |         | <> Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |          |
|   |         | =  |          |
| » Other   |         | <> Other   |          |
|   |         | » ts Deferred tax provisions   | Bad deb  |
| » Deferred tax provisions   |         |  |          |

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|   |          |   |               |
|---|----------|---|---------------|
| » Total   |          | » Total   |               |
| »   | €        | »   | €             |
| »   | €        | »   | €             |
| At 1 July 2022  |          | At 1 January 2023   | 10,8          |
| »   | -        | » 66  | 1,696 4       |
| » 45,552  |          | » 5,552   |               |
| Additional provisions   |          | Additional provisions   | (3,2          |
| » (5,324)   | (5,348)  | » 45) (5,324)   | (5,348) (     |
| » (24,341)  |          | » 24,341)   |               |
| Increase (decrease) in existing provisions                          |          | Increase (decrease) in existing provisions                          | (3,2          |
| » (3,245)   | (5,345)  | » 44) (3,245)   | (5,345) (     |
| » (24,822)  |          | » 24,822)   |               |
| Increase (decrease) through business combinations                   |          | Increase (decrease) through business combinations                   | (5,2          |
| » (5,645)   | (5,555)  | » 33) (5,645)   | (5,555) (     |
| » (27,432)  |          | » 27,432)   |               |
| Decrease (increase) through disposals                               |          | Decrease (increase) through disposals                               | (4,5          |
| » (5,356)   | (3,245)  | » 44) (5,356)   | (3,245) (     |
| » (74,435)  |          | » 74,435)   |               |
| Provisions used   |          | Provisions used   | (32,4         |
| » (3,249)   | (3,444)  | » 53) (3,249)   | (3,444) (     |
| » (49,493)  |          | » 49,493)   |               |
| Unused provision reversed   |          | Unused provision reversed   | (4,5          |
| » (3,245)   | (6,534)  | » 45) (3,245)   | (6,534) (     |
| » (79,747)  |          | » 79,747)   |               |
| Increase (decrease) due to passage of time or unwinding of discount |          | Increase (decrease) due to passage of time or unwinding of discount | (3,4          |
| » (2,544)   | (5,434)  | » 54) (2,544)   | (5,434) (     |
| » (25,034)  |          | » 25,034)   |               |
| Increase (decrease) due to change in discount rate                  |          | Increase (decrease) due to change in discount rate                  | (3,4          |
| » (5,346)   | (3,443)  | » 34) (5,346)   | (3,443) (     |
| » (24,779)  |          | » 24,779)   |               |
| Increase (decrease) due to foreign exchange differences             |          | Increase (decrease) due to foreign exchange differences             | (5,3          |
| » (7,546)   | (6,534)  | » 34) (7,546)   | (6,534) (4    |
| » (477,359)   |          | » 77,359)   |               |
| Increase (decrease) from transfers and other changes                |          | Increase (decrease) from transfers and other changes                | (452,3        |
| » (3,245)   | (5,345)  | » 45) (3,245)   | (5,345) (7    |
| » (752,346)   |          | » 52,346)   |               |
|   |          | =   |               |
| At 30 June 2023   |          | <> At 31 December 2023  | (506,9        |
| » (44,745)  | (48,531) | » 65) (44,745)  | (48,531) (1,5 |
| » (1,514,236)   |          | » 14,236)   |               |
| At 1 July 2023  |          | At 1 January 2024   | 10,8          |
| »   | -        | » 66  | 1,696 4       |

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|   |         |  |   |          |        |
|---|---------|--|---|----------|--------|
| » 45,552  |         |  | » 5,552   |          |        |
| Additional provisions   |         |  | Additional provisions   |          | (4,4   |
| » (53,245)  | (6,234) |  | » 53) (53,245)  | (6,234)  | (      |
| » (74,953)  |         |  | » 74,953)   |          |        |
| Increase (decrease) in existing provisions                          |         |  | Increase (decrease) in existing provisions                          |          | (4,4   |
| » (5,324)   | (6,534) |  | » 53) (5,324)   | (6,534)  | (      |
| » (24,313)  |         |  | » 24,313)   |          |        |
| Increase (decrease) through business combinations                   |         |  | Increase (decrease) through business combinations                   |          | (3,4   |
| » (6,775)   | (8,534) |  | » 45) (6,775)   | (8,534)  | (      |
| » (27,114)  |         |  | » 27,114)   |          |        |
| Decrease (increase) through disposals                               |         |  | Decrease (increase) through disposals                               |          | (45,3  |
| » (6,734)   | (7,825) |  | » 24) (6,734)   | (7,825)  | (      |
| » (67,473)  |         |  | » 67,473)   |          |        |
| Provisions used   |         |  | Provisions used   |          | (4,5   |
| » (6,345)   | (3,245) |  | » 53) (6,345)   | (3,245)  | (      |
| » (24,526)  |         |  | » 24,526)   |          |        |
| Unused provision reversed   |         |  | Unused provision reversed   |          | (7,8   |
| » (6,785)   | (6,734) |  | » 45) (6,785)   | (6,734)  | (      |
| » (25,352)  |         |  | » 25,352)   |          |        |
| Increase (decrease) due to passage of time or unwinding of discount |         |  | Increase (decrease) due to passage of time or unwinding of discount |          | (9,3   |
| » (6,734)   | (6,753) |  | » 24) (6,734)   | (6,753)  | (      |
| » (27,124)  |         |  | » 27,124)   |          |        |
|   |         |  | Increase (decrease) due to change in discount rate                  |          | (7,5   |
|   |         |  | » 32) (6,345)   | (45,324) | (      |
|   |         |  | » 59,932)   |          |        |
|   |         |  | Increase (decrease) due to foreign exchange differences             |          | (3,7   |
|   |         |  | » 45) (6,745)   | (5,653)  | (      |
|   |         |  | » 24,449)   |          |        |
|   |         |  | Increase (decrease) from transfers and other changes                |          | (23,4  |
|   |         |  | » 53) (4,532)   | (87,287) | (1     |
|   |         |  | » 90,180)   |          |        |
|   | =       |  |   |          |        |
|   | <>      | At 31 December 2024  |   |          | (103,2 |
|   |         | » 61) (109,564)  |   |          | (4     |
|   |         | » 99,864)  |   |          |        |
| » Page 257  |         | » Page 236   |   |          |        |
| » OI IFRS REG   | R       | » FRS REG  |   |          | ROI I  |
|   | =       |  |   |          |        |
| » trading as Ireland International Financial Reporting Standards    | <>      | » trading as Ireland International Financial Reporting Standards |   |          |        |
|   | =       |  |   |          |        |

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|---|----|---|
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |
| » Legal Onerous E   | <> | » Legal Onerous   |
| » employee  |    | » Employee  |
| » es proceedings contracts Warranti   |    | » ies proceedings contracts Warrant   |
| » benefits Bad debts  |    | » ts benefits   |
| » € € €   |    | » € €   |
| » € €   |    | » € €   |
| Increase (decrease) due to change in discount rate (2,2                     |    |   |
| » 52) (1,245) (2,334)   |    |   |
| » (1,245) (7,532)   |    |   |
| Increase (decrease) due to foreign exchange differences (3,4                |    |   |
| » 34) (3,532) (4,553)   |    |   |
| » (3,532) (3,745)   |    |   |
| Increase (decrease) from transfers and other changes (5,2                   |    |   |
| » 34) (5,234) (63,438)  |    |   |
| » (5,534) (23,453)  |    |   |
|   | =  |   |
| At 30 June 2024 (32,7   | <> |   |
| » 71) (67,210) (92,846)   |    |   |
| » (21,349) (103,261)  |    |   |
| Out of balance to Provisions for liabilities category - current (33,4       |    | Out of balance to Provisions for liabilities category - current (33,            |
| » 27) (77,579) (94,429)   |    | » 427) (77,579) (94,42  |
| » (28,509) (112,050)  |    | » 9) (28,509)   |
|   | =  |   |
| Out of balance to Provisions for liabilities category - prior (84,3         | <> | Out of balance to Provisions for liabilities category - prior (84,              |
| » 36) (97,626) (491,013)  |    | » 336) (97,626) (491,01   |
| » (325,301) (524,543)   |    | » 3) (325,301)  |
|   | =  |   |
| << double- >>   | <> | << double-cli   |
| » click to launch smart-table designer >>                                   |    | » ck to launch smart-table designer >>  |
|   | =  |   |
| » Page 258  | <> | » Page 237  |
| ROI IFRS R  |    | ROI I   |
| » EG  |    | » FRS REG   |
|   | =  |   |
| » trading as Ireland International al Financial Reporting Standards         | <> | » trading as Ireland International F inancial Reporting Standards               |
|   | =  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |

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|--|----|--|
| »<br>» er  | <> | »<br>» Other   |
| »<br>» Deferred tax<br>» provisions Total<br><br>»<br>» €<br>» €   |    | »<br>» Deferred tax<br>» provisions<br>» Total<br><br>» €<br>» €   |
| Increase (decrease) due to change in discount<br>» rate (6,345) (45,<br>» 324) (59,932)<br>Increase (decrease) due to foreign exchange di<br>» fferences (6,745) (5,<br>» 653) (24,449)<br>Increase (decrease) from transfers and other c<br>» hanges (4,532) (87,<br>» 287) (190,180) |    |  |
|  | =  |  |
| At 30 June 2024<br>» (109,564) (182,<br>» 427) (499,864)<br>Out of balance to Provisions for liabilities c<br>» ategory -<br>current<br>» (109,564) (190,<br>» 358) (536,352)  | <> | Out of balance to Provisions for<br><br>liabilities category - current (112,<br>» 050) (109,564) (190,358)<br>» (536,352)  |
|  | =  |  |
| Out of balance to Provisions for liabilities c<br>» ategory -<br>prior<br>» (44,745) (64,<br>» 393) (1,587,212)  | <> | Out of balance to Provisions for<br><br>liabilities category - prior (524,<br>» 543) (44,745) (64,393)<br>» (1,587,212)  |
|  | =  |  |
| << double-click to launch<br>» smart-table designer >>   | <> | << double-click to launch sma<br>» rt-table designer >>  |
| 80-08-0=8<br>-080887686<br>876<br>The amount of any expected reimbursement for a<br>» provision is €98,298.<br>The amount of any asset recognised for expecte<br>» d reimbursement for a provision is €74,379.   | =  | 80-08-0=8<br>-080887686<br>876<br>The amount of any expected reimbursement for a<br>» provision is €98,298.<br>The amount of any asset recognised for expecte<br>» d reimbursement for a provision is €74,379. |
| »<br>» Page 259<br><br>» ROI IFRS REG  | <> | »<br>» Page 238<br><br>» ROI I<br>» FRS REG  |
|  | =  |  |
| » trading as Ireland Internation<br>» al Financial Reporting Standards   | <> | » trading as Ireland Internation<br>» al Financial Reporting Standards   |
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| » r the Financial Year Ended 30 June 2024        |  |  |  | » inancial Year Ended 31 December 2024 |   |  |  |
|--|--|--|--|--|---|--|--|
| Company<br>Click here to enter data              |  |  |  | =                                      | Company<br>Click here to enter data           |  |  |
| » Legal Onerous Employee                         |  |  |  | <>                                     | » Legal Onerous Em                            |  |  |
| » proceedings contracts Warranties               |  |  |  |  | » ployee Warrant                              |  |  |
| » Bad debts                                      |  |  |  |  | » ies proceedings contracts b                 |  |  |
| » €  |  |  |  |  | » enefits                                     |  |  |
| » €  |  |  |  |  | » € €   |  |  |
| At 1 July 2022                                   |  |  |  |  | At 1 January 2023                             |  |  |
| » ) (32,423) (23,423) (45,645)                   |  |  |  |  | » 342) (32,423) (23,423) (2,                  |  |  |
| » (345,345)                                      |  |  |  |  | » (45,645)                                    |  |  |
| Additional provisions                            |  |  |  |  | Additional provisions                         |  |  |
| » ) (56,453) (23,423) (32,423)                   |  |  |  |  | » 423) (56,453) (23,423) (23,                 |  |  |
| » (3,423)  |  |  |  |  | » (32,423)                                    |  |  |
| Increase (decrease) in existing                  |  |  |  | =                                      | Increase (decrease) in existing               |  |  |
| provisions (5,465                                |  |  |  | <>                                     | provisions (5,                                |  |  |
| » ) (34,534) (23,423) (234,234)                  |  |  |  |  | » 465) (34,534) (23,423) (                    |  |  |
| » (23,423)                                       |  |  |  |  | » 234,234)                                    |  |  |
| Increase (decrease) through                      |  |  |  | =                                      | Increase (decrease) through                   |  |  |
| business combinations (2,342                     |  |  |  | <>                                     | business combinations (2,                     |  |  |
| » ) (34,346) (54,534) (45,642)                   |  |  |  |  | » 342) (34,346) (54,534)                      |  |  |
| » (34,235)                                       |  |  |  |  | » (45,642)                                    |  |  |
| Decrease (increase) through                      |  |  |  | =                                      | Decrease (increase) through                   |  |  |
| disposals (45,645                                |  |  |  | <>                                     | disposals (45,                                |  |  |
| » ) (3,345) (3,423) (23,425)                     |  |  |  |  | » 645) (3,345) (3,423)                        |  |  |
| » (34,365)                                       |  |  |  |  | » (23,425)                                    |  |  |
| Provisions used (23,423                          |  |  |  |  | Provisions used (23,                          |  |  |
| » ) (64,345) (432,345) (23,423)                  |  |  |  |  | » 423) (64,345) (432,345)                     |  |  |
| » (23,425)                                       |  |  |  |  | » (23,423)                                    |  |  |
| Unused provision reversed (56,465                |  |  |  |  | Unused provision reversed (56,                |  |  |
| » ) (456,456) (54,645) (45,645)                  |  |  |  |  | » 465) (456,456) (54,645)                     |  |  |
| » (34,236)                                       |  |  |  |  | » (45,645)                                    |  |  |
| Increase (decrease) due to                       |  |  |  | =                                      | Increase (decrease) due to                    |  |  |
| passage of time or unwinding of discount (23,423 |  |  |  | <>                                     | passage of time or unwinding of discount (23, |  |  |
| » ) (22,345) (23,423) (23,423)                   |  |  |  |  | » 423) (22,345) (23,423)                      |  |  |
| » (32,423)                                       |  |  |  |  | » (23,423)                                    |  |  |
| Increase (decrease) due to                       |  |  |  | =                                      | Increase (decrease) due to                    |  |  |
| change in discount rate (23,423                  |  |  |  | <>                                     | change in discount rate (23,                  |  |  |
| » ) (23,423) (4,564) (34,234)                    |  |  |  |  | » 423) (23,423) (4,564)                       |  |  |
| » (34,236)                                       |  |  |  |  | » (34,234)                                    |  |  |
| Increase (decrease) due to                       |  |  |  | =                                      | Increase (decrease) due to                    |  |  |
| foreign exchange differences (4,564              |  |  |  | <>                                     | foreign exchange differences (4,              |  |  |
| » ) (45,653) (23,425) (3,423)                    |  |  |  |  | » 564) (45,653) (23,425)                      |  |  |
| » (23,423)                                       |  |  |  |  | » (3,423)                                     |  |  |
| Increase (decrease) from                         |  |  |  | =                                      | Increase (decrease) from                      |  |  |
| transfers and other changes (23,423              |  |  |  | <>                                     | transfers and other changes (23,              |  |  |

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|   |   |
|---|---|
| » ) (34,365) (23,423) (56,456)                  | » 423) (34,365) (23,423)                        |
| » (23,423)                                      | » (56,456)                                      |
|   | =   |
| At 30 June 2023 (233,938                        | <> At 31 December 2023 (233,                    |
| » ) (807,688) (690,051) (567,973)               | » 938) (807,688) (690,051) (                    |
| » (611,957)                                     | » 567,973)                                      |
| At 1 July 2023 7,846                            | At 1 January 2024 7,                            |
| » 2,772 17,010 3,283                            | » 846 2,772 17,010                              |
| » 2,642   | » 3,283   |
| Additional provisions (34,523                   | Additional provisions (34,                      |
| » ) (87,429) (34,235) (4,523)                   | » 523) (87,429) (34,235)                        |
| » (23,423)                                      | » (4,523)                                       |
| Increase (decrease) in existing                 | = Increase (decrease) in existing               |
| provisions (53,423                              | <> provisions (53,                              |
| » ) (234,234) (23,423) (23,423)                 | » 423) (234,234) (23,423)                       |
| » (23,423)                                      | » (23,423)                                      |
| Increase (decrease) through                     | = Increase (decrease) through                   |
| business combinations (23,423                   | <> business combinations (23,                   |
| » ) (34,234) (2,345) (23,425)                   | » 423) (34,234) (2,345)                         |
| » (23,423)                                      | » (23,425)                                      |
| Decrease (increase) through                     | = Decrease (increase) through                   |
| disposals (54,533                               | <> disposals (54,                               |
| » ) (43,534) (3,245) (23,423)                   | » 533) (43,534) (3,245)                         |
| » (5,324)                                       | » (23,423)                                      |
| Provisions used (23,425                         | Provisions used (23,                            |
| » ) (2,345) (23,423) (34,235)                   | » 425) (2,345) (23,423)                         |
| » (23,423)                                      | » (34,235)                                      |
| Unused provision reversed (23,423               | Unused provision reversed (23,                  |
| » ) (2,345) (5,234) (5,324)                     | » 423) (2,345) (5,234)                          |
| » (23,423)                                      | » (5,324)                                       |
| Increase (decrease) due to                      | = Increase (decrease) due to                    |
| passage of time or unwinding of discount (2,342 | <> passage of time or unwinding of discount (2, |
| » ) (2,345) (32,345) (23,423)                   | » 342) (2,345) (32,345)                         |
| » (2,345)                                       | » (23,423)                                      |
| Increase (decrease) due to                      | = Increase (decrease) due to                    |
| change in discount rate (23,423                 | <> change in discount rate (23,                 |
| » ) (2,345) (23,423) (3,245)                    | » 423) (2,345) (23,423)                         |
| » (23,423)                                      | » (3,245)                                       |
|   | Increase (decrease) due to                      |
|   | foreign exchange differences (32,               |
|   | » 423) (2,345) (23,423)                         |
|   | » (34,235)                                      |
|   | Increase (decrease) from                        |
|   | transfers and other changes (74,                |
|   | » 387) (82,387) (52,345)                        |
|   | » (2,345)                                       |
|   | =   |
|   | <> At 31 December 2024 (337,                    |
|   | » 479) (490,771) (206,431) (                    |
|   | » 174,318)                                      |

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|   |    |   |
|---|----|---|
| » Page 260  |    | » Page 239<br>Out of balance to Provisions for liabilities category - current (343, » 658) (492,371) (224,463) ( » 175,395) |
| » ROI IFRS REG  |    | ROI I » FRS REG   |
| trading as Ireland International Financial Reporting Standards              | =  | trading as Ireland International Financial Reporting Standards  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|   | =  |   |
| » Other   | <> | » Other   |
| » s Total<br>Deferred tax provision   |    | » s Total<br>Deferred tax provisions  |
| » €   |    | » €   |
| At 1 July 2022  |    | At 1 January 2023   |
| » (23,423) (4,234)  |    | » (23,423) (4,234) (345, » 345) (453,412)   |
| Additional provisions   |    | Additional provisions   |
| » (87,424) (23,423)   |    | » (87,424) (23,423) (3, » 423) (162,568)  |
| » ) (162,568)   |    | » ) (162,568)   |
| Increase (decrease) in existing provisions                                  |    | Increase (decrease) in existing provisions  |
| » (32,423) (2,342)  |    | » (32,423) (2,342) (23, » 423) (323,421)  |
| » ) (323,421)   |    | » ) (323,421)   |
| Increase (decrease) through business combinations                           |    | Increase (decrease) through business combinations   |
| » (54,645) (46,445)   |    | » (54,645) (46,445) (34, » 235) (217,544)   |
| » ) (217,544)   |    | » ) (217,544)   |
| Decrease (increase) through disposals                                       |    | Decrease (increase) through disposals   |
| » (23,423) (3,423)  |    | » (23,423) (3,423) (34, » 365) (113,626)  |
| » ) (113,626)   |    | » ) (113,626)   |
| Provisions used   |    | Provisions used   |
| » (56,452) (56,456)   |    | » (56,452) (56,456) (23, » 425) (623,417)   |
| » ) (623,417)   |    | » ) (623,417)   |
| Unused provision reversed   |    | Unused provision reversed   |
| » (23,423) (23,423)   |    | » (23,423) (23,423) (34, » 236) (670,870)   |
| » ) (670,870)   |    | » ) (670,870)   |
| Increase (decrease) due to passage of time or unwinding of discount         |    | Increase (decrease) due to passage of time or unwinding of discount   |
| » (45,645) (45,645)   |    | » (45,645) (45,645) (32, » 423) (170,682)   |
| » ) (170,682)   |    | » ) (170,682)   |
|   |    | Increase (decrease) due to  |

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|  |    |  |
|--|----|--|
| <b>Increase (decrease) due to change in discount</b><br>» rate (23,423) (23,423<br>» ) (143,303)       | =  | change in discount rate (34,<br>» 236) (23,423) (23,423) (<br>» 143,303)   |
| <b>Increase (decrease) due to foreign exchange di</b><br>» fferences (56,456) (45,645<br>» ) (146,133) |    | <b>Increase (decrease) due to</b><br>foreign exchange differences (23,<br>» 423) (56,456) (45,645) (<br>» 146,133)           |
| <b>Increase (decrease) from transfers and other c</b><br>» hanges (2,342) (23,423<br>» ) (184,513)     |    | <b>Increase (decrease) from</b><br>transfers and other changes (23,<br>» 423) (2,342) (23,423) (<br>» 184,513)               |
| At 30 June 2023  | <> | At 31 December 2023 (611,  |
| » (429,079) (297,882   |    | » 957) (429,079) (297,882) (3,   |
| » ) (3,209,489)  |    | » 209,489)   |
| At 1 July 2023   |    | At 1 January 2024 2,   |
| » (3,245) (23,423  |    | » 642) (3,245) (23,423)  |
| » ) 10,130   |    | » 10,130   |
| Additional provisions  |    | Additional provisions (23,   |
| » (23,423) (2,345  |    | » 423) (23,423) (2,345) (<br>» 186,478)  |
| » ) (186,478)  |    |  |
| <b>Increase (decrease) in existing provisions</b>  |    | <b>Increase (decrease) in existing</b><br>provisions (23,<br>» 423) (5,534) (2,342) (<br>» 360,268)                          |
| » (5,534) (2,342   |    |  |
| » ) (360,268)  |    |  |
| <b>Increase (decrease) through business combinati</b><br>» ons (54,564) (5,456<br>» ) (112,306)        |    | <b>Increase (decrease) through</b><br>business combinations (23,<br>» 423) (54,564) (5,456) (<br>» 112,306)                  |
| » (54,564) (5,456  |    |  |
| » ) (112,306)  |    |  |
| <b>Decrease (increase) through disposals</b>   |    | <b>Decrease (increase) through</b><br>disposals (5,<br>» 324) (34,456) (53,245) (<br>» 183,304)                              |
| » (34,456) (53,245   |    |  |
| » ) (183,304)  |    |  |
| Provisions used  |    | Provisions used (23,<br>» 423) (45,645) (23,423) (<br>» 130,274)   |
| » (45,645) (23,423   |    |  |
| » ) (130,274)  |    |  |
| Unused provision reversed  |    | Unused provision reversed (23,<br>» 423) (23,423) (5,345)<br>» (65,094)  |
| » (23,423) (5,345  |    |  |
| » ) (65,094)   |    |  |
| <b>Increase (decrease) due to passage of time or</b><br>» unwinding<br>of discount                     |    | <b>Increase (decrease) due to</b><br>passage of time or unwinding of<br>discount (2,<br>» 345) (4,564) (3,423)<br>» (66,223) |
| » (4,564) (3,423   |    |  |
| » ) (66,223)   |    |  |
| <b>Increase (decrease) due to change in discount</b><br>» rate (2,342) (2,342<br>» ) (78,201)          |    | <b>Increase (decrease) due to</b><br>change in discount rate (23,<br>» 423) (2,342) (2,342)<br>» (78,201)                    |
| » (2,342) (2,342   |    |  |
| » ) (78,201)   |    |  |
|  |    | <b>Increase (decrease) due to</b><br>foreign exchange differences (23,<br>» 423) (4,564) (5,345) (<br>» 184,513)             |

Beyond Compare v4.4.6

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|   |    |   |
|---|----|---|
| » (570,127) (615,705)   | =  | » 5) (570,127)  |
| << double-click to launch smart-table designer >>                                 | <> | << double-click to launch smart-table designer >>                               |
| » Page 262  | <> | » Page 241  |
| ROI IFRS R  |    | ROI I   |
| » EG  |    | » FRS REG   |
| trading as Ireland International Financial Reporting Standards                    | <> | trading as Ireland International Financial Reporting Standards                  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024       | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
| Other provisions Total  | <> | Other provisions Total  |
| Deferred tax provisions   |    | Deferred tax provisions   |
| €   |    | €   |
| €   |    | €   |
| Increase (decrease) due to foreign exchange differences (4,564) (5,345) (121,194) |    |   |
| Increase (decrease) from transfers and other changes (45,234) (74,379) (384,341)  |    |   |
| At 30 June 2024   | <> |   |
| (246,994) (201,068) (1,677,553)   |    |   |
| Out of balance to Provisions for liabilities category - current                   |    | Out of balance to Provisions for  |
| (246,994) (208,296) (1,713,543)   |    |   |
| Out of balance to Provisions for liabilities category - prior                     |    | liabilities category - prior  |
| (429,079) (312,338) (3,281,469)   |    | (615,705) (429,079) (312,338) (3,281,469)                                       |
| << double-click to launch smart-table designer >>                                 | <> | << double-click to launch smart-table designer >>                               |
| FFWFWFW   | =  | FFWFWFW   |
| FFWFWFW   |    | FFWFWFW   |
| FFWFWFW   |    | FFWFWFW   |

(continued)

|  |    |  |
|--|----|--|
| The amount of any expected reimbursement for a » provision is €98,283.<br>The amount of any asset recognised for expected reimbursement for a provision is €98,237.  | <> | The amount of any expected reimbursement for a » provision is €98,283.<br>The amount of any asset recognised for expected reimbursement for a provision is €98,237.  |
| » Page 263<br>ROI I  | <> | » Page 242<br>ROI IF   |
| » FRS REG  | =  | » RS REG   |
| trading as Ireland International Financial Reporting Standards   | <> | trading as Ireland International Financial Reporting Standards   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| 31 Pension and other schemes   | <> | 33 Pension and other schemes   |
| Defined contribution pension scheme<br>The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to €(298) (2023 - €(596)).  | =  | Defined contribution pension scheme<br>The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to €(298) (2023 - €(596)).  |
| Contributions totalling €(2,080) (2023 - €(4,160)) were payable to the scheme at the end of the year and are included in creditors.  | <> | Contributions totalling €(2,080) (2023 - €(4,160)) were payable to the scheme at the end of the year and are included in creditors.  |
| » Page 264<br>ROI IF   | <> | » age 243<br>ROI IFR   |
| » RS REG   | =  | » S REG  |
| trading as Ireland International Financial Reporting Standards   | <> | trading as Ireland International Financial Reporting Standards   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Defined benefit pension schemes<br>9089898<br>989898<br>9889<br>98898<br>9898<br>9898989<br>Contributions payable to the pension scheme at the end of the year are €9,898 (2023 - €8,888).<br>The expected contributions to the plan for the next reporting period are €908,908.<br>The scheme was most recently valued on 26 August | =  | Defined benefit pension schemes<br>9089898<br>989898<br>9889<br>98898<br>9898<br>9898989<br>Contributions payable to the pension scheme at the end of the year are €9,898 (2023 - €8,888).<br>The expected contributions to the plan for the next reporting period are €908,908.<br>The scheme was most recently valued on 26 August |

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|  |     |  |   |
|--|-----|--|---|
| » st 2021. 908<br>90809<br>898908<br>9808098<br>Risks<br>Investment risk<br>90908980<br>Property market risk<br>3456<br>Interest risk<br>1364<br>Salary risk<br>4563<br>Inflation risk<br>34534<br>Life expectancy risk<br>452345<br>Currency risk<br>234534<br>Reconciliation of scheme assets and liabilities<br>» s to assets and liabilities recognised<br>The amounts recognised in the statement of financial position are as follows: |     | » st 2021. 908<br>90809<br>898908<br>9808098<br>Risks<br>Investment risk<br>90908980<br>Property market risk<br>3456<br>Interest risk<br>1364<br>Salary risk<br>4563<br>Inflation risk<br>34534<br>Life expectancy risk<br>452345<br>Currency risk<br>234534<br>Reconciliation of scheme assets and liabilities<br>» s to assets and liabilities recognised<br>The amounts recognised in the statement of financial position are as follows: |   |
|  | - + | <a href="#">Click here to enter data</a>   |   |
|  | =   |  |   |
| » Page 265<br>RO   | < > | » age 244<br>ROI   | P |
| » I IFRS REG   |     | » IFRS REG   |   |
|  | =   |  |   |
| trading as Ireland International Financial Reporting Standards   | < > | trading as Ireland International Financial Reporting Standards   |   |
|  | =   |  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | < > | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |   |
|  | =   |  |   |
| <a href="#">Click here to enter data</a>   | < > |  |   |
| » 2024<br>» 2023<br>» €<br>» €<br>Fair value of scheme assets<br>» 3,453<br>» 4,523<br>Present value of scheme liabilities<br>» 56,456<br>» 41,234   |     | » 2024<br>» 2023<br>» € €<br>Fair value of scheme assets<br>» 3,453<br>» 4,523<br>Present value of scheme liabilities<br>» 56,456<br>» 41,234  |   |
|  | =   |  |   |
| » 59,909   | < > | » 59,909   |   |

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|   |    |   |
|---|----|---|
| » 45,757<br>Unrecognised past service cost<br>» 23,423<br>» 452,345<br>Other amounts recognised in the statement of f<br>» inancial position 34,236<br>» 3,345<br>Other amounts not recognised in the statement<br>» of financial position 34,236<br>» 5,234<br>Effect of asset ceiling<br>» 23,423<br>» 43,464 |    | » 45,757<br>Unrecognised past service cost<br>» 23,423<br>» 452,345<br>Other amounts recognised in the statement of f<br>» inancial position 34,236<br>» 3,345<br>Other amounts not recognised in the statement<br>» of financial position 34,236<br>» 5,234<br>Effect of asset ceiling<br>» 23,423<br>» 43,464 |
|   | =  |   |
| Defined benefit pension scheme surplus<br>» 175,227<br>» 550,145  | <> | Defined benefit pension scheme surplus<br>» 175,227<br>» 550,145  |
|   | =  |   |
| » Page 266<br>R<br>» OI IFRS REG  | <> | » Page 245<br>ROI<br>» IFRS REG   |
|   | =  |   |
| » trading as Ireland Internatio<br>» nal Financial Reporting Standards  | <> | » trading as Ireland Internation<br>» al Financial Reporting Standards  |
|   | =  |   |
| » Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Scheme assets<br>Changes in the fair value of scheme assets are<br>» as follows:<br>Click here to enter data  | =  | Scheme assets<br>Changes in the fair value of scheme assets are<br>» as follows:<br>Click here to enter data  |
| » 2024<br>» 2023<br>» €<br>» €<br>Fair value at start of year<br>» 4,523<br>» 4,523<br>Interest income<br>» 2,345<br>» 2,345  | <> | » 2024<br>» 2023<br>» € €<br>Fair value at start of year<br>» 4,523<br>» 4,523<br>Interest income<br>» 2,345<br>» 2,345   |
| Return on plan assets, excluding amounts inclu<br>» ded in interest<br>income/(expense)<br>» 64,564<br>» 45,645   | =  | Return on plan assets, excluding amounts inclu<br>» ded in interest<br>income/(expense)<br>» 64,564<br>» 45,645   |
| Actuarial gains and losses arising from change<br>» s in demographic assumptions 2,345  | <> | Actuarial gains and losses arising from change<br>» s in demographic  |

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|   |    |  |
|---|----|--|
| » 56,457  |    | assumptions<br>» 2,345<br>» 56,457   |
| Actuarial gains and losses arising from change<br>» s in financial assumptions 4,456<br>» 2,345                                       |    | Actuarial gains and losses arising from change<br>» s in financial assumptions 4,456<br>» 2,345                                  |
| Actuarial gains and losses arising from experi<br>» ence adjustments 45,456<br>» 45,645   |    | Actuarial gains and losses arising from experi<br>» ence adjustments 45,456<br>» 45,645  |
| Foreign exchange differences<br>» 45,647<br>» 56,457  |    | Foreign exchange differences<br>» 45,647<br>» 56,457   |
| Employer contributions<br>» 64,547<br>» 456,456   |    | Employer contributions<br>» 64,547<br>» 456,456  |
| Contributions by scheme participants<br>» 46,547<br>» 45,645  |    | Contributions by scheme participants<br>» 46,547<br>» 45,645   |
| Benefits paid<br>» 54,567<br>» 456,456  |    | Benefits paid<br>» 54,567<br>» 456,456   |
| Assets acquired in business combinations<br>» 45,645<br>» 45,645  |    | Assets acquired in business combinations<br>» 45,645<br>» 45,645   |
| Assets distributed on settlements<br>» 56,454<br>» 5,234  |    | Assets distributed on settlements<br>» 56,454<br>» 5,234   |
| Administrative expenses paid<br>» 56,456<br>» 67,768  |    | Administrative expenses paid<br>» 56,456<br>» 67,768   |
|   | =  |  |
| Fair value at end of year<br>» 493,552<br>» 1,290,621   | <> | Fair value at end of year<br>» 493,552<br>» 1,290,621  |
| Analysis of assets<br>The major categories of scheme assets are as f<br>» ollows:<br>Click here to enter data                         | =  | Analysis of assets<br>The major categories of scheme assets are as f<br>» ollows:<br>Click here to enter data                    |
| » 2024<br>» 2023<br><br>» €<br>» €<br>Cash and cash equivalents<br>» 5,234<br>» 3,452,345<br>Equity instruments<br>» 1,534<br>» 1,234 | <> | » 2024<br>» 2023<br><br>» € €<br>Cash and cash equivalents<br>» 5,234<br>» 3,452,345<br>Equity instruments<br>» 1,534<br>» 1,234 |

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|  |        |        |   |        |          |
|--|--------|--------|---|--------|----------|
| Debt instruments                           |        |        | Debt instruments                              |        |          |
| »  | 23,456 |        | »   | 23,456 |          |
| » 67,890                                   |        |        | » 67,890                                      |        |          |
| Real estate                                |        |        | Real estate                                   |        |          |
| »  | 1,452  |        | »   | 1,452  |          |
| » 1,252                                    |        |        | » 1,252                                       |        |          |
| Derivatives                                |        |        | Derivatives                                   |        |          |
| »  | 3,452  |        | »   | 3,452  |          |
| » 1,234                                    |        |        | » 1,234                                       |        |          |
| Investment funds                           |        |        | Investment funds                              |        |          |
| »  | 1,345  |        | »   | 1,345  |          |
| » 12,345                                   |        |        | » 12,345                                      |        |          |
| Asset-backed securities                    |        |        | Asset-backed securities                       |        |          |
| »  | 1,234  |        | »   | 1,234  |          |
| » 1,252                                    |        |        | » 1,252                                       |        |          |
| Structured debt                            |        |        | Structured debt                               |        |          |
| »  | 5,234  |        | »   | 5,234  |          |
| » 5,234                                    |        |        | » 5,234                                       |        |          |
|  | =      |        |   |        |          |
| »  | 42,941 |        | »   | 42,941 |          |
| » 3,542,786                                |        |        | » 3,542,786                                   |        |          |
|  |        |        | Click here to enter data                      |        |          |
|  | =      |        |   |        |          |
| » Page 267                                 |        |        | » Page 246                                    |        |          |
| ROI IF                                     |        |        | ROI IFRS                                      |        |          |
| » RS REG                                   |        |        | » REG   |        |          |
|  | =      |        |   |        |          |
| » trading as Ireland Internatio            |        |        | » trading as Ireland Internatio               |        |          |
| » nal Financial Reporting Standards        |        |        | » al Financial Reporting Standards            |        |          |
|  | =      |        |   |        |          |
| » Notes to the Financial Statements for th |        |        | » Notes to the Financial Statements for the F |        |          |
| » e Financial Year Ended 30 June 2024      |        |        | » inancial Year Ended 31 December 2024        |        |          |
|  | =      |        |   |        |          |
| Click here to enter data                   |        |        |   |        |          |
| »  | 2024   | 2023   | »   | 2024   | 2023     |
| »  | %      | %      | »   | %      | %        |
| Cash and cash equivalents                  |        |        | Cash and cash equivalents                     |        |          |
| »  | 5,234  | 3,452  | »   | 5,234  | 3,452,34 |
| » ,345                                     |        |        | » 5   |        |          |
| Equity instruments                         |        |        | Equity instruments                            |        |          |
| »  | 1,534  | 1,234  | »   | 1,534  | 1,234    |
| Debt instruments                           |        |        | Debt instruments                              |        |          |
| »  | 23,456 | 67,890 | »   | 23,456 | 67,890   |
| Real estate                                |        |        | Real estate                                   |        |          |
| »  | 1,452  | 1,252  | »   | 1,452  | 1,252    |
| Derivatives                                |        |        | Derivatives                                   |        |          |
| »  | 3,452  | 1,234  | »   | 3,452  | 1,234    |
| Investment funds                           |        |        | Investment funds                              |        |          |

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|  |        |         |                         |  |                |
|--|--------|---------|-------------------------|--|----------------|
| »  | 1,345  | 12,345  | »                       | 1,345  | 12,345         |
| Asset-backed securities  |        |         | Asset-backed securities |  |                |
| »  | 1,234  | 1,252   | »                       | 1,234  | 1,252          |
| Structured debt  |        |         | Structured debt         |  |                |
| »  | 5,234  | 5,234   | »                       | 5,234  | 5,234          |
|  |        |         | =                       |  |                |
| »  | 42,941 | 3,542   | <>                      | 42,941   | 3,542,78       |
| » ,786   |        |         | » 6                     |  |                |
|  |        |         | =                       |  |                |
| » Page 268   |        |         | <>                      | » Page 247   |                |
|  |        | ROI I   |                         |  | ROI IFR        |
| » FRS REG  |        |         | » S REG                 |  |                |
|  |        |         | =                       |  |                |
| » trading as Ireland International Financial Reporting Standards   |        |         | <>                      | » trading as Ireland International Financial Reporting Standards   |                |
|  |        |         | =                       |  |                |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024                                    |        |         | <>                      | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024                                |                |
|  |        |         | =                       |  |                |
| Equity instruments<br>Equity instruments can be further categorised<br>» as follows:<br>Click here to enter data |        |         |                         | Equity instruments<br>Equity instruments can be further categorised<br>» as follows:<br>Click here to enter data |                |
| »  | 2024   | 2023    | <>                      | »  | 2024 2023      |
| »  | €      | €       | »                       | €  | €              |
|  |        |         | =                       |  |                |
| Quoted   |        |         |                         | Quoted   |                |
| Categorisation 1   |        |         | <>                      | Categorisation 1   |                |
| »  | 2,345  | 454,325 | »                       | 2,345  | 454,325        |
| Categorisation 2   |        |         | Categorisation 2        |  |                |
| »  | 1,345  | 1,234   | »                       | 1,345  | 1,234          |
| Categorisation 3   |        |         | Categorisation 3        |  |                |
| »  | 2,345  | 12,345  | »                       | 2,345  | 12,345         |
| Categorisation 4   |        |         | Categorisation 4        |  |                |
| »  | 12,345 | 123,452 | »                       | 12,345   | 123,452        |
| Categorisation 5   |        |         | Categorisation 5        |  |                |
| »  | 1,234  | 5,234   | »                       | 1,234  | 5,234          |
|  |        |         | =                       |  |                |
| »  | 19,614 | 596,590 | <>                      | »  | 19,614 596,590 |
| Click here to enter data   |        |         | =                       | Click here to enter data   |                |
| »  | 2024   | 2023    | <>                      | »  | 2024 2023      |
| »  | %      | %       | »                       | %  | %              |
|  |        |         | =                       |  |                |
| Quoted   |        |         |                         | Quoted   |                |
| Categorisation 1   |        |         | <>                      | Categorisation 1   |                |

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|  |        |         |                  |  |                |
|--|--------|---------|------------------|--|----------------|
| »  | 2,345  | 454,325 | »                | 2,345  | 454,325        |
| Categorisation 2                               |        |         | Categorisation 2 |  |                |
| »  | 1,345  | 1,234   | »                | 1,345  | 1,234          |
| Categorisation 3                               |        |         | Categorisation 3 |  |                |
| »  | 2,345  | 12,345  | »                | 2,345  | 12,345         |
| Categorisation 4                               |        |         | Categorisation 4 |  |                |
| »  | 12,345 | 123,452 | »                | 12,345   | 123,452        |
| Categorisation 5                               |        |         | Categorisation 5 |  |                |
| »  | 1,234  | 5,234   | »                | 1,234  | 5,234          |
|  |        |         | =                |  |                |
| »  | 19,614 | 596,590 | <>               | »  | 19,614 596,590 |
| Debt instruments                               |        |         | =                | Debt instruments                               |                |
| Debt instruments can be further categorised as |        |         |                  | Debt instruments can be further categorised as |                |
| » follows:                                     |        |         |                  | » follows:                                     |                |
| Click here to enter data                       |        |         |                  | Click here to enter data                       |                |
|  |        |         | <>               |  |                |
| » Page 269                                     |        |         |                  |  |                |
|  |        | ROI I   |                  |  |                |
| » FRS REG                                      |        |         |                  |  |                |
| » trading as Ireland Internatio                |        |         |                  |  |                |
| » nal Financial Reporting Standards            |        |         |                  |  |                |
| » Notes to the Financial Statements for t      |        |         |                  |  |                |
| » he Financial Year Ended 30 June 2024         |        |         |                  |  |                |
| »  | 2024   | 2023    | »                | 2024   | 2023           |
| »  | €      | €       | »                | €  | €              |
|  |        |         | =                |  |                |
| Quoted   |        |         |                  | Quoted   |                |
| Categorisation 1                               |        |         | <>               | Categorisation 1                               |                |
| »  | 2,345  | 1,345   | »                | 2,345  | 1,345          |
| Categorisation 3                               |        |         | Categorisation 3 |  |                |
| »  | 2,349  | 7,234   | »                | 2,349  | 7,234          |
| Categorisation 4                               |        |         | Categorisation 4 |  |                |
| »  | 5,230  | 3,459   | »                | 5,230  | 3,459          |
| Categorisation 5                               |        |         | Categorisation 5 |  |                |
| »  | 4,523  | 4,521   | »                | 4,523  | 4,521          |
|  |        |         | =                |  |                |
| »  | 14,447 | 16,559  | <>               | »  | 14,447 16,559  |
|  |        |         | =                |  |                |
| Unquoted                                       |        |         |                  | Unquoted                                       |                |
| Categorisation 2                               |        |         | <>               | Categorisation 2                               |                |
| »  | 2,345  | 5,278   | »                | 2,345  | 5,278          |
|  |        |         | =                |  |                |
| »  | 16,792 | 21,837  | <>               | »  | 16,792 21,837  |
|  |        |         |                  | » Page 248                                     |                |



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|                          |    |                          |  |
|--------------------------|----|--------------------------|--|
| » €                      |    |                          |  |
| Quoted                   | =  | Quoted                   |  |
| Categorisation 1         | <> | Categorisation 1         |  |
| » 1,243 5,3              |    | » 1,243 5,               |  |
| » 45                     |    | » 345                    |  |
| Categorisation 2         |    | Categorisation 2         |  |
| » 1,534 1,2              |    | » 1,534 1,               |  |
| » 34                     |    | » 234                    |  |
| Categorisation 3         |    | Categorisation 3         |  |
| » 1,534 1,2              |    | » 1,534 1,               |  |
| » 34                     |    | » 234                    |  |
| Categorisation 5         |    | Categorisation 5         |  |
| » 1,345 12,3             |    | » 1,345 12,              |  |
| » 45                     |    | » 345                    |  |
|                          | =  |                          |  |
| » 5,656 20,1             | <> | » 5,656 20,              |  |
| » 58                     |    | » 158                    |  |
| Unquoted                 | =  | Unquoted                 |  |
| Categorisation 4         | <> | Categorisation 4         |  |
| » 12,345 12,3            |    | » 12,345 12,             |  |
| » 45                     |    | » 345                    |  |
|                          | =  |                          |  |
| » 18,001 32,5            | <> | » 18,001 32,             |  |
| » 03                     |    | » 503                    |  |
| Click here to enter data | =  | Click here to enter data |  |
| » 2024 20                | <> | » 2024 2                 |  |
| » 23                     |    | » 023                    |  |
| » %                      |    | » % %                    |  |
| » %                      |    |                          |  |
| Quoted                   | =  | Quoted                   |  |
| Categorisation 1         | <> | Categorisation 1         |  |
| » 1,243 5,3              |    | » 1,243 5,               |  |
| » 45                     |    | » 345                    |  |
| Categorisation 2         |    | Categorisation 2         |  |
| » 1,534 1,2              |    | » 1,534 1,               |  |
| » 34                     |    | » 234                    |  |
| Categorisation 3         |    | Categorisation 3         |  |
| » 1,534 1,2              |    | » 1,534 1,               |  |
| » 34                     |    | » 234                    |  |
| Categorisation 5         |    | Categorisation 5         |  |
| » 1,345 12,3             |    | » 1,345 12,              |  |
| » 45                     |    | » 345                    |  |
|                          | =  |                          |  |
| » 5,656 20,1             | <> | » 5,656 20,              |  |

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|  |    |  |
|--|----|--|
| » 58   |    | » 158  |
| Unquoted                                       | =  | Unquoted                                       |
| Categorisation 4                               | <> | Categorisation 4                               |
| » 12,345 12,3                                  |    | » 12,345 12,                                   |
| » 45   |    | » 345  |
|  | =  |  |
| » 18,001 32,5                                  | <> | » 18,001 32,                                   |
| » 03   |    | » 503  |
| Derivatives                                    | =  | Derivatives                                    |
| Derivatives can be further categorised as foll |    | Derivatives can be further categorised as foll |
| » ows:   |    | » ows:   |
| Click here to enter data                       |    | Click here to enter data                       |
| » Page 271                                     | <> | » Page 250                                     |
| ROI I  |    | ROI IFR  |
| » FRS REG                                      |    | » S REG  |
|  | =  |  |
| » trading as Ireland Internatio                | <> | » trading as Ireland International Fi          |
| » nal Financial Reporting Standards            |    | » nancial Reporting Standards                  |
|  | =  |  |
| » Notes to the Financial Statements for t      | <> | » Notes to the Financial Statements for the F  |
| » he Financial Year Ended 30 June 2024         |    | » inancial Year Ended 31 December 2024         |
|  | =  |  |
| » 2024 2023                                    | <> | » 2024 2023                                    |
| » € €  |    | » € €  |
| Quoted   | =  | Quoted   |
| Categorisation 1                               | <> | Categorisation 1                               |
| » 1,456 76,887                                 |    | » 1,456 76,887                                 |
| Categorisation 4                               |    | Categorisation 4                               |
| » 78,634 5,634                                 |    | » 78,634 5,634                                 |
| Categorisation 5                               |    | Categorisation 5                               |
| » 12,356 56,734                                |    | » 12,356 56,734                                |
|  | =  |  |
| » 92,446 139,255                               | <> | » 92,446 139,255                               |
| Unquoted                                       | =  | Unquoted                                       |
| Categorisation 2                               | <> | Categorisation 2                               |
| » 4,356 5,643                                  |    | » 4,356 5,643                                  |
| Categorisation 3                               |    | Categorisation 3                               |
| » 12,345 12,365                                |    | » 12,345 12,365                                |
|  | =  |  |
| » 16,701 18,008                                | <> | » 16,701 18,008                                |
|  | =  |  |
|  | <> |  |

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|  |         |         |    |  |         |         |
|--|---------|---------|----|--|---------|---------|
| »  | 109,147 | 157,263 | =  | »  | 109,147 | 157,263 |
| Click here to enter data                       |         |         | =  | Click here to enter data                       |         |         |
| »  | 2024    | 2023    | <> | »  | 2024    | 2023    |
| »  | %       | %       |    | »  | %       | %       |
| Quoted   |         |         | =  | Quoted   |         |         |
| Categorisation 1                               |         |         | <> | Categorisation 1                               |         |         |
| »  | 1,456   | 76,887  |    | »  | 1,456   | 76,887  |
| Categorisation 4                               |         |         |    | Categorisation 4                               |         |         |
| »  | 78,634  | 5,634   |    | »  | 78,634  | 5,634   |
| Categorisation 5                               |         |         |    | Categorisation 5                               |         |         |
| »  | 12,356  | 56,734  |    | »  | 12,356  | 56,734  |
|  |         |         | =  |  |         |         |
| »  | 92,446  | 139,255 | <> | »  | 92,446  | 139,255 |
| Unquoted                                       |         |         | =  | Unquoted                                       |         |         |
| Categorisation 2                               |         |         | <> | Categorisation 2                               |         |         |
| »  | 4,356   | 5,643   |    | »  | 4,356   | 5,643   |
| Categorisation 3                               |         |         |    | Categorisation 3                               |         |         |
| »  | 12,345  | 12,365  |    | »  | 12,345  | 12,365  |
|  |         |         | =  |  |         |         |
| »  | 16,701  | 18,008  | <> | »  | 16,701  | 18,008  |
|  |         |         | =  |  |         |         |
| »  | 109,147 | 157,263 | <> | »  | 109,147 | 157,263 |
|  |         |         | =  |  |         |         |
| » Page 272                                     |         |         | <> | » Page 251                                     |         |         |
| ROI  |         |         | =  | ROI  |         |         |
| » IFRS REG                                     |         |         |    | » IFRS REG                                     |         |         |
| » trading as Ireland Internatio                |         |         | <> | » trading as Ireland International Fi          |         |         |
| » nal Financial Reporting Standards            |         |         |    | » nancial Reporting Standards                  |         |         |
|  |         |         | =  |  |         |         |
| » Notes to the Financial Statements for t      |         |         | <> | » Notes to the Financial Statements for the F  |         |         |
| » he Financial Year Ended 30 June 2024         |         |         |    | » inancial Year Ended 31 December 2024         |         |         |
| Investment funds                               |         |         | =  | Investment funds                               |         |         |
| Investment funds can be further categorised as |         |         |    | Investment funds can be further categorised as |         |         |
| » follows:                                     |         |         |    | » follows:                                     |         |         |
| Click here to enter data                       |         |         |    | Click here to enter data                       |         |         |
| »  | 2024    | 2023    | <> | »  | 2024    | 2023    |
| »  | €       | €       |    | »  | €       | €       |
| Quoted   |         |         | =  | Quoted   |         |         |
| Categorisation 1                               |         |         | <> | Categorisation 1                               |         |         |
| »  | 3,456   | 64,356  |    | »  | 3,456   | 64,356  |

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|                                  |        |        |                                  |                                |               |
|----------------------------------|--------|--------|----------------------------------|--------------------------------|---------------|
| Categorisation 3                 |        |        | Categorisation 3                 |                                |               |
| »                                | 12,345 | 1,243  | »                                | 12,345                         | 1,243         |
| Categorisation 4                 |        |        | Categorisation 4                 |                                |               |
| »                                | 1,634  | 4,365  | »                                | 1,634                          | 4,365         |
| Categorisation 5                 |        |        | Categorisation 5                 |                                |               |
| »                                | 12,365 | 3,456  | »                                | 12,365                         | 3,456         |
|                                  |        |        | =                                |                                |               |
| »                                | 29,800 | 73,420 | <>                               | »                              | 29,800 73,420 |
|                                  |        |        | =                                |                                |               |
| Unquoted                         |        |        | Unquoted                         |                                |               |
| Categorisation 2                 |        |        | <>                               | Categorisation 2               |               |
| »                                | 8,456  | 8,645  | »                                | 8,456                          | 8,645         |
|                                  |        |        | =                                |                                |               |
| »                                | 38,256 | 82,065 | <>                               | »                              | 38,256 82,065 |
| Click here to enter data         |        |        | =                                | Click here to enter data       |               |
| »                                | 2024   | 2023   | <>                               | »                              | 2024 2023     |
| »                                | %      | %      | »                                | %                              | %             |
|                                  |        |        | =                                |                                |               |
| Quoted                           |        |        | Quoted                           |                                |               |
| Categorisation 1                 |        |        | <>                               | Categorisation 1               |               |
| »                                | 3,456  | 64,356 | »                                | 3,456                          | 64,356        |
| Categorisation 3                 |        |        | Categorisation 3                 |                                |               |
| »                                | 12,345 | 1,243  | »                                | 12,345                         | 1,243         |
| Categorisation 4                 |        |        | Categorisation 4                 |                                |               |
| »                                | 1,634  | 4,365  | »                                | 1,634                          | 4,365         |
| Categorisation 5                 |        |        | Categorisation 5                 |                                |               |
| »                                | 12,365 | 3,456  | »                                | 12,365                         | 3,456         |
|                                  |        |        | =                                |                                |               |
| »                                | 29,800 | 73,420 | <>                               | »                              | 29,800 73,420 |
|                                  |        |        | =                                |                                |               |
| Unquoted                         |        |        | Unquoted                         |                                |               |
| Categorisation 2                 |        |        | <>                               | Categorisation 2               |               |
| »                                | 8,456  | 8,645  | »                                | 8,456                          | 8,645         |
|                                  |        |        | =                                |                                |               |
| »                                | 38,256 | 82,065 | <>                               | »                              | 38,256 82,065 |
|                                  |        |        | =                                |                                |               |
| weqeqwee                         |        |        | weqeqwee                         |                                |               |
| Actual return on scheme's assets |        |        | Actual return on scheme's assets |                                |               |
| Click here to enter data         |        |        | Click here to enter data         |                                |               |
| »                                | 2024   | 2023   | <>                               | »                              | 2024 2023     |
| »                                | €      | €      | »                                | €                              | €             |
|                                  |        |        | =                                |                                |               |
| Actual return on scheme assets   |        |        | <>                               | Actual return on scheme assets |               |
| »                                | 98,789 | 45,698 | »                                | 98,789                         | 45,698        |

|   |    |   |
|---|----|---|
|   | =  |   |
|   | <> | The pension scheme has not invested.  |
| » Page 273  |    | » Page 252  |
| » ROI IFRS REG  |    | R<br>» OI IFRS REG  |
|   | =  |   |
| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024<br>The pension scheme has not invested.                   | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
| The entity's own financial instruments include<br>» d in the fair value of scheme assets are as<br>» follows:                           | =  | The entity's own financial instruments include<br>» d in the fair value of scheme assets are as<br>» follows:                           |
| »<br>» 2023<br>»<br>» €<br>» 23412<br>» 45,347<br>» 78,877  | <> | »<br>» 2024<br>»<br>» €<br>» 23412<br>» 45,347<br>» 78,877  |
| The property occupied by, or other asset used<br>» by, the entity included in the fair value of<br>» scheme assets are as<br>» follows: | =  | The property occupied by, or other asset used<br>» by, the entity included in the fair value of<br>» scheme assets are as<br>» follows: |
| »<br>» 2023<br>»<br>» €<br>» 2312<br>» 34,123<br>» 41,234   | <> | »<br>» 2024<br>»<br>» €<br>» 2312<br>» 34,123<br>» 41,234   |
| Scheme liabilities<br>Changes in the present value of scheme liabilities are as follows:<br>Click here to enter data                    | =  | Scheme liabilities<br>Changes in the present value of scheme liabilities are as follows:<br>Click here to enter data                    |
| »<br>» 2023<br>»<br>» €<br>» Present value at start of year   | <> | »<br>» 2024<br>»<br>» €<br>» Present value at start of year   |

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|  |           |  |           |
|--|-----------|--|-----------|
| »  | (41,23    | »  | (41,23    |
| » 4)   | (2,134)   | » 4)   | (2,134)   |
| Current service cost                           |           | Current service cost                           |           |
| »  | (34,23    | »  | (34,23    |
| » 4)   | (3,245)   | » 4)   | (3,245)   |
| Past service cost                              |           | Past service cost                              |           |
| »  | (3,23     | »  | (3,23     |
| » 5)   | (34,534)  | » 5)   | (34,534)  |
| Actuarial gains and losses arising from change |           | Actuarial gains and losses arising from change |           |
| » s in demographic assumptions                 | (23,42    | » s in demographic                             |           |
| » 5)   | (7,676)   | assumptions                                    | (23,42    |
|  |           | »  | (7,676)   |
| Actuarial gains and losses arising from change |           | Actuarial gains and losses arising from change |           |
| » s in financial assumptions                   | (2,34     | » s in financial assumptions                   | (2,34     |
| » 2)   | (4,347)   | » 2)   | (4,347)   |
| Actuarial gains and losses arising from experi |           | Actuarial gains and losses arising from experi |           |
| » ence adjustments                             | (23,42    | » ence adjustments                             | (23,42    |
| » 3)   | (5,475)   | » 3)   | (5,475)   |
| Changes in the effect of limiting a net define | =         | Changes in the effect of limiting a net define |           |
| » d benefit asset to the asset                 |           | » d benefit asset to the asset                 |           |
| ceiling  |           | <> ceiling                                     |           |
| »  | (5,23     | »  | (5,23     |
| » 4)   | (34,534)  | » 4)   | (34,534)  |
| Foreign exchange differences                   |           | Foreign exchange differences                   |           |
| »  | (23,42    | »  | (23,42    |
| » 3)   | (7,664)   | » 3)   | (7,664)   |
| Interest cost                                  |           | Interest cost                                  |           |
| »  | (22,34    | »  | (22,34    |
| » 2)   | (3,245)   | » 2)   | (3,245)   |
| Benefits paid                                  |           | Benefits paid                                  |           |
| »  | (23,42    | »  | (23,42    |
| » 3)   | (4,456)   | » 3)   | (4,456)   |
| Contributions by scheme participants           |           | Contributions by scheme participants           |           |
| »  | (23,42    | »  | (23,42    |
| » 3)   | (3,423)   | » 3)   | (3,423)   |
| Liabilities assumed in business combinations   |           | Liabilities assumed in business combinations   |           |
| »  | (2,34     | »  | (2,34     |
| » 5)   | (3,423)   | » 5)   | (3,423)   |
| Liabilities extinguished on settlements        |           | Liabilities extinguished on settlements        |           |
| »  | (2,34     | »  | (2,34     |
| » 2)   | (2,345)   | » 2)   | (2,345)   |
| Effect of curtailments                         |           | Effect of curtailments                         |           |
| »  | (5,34     | »  | (5,34     |
| » 5)   | (2,345)   | » 5)   | (2,345)   |
|  | =         |  |           |
| Present value at end of year                   |           | <> Present value at end of year                |           |
| »  | (235,77   | »  | (235,77   |
| » 0)   | (118,846) | » 0)   | (118,846) |
|  | =         |  |           |
|  | + -       |  |           |

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|   |    |   |
|---|----|---|
| <p>» Page 274</p> <p>ROI IFRS RE</p> <p>» G</p> <p>trading as Ireland International Financial Reporting Standards</p> <p>Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p> <p>» 20</p> <p>» 24 2023</p> <p>»</p> <p>» € €</p> |    |   |
| Analysed as:  | =  | Analysed as:  |
| Present value of scheme liabilities arising from unfunded schemes (9,898) (9,898)   | <> | Present value of scheme liabilities arising from unfunded schemes (9,898) (9,898)   |
| Present value of scheme liabilities arising from wholly or partly funded schemes (23,235) (9,898)   | =  | Present value of scheme liabilities arising from wholly or partly funded schemes (23,235) (9,898)                         |
|   | =  |   |
| » (33,133) (19,796)   | <> | » (33,133) (19,796)   |
|   | =  |   |
| » ge 275  | <> | » Page 253  |
| » ROI IFRS REG  |    | ROI IFRS REG  |
|   | =  |   |
| trading as Ireland International Financial Reporting Standards  | <> | trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
| Effect of asset ceiling<br>A reconciliation of the effect of the asset ceiling is as follows:<br>Click here to enter data   | =  | Effect of asset ceiling<br>A reconciliation of the effect of the asset ceiling is as follows:<br>Click here to enter data |
| <p>» 2024</p> <p>» 2023</p> <p>» €</p> <p>» €</p> <p>Opening balance</p> <p>» 78,876</p> <p>» 98,358</p> <p>Interest cost</p>   | <> | <p>» 2024</p> <p>» 2023</p> <p>» € €</p> <p>Opening balance</p> <p>» 78,876</p> <p>» 98,358</p> <p>Interest cost</p>      |

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|  |    |  |
|--|----|--|
| » 6,535  | =  | » 6,535  |
| » 34,546                                       |    | » 34,546                                       |
| Changes in asset ceiling, excluding amounts in |    | Changes in asset ceiling, excluding amounts in |
| » cluded in interest 89,537                    |    | » cluded in interest 89,537                    |
| » 34,534                                       |    | » 34,534                                       |
|  | =  |  |
| Closing balance                                | <> | Closing balance                                |
| » 174,948                                      |    | » 174,948                                      |
| » 167,438                                      |    | » 167,438                                      |
|  | =  |  |
| erwqerwqer                                     |    | erwqerwqer                                     |
| Reimbursement rights                           |    | Reimbursement rights                           |
| A reconciliation of reimbursement rights is as |    | A reconciliation of reimbursement rights is as |
| » follows:                                     |    | » follows:                                     |
| Click here to enter data                       |    | Click here to enter data                       |
|  | <> |  |
| » 2024   |    | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » € €  |
| » €  |    |  |
| Fair value at start of year                    |    | Fair value at start of year                    |
| » 3,436  |    | » 3,436  |
| » 98,385                                       |    | » 98,385                                       |
| Interest income                                |    | Interest income                                |
| » 34,536                                       |    | » 34,536                                       |
| » 23,423                                       |    | » 23,423                                       |
| Return on plan assets, excluding amounts inclu | =  | Return on plan assets, excluding amounts inclu |
| » ded in interest                              |    | » ded in interest                              |
| income/(expense)                               | <> | income/(expense)                               |
| » 34,534                                       |    | » 34,534                                       |
| » 4,545  |    | » 4,545  |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |
| » s in demographic assumptions 34,534          |    | » s in demographic                             |
| » 2,342  |    | assumptions                                    |
|  |    | » 34,534                                       |
|  |    | » 2,342  |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |
| » s in financial assumptions 35,345            |    | » s in financial assumptions 35,345            |
| » 4,544  |    | » 4,544  |
| Actuarial gains and losses arising from experi |    | Actuarial gains and losses arising from experi |
| » ence adjustments 4,534                       |    | » ence adjustments 4,534                       |
| » 2,342  |    | » 2,342  |
| Foreign exchange differences                   |    | Foreign exchange differences                   |
| » 2,342  |    | » 2,342  |
| » 3,245  |    | » 3,245  |
| Employer contributions                         |    | Employer contributions                         |
| » 433,455                                      |    | » 433,455                                      |
| » 2,345  |    | » 2,345  |
| Contributions by scheme participants           |    | Contributions by scheme participants           |
| » 23,423                                       |    | » 23,423                                       |

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|   |    |   |
|---|----|---|
| » 23,426<br>Benefits paid<br>» 54,645<br>» 34,234<br>Assets acquired in business combinations<br>» 34,534<br>» 5,324<br>Assets distributed on settlements<br>» 53,868<br>» 45,645   | =  | » 23,426<br>Benefits paid<br>» 54,645<br>» 34,234<br>Assets acquired in business combinations<br>» 34,534<br>» 5,324<br>Assets distributed on settlements<br>» 53,868<br>» 45,645   |
| Fair value at end of year<br>» 749,186<br>» 249,800   | <> | Fair value at end of year<br>» 749,186<br>» 249,800   |
| 453453245<br>Principal actuarial assumptions<br>The significant actuarial assumptions used to<br>» determine the present value of the defined b<br>» enefit obligation at the<br>statement of financial position date are as fo<br>» llows:                           | =  | 453453245<br>Principal actuarial assumptions<br>The significant actuarial assumptions used to<br>» determine the present value of the defined b<br>» enefit obligation at the<br>statement of financial position date are as fo<br>» llows:                         |
| » Page 276<br>ROI IF<br>» RS REG  | <> | » Page 254<br>ROI IFRS<br>» REG   |
| » trading as Ireland Internatio<br>» nal Financial Reporting Standards  | <> | » trading as Ireland Internationa<br>» l Financial Reporting Standards  |
| » Notes to the Financial Statements fo<br>» r the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024 20<br>» 23<br>» %<br>» %<br>Mortality rate<br>» 23,452.00 53,<br>» 245.00<br>Rates of employee turnover<br>» 12,345.00 1,<br>» 324.00<br>Proportion of employees opting for early retir<br>» ement 12,345.00 12,<br>» 345.00<br>Discount rate<br>» 1,223.00 1, | <> | » 2024 2<br>» 023<br>» % %<br>Mortality rate<br>» 23,452.00 53,245<br>» .00<br>Rates of employee turnover<br>» 12,345.00 1,324<br>» .00<br>Proportion of employees opting for early retir<br>» ement 12,345.00 12,345<br>» .00<br>Discount rate<br>» 1,223.00 1,152 |

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|  |               |     |  |  |   |        |   |
|--|---------------|-----|--|--|---|--------|---|
| » 152.00                                       |               |     |  | » .00  |   |        |   |
| Future salary increases                        |               |     |  | Future salary increases                        |   |        |   |
| »  | 1,145.00      | 1,  |  | »  | 1,145.00                                      | 1,234  |   |
| » 234.00                                       |               |     |  | » .00  |   |        |   |
| Future pension increases                       |               |     |  | Future pension increases                       |   |        |   |
| »  | 23,452,345.00 | 3,  |  | »  | 23,452,345.00                                 | 3,245  |   |
| » 245.00                                       |               |     |  | » .00  |   |        |   |
| Inflation                                      |               |     |  | Inflation                                      |   |        |   |
| »  | 3,245.00      | 2,  |  | »  | 3,245.00                                      | 2,345  |   |
| » 345.00                                       |               |     |  | » .00  |   |        |   |
| Click here to enter data                       |               |     |  | = Click here to enter data                     |   |        |   |
|  |               |     |  | <>   |   |        |   |
| »  | 2024          | 20  |  | »  | 2024  | 2      |   |
| » 23   |               |     |  | » 023  |   |        |   |
| »  | %             |     |  | »  | %   | %      |   |
| » %  |               |     |  |  |   |        |   |
| Mortality rate                                 |               |     |  | Mortality rate                                 |   |        |   |
| »  | 23,452.00     | 53, |  | »  | 23,452.00                                     | 53,245 |   |
| » 245.00                                       |               |     |  | » .00  |   |        |   |
| Rates of employee turnover                     |               |     |  | Rates of employee turnover                     |   |        |   |
| »  | 12,345.00     | 1,  |  | »  | 12,345.00                                     | 1,324  |   |
| » 324.00                                       |               |     |  | » .00  |   |        |   |
| Proportion of employees opting for early retir |               |     |  | Proportion of employees opting for early retir |   |        |   |
| » ement  | 12,345.00     | 12, |  | » ement  | 12,345.00                                     | 12,345 |   |
| » 345.00                                       |               |     |  | » .00  |   |        |   |
| Discount rate                                  |               |     |  | Discount rate                                  |   |        |   |
| »  | 1,223.00      | 1,  |  | »  | 1,223.00                                      | 1,152  |   |
| » 152.00                                       |               |     |  | » .00  |   |        |   |
| Future salary increases                        |               |     |  | Future salary increases                        |   |        |   |
| »  | 1,145.00      | 1,  |  | »  | 1,145.00                                      | 1,234  |   |
| » 234.00                                       |               |     |  | » .00  |   |        |   |
| Future pension increases                       |               |     |  | Future pension increases                       |   |        |   |
| »  | 23,452,345.00 | 3,  |  | »  | 23,452,345.00                                 | 3,245  |   |
| » 245.00                                       |               |     |  | » .00  |   |        |   |
| Inflation                                      |               |     |  | Inflation                                      |   |        |   |
| »  | 3,245.00      | 2,  |  | »  | 3,245.00                                      | 2,345  |   |
| » 345.00                                       |               |     |  | » .00  |   |        |   |
|  |               |     |  | =  |   |        |   |
|  |               |     |  | <>   |   |        |   |
| » Page 277                                     |               |     |  | » Page 255                                     |   |        |   |
|  |               |     |  |  |   |        | R |
| » ROI IFRS REG                                 |               |     |  | » OI IFRS REG                                  |   |        |   |
|  |               |     |  | =  |   |        |   |
| » trading as Ireland Internati                 |               |     |  | <>   | » trading as Ireland International            |        |   |
| » onal Financial Reporting Standards           |               |     |  |  | » Financial Reporting Standards               |        |   |
|  |               |     |  | =  |   |        |   |
| » Notes to the Financial Statements for th     |               |     |  | <>   | » Notes to the Financial Statements for the F |        |   |
| » e Financial Year Ended 30 June 2024          |               |     |  |  | » inancial Year Ended 31 December 2024        |        |   |
|  |               |     |  | =  |   |        |   |
| Post retirement mortality assumptions          |               |     |  |  | Post retirement mortality assumptions         |        |   |
| Click here to enter data                       |               |     |  |  | Click here to enter data                      |        |   |

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|   |    |   |
|---|----|---|
| » 2024 202<br>» 3<br><br>» Years Year<br>» s<br>Current ROI pensioners at retirement age - mal<br>» e 2,345.00 2<br>» ,345.00<br>Current ROI pensioners at retirement age - fem<br>» ale 52,345.00 1<br>» ,234.00<br>Future ROI pensioners at retirement age - male<br>» 75,384.00 532<br>» ,455.00<br>Future ROI pensioners at retirement age - fema<br>» le 1,234.00 2,34<br>» 5,234.00 | <> | » 2024<br>» 2023<br><br>» Years<br>» Years<br>Current ROI pensioners at retirement age - mal<br>» e 2,345.00<br>» 2,345.00<br>Current ROI pensioners at retirement age - fem<br>» ale 52,345.00<br>» 1,234.00<br>Future ROI pensioners at retirement age - male<br>» 75,384.00<br>» 532,455.00<br>Future ROI pensioners at retirement age - fema<br>» le 1,234.00<br>» 2,345,234.00 |
| Amounts recognised in the income statement<br>Click here to enter data  | =  | Amounts recognised in the income statement<br>Click here to enter data  |
| » 2024 202<br>» 3<br><br>» €<br>» €   | <> | » 2024<br>» 2023<br><br>» €<br>» €  |
| Amounts recognised in operating profit  | =  | Amounts recognised in operating profit  |
| Current service cost<br>» 4,365 2,34<br>» 5<br>Past service cost<br>» 23,423 23,42<br>» 3<br>Losses (gains) on curtailments and settlements<br>» 45,454 4,35<br>» 4<br>Administrative expenses paid<br>» 52,345 2,34<br>» 2   | <> | Current service cost<br>» 4,365<br>» 2,345<br>Past service cost<br>» 23,423<br>» 23,423<br>Losses (gains) on curtailments and settlements<br>» 45,454<br>» 4,354<br>Administrative expenses paid<br>» 52,345<br>» 2,342   |
|   | =  |   |
| Recognised in arriving at operating profit<br>» 125,587 32,46<br>» 4  | <> | Recognised in arriving at operating profit<br>» 125,587<br>» 32,464   |
|   | =  |   |
| Amounts recognised in finance income or costs<br>Net interest<br>» 75,378 98,53<br>» 7  | <> | Amounts recognised in finance income or costs<br>Net interest<br>» 75,378<br>» 98,537   |
|   | =  |   |
| Total recognised in the income statement  | <> | Total recognised in the income statement  |

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|  |   |
|--|---|
| » 200,965 131,0  | » 200,965   |
| » 01   | » 131,001   |
| 234523452345<br>Amounts taken to the Statement of Comprehensive Income<br>Click here to enter data   | =<br>234523452345<br>Amounts taken to the Statement of Comprehensive Income<br>Click here to enter data |
| <>   | <>  |
| » Page 278   |   |
| » ROI IFRS REG trading as Ireland International Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |   |
| » 2024   | » 2024  |
| » 2023   | » 2023  |
| » €  | » €   |
| » €  | » €   |
| Actuarial gains and losses arising from changes in demographic assumptions 87,382  | Actuarial gains and losses arising from changes in demographic assumptions 87,382                       |
| » 2,134  | » 2,134   |
| Actuarial gains and losses arising from changes in financial assumptions 23,425  | Actuarial gains and losses arising from changes in financial assumptions 23,425                         |
| » 32,234   | » 32,234  |
| Actuarial gains and losses arising from experience adjustments 3,423   | Actuarial gains and losses arising from experience adjustments 3,423                                    |
| » 2,423  | » 2,423   |
| Return on plan assets, excluding amounts included in interest income/(expense) 34,235  | = Return on plan assets, excluding amounts included in interest income/(expense) 34,235                 |
| » 23,423   | » 23,423  |
| Exchange rate movements 23,423   | <> Exchange rate movements 23,423   |
| » 23,423   | » 23,423  |
| Changes in the effect of the asset ceiling 1,234   | Changes in the effect of the asset ceiling 1,234  |
| » 2,342  | » 2,342   |
| Amounts recognised in the Statement of Comprehensive Income 173,122  | =   |
| » 85,979   | <> Amounts recognised in the Statement of Comprehensive Income 173,122                                  |
|  | » 85,979  |
|  | =   |
| <>   | <>  |
| » Page 279   | » Page 256  |

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| » ROI IFRS REG  |  |  |  | » RS REG |   |  |  | ROI IF |
|---|--|--|--|----------|---|--|--|--------|
| trading as Ireland International<br>» Financial Reporting Standards   |  |  |  | =        | trading as Ireland International<br>» Financial Reporting Standards   |  |  |        |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   |  |  |  | <>       | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |  |  |        |
| dASDas<br>Sensitivity analysis<br>A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:<br>Click here to enter data |  |  |  | =        | dASDas<br>Sensitivity analysis<br>A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:<br>Click here to enter data |  |  |        |
| » 2024  |  |  |  | <>       | » 2024  |  |  |        |
| » 2023  |  |  |  |          | » 2023  |  |  |        |
| » + 0.1%  |  |  |  |          | » + 0.1%  |  |  |        |
| » 0.0% - 0.1% + 0.1% 0.   |  |  |  |          | » 0.0% - 0.1% + 0.1% 0.0%   |  |  |        |
| » 0% - 0.1%   |  |  |  |          | » - 0.1%  |  |  |        |
| Adjustment to discount rate €   |  |  |  |          | rate €  |  |  |        |
| » € € €   |  |  |  |          | » € € €   |  |  |        |
| » € €   |  |  |  |          | » € €   |  |  |        |
| Present value of total obligation 21,342  |  |  |  |          | Present value of total obligation 21,342 34,  |  |  |        |
| » 34,213 3,432 2,345 32,  |  |  |  |          | » 213 3,432 2,345 32,345  |  |  |        |
| » 345 1,234   |  |  |  |          | » 1,234   |  |  |        |
| Click here to enter data  |  |  |  | =        | Click here to enter data  |  |  |        |
| » 2024  |  |  |  | <>       | » 2024  |  |  |        |
| » 2023  |  |  |  |          | » 2023  |  |  |        |
| » + 0.1%  |  |  |  |          | » + 0.1%  |  |  |        |
| » 0.0% - 0.1% + 0.1% 0.   |  |  |  |          | » 0.0% - 0.1% + 0.1% 0.0%   |  |  |        |
| » 0% - 0.1%   |  |  |  |          | » - 0.1%  |  |  |        |
| inflation €   |  |  |  |          | inflation €   |  |  |        |
| » € € €   |  |  |  |          | » € € €   |  |  |        |
| » € €   |  |  |  |          | » € €   |  |  |        |
| Present value of total obligation 32,542  |  |  |  |          | Present value of total obligation 32,542 23,  |  |  |        |
| » 23,543 23,423 23,426 2,   |  |  |  |          | » 543 23,423 23,426 2,134   |  |  |        |
| » 134 1,234   |  |  |  |          | » 1,234   |  |  |        |
| Click here to enter data  |  |  |  | =        | Click here to enter data  |  |  |        |
| » 2024  |  |  |  | <>       | » 2024  |  |  |        |
| » 2023  |  |  |  |          | » 2023  |  |  |        |
| » + 0.1%  |  |  |  |          | » + 0.1%  |  |  |        |
| » 0.0% - 0.1% + 0.1% 0.   |  |  |  |          | » 0.0% - 0.1% + 0.1% 0.0%   |  |  |        |
| » 0% - 0.1%   |  |  |  |          | » - 0.1%  |  |  |        |
| salary growth €   |  |  |  |          | salary growth €   |  |  |        |
| » € € €   |  |  |  |          | » € € €   |  |  |        |
| » € €   |  |  |  |          | » € €   |  |  |        |
| Present value of total obligation 23,423  |  |  |  |          | Present value of total obligation 23,423 42,  |  |  |        |
| » 42,134 23,423 23,236 23,  |  |  |  |          | » 134 23,423 23,236 23,423  |  |  |        |
| » 423 98,487  |  |  |  |          | » 98,487  |  |  |        |

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|  |     |   |
|--|-----|---|
| Click here to enter data   | =   | Click here to enter data  |
| » 2024 2023<br>Adjustment to mortality age + 1 Year<br>» None - 1 Year + 1 Year No<br>» ne - 1 Year<br>rating assumption €<br>» € € €<br>» € € | <>  | » 2023 2024<br>Adjustment to mortality + 1 Year No<br>» ne - 1 Year + 1 Year None<br>» - 1 Year<br>age rating assumption €<br>» € € €<br>» €<br>Present value of total<br>obligation 1,234 23,<br>» 23,426 4,123 23,426 23,<br>» 423 12,341 |
| Click here to enter data   | =   | Click here to enter data  |
| » 2024 2023<br>Adjustment to pension + 0.1%<br>» 0.0% - 0.1% + 0.1% 0.<br>» 0% - 0.1%<br>increases €<br>» € € €<br>» € €                       | <>  | » 2023 2024<br>Adjustment to pension + 0.1% 0.<br>» 0% - 0.1% + 0.1% 0.0%<br>» - 0.1%<br>increases €<br>» € € €<br>» €<br>Present value of total<br>obligation 654,564 45,<br>» 45,346 45,345 34,537 1,<br>» 234 1,234                      |
| 123423<br>42134<br>234234  | =   | 123423<br>42134<br>234234   |
| 1234123  | + - |   |
|  | =   |   |
| » Page 280   | <>  | P   |
| » ROI IFRS REG   |     | R   |
|  | =   |   |
| » trading as Ireland International Financial Reporting Standards   | <>  | » trading as Ireland International Financial Reporting Standards  |
|  | =   |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <>  | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|  | =   |   |
|  | - + | 1234123   |
| Maturity analysis of benefit payments<br>Click here to enter data  | =   | Maturity analysis of benefit payments<br>Click here to enter data   |
| » Between Between Between<br>Less than Between Between<br>» 5-10 10-15 15-20<br>» Over 20  | <>  | » Between Between Betw<br>» een<br>Less than Between B<br>» etween 5-10 10-15 1<br>» 5-20 Over 20   |



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|  |     | » S REG<br>trading as Ireland International<br>» l Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| 214234<br>1234<br>12341<br>2341234<br>1234   | =   | 214234<br>1234<br>12341<br>2341234<br>1234   |
| » Page 281<br>RO<br>» I IFRS REG<br>trading as Ireland International<br>» al Financial Reporting Standards<br>Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | + - |  |
| 12341234<br>Contributions payable to the pension scheme at<br>» the end of the year are €1,234 (2023 - €65,<br>» 454).<br>The expected contributions to the plan for the<br>» next reporting period are €12,341,234.<br>The scheme was most recently valued on 31 July<br>» 2021. 12342134<br>123412<br>341234<br>12342134<br>Risks<br>Investment risk<br>12341234<br>Property market risk<br>1234<br>Interest risk<br>1234<br>Salary risk<br>1234<br>Inflation risk<br>1234234<br>Life expectancy risk<br>1234234<br>Currency risk<br>1234234<br>Reconciliation of scheme assets and liabilities<br>» s to assets and liabilities recognised<br>The amounts recognised in the statement of fin<br>» ancial position are as follows:<br>Click here to enter data | =   | 12341234<br>Contributions payable to the pension scheme at<br>» the end of the year are €1,234 (2023 - €65,<br>» 454).<br>The expected contributions to the plan for the<br>» next reporting period are €12,341,234.<br>The scheme was most recently valued on 31 July<br>» 2021. 12342134<br>123412<br>341234<br>12342134<br>Risks<br>Investment risk<br>12341234<br>Property market risk<br>1234<br>Interest risk<br>1234<br>Salary risk<br>1234<br>Inflation risk<br>1234234<br>Life expectancy risk<br>1234234<br>Currency risk<br>1234234<br>Reconciliation of scheme assets and liabilities<br>» s to assets and liabilities recognised<br>The amounts recognised in the statement of fin<br>» ancial position are as follows:<br>Click here to enter data |
|  | <>  |  |

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|  |    | » Page 259                                     | ROI    |
|  |    | » IFRS REG                                     |        |
|  |    | trading as Ireland International Fi            |        |
|  |    | » nancial Reporting Standards                  |        |
|  |    | Notes to the Financial Statements for the F    |        |
|  |    | » inancial Year Ended 31 December 2024         |        |
| »  |    | »  | 2024   |
| » 2024 2023                                    |    | » 2023   |        |
| »  |    | »  | € €    |
| » € €  |    |  |        |
| Fair value of scheme assets                    |    | Fair value of scheme assets                    |        |
| »  | 3  | »  | 34,534 |
| » 4,534 3,423                                  |    | » 3,423  |        |
| Present value of scheme liabilities            |    | Present value of scheme liabilities            |        |
| »  |    | »  | 4,564  |
| » 4,564 4,564                                  |    | » 4,564  |        |
|  | =  |  |        |
| »  | 3  | »  | 39,098 |
| » 9,098 7,987                                  |    | » 7,987  |        |
| Unrecognised past service cost                 |    | Unrecognised past service cost                 |        |
| »  |    | »  | 2,342  |
| » 2,342 23,243                                 |    | » 23,243                                       |        |
| Other amounts recognised in the statement of f |    | Other amounts recognised in the statement of f |        |
| » inancial position                            |    | » inancial position                            | 4,564  |
| » 4,564 4,564                                  |    | » 4,564  |        |
| Other amounts not recognised in the statement  |    | Other amounts not recognised in the statement  |        |
| » of financial position                        |    | » of financial position                        | 2,342  |
| » 2,342 3,434                                  |    | » 3,434  |        |
| Effect of asset ceiling                        |    | Effect of asset ceiling                        |        |
| »  |    | »  | 5,645  |
| » 5,645 2,342                                  |    | » 2,342  |        |
|  | =  |  |        |
| Defined benefit pension scheme surplus         |    | Defined benefit pension scheme surplus         |        |
| »  | 5  | »  | 53,991 |
| » 3,991 41,570                                 |    | » 41,570                                       |        |
| » Page 282                                     |    | » Page 260                                     |        |
| R  |    | ROI  |        |
| » OI IFRS REG                                  |    | » IFRS REG                                     |        |
|  | =  |  |        |
| trading as Ireland Internatio                  | <> | trading as Ireland Internation                 |        |
| » nal Financial Reporting Standards            |    | » al Financial Reporting Standards             |        |
|  | =  |  |        |
| Notes to the Financial Statements for th       | <> | Notes to the Financial Statements for the F    |        |
| » e Financial Year Ended 30 June 2024          |    | » inancial Year Ended 31 December 2024         |        |
|  | =  |  |        |
| Scheme assets                                  |    | Scheme assets                                  |        |
| Changes in the fair value of scheme assets are |    | Changes in the fair value of scheme assets are |        |

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|   |    |   |
|---|----|---|
| » as follows:<br>Click here to enter data   |    | » as follows:<br>Click here to enter data   |
| » 2024<br>» 2023<br>» €<br>» €<br>Fair value at start of year<br>» 2,220<br>» 2,100<br>Interest income<br>» 34,534<br>» 345,347   | <> | » 2024<br>» 2023<br>» € €<br>Fair value at start of year<br>» 2,220<br>» 2,100<br>Interest income<br>» 34,534<br>» 345,347  |
| Return on plan assets, excluding amounts inclu<br>» ded in interest   | =  | Return on plan assets, excluding amounts inclu<br>» ded in interest   |
| income/(expense)<br>» 34,356<br>» 4,534<br>Actuarial gains and losses arising from change<br>» s in demographic assumptions 34,536<br>» 56,756  | <> | income/(expense)<br>» 34,356<br>» 4,534<br>Actuarial gains and losses arising from change<br>» s in demographic   |
|   |    | assumptions<br>» 34,536<br>» 56,756   |
| Actuarial gains and losses arising from change<br>» s in financial assumptions 76,754<br>» 3,453<br>Actuarial gains and losses arising from experi<br>» ence adjustments 44,574<br>» 5,756<br>Foreign exchange differences<br>» 35,375<br>» 3,453<br>Employer contributions<br>» 4,456<br>» 5,675<br>Contributions by scheme participants<br>» 8,767<br>» 6,786<br>Benefits paid<br>» 45,645<br>» 45,345<br>Assets acquired in business combinations<br>» 78,656<br>» 5,675<br>Assets distributed on settlements<br>» 45,347<br>» 3,453<br>Administrative expenses paid<br>» 4,534<br>» 5,675 |    | Actuarial gains and losses arising from change<br>» s in financial assumptions 76,754<br>» 3,453<br>Actuarial gains and losses arising from experi<br>» ence adjustments 44,574<br>» 5,756<br>Foreign exchange differences<br>» 35,375<br>» 3,453<br>Employer contributions<br>» 4,456<br>» 5,675<br>Contributions by scheme participants<br>» 8,767<br>» 6,786<br>Benefits paid<br>» 45,645<br>» 45,345<br>Assets acquired in business combinations<br>» 78,656<br>» 5,675<br>Assets distributed on settlements<br>» 45,347<br>» 3,453<br>Administrative expenses paid<br>» 4,534<br>» 5,675 |

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|  |    |  |
|--|----|--|
|  | =  |  |
| Fair value at end of year                      | <> | Fair value at end of year                      |
| » 449,754                                      |    | » 449,754                                      |
| » 494,008                                      |    | » 494,008                                      |
|  | =  |  |
| Analysis of assets                             |    | Analysis of assets                             |
| The major categories of scheme assets are as f |    | The major categories of scheme assets are as f |
| » ollows:                                      |    | » ollows:                                      |
| Click here to enter data                       |    | Click here to enter data                       |
|  | <> |  |
| » 2024   |    | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » € €  |
| » €  |    |  |
| Cash and cash equivalents                      |    | Cash and cash equivalents                      |
| » 3,452  |    | » 3,452  |
| » 2,345  |    | » 2,345  |
| Equity instruments                             |    | Equity instruments                             |
| » 87,687                                       |    | » 87,687                                       |
| » 1,345  |    | » 1,345  |
| Debt instruments                               |    | Debt instruments                               |
| » 1,245  |    | » 1,245  |
| » 1,252  |    | » 1,252  |
| Real estate                                    |    | Real estate                                    |
| » 1,234  |    | » 1,234  |
| » 5,234  |    | » 5,234  |
| Derivatives                                    |    | Derivatives                                    |
| » 1,252  |    | » 1,252  |
| » 1,234  |    | » 1,234  |
| Investment funds                               |    | Investment funds                               |
| » 1,345  |    | » 1,345  |
| » 1,145  |    | » 1,145  |
| Asset-backed securities                        |    | Asset-backed securities                        |
| » 12,323                                       |    | » 12,323                                       |
| » 4,523  |    | » 4,523  |
| Structured debt                                |    | Structured debt                                |
| » 75,387                                       |    | » 75,387                                       |
| » 4,523  |    | » 4,523  |
|  | =  |  |
| » 183,925                                      | <> | » 183,925                                      |
| » 21,601                                       |    | » 21,601                                       |
|  |    | Click here to enter data                       |
|  | =  |  |
| » Page 283                                     | <> | » Page 261                                     |
| ROI IF   |    | ROI IFRS                                       |
| » RS REG                                       |    | » REG  |
|  | =  |  |
| » trading as Ireland Internatio                | <> | » trading as Ireland Internatio                |
| » nal Financial Reporting Standards            |    | » al Financial Reporting Standards             |

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|--|----|--|
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024                                      | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024                                  |
|  | =  |  |
| Click here to enter data   | <> |  |
| » 2024 2023  |    | » 2024 2023  |
| » % %  |    | » % %  |
| Cash and cash equivalents  |    | Cash and cash equivalents  |
| » 3,452 2,345  |    | » 3,452 2,345  |
| Equity instruments   |    | Equity instruments   |
| » 87,687 1,345   |    | » 87,687 1,345   |
| Debt instruments   |    | Debt instruments   |
| » 1,245 1,252  |    | » 1,245 1,252  |
| Real estate  |    | Real estate  |
| » 1,234 5,234  |    | » 1,234 5,234  |
| Derivatives  |    | Derivatives  |
| » 1,252 1,234  |    | » 1,252 1,234  |
| Investment funds   |    | Investment funds   |
| » 1,345 1,145  |    | » 1,345 1,145  |
| Asset-backed securities  |    | Asset-backed securities  |
| » 12,323 4,523   |    | » 12,323 4,523   |
| Structured debt  |    | Structured debt  |
| » 75,387 4,523   |    | » 75,387 4,523   |
|  | =  |  |
| » 183,925 21,601   | <> | » 183,925 21,601   |
|  | =  |  |
| » Page 284   | <> | » Page 262   |
| ROI I  |    | ROI IFR  |
| » FRS REG  |    | » S REG  |
|  | =  |  |
| trading as Ireland International Financial Reporting Standards   | <> | trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024                                      | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024                                  |
|  | =  |  |
| Equity instruments<br>Equity instruments can be further categorised<br>» as follows:<br>Click here to enter data |    | Equity instruments<br>Equity instruments can be further categorised<br>» as follows:<br>Click here to enter data |
| » 2024 2023  | <> | » 2024 2023  |
| » € €  |    | » € €  |
|  | =  |  |
| Quoted   |    | Quoted   |
| Categorisation 1   | <> | Categorisation 1   |
| » 1,234 2,345  |    | » 1,234 2,345  |

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|  |        |        |  |                                     |               |
|--|--------|--------|--|-------------------------------------|---------------|
| Categorisation 3                               |        |        | Categorisation 3                               |                                     |               |
| »  | 1,234  | 1,523  | »  | 1,234                               | 1,523         |
| Categorisation 4                               |        |        | Categorisation 4                               |                                     |               |
| »  | 1,235  | 1,234  | »  | 1,235                               | 1,234         |
| Categorisation 5                               |        |        | Categorisation 5                               |                                     |               |
| »  | 2,345  | 2,345  | »  | 2,345                               | 2,345         |
|  |        |        | =  |                                     |               |
| »  | 6,048  | 7,447  | <>   | »                                   | 6,048 7,447   |
|  |        |        | =  |                                     |               |
| Unquoted                                       |        |        | Unquoted                                       |                                     |               |
| Categorisation 2                               |        |        | <>   | Categorisation 2                    |               |
| »  | 52,345 | 12,345 | »  | 52,345                              | 12,345        |
|  |        |        | =  |                                     |               |
| »  | 58,393 | 19,792 | <>   | »                                   | 58,393 19,792 |
| Click here to enter data                       |        |        | =  | Click here to enter data            |               |
| »  | 2024   | 2023   | <>   | »                                   | 2024 2023     |
| »  | %      | %      | »  | %                                   | %             |
|  |        |        | =  |                                     |               |
| Quoted   |        |        | Quoted   |                                     |               |
| Categorisation 1                               |        |        | <>   | Categorisation 1                    |               |
| »  | 1,234  | 2,345  | »  | 1,234                               | 2,345         |
| Categorisation 3                               |        |        | Categorisation 3                               |                                     |               |
| »  | 1,234  | 1,523  | »  | 1,234                               | 1,523         |
| Categorisation 4                               |        |        | Categorisation 4                               |                                     |               |
| »  | 1,235  | 1,234  | »  | 1,235                               | 1,234         |
| Categorisation 5                               |        |        | Categorisation 5                               |                                     |               |
| »  | 2,345  | 2,345  | »  | 2,345                               | 2,345         |
|  |        |        | =  |                                     |               |
| »  | 6,048  | 7,447  | <>   | »                                   | 6,048 7,447   |
|  |        |        | =  |                                     |               |
| Unquoted                                       |        |        | Unquoted                                       |                                     |               |
| Categorisation 2                               |        |        | <>   | Categorisation 2                    |               |
| »  | 52,345 | 12,345 | »  | 52,345                              | 12,345        |
|  |        |        | =  |                                     |               |
| »  | 58,393 | 19,792 | <>   | »                                   | 58,393 19,792 |
|  |        |        | =  |                                     |               |
| Debt instruments                               |        |        | Debt instruments                               |                                     |               |
| Debt instruments can be further categorised as |        |        | Debt instruments can be further categorised as |                                     |               |
| » follows:                                     |        |        | » follows:                                     |                                     |               |
| Click here to enter data                       |        |        | Click here to enter data                       |                                     |               |
| » Page 285                                     |        |        | <>   | » Page 263                          |               |
| ROI I  |        |        | ROI IFR  |                                     |               |
| » FRS REG                                      |        |        | » S REG  |                                     |               |
|  |        |        | =  |                                     |               |
| trading as Ireland Internatio                  |        |        | <>   | trading as Ireland International Fi |               |

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|   |    |   |
|---|----|---|
| » nal Financial Reporting Standards   |    | » nancial Reporting Standards   |
|   | =  |   |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
|   | =  |   |
| » 2024 2023   | <> | » 2024 2023   |
| » € €   |    | » € €   |
| Quoted  | =  | Quoted  |
| Categorisation 1  | <> | Categorisation 1  |
| » 1,230 1,110   |    | » 1,230 1,110   |
| Categorisation 2  |    | Categorisation 2  |
| » 1,110 1,202   |    | » 1,110 1,202   |
| Categorisation 3  |    | Categorisation 3  |
| » 1,102 1,202   |    | » 1,102 1,202   |
| Categorisation 4  |    | Categorisation 4  |
| » 1,102 1,212   |    | » 1,102 1,212   |
| Categorisation 5  |    | Categorisation 5  |
| » 1,202 1,212   |    | » 1,202 1,212   |
|   | =  |   |
| » 5,746 5,938   | <> | » 5,746 5,938   |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024 2023   | <> | » 2024 2023   |
| » % %   |    | » % %   |
| Quoted  | =  | Quoted  |
| Categorisation 1  | <> | Categorisation 1  |
| » 1,230 1,110   |    | » 1,230 1,110   |
| Categorisation 2  |    | Categorisation 2  |
| » 1,110 1,202   |    | » 1,110 1,202   |
| Categorisation 3  |    | Categorisation 3  |
| » 1,102 1,202   |    | » 1,102 1,202   |
| Categorisation 4  |    | Categorisation 4  |
| » 1,102 1,212   |    | » 1,102 1,212   |
| Categorisation 5  |    | Categorisation 5  |
| » 1,202 1,212   |    | » 1,202 1,212   |
|   | =  |   |
| » 5,746 5,938   | <> | » 5,746 5,938   |
|   | =  |   |
| » Page 286  | <> | » Page 264  |
| ROI I   |    | ROI IFR   |
| » FRS REG   |    | » S REG   |
|   | =  |   |
| trading as Ireland Internatio<br>» nal Financial Reporting Standards              | <> | trading as Ireland International<br>» Financial Reporting Standards                   |

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|   |    |   |
|---|----|---|
|   | =  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024                   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024               |
| Real estate<br>Real estate can be further categorised as follows:<br>Click here to enter data | =  | Real estate<br>Real estate can be further categorised as follows:<br>Click here to enter data |
| » 2024 20   | <> | » 2024 2  |
| » 23  |    | » 023   |
| » €   |    | » € €   |
| Quoted  | =  | Quoted  |
| Categorisation 1  | <> | Categorisation 1  |
| » 1,131 1,1   |    | » 1,131 1,  |
| » 32  |    | » 132   |
| Categorisation 2  |    | Categorisation 2  |
| » 1,125 1,1   |    | » 1,125 1,  |
| » 27  |    | » 127   |
| Categorisation 4  |    | Categorisation 4  |
| » 1,880 1,1   |    | » 1,880 1,  |
| » 23  |    | » 123   |
| Categorisation 5  |    | Categorisation 5  |
| » 1,120 1,2   |    | » 1,120 1,  |
| » 20  |    | » 220   |
|   | =  |   |
| » 5,256 4,6   | <> | » 5,256 4,  |
| » 02  |    | » 602   |
| Unquoted  | =  | Unquoted  |
| Categorisation 3  | <> | Categorisation 3  |
| » 1,186 1,1   |    | » 1,186 1,  |
| » 38  |    | » 138   |
|   | =  |   |
| » 6,442 5,7   | <> | » 6,442 5,  |
| » 40  |    | » 740   |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024 20   | <> | » 2024 2  |
| » 23  |    | » 023   |
| » %   |    | » % %   |
| Quoted  | =  | Quoted  |
| Categorisation 1  | <> | Categorisation 1  |
| » 1,131 1,1   |    | » 1,131 1,  |

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|  |       |     |  |  |       |    |  |
|--|-------|-----|--|--|-------|----|--|
| » 32   |       |     |  | » 132  |       |    |  |
| Categorisation 2                               |       |     |  | Categorisation 2                               |       |    |  |
| »  | 1,125 | 1,1 |  | »  | 1,125 | 1, |  |
| » 27   |       |     |  | » 127  |       |    |  |
| Categorisation 4                               |       |     |  | Categorisation 4                               |       |    |  |
| »  | 1,880 | 1,1 |  | »  | 1,880 | 1, |  |
| » 23   |       |     |  | » 123  |       |    |  |
| Categorisation 5                               |       |     |  | Categorisation 5                               |       |    |  |
| »  | 1,120 | 1,2 |  | »  | 1,120 | 1, |  |
| » 20   |       |     |  | » 220  |       |    |  |
|  |       |     |  | =  |       |    |  |
|  |       |     |  | <>   |       |    |  |
| »  | 5,256 | 4,6 |  | »  | 5,256 | 4, |  |
| » 02   |       |     |  | » 602  |       |    |  |
|  |       |     |  | =  |       |    |  |
| Unquoted                                       |       |     |  | Unquoted                                       |       |    |  |
| Categorisation 3                               |       |     |  | <> Categorisation 3                            |       |    |  |
| »  | 1,186 | 1,1 |  | »  | 1,186 | 1, |  |
| » 38   |       |     |  | » 138  |       |    |  |
|  |       |     |  | =  |       |    |  |
|  |       |     |  | <>   |       |    |  |
| »  | 6,442 | 5,7 |  | »  | 6,442 | 5, |  |
| » 40   |       |     |  | » 740  |       |    |  |
|  |       |     |  | =  |       |    |  |
| Derivatives                                    |       |     |  | Derivatives                                    |       |    |  |
| Derivatives can be further categorised as foll |       |     |  | Derivatives can be further categorised as foll |       |    |  |
| » OWS:   |       |     |  | » OWS:   |       |    |  |
| Click here to enter data                       |       |     |  | Click here to enter data                       |       |    |  |
|  |       |     |  | <>   |       |    |  |
| » Page 287                                     |       |     |  | » Page 265                                     |       |    |  |
| ROI I  |       |     |  | ROI IFR  |       |    |  |
| » FRS REG                                      |       |     |  | » S REG  |       |    |  |
|  |       |     |  | =  |       |    |  |
| » trading as Ireland Internatio                |       |     |  | <> trading as Ireland International Fi         |       |    |  |
| » nal Financial Reporting Standards            |       |     |  | » nancial Reporting Standards                  |       |    |  |
|  |       |     |  | =  |       |    |  |
| » Notes to the Financial Statements for t      |       |     |  | <> Notes to the Financial Statements for the F |       |    |  |
| » he Financial Year Ended 30 June 2024         |       |     |  | » inancial Year Ended 31 December 2024         |       |    |  |
|  |       |     |  | =  |       |    |  |
|  |       |     |  | <>   |       |    |  |
| » 2024 2023                                    |       |     |  | » 2024 2023                                    |       |    |  |
| » € €  |       |     |  | » € €  |       |    |  |
|  |       |     |  | =  |       |    |  |
| Quoted   |       |     |  | Quoted   |       |    |  |
| Categorisation 2                               |       |     |  | <> Categorisation 2                            |       |    |  |
| » 1,234 1,286                                  |       |     |  | » 1,234 1,286                                  |       |    |  |
| Categorisation 3                               |       |     |  | Categorisation 3                               |       |    |  |
| » 1,820 1,200                                  |       |     |  | » 1,820 1,200                                  |       |    |  |
| Categorisation 4                               |       |     |  | Categorisation 4                               |       |    |  |
| » 1,123 1,920                                  |       |     |  | » 1,123 1,920                                  |       |    |  |
| Categorisation 5                               |       |     |  | Categorisation 5                               |       |    |  |

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|  |       |       |    |  |       |       |
|--|-------|-------|----|--|-------|-------|
| »  | 1,340 | 1,120 | =  | »  | 1,340 | 1,120 |
|  |       |       | <> |  |       |       |
| »  | 5,517 | 5,526 | =  | »  | 5,517 | 5,526 |
| Unquoted                                       |       |       | <> | Unquoted                                       |       |       |
| Categorisation 1                               |       |       | =  | Categorisation 1                               |       |       |
| »  | 1,120 | 1,111 | <> | »  | 1,120 | 1,111 |
|  |       |       | =  |  |       |       |
| »  | 6,637 | 6,637 | <> | »  | 6,637 | 6,637 |
| Click here to enter data                       |       |       | =  | Click here to enter data                       |       |       |
| »  | 2024  | 2023  | <> | »  | 2024  | 2023  |
| »  | %     | %     | =  | »  | %     | %     |
| Quoted   |       |       | <> | Quoted   |       |       |
| Categorisation 2                               |       |       | =  | Categorisation 2                               |       |       |
| »  | 1,234 | 1,286 | <> | »  | 1,234 | 1,286 |
| Categorisation 3                               |       |       | =  | Categorisation 3                               |       |       |
| »  | 1,820 | 1,200 | <> | »  | 1,820 | 1,200 |
| Categorisation 4                               |       |       | =  | Categorisation 4                               |       |       |
| »  | 1,123 | 1,920 | <> | »  | 1,123 | 1,920 |
| Categorisation 5                               |       |       | =  | Categorisation 5                               |       |       |
| »  | 1,340 | 1,120 | <> | »  | 1,340 | 1,120 |
|  |       |       | =  |  |       |       |
| »  | 5,517 | 5,526 | <> | »  | 5,517 | 5,526 |
| Unquoted                                       |       |       | =  | Unquoted                                       |       |       |
| Categorisation 1                               |       |       | <> | Categorisation 1                               |       |       |
| »  | 1,120 | 1,111 | =  | »  | 1,120 | 1,111 |
|  |       |       | <> |  |       |       |
| »  | 6,637 | 6,637 | =  | »  | 6,637 | 6,637 |
|  |       |       | <> |  |       |       |
| » Page 288                                     |       |       | =  | » Page 266                                     |       |       |
| ROI  |       |       | <> | ROI  |       |       |
| » IFRS REG                                     |       |       | =  | » IFRS REG                                     |       |       |
| trading as Ireland Internatio                  |       |       | <> | trading as Ireland International Fi            |       |       |
| » nal Financial Reporting Standards            |       |       | =  | » nancial Reporting Standards                  |       |       |
|  |       |       | <> |  |       |       |
| Notes to the Financial Statements for t        |       |       | =  | Notes to the Financial Statements for the F    |       |       |
| » he Financial Year Ended 30 June 2024         |       |       | <> | » inancial Year Ended 31 December 2024         |       |       |
| Investment funds                               |       |       | =  | Investment funds                               |       |       |
| Investment funds can be further categorised as |       |       | <> | Investment funds can be further categorised as |       |       |
| » follows:                                     |       |       | =  | » follows:                                     |       |       |
| Click here to enter data                       |       |       | <> | Click here to enter data                       |       |       |

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|                                  |        |        |    |                                  |        |        |
|----------------------------------|--------|--------|----|----------------------------------|--------|--------|
| »                                | 2024   | 2023   |    | »                                | 2024   | 2023   |
| »                                | €      | €      |    | »                                | €      | €      |
| Quoted                           |        |        | =  | Quoted                           |        |        |
| Categorisation 1                 |        |        | <> | Categorisation 1                 |        |        |
| »                                | 3,110  | 3,120  |    | »                                | 3,110  | 3,120  |
| Categorisation 2                 |        |        |    | Categorisation 2                 |        |        |
| »                                | 4,120  | 4,123  |    | »                                | 4,120  | 4,123  |
| Categorisation 4                 |        |        |    | Categorisation 4                 |        |        |
| »                                | 1,120  | 2,120  |    | »                                | 1,120  | 2,120  |
| Categorisation 5                 |        |        |    | Categorisation 5                 |        |        |
| »                                | 1,342  | 1,234  |    | »                                | 1,342  | 1,234  |
|                                  |        |        | =  |                                  |        |        |
| »                                | 9,692  | 10,597 | <> | »                                | 9,692  | 10,597 |
| Unquoted                         |        |        | =  | Unquoted                         |        |        |
| Categorisation 3                 |        |        | <> | Categorisation 3                 |        |        |
| »                                | 4,323  | 2,123  |    | »                                | 4,323  | 2,123  |
|                                  |        |        | =  |                                  |        |        |
| »                                | 14,015 | 12,720 | <> | »                                | 14,015 | 12,720 |
| Click here to enter data         |        |        | =  | Click here to enter data         |        |        |
| »                                | 2024   | 2023   | <> | »                                | 2024   | 2023   |
| »                                | %      | %      |    | »                                | %      | %      |
| Quoted                           |        |        | =  | Quoted                           |        |        |
| Categorisation 1                 |        |        | <> | Categorisation 1                 |        |        |
| »                                | 3,110  | 3,120  |    | »                                | 3,110  | 3,120  |
| Categorisation 2                 |        |        |    | Categorisation 2                 |        |        |
| »                                | 4,120  | 4,123  |    | »                                | 4,120  | 4,123  |
| Categorisation 4                 |        |        |    | Categorisation 4                 |        |        |
| »                                | 1,120  | 2,120  |    | »                                | 1,120  | 2,120  |
| Categorisation 5                 |        |        |    | Categorisation 5                 |        |        |
| »                                | 1,342  | 1,234  |    | »                                | 1,342  | 1,234  |
|                                  |        |        | =  |                                  |        |        |
| »                                | 9,692  | 10,597 | <> | »                                | 9,692  | 10,597 |
| Unquoted                         |        |        | =  | Unquoted                         |        |        |
| Categorisation 3                 |        |        | <> | Categorisation 3                 |        |        |
| »                                | 4,323  | 2,123  |    | »                                | 4,323  | 2,123  |
|                                  |        |        | =  |                                  |        |        |
| »                                | 14,015 | 12,720 | <> | »                                | 14,015 | 12,720 |
| TEXT                             |        |        | =  | TEXT                             |        |        |
| Actual return on scheme's assets |        |        |    | Actual return on scheme's assets |        |        |
| Click here to enter data         |        |        |    | Click here to enter data         |        |        |

(continued)

|   |    |   |
|---|----|---|
| » 2024 2023<br>» € €  | <> | » 2024 2023<br>» € €  |
|   | =  |   |
| Actual return on scheme assets<br>» 4,253 78,487  | <> | Actual return on scheme assets<br>» 4,253 78,487  |
|   | =  |   |
| » Page 289<br>» ROI IFRS REG  | <> | The pension scheme has not invested.<br>» Page 267<br>» OI IFRS REG R   |
|   | =  |   |
| trading as Ireland Internati<br>» onal Financial Reporting Standards  | <> | trading as Ireland International<br>» Financial Reporting Standards   |
|   | =  |   |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024<br>The pension scheme has not invested.              | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| The entity's own financial instruments include<br>» d in the fair value of scheme assets are as<br>» follows:                         | =  | The entity's own financial instruments include<br>» d in the fair value of scheme assets are as<br>» follows:                         |
| » 2024<br>» 2023<br>» €<br>» €<br>9877<br>» 33,464<br>» 34,534  | <> | » 2024<br>» 2023<br>» €<br>» €<br>9877<br>» 33,464<br>» 34,534  |
| The property occupied by, or other asset used<br>» by, the entity included in the fair value of<br>» scheme assets are as<br>follows: | =  | The property occupied by, or other asset used<br>» by, the entity included in the fair value of<br>» scheme assets are as<br>follows: |
| » 2024<br>» 2023<br>» €<br>» €<br>13123<br>» 98,649<br>» 65,368   | <> | » 2024<br>» 2023<br>» €<br>» €<br>13123<br>» 98,649<br>» 65,368   |
| Scheme liabilities<br>Changes in the present value of scheme liabili<br>» ties are as follows:<br>Click here to enter data            | =  | Scheme liabilities<br>Changes in the present value of scheme liabili<br>» ties are as follows:<br>Click here to enter data            |

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|  |  |
|--|--|
| <>   | <>   |
| » 2024   | » 2024   |
| » 2023   | » 2023   |
| » €  | » €  |
| » €  | » €  |
| Present value at start of year                 | Present value at start of year                   |
| » (2,20  | » (2,20  |
| » 2) (1,110)                                   | » 2) (1,110)                                     |
| Current service cost                           | Current service cost                             |
| » (34,53                                       | » (34,53   |
| » 4) (87,897)                                  | » 4) (87,897)                                    |
| Past service cost                              | Past service cost                                |
| » (34,35                                       | » (34,35   |
| » 4) (3,453)                                   | » 4) (3,453)                                     |
| Actuarial gains and losses arising from change | Actuarial gains and losses arising from change   |
| » s in demographic assumptions (4,53           | » s in demographic                               |
| » 4) (5,656)                                   | assumptions                                      |
|  | » (4,53  |
|  | » 4) (5,656)                                     |
| Actuarial gains and losses arising from change | Actuarial gains and losses arising from change   |
| » s in financial assumptions (56,75            | » s in financial assumptions (56,75              |
| » 6) (3,453)                                   | » 6) (3,453)                                     |
| Actuarial gains and losses arising from experi | Actuarial gains and losses arising from experi   |
| » ence adjustments (3,45                       | » ence adjustments (3,45                         |
| » 3) (5,675)                                   | » 3) (5,675)                                     |
| Changes in the effect of limiting a net define | = Changes in the effect of limiting a net define |
| » d benefit asset to the asset                 | » d benefit asset to the asset                   |
| ceiling  | <> ceiling                                       |
| » (5,67  | » (5,67  |
| » 5) (5,675)                                   | » 5) (5,675)                                     |
| Foreign exchange differences                   | Foreign exchange differences                     |
| » (3,45  | » (3,45  |
| » 3) (4,353)                                   | » 3) (4,353)                                     |
| Interest cost                                  | Interest cost                                    |
| » (56,75                                       | » (56,75   |
| » 6) (34,534)                                  | » 6) (34,534)                                    |
| Benefits paid                                  | Benefits paid                                    |
| » (3,45  | » (3,45  |
| » 3) (56,456)                                  | » 3) (56,456)                                    |
| Contributions by scheme participants           | Contributions by scheme participants             |
| » (56,75                                       | » (56,75   |
| » 6) (3,345)                                   | » 6) (3,345)                                     |
| Liabilities assumed in business combinations   | Liabilities assumed in business combinations     |
| » (34,53                                       | » (34,53   |
| » 4) (5,654)                                   | » 4) (5,654)                                     |
| Liabilities extinguished on settlements        | Liabilities extinguished on settlements          |
| » (56,75                                       | » (56,75   |
| » 6) (3,453)                                   | » 6) (3,453)                                     |
| Effect of curtailments                         | Effect of curtailments                           |
| » (67,86                                       | » (67,86   |

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|  |     |  |
|--|-----|--|
| » 7) (5,653)                                   |     | » 7) (5,653)                                   |
|  | =   |  |
| Present value at end of year                   | <>  | Present value at end of year                   |
| » (421,08                                      |     | » (421,08                                      |
| » 3) (226,367)                                 |     | » 3) (226,367)                                 |
|  | =   |  |
| » Page 290                                     | + - |  |
| » ROI IFRS RE                                  |     |  |
| » G  |     |  |
| » trading as Ireland Internationa              |     |  |
| » l Financial Reporting Standards              |     |  |
| » Notes to the Financial Statements for        |     |  |
| » the Financial Year Ended 30 June 2024        |     |  |
| » 20   |     |  |
| » 24 2023                                      |     |  |
| »  |     |  |
| » € €  |     |  |
| Analysed as:                                   | =   | Analysed as:                                   |
| Present value of scheme liabilities arising fr | <>  | Present value of scheme liabilities arising fr |
| » om unfunded schemes (34,                     |     | » om unfunded schemes (34,53                   |
| » 536) (3,453)                                 |     | » 6) (3,453)                                   |
| Present value of scheme liabilities arising fr | =   | Present value of scheme liabilities arising fr |
| » om wholly or partly funded                   |     | » om wholly or partly funded                   |
| schemes  | <>  | schemes  |
| » (34,   |     | » (34,53                                       |
| » 534) (43,534)                                |     | » 4) (43,534)                                  |
|  | =   |  |
| » (69,   | <>  | » (69,07                                       |
| » 070) (46,987)                                |     | » 0) (46,987)                                  |
|  | =   |  |
| » Pa   | <>  | » Page 268                                     |
| » R  |     | » ROI  |
| » OI IFRS REG                                  |     | » IFRS REG                                     |
|  | =   |  |
| » trading as Ireland Internatio                | <>  | » trading as Ireland Internation               |
| » nal Financial Reporting Standards            |     | » al Financial Reporting Standards             |
|  | =   |  |
| » Notes to the Financial Statements for t      | <>  | » Notes to the Financial Statements for the F  |
| » he Financial Year Ended 30 June 2024         |     | » inancial Year Ended 31 December 2024         |
|  | =   |  |
| Effect of asset ceiling                        |     | Effect of asset ceiling                        |
| A reconciliation of the effect of the asset ce |     | A reconciliation of the effect of the asset ce |
| » iling is as follows:                         |     | » iling is as follows:                         |
| Click here to enter data                       |     | Click here to enter data                       |
| » 2024   | <>  | » 2024   |
| » 2023   |     | » 2023   |

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|  |        |  |        |
|--|--------|--|--------|
| »  | €      | »  | € €    |
| »  | €      |  |        |
| Opening balance                                |        | Opening balance                                |        |
| »  | 1,000  | »  | 1,000  |
| »  | 2,342  | »  | 2,342  |
| Interest cost                                  |        | Interest cost                                  |        |
| »  | 2,342  | »  | 2,342  |
| »  | 4,545  | »  | 4,545  |
| Changes in asset ceiling, excluding amounts in |        | Changes in asset ceiling, excluding amounts in |        |
| » cluded in interest                           | 46,452 | » cluded in interest                           | 46,452 |
| »  | 2,342  | »  | 2,342  |
|  | =      |  |        |
| Closing balance                                |        | <> Closing balance                             |        |
| »  | 49,794 | »  | 49,794 |
| »  | 9,229  | »  | 9,229  |
|  | =      |  |        |
| Test   |        | Test   |        |
| Reimbursement rights                           |        | Reimbursement rights                           |        |
| A reconciliation of reimbursement rights is as |        | A reconciliation of reimbursement rights is as |        |
| » follows:                                     |        | » follows:                                     |        |
| Click here to enter data                       |        | Click here to enter data                       |        |
|  | <>     |  |        |
| »  | 2024   | »  | 2024   |
| »  | 2023   | »  | 2023   |
| »  | €      | »  | € €    |
| »  | €      |  |        |
| Fair value at start of year                    |        | Fair value at start of year                    |        |
| »  | 1,300  | »  | 1,300  |
| »  | 6,575  | »  | 6,575  |
| Interest income                                |        | Interest income                                |        |
| »  | 2,342  | »  | 2,342  |
| »  | 3,453  | »  | 3,453  |
| Return on plan assets, excluding amounts inclu | =      | Return on plan assets, excluding amounts inclu |        |
| » ded in interest                              |        | » ded in interest                              |        |
| income/(expense)                               |        | <> income/(expense)                            |        |
| »  | 4,564  | »  | 4,564  |
| »  | 5,675  | »  | 5,675  |
| Actuarial gains and losses arising from change |        | Actuarial gains and losses arising from change |        |
| » s in demographic assumptions                 | 2,342  | » s in demographic                             |        |
| »  | 64,564 | assumptions                                    |        |
|  |        | »  | 2,342  |
|  |        | »  | 64,564 |
| Actuarial gains and losses arising from change |        | Actuarial gains and losses arising from change |        |
| » s in financial assumptions                   | 4,564  | » s in financial assumptions                   | 4,564  |
| »  | 4,534  | »  | 4,534  |
| Actuarial gains and losses arising from experi |        | Actuarial gains and losses arising from experi |        |
| » ence adjustments                             | 2,342  | » ence adjustments                             | 2,342  |
| »  | 4,534  | »  | 4,534  |
| Foreign exchange differences                   |        | Foreign exchange differences                   |        |

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|  |  |
|--|--|
| » 45,645                                       | » 45,645                                       |
| » 6,756  | » 6,756  |
| Employer contributions                         | Employer contributions                         |
| » 2,342  | » 2,342  |
| » 34,357                                       | » 34,357                                       |
| Contributions by scheme participants           | Contributions by scheme participants           |
| » 3,453  | » 3,453  |
| » 5,675  | » 5,675  |
| Benefits paid                                  | Benefits paid                                  |
| » 2,342  | » 2,342  |
| » 4,534  | » 4,534  |
| Assets acquired in business combinations       | Assets acquired in business combinations       |
| » 23,423                                       | » 23,423                                       |
| » 6,575  | » 6,575  |
| Assets distributed on settlements              | Assets distributed on settlements              |
| » 23,423                                       | » 23,423                                       |
| » 23,423                                       | » 23,423                                       |
| =  | =  |
| Fair value at end of year                      | Fair value at end of year                      |
| » 118,082                                      | » 118,082                                      |
| » 170,655                                      | » 170,655                                      |
| =  | =  |
| qweqweqweqwe                                   | qweqweqweqwe                                   |
| Principal actuarial assumptions                | Principal actuarial assumptions                |
| The significant actuarial assumptions used to  | The significant actuarial assumptions used to  |
| » determine the present value of the defined b | » determine the present value of the defined b |
| » enefit obligation at the                     | » enefit obligation at the                     |
| statement of financial position date are as fo | statement of financial position date are as fo |
| » llows:                                       | » llows:                                       |
| =  | =  |
| » Page 292                                     | » Page 269                                     |
| ROI IF   | ROI IFRS                                       |
| » RS REG                                       | » REG  |
| =  | =  |
| trading as Ireland Internatio                  | trading as Ireland Internatio                  |
| » nal Financial Reporting Standards            | » l Financial Reporting Standards              |
| =  | =  |
| Notes to the Financial Statements fo           | Notes to the Financial Statements for the F    |
| » r the Financial Year Ended 30 June 2024      | » inancial Year Ended 31 December 2024         |
| =  | =  |
| Click here to enter data                       | Click here to enter data                       |
| =  | =  |
| » 2024 20                                      | » 2024 2                                       |
| » 23   | » 023  |
| » %  | » % %  |
| » %  | » % %  |
| Mortality rate                                 | Mortality rate                                 |
| » 452,345.00 345,                              | » 452,345.00 345,234                           |
| » 234.00                                       | » .00  |
| Rates of employee turnover                     | Rates of employee turnover                     |

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|  |  |
|--|--|
| » 2,345.00 5,                                  | » 2,345.00 5,231                               |
| » 231.00                                       | » .00  |
| Proportion of employees opting for early retir | Proportion of employees opting for early retir |
| » ement 1,234.00 1,                            | » ement 1,234.00 1,245                         |
| » 245.00                                       | » .00  |
| Discount rate                                  | Discount rate                                  |
| » 1,523.00 1,                                  | » 1,523.00 1,234                               |
| » 234.00                                       | » .00  |
| Future salary increases                        | Future salary increases                        |
| » 1,452.00 1,                                  | » 1,452.00 1,152                               |
| » 152.00                                       | » .00  |
| Future pension increases                       | Future pension increases                       |
| » 1,134.00 1,                                  | » 1,134.00 1,345                               |
| » 345.00                                       | » .00  |
| Inflation                                      | Inflation                                      |
| » 523,452,345.00 23,452                        | » 523,452,345.00 23,452                        |
| » ,345.00                                      | » ,345.00                                      |
| Click here to enter data                       | = Click here to enter data                     |
| » 2024 20                                      | <> » 2024 2                                    |
| » 23   | » 023  |
| » %  | » % %  |
| » %  |  |
| Mortality rate                                 | Mortality rate                                 |
| » 452,345.00 345,                              | » 452,345.00 345,234                           |
| » 234.00                                       | » .00  |
| Rates of employee turnover                     | Rates of employee turnover                     |
| » 2,345.00 5,                                  | » 2,345.00 5,231                               |
| » 231.00                                       | » .00  |
| Proportion of employees opting for early retir | Proportion of employees opting for early retir |
| » ement 1,234.00 1,                            | » ement 1,234.00 1,245                         |
| » 245.00                                       | » .00  |
| Discount rate                                  | Discount rate                                  |
| » 1,523.00 1,                                  | » 1,523.00 1,234                               |
| » 234.00                                       | » .00  |
| Future salary increases                        | Future salary increases                        |
| » 1,452.00 1,                                  | » 1,452.00 1,152                               |
| » 152.00                                       | » .00  |
| Future pension increases                       | Future pension increases                       |
| » 1,134.00 1,                                  | » 1,134.00 1,345                               |
| » 345.00                                       | » .00  |
| Inflation                                      | Inflation                                      |
| » 523,452,345.00 23,452                        | » 523,452,345.00 23,452                        |
| » ,345.00                                      | » ,345.00                                      |
|  | =  |
| » Page 293                                     | <> » Page 270                                  |
| » ROI IFRS REG                                 | » OI IFRS REG R                                |
|  | =  |
| trading as Ireland Internati                   | <> trading as Ireland International            |

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|  |    |   |
|--|----|---|
| » onal Financial Reporting Standards   |    | » Financial Reporting Standards   |
|  | =  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
| Post retirement mortality assumptions<br>Click here to enter data  | =  | Post retirement mortality assumptions<br>Click here to enter data   |
| » 2024 2023<br>» 3<br><br>» Years Year<br>» 5<br>Current ROI pensioners at retirement age - male<br>» e 1,234.00 452<br>» ,345.00<br>Current ROI pensioners at retirement age - female<br>» ale 5,234.00 1<br>» ,532.00<br>Future ROI pensioners at retirement age - male<br>» 1,152.00 1<br>» ,234.00<br>Future ROI pensioners at retirement age - female<br>» le 1,345.00 2<br>» ,345.00 | <> | » 2024<br>» 2023<br><br>» Years<br>» 5<br>Current ROI pensioners at retirement age - male<br>» e 1,234.00<br>» 452,345.00<br>Current ROI pensioners at retirement age - female<br>» ale 5,234.00<br>» 1,532.00<br>Future ROI pensioners at retirement age - male<br>» 1,152.00<br>» 1,234.00<br>Future ROI pensioners at retirement age - female<br>» le 1,345.00<br>» 2,345.00 |
| Amounts recognised in the income statement<br>Click here to enter data   | =  | Amounts recognised in the income statement<br>Click here to enter data  |
| » 2024 2023<br>» 3<br><br>» €<br>» €   | <> | » 2024<br>» 2023<br><br>» €<br>» €  |
| Amounts recognised in operating profit   | =  | Amounts recognised in operating profit  |
| Current service cost<br>» 8,654 98,77<br>» 8<br>Past service cost<br>» 5,234 34,53<br>» 4<br>Losses (gains) on curtailments and settlements<br>» 4,536 56,75<br>» 6<br>Administrative expenses paid<br>» 3,434 3,43<br>» 6   | <> | Current service cost<br>» 8,654<br>» 98,778<br>Past service cost<br>» 5,234<br>» 34,534<br>Losses (gains) on curtailments and settlements<br>» 4,536<br>» 56,756<br>Administrative expenses paid<br>» 3,434<br>» 3,436  |
|  | =  |   |
| Recognised in arriving at operating profit<br>» 21,858 193,5<br>» 04   | <> | Recognised in arriving at operating profit<br>» 21,858<br>» 193,504   |

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|  |    |  |
|--|----|--|
| Amounts recognised in finance income or costs  | =  | Amounts recognised in finance income or costs  |
| Net interest   | <> | Net interest   |
| » 23,452 76,57   |    | » 23,452   |
| » 7  |    | » 76,577   |
|  | =  |  |
| Total recognised in the income statement   | <> | Total recognised in the income statement   |
| » 45,310 270,0   |    | » 45,310   |
| » 81   |    | » 270,081  |
| 252352345  | =  | 252352345  |
| Amounts taken to the Statement of Comprehensive Income                               |    | Amounts taken to the Statement of Comprehensive Income                               |
| Click here to enter data   |    | Click here to enter data   |
|  | <> |  |
| » Page 294   |    |  |
| » ROI IFRS REG   |    |  |
| » trading as Ireland International Financial Reporting Standards                     |    |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024        |    |  |
| » 2024   |    | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » €  |
| » €  |    | » €  |
| Actuarial gains and losses arising from changes in demographic assumptions 2,345     |    | Actuarial gains and losses arising from changes in demographic assumptions 2,345     |
| » 98,878   |    | » 98,878   |
| Actuarial gains and losses arising from changes in financial assumptions 2,345       |    | Actuarial gains and losses arising from changes in financial assumptions 2,345       |
| » 43,534   |    | » 43,534   |
| Actuarial gains and losses arising from experience adjustments 7,644                 |    | Actuarial gains and losses arising from experience adjustments 7,644                 |
| » 43,456   |    | » 43,456   |
| Return on plan assets, excluding amounts included in interest income/(expense) 3,436 | =  | Return on plan assets, excluding amounts included in interest income/(expense) 3,436 |
| » 3,436  |    | » 3,436  |
| Exchange rate movements 4,346  |    | Exchange rate movements 4,346  |
| » 5,234  |    | » 5,234  |
| Changes in the effect of the asset ceiling 5,234                                     |    | Changes in the effect of the asset ceiling 5,234                                     |
| » 5,234  |    | » 5,234  |

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|   |    |   |
|---|----|---|
|   | =  |   |
| Amounts recognised in the Statement of Comprehensive Income<br>» 25,350<br>» 199,772  | <> | Amounts recognised in the Statement of Comprehensive Income<br>» 25,350<br>» 199,772  |
|   | =  |   |
| » Page 295  | <> | » Page 271  |
| » ROI IFRS REG  |    | » RS REG<br>ROI IF  |
|   | =  |   |
| trading as Ireland International<br>» Financial Reporting Standards   |    | trading as Ireland International<br>» Financial Reporting Standards   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
| 23452345<br>Sensitivity analysis<br>A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:<br>Click here to enter data   | =  | 23452345<br>Sensitivity analysis<br>A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below:<br>Click here to enter data                             |
| » 2024<br>» 2023<br>» 0.0% - 0.1% + 0.1% 0.<br>» 0% - 0.1%<br>Adjustment to discount rate<br>» € € € €<br>» € € € €<br>Present value of total obligation 23,464<br>» 23,426 42,346 23,423 32,<br>» 423 65,645     | <> | » 2024<br>» 2023<br>Adjustment to discount rate<br>» 0% - 0.1% + 0.1% 0.0%<br>» - 0.1%<br>» € € € €<br>» € € € €<br>Present value of total obligation<br>» 426 42,346 23,423 32,423<br>» 65,645       |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024<br>» 2023<br>Adjustment to rate of inflation<br>» 0.0% - 0.1% + 0.1% 0.<br>» 0% - 0.1%<br>» € € € €<br>» € € € €<br>Present value of total obligation 45,645<br>» 23,423 32,236 34,326 34,<br>» 546 23,425 | <> | » 2024<br>» 2023<br>Adjustment to rate of inflation<br>» 0.0% - 0.1% + 0.1% 0.0%<br>» - 0.1%<br>» € € € €<br>» € € € €<br>Present value of total obligation<br>» 423 32,236 34,326 34,546<br>» 23,425 |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024<br>» 2023<br>Adjustment to rate of salary<br>» 0.0% - 0.1% + 0.1% 0.<br>» 0% - 0.1%  | <> | » 2024<br>» 2023<br>Adjustment to rate of<br>» 0.0% - 0.1% + 0.1% 0.0%<br>» - 0.1%  |

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|                                       |   |          |          |          |     |  |  |   |
|---------------------------------------|---|----------|----------|----------|-----|--|--|---|
| growth                                | €                                       |          |          | €        |     |  |  | €   |
| »                                     | €                                       | €        |          | €        |     |  |  | €   |
| »                                     | €                                       |          | €        |          |     |  |  |   |
| Present value of total obligation     |   |          |          | 23,423   |     |  |  |   |
| »                                     | 4,564                                   | 2,342    | 5,654    | 434,     |     |  |  |   |
| »                                     | 536                                     | 35,346   |          |          |     |  |  |   |
| Click here to enter data              |   |          |          |          | =   |  |  | Click here to enter data                    |
| »                                     | 2024                                    |          |          | 2023     | <>  |  |  | 2024  |
| Adjustment to mortality               | age                                     |          |          | + 1 Year |     |  |  | 2023  |
| »                                     | None                                    | - 1 Year | + 1 Year | No       |     |  |  | No  |
| »                                     | ne                                      | - 1 Year |          |          |     |  |  | None  |
| rating assumption                     |   |          |          | €        |     |  |  | €   |
| »                                     | €                                       | €        |          | €        |     |  |  | €   |
| »                                     | €                                       |          | €        |          |     |  |  | €   |
| Present value of total obligation     |   |          |          | 45,645   |     |  |  |   |
| »                                     | 324,234                                 | 32,423   | 23,426   | 45,      |     |  |  |   |
| »                                     | 345                                     | 345,346  |          |          |     |  |  |   |
| Click here to enter data              |   |          |          |          | =   |  |  | Click here to enter data                    |
| »                                     | 2024                                    |          |          | 2023     | <>  |  |  | 2024  |
| Adjustment to pension                 |   |          |          | + 0.1%   |     |  |  | 2023  |
| »                                     | 0.0%                                    | - 0.1%   | + 0.1%   | 0.       |     |  |  | 0.  |
| »                                     | 0%                                      | - 0.1%   |          |          |     |  |  | 0.0%  |
| increases                             |   |          |          | €        |     |  |  | €   |
| »                                     | €                                       | €        |          | €        |     |  |  | €   |
| »                                     | €                                       |          | €        |          |     |  |  | €   |
| Present value of total obligation     |   |          |          | 76,446   |     |  |  |   |
| »                                     | 45,646                                  | 34,354   | 234,234  | 43,      |     |  |  |   |
| »                                     | 456                                     | 35,435   |          |          |     |  |  |   |
| Test                                  |   |          |          |          | =   |  |  | Test  |
| TestTest                              |   |          |          |          |     |  |  | TestTest                                    |
| Test                                  |   |          |          |          |     |  |  | Test  |
| Test                                  |   |          |          |          | + - |  |  |   |
|                                       |   |          |          |          | =   |  |  |   |
| »                                     | Page 296                                |          |          |          | <>  |  |  | P   |
| »                                     | ROI IFRS REG                            |          |          |          |     |  |  | R   |
|                                       |   |          |          |          | =   |  |  |   |
| »                                     | trading as Ireland International        |          |          |          | <>  |  |  | trading as Ireland International Fi         |
| »                                     | Financial Reporting Standards           |          |          |          |     |  |  | nancial Reporting Standards                 |
|                                       |   |          |          |          | =   |  |  |   |
| »                                     | Notes to the Financial Statements for t |          |          |          | <>  |  |  | Notes to the Financial Statements for the F |
| »                                     | he Financial Year Ended 30 June 2024    |          |          |          |     |  |  | inancial Year Ended 31 December 2024        |
|                                       |   |          |          |          | =   |  |  |   |
|                                       |   |          |          |          | - + |  |  | Test  |
| Maturity analysis of benefit payments |   |          |          |          | =   |  |  | Maturity analysis of benefit payments       |

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| Click here to enter data                          |    | Click here to enter data                          |
|---|----|---|
| » Between Between Between                         | <> | » Between Between Betw                            |
| Less than Between Between                         |    | » een Less than Between B                         |
| » 5-10 10-15 15-20                                |    | » etween 5-10 10-15 1                             |
| » Over 20   |    | » 5-20 Over 20                                    |
| a year 1-2 years 2-5 years                        |    | a year 1-2 years 2                                |
| » years years years                               |    | » -5 years years years y                          |
| » years Total                                     |    | » ears years                                      |
| € € €   |    | € €   |
| » € € € €   |    | » € € €   |
| » €   |    | » € €   |
|   | =  |   |
| 2024 7,554 56,756 34,346                          | <> | 2024 7,554 56,756                                 |
| » 53,453 76,535 34,536                            |    | » 34,346 53,453 76,535 34                         |
| » 34,534 297,714                                  |    | » ,536 34,534                                     |
|   | =  |   |
| 2023 3,245 234,523 45,234                         | <> | 2023 3,245 234,523                                |
| » 52,345 2,345 46,457                             |    | » 45,234 52,345 2,345 46                          |
| » 45,435 429,584                                  |    | » ,457 45,435                                     |
|   |    | << double-click to launch smart-table designer >> |
|   |    | »   |
|   |    | » Total   |
|   |    | »   |
|   |    | » €   |
|   |    | 2024  |
|   |    | »   |
|   |    | » 297,714   |
|   |    | 2023  |
|   |    | »   |
|   |    | » 429,584   |
|   | =  |   |
| << double-click to launch smart-table designer >> | <> | << double-click to launch smart-table designer >> |
|   | =  |   |
| Multi-employer plans                              |    | Multi-employer plans                              |
| This is a defined benefit plan.                   |    | This is a defined benefit plan.                   |
| Test  |    | Test  |
| Test  |    | Test  |
| Test  |    | Test  |
| Test  |    | Test  |
| The expected contributions to the plan for the    |    | The expected contributions to the plan for the    |
| » next reporting period are €122.                 |    | » next reporting period are €122.                 |
| Test  |    | Test  |
| Test  |    | Test  |
| Plans that share risks between entities under     |    | Plans that share risks between entities under     |
| » common control                                  |    | » common control                                  |
| Test  |    | Test  |

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|  |     |   |
|--|-----|---|
| Test   |     | Test  |
| Test   |     | Test  |
| Test   |     | Test  |
|  | -+  | <p>» Page 273</p> <p>ROI IFR</p> <p>» S REG</p> <p>trading as Ireland International</p> <p>» l Financial Reporting Standards</p> <p>Notes to the Financial Statements for the F</p> <p>» inancial Year Ended 31 December 2024</p> |
| Test   | =   | Test  |
| Test   |     | Test  |
| Test   |     | Test  |
| Test   |     | Test  |
| Test   |     | Test  |
|  | + - |   |
| <p>» Page 297</p> <p>RO</p> <p>» I IFRS REG</p> <p>trading as Ireland International</p> <p>» al Financial Reporting Standards</p> <p>Notes to the Financial Statements for t</p> <p>» he Financial Year Ended 30 June 2024</p> |     |   |
| Test   | =   | Test  |
| Contributions payable to the pension scheme at   |     | Contributions payable to the pension scheme at  |
| » the end of the year are €76,753 (2023 - €34  |     | » the end of the year are €76,753 (2023 - €34   |
| » ,346).   |     | » ,346).  |
| The expected contributions to the plan for the   |     | The expected contributions to the plan for the  |
| » next reporting period are €66.   |     | » next reporting period are €66.  |
| The scheme was most recently valued on 26 Augu   |     | The scheme was most recently valued on 26 Augu  |
| » st 2021. Test  |     | » st 2021. Test   |
| Test   |     | Test  |
| Test   |     | Test  |
| Test   |     | Test  |
| Risks  |     | Risks   |
| Investment risk  |     | Investment risk   |
| Test   |     | Test  |
| Property market risk   |     | Property market risk  |
| Test   |     | Test  |
| Interest risk  |     | Interest risk   |
| Test   |     | Test  |
| Salary risk  |     | Salary risk   |
| Test   |     | Test  |
| Inflation risk   |     | Inflation risk  |
| Test   |     | Test  |
| Life expectancy risk   |     | Life expectancy risk  |
| Test   |     | Test  |
| Currency risk  |     | Currency risk   |
| Test   |     | Test  |

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|  |    |  |
|--|----|--|
| Reconciliation of scheme assets and liabilities<br>» s to assets and liabilities recognised<br>The amounts recognised in the statement of financial position are as follows:<br>Click here to enter data   |    | Reconciliation of scheme assets and liabilities<br>» s to assets and liabilities recognised<br>The amounts recognised in the statement of financial position are as follows:<br>Click here to enter data   |
|  | <> | <div>» Page 274</div> <div>ROI</div> <div>» IFRS REG</div> <div>trading as Ireland International Financial Reporting Standards</div> <div>Notes to the Financial Statements for the Financial Year Ended 31 December 2024</div>  |
| »<br>» 2024 2023<br><br>»<br>» € €<br>Fair value of scheme assets<br>»<br>» 78,675 34,537<br>Present value of scheme liabilities<br>»<br>» 45,634 76,454   |    | <div>» 2024</div> <div>» 2023</div> <div>» € €</div> <div>Fair value of scheme assets</div> <div>» 78,675</div> <div>» 34,537</div> <div>Present value of scheme liabilities</div> <div>» 45,634</div> <div>» 76,454</div>   |
|  | =  |  |
| » 1<br>» 24,309 110,991<br>Unrecognised past service cost<br>»<br>» 23,423 3,434<br>Other amounts recognised in the statement of financial position<br>» 23,252 23,423<br>Other amounts not recognised in the statement of financial position<br>» 4,564 45,654<br>Effect of asset ceiling<br>»<br>» 23,423 35,345 | <> | <div>» 124,309</div> <div>» 110,991</div> <div>Unrecognised past service cost</div> <div>» 23,423</div> <div>» 3,434</div> <div>Other amounts recognised in the statement of financial position</div> <div>» 23,252</div> <div>» 23,423</div> <div>Other amounts not recognised in the statement of financial position</div> <div>» 4,564</div> <div>» 45,654</div> <div>Effect of asset ceiling</div> <div>» 23,423</div> <div>» 35,345</div> |
|  | =  |  |
| Defined benefit pension scheme surplus<br>» 1<br>» 98,971 218,847  | <> | <div>Defined benefit pension scheme surplus</div> <div>» 198,971</div> <div>» 218,847</div>  |
| » Page 298   |    | » Page 275   |
| R  |    | ROI  |
| » OI IFRS REG  |    | » IFRS REG   |
|  | =  |  |
| trading as Ireland International   | <> | trading as Ireland International   |

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| » nal Financial Reporting Standards  |    | » al Financial Reporting Standards   |
|--|----|--|
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Scheme assets<br>Changes in the fair value of scheme assets are as follows:<br>Click here to enter data  | =  | Scheme assets<br>Changes in the fair value of scheme assets are as follows:<br>Click here to enter data  |
| » 2024<br>» 2023<br>» €<br>» €<br>Fair value at start of year<br>» 34,537<br>» 54,556<br>Interest income<br>» 34,534<br>» 45,475   | <> | » 2024<br>» 2023<br>» € €<br>Fair value at start of year<br>» 34,537<br>» 54,556<br>Interest income<br>» 34,534<br>» 45,475  |
| Return on plan assets, excluding amounts included in interest  | =  | Return on plan assets, excluding amounts included in interest  |
| income/(expense)<br>» 67,567<br>» 45,475<br>Actuarial gains and losses arising from changes in demographic assumptions 5,656<br>» 34,537   | <> | income/(expense)<br>» 67,567<br>» 45,475<br>Actuarial gains and losses arising from changes in demographic assumptions 5,656<br>» 34,537   |
| Actuarial gains and losses arising from changes in financial assumptions 3,453<br>» 5,645<br>Actuarial gains and losses arising from experience adjustments 6,764<br>» 64,543<br>Foreign exchange differences 43,457<br>» 3,436<br>Employer contributions 5,645<br>» 6,567<br>Contributions by scheme participants 6,755<br>» 4,568<br>Benefits paid 45,457<br>» 54,547<br>Assets acquired in business combinations 45,467 |    | Actuarial gains and losses arising from changes in financial assumptions 3,453<br>» 5,645<br>Actuarial gains and losses arising from experience adjustments 6,764<br>» 64,543<br>Foreign exchange differences 43,457<br>» 3,436<br>Employer contributions 5,645<br>» 6,567<br>Contributions by scheme participants 6,755<br>» 4,568<br>Benefits paid 45,457<br>» 54,547<br>Assets acquired in business combinations 45,467 |

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|  |    |  |  |
|--|----|--|--|
| » 34,534                                       |    | » 34,534                                       |  |
| Assets distributed on settlements              |    | Assets distributed on settlements              |  |
| » 45,645                                       |    | » 45,645                                       |  |
| » 45,347                                       |    | » 45,347                                       |  |
| Administrative expenses paid                   |    | Administrative expenses paid                   |  |
| » 6,764  |    | » 6,764  |  |
| » 45,456                                       |    | » 45,456                                       |  |
|  | =  |  |  |
| Fair value at end of year                      |    | <> Fair value at end of year                   |  |
| » 351,701                                      |    | » 351,701                                      |  |
| » 444,686                                      |    | » 444,686                                      |  |
|  | =  |  |  |
| Analysis of assets                             |    | Analysis of assets                             |  |
| The major categories of scheme assets are as f |    | The major categories of scheme assets are as f |  |
| » ollows:                                      |    | » ollows:                                      |  |
| Click here to enter data                       |    | Click here to enter data                       |  |
|  | <> |  |  |
| » 2024   |    | » 2024   |  |
| » 2023   |    | » 2023   |  |
| » €  |    | » € €  |  |
| » €  |    |  |  |
| Cash and cash equivalents                      |    | Cash and cash equivalents                      |  |
| » 11,120                                       |    | » 11,120                                       |  |
| » 1,111  |    | » 1,111  |  |
| Equity instruments                             |    | Equity instruments                             |  |
| » 1,320  |    | » 1,320  |  |
| » 1,120  |    | » 1,120  |  |
| Debt instruments                               |    | Debt instruments                               |  |
| » 3,123  |    | » 3,123  |  |
| » 3,132  |    | » 3,132  |  |
| Real estate                                    |    | Real estate                                    |  |
| » 4,231  |    | » 4,231  |  |
| » 4,321  |    | » 4,321  |  |
| Derivatives                                    |    | Derivatives                                    |  |
| » 5,221  |    | » 5,221  |  |
| » 4,123  |    | » 4,123  |  |
| Investment funds                               |    | Investment funds                               |  |
| » 3,120  |    | » 3,120  |  |
| » 3,120  |    | » 3,120  |  |
| Asset-backed securities                        |    | Asset-backed securities                        |  |
| » 3,121  |    | » 3,121  |  |
| » 3,230  |    | » 3,230  |  |
| Structured debt                                |    | Structured debt                                |  |
| » 3,120  |    | » 3,120  |  |
| » 3,121  |    | » 3,121  |  |
|  | =  |  |  |
|  | <> |  |  |
| » 34,376                                       |    | » 34,376                                       |  |
| » 23,278                                       |    | » 23,278                                       |  |
|  |    | Click here to enter data                       |  |
|  | =  |  |  |

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|  |    |  |
|--|----|--|
| » Page 299<br>ROI IF<br>» RS REG   | <> | » Page 276<br>ROI IFRS<br>» REG  |
|  | =  |  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| Click here to enter data<br><br>» 2024 2023<br>» % %<br>Cash and cash equivalents<br>» 11,120 1,111<br>Equity instruments<br>» 1,320 1,120<br>Debt instruments<br>» 3,123 3,132<br>Real estate<br>» 4,231 4,321<br>Derivatives<br>» 5,221 4,123<br>Investment funds<br>» 3,120 3,120<br>Asset-backed securities<br>» 3,121 3,230<br>Structured debt<br>» 3,120 3,121 | <> | » 2024 2023<br>» % %<br>Cash and cash equivalents<br>» 11,120 1,111<br>Equity instruments<br>» 1,320 1,120<br>Debt instruments<br>» 3,123 3,132<br>Real estate<br>» 4,231 4,321<br>Derivatives<br>» 5,221 4,123<br>Investment funds<br>» 3,120 3,120<br>Asset-backed securities<br>» 3,121 3,230<br>Structured debt<br>» 3,120 3,121 |
|  | =  |  |
| » 34,376 23,278  | <> | » 34,376 23,278  |
|  | =  |  |
| » Page 300<br>ROI I<br>» FRS REG   | <> | » Page 277<br>ROI IFR<br>» S REG   |
|  | =  |  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| Equity instruments<br>Equity instruments can be further categorised<br>» as follows:<br>Click here to enter data   | <> | Equity instruments<br>Equity instruments can be further categorised<br>» as follows:<br>Click here to enter data   |
|  | <> |  |

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|  |        |        |    |  |        |        |
|--|--------|--------|----|--|--------|--------|
| »  | 2024   | 2023   |    | »  | 2024   | 2023   |
| »  | €      | €      |    | »  | €      | €      |
| Quoted   |        |        | =  | Quoted   |        |        |
| Categorisation 1                               |        |        | <> | Categorisation 1                               |        |        |
| »  | 8,120  | 3,120  |    | »  | 8,120  | 3,120  |
| Categorisation 3                               |        |        |    | Categorisation 3                               |        |        |
| »  | 1,432  | 2,123  |    | »  | 1,432  | 2,123  |
| Categorisation 4                               |        |        |    | Categorisation 4                               |        |        |
| »  | 1,120  | 3,321  |    | »  | 1,120  | 3,321  |
| Categorisation 5                               |        |        |    | Categorisation 5                               |        |        |
| »  | 3,123  | 3,120  |    | »  | 3,123  | 3,120  |
|  |        |        | =  |  |        |        |
| »  | 13,795 | 11,684 | <> | »  | 13,795 | 11,684 |
| Unquoted                                       |        |        | =  | Unquoted                                       |        |        |
| Categorisation 2                               |        |        | <> | Categorisation 2                               |        |        |
| »  | 3,132  | 2,120  |    | »  | 3,132  | 2,120  |
|  |        |        | =  |  |        |        |
| »  | 16,927 | 13,804 | <> | »  | 16,927 | 13,804 |
| Click here to enter data                       |        |        | =  | Click here to enter data                       |        |        |
| »  | 2024   | 2023   | <> | »  | 2024   | 2023   |
| »  | %      | %      |    | »  | %      | %      |
| Quoted   |        |        | =  | Quoted   |        |        |
| Categorisation 1                               |        |        | <> | Categorisation 1                               |        |        |
| »  | 8,120  | 3,120  |    | »  | 8,120  | 3,120  |
| Categorisation 3                               |        |        |    | Categorisation 3                               |        |        |
| »  | 1,432  | 2,123  |    | »  | 1,432  | 2,123  |
| Categorisation 4                               |        |        |    | Categorisation 4                               |        |        |
| »  | 1,120  | 3,321  |    | »  | 1,120  | 3,321  |
| Categorisation 5                               |        |        |    | Categorisation 5                               |        |        |
| »  | 3,123  | 3,120  |    | »  | 3,123  | 3,120  |
|  |        |        | =  |  |        |        |
| »  | 13,795 | 11,684 | <> | »  | 13,795 | 11,684 |
| Unquoted                                       |        |        | =  | Unquoted                                       |        |        |
| Categorisation 2                               |        |        | <> | Categorisation 2                               |        |        |
| »  | 3,132  | 2,120  |    | »  | 3,132  | 2,120  |
|  |        |        | =  |  |        |        |
| »  | 16,927 | 13,804 | <> | »  | 16,927 | 13,804 |
| Debt instruments                               |        |        | =  | Debt instruments                               |        |        |
| Debt instruments can be further categorised as |        |        |    | Debt instruments can be further categorised as |        |        |
| » follows:                                     |        |        |    | » follows:                                     |        |        |

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|   |    |   |
|---|----|---|
| Click here to enter data  |    | Click here to enter data  |
| » Page 301  | <> | » Page 278  |
| ROI I   |    | ROI IFR   |
| » FRS REG   |    | » S REG   |
|   | =  |   |
| » trading as Ireland International Financial Reporting Standards              | <> | » trading as Ireland International Financial Reporting Standards                  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |
| » 2024 2023   | <> | » 2024 2023   |
| » € €   |    | » € €   |
|   | =  |   |
| Quoted  |    | Quoted  |
| Categorisation 1  | <> | Categorisation 1  |
| » 2,120 2,230   |    | » 2,120 2,230   |
| Categorisation 2  |    | Categorisation 2  |
| » 3,120 2,111   |    | » 3,120 2,111   |
| Categorisation 4  |    | Categorisation 4  |
| » 3,130 4,132   |    | » 3,130 4,132   |
|   | =  |   |
| » 8,370 8,473   | <> | » 8,370 8,473   |
|   | =  |   |
| Unquoted  |    | Unquoted  |
| Categorisation 3  | <> | Categorisation 3  |
| » 2,132 3,122   |    | » 2,132 3,122   |
| Categorisation 5  |    | Categorisation 5  |
| » 4,120 4,120   |    | » 4,120 4,120   |
|   | =  |   |
| » 6,252 7,242   | <> | » 6,252 7,242   |
|   | =  |   |
| » 14,622 15,715   | <> | » 14,622 15,715   |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024 2023   | <> | » 2024 2023   |
| » % %   |    | » % %   |
|   | =  |   |
| Quoted  |    | Quoted  |
| Categorisation 1  | <> | Categorisation 1  |
| » 2,120 2,230   |    | » 2,120 2,230   |
| Categorisation 2  |    | Categorisation 2  |
| » 3,120 2,111   |    | » 3,120 2,111   |
| Categorisation 4  |    | Categorisation 4  |
| » 3,130 4,132   |    | » 3,130 4,132   |

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|  |    |  |
|--|----|--|
|  | =  |  |
| » 8,370 8,473                                  | <> | » 8,370 8,473                                  |
| Unquoted                                       | =  | Unquoted                                       |
| Categorisation 3                               | <> | Categorisation 3                               |
| » 2,132 3,122                                  |    | » 2,132 3,122                                  |
| Categorisation 5                               |    | Categorisation 5                               |
| » 4,120 4,120                                  |    | » 4,120 4,120                                  |
|  | =  |  |
| » 6,252 7,242                                  | <> | » 6,252 7,242                                  |
|  | =  |  |
| » 14,622 15,715                                | <> | » 14,622 15,715                                |
|  | =  |  |
| » Page 302                                     | <> | » Page 279                                     |
| » ROI I  |    | » ROI IFR                                      |
| » FRS REG                                      |    | » S REG  |
|  | =  |  |
| » trading as Ireland Internatio                | <> | » trading as Ireland International             |
| » nal Financial Reporting Standards            |    | » Financial Reporting Standards                |
|  | =  |  |
| » Notes to the Financial Statements for t      | <> | » Notes to the Financial Statements for the F  |
| » he Financial Year Ended 30 June 2024         |    | » inancial Year Ended 31 December 2024         |
| Real estate                                    | =  | Real estate                                    |
| Real estate can be further categorised as foll |    | Real estate can be further categorised as foll |
| » ows:   |    | » ows:   |
| Click here to enter data                       |    | Click here to enter data                       |
| » 2024 20                                      | <> | » 2024 2                                       |
| » 23   |    | » 023  |
| » €  |    | » € €  |
| » €  |    |  |
| Quoted   | =  | Quoted   |
| Categorisation 1                               | <> | Categorisation 1                               |
| » 2,120 3,2                                    |    | » 2,120 3,                                     |
| » 20   |    | » 220  |
| Categorisation 3                               |    | Categorisation 3                               |
| » 3,110 3,1                                    |    | » 3,110 3,                                     |
| » 20   |    | » 120  |
| Categorisation 4                               |    | Categorisation 4                               |
| » 3,120 3,1                                    |    | » 3,120 3,                                     |
| » 10   |    | » 110  |
|  | =  |  |
| » 8,350 9,4                                    | <> | » 8,350 9,                                     |
| » 50   |    | » 450  |

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|                          |    |                          |
|--------------------------|----|--------------------------|
| Unquoted                 | =  | Unquoted                 |
| Categorisation 2         | <> | Categorisation 2         |
| » 3,132 4,1              |    | » 3,132 4,               |
| » 20                     |    | » 120                    |
| Categorisation 5         |    | Categorisation 5         |
| » 3,120 3,1              |    | » 3,120 3,               |
| » 10                     |    | » 110                    |
|                          | =  |                          |
| » 6,252 7,2              | <> | » 6,252 7,               |
| » 30                     |    | » 230                    |
|                          | =  |                          |
| » 14,602 16,6            | <> | » 14,602 16,             |
| » 80                     |    | » 680                    |
| Click here to enter data | =  | Click here to enter data |
| » 2024 20                | <> | » 2024 2                 |
| » 23                     |    | » 023                    |
| » %                      |    | » % %                    |
| » %                      |    |                          |
| Quoted                   | =  | Quoted                   |
| Categorisation 1         | <> | Categorisation 1         |
| » 2,120 3,2              |    | » 2,120 3,               |
| » 20                     |    | » 220                    |
| Categorisation 3         |    | Categorisation 3         |
| » 3,110 3,1              |    | » 3,110 3,               |
| » 20                     |    | » 120                    |
| Categorisation 4         |    | Categorisation 4         |
| » 3,120 3,1              |    | » 3,120 3,               |
| » 10                     |    | » 110                    |
|                          | =  |                          |
| » 8,350 9,4              | <> | » 8,350 9,               |
| » 50                     |    | » 450                    |
| Unquoted                 | =  | Unquoted                 |
| Categorisation 2         | <> | Categorisation 2         |
| » 3,132 4,1              |    | » 3,132 4,               |
| » 20                     |    | » 120                    |
| Categorisation 5         |    | Categorisation 5         |
| » 3,120 3,1              |    | » 3,120 3,               |
| » 10                     |    | » 110                    |
|                          | =  |                          |
| » 6,252 7,2              | <> | » 6,252 7,               |
| » 30                     |    | » 230                    |
|                          | =  |                          |
|                          | <> |                          |

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|   |        |        |       |   |        |        |
|---|--------|--------|-------|---|--------|--------|
| »   | 14,602 | 16,6   | »     | 14,602  | 16,    |        |
| » 80  |        |        | » 680 |   |        |        |
| Derivatives<br>Derivatives can be further categorised as foll<br>» OWS:           |        |        | =     | Derivatives<br>Derivatives can be further categorised as foll<br>» OWS:               |        |        |
|   |        |        | -+    | Click here to enter data  |        |        |
|   |        |        | =     |   |        |        |
| » Page 303  |        |        | <>    | » Page 280  |        |        |
| ROI I   |        |        |       | ROI IFR   |        |        |
| » FRS REG   |        |        |       | » S REG   |        |        |
|   |        |        | =     |   |        |        |
| trading as Ireland Internatio<br>» nal Financial Reporting Standards              |        |        | <>    | trading as Ireland International Fi<br>» nancial Reporting Standards                  |        |        |
|   |        |        | =     |   |        |        |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024 |        |        | <>    | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |        |        |
|   |        |        | =     |   |        |        |
| Click here to enter data  |        |        | <>    |   |        |        |
| »   | 2024   | 2023   |       | »   | 2024   | 2023   |
| »   | €      | €      |       | »   | €      | €      |
|   |        |        | =     |   |        |        |
| Quoted  |        |        |       | Quoted  |        |        |
| Categorisation 2  |        |        | <>    | Categorisation 2  |        |        |
| »   | 2,110  | 2,100  |       | »   | 2,110  | 2,100  |
| Categorisation 3  |        |        |       | Categorisation 3  |        |        |
| »   | 2,120  | 3,100  |       | »   | 2,120  | 3,100  |
| Categorisation 5  |        |        |       | Categorisation 5  |        |        |
| »   | 3,120  | 3,220  |       | »   | 3,120  | 3,220  |
|   |        |        | =     |   |        |        |
| »   | 7,350  | 8,420  | <>    | »   | 7,350  | 8,420  |
|   |        |        | =     |   |        |        |
| Unquoted  |        |        |       | Unquoted  |        |        |
| Categorisation 1  |        |        | <>    | Categorisation 1  |        |        |
| »   | 2,120  | 2,110  |       | »   | 2,120  | 2,110  |
| Categorisation 4  |        |        |       | Categorisation 4  |        |        |
| »   | 3,130  | 3,120  |       | »   | 3,130  | 3,120  |
|   |        |        | =     |   |        |        |
| »   | 5,250  | 5,230  | <>    | »   | 5,250  | 5,230  |
|   |        |        | =     |   |        |        |
| »   | 12,600 | 13,650 | <>    | »   | 12,600 | 13,650 |
| Click here to enter data  |        |        | =     | Click here to enter data  |        |        |
| »   | 2024   | 2023   | <>    | »   | 2024   | 2023   |
| »   | %      | %      |       | »   | %      | %      |

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|  |    |  |
|--|----|--|
| Quoted   | =  | Quoted   |
| Categorisation 2                               | <> | Categorisation 2                               |
| » 2,110 2,100                                  |    | » 2,110 2,100                                  |
| Categorisation 3                               |    | Categorisation 3                               |
| » 2,120 3,100                                  |    | » 2,120 3,100                                  |
| Categorisation 5                               |    | Categorisation 5                               |
| » 3,120 3,220                                  |    | » 3,120 3,220                                  |
|  | =  |  |
| » 7,350 8,420                                  | <> | » 7,350 8,420                                  |
| Unquoted                                       | =  | Unquoted                                       |
| Categorisation 1                               | <> | Categorisation 1                               |
| » 2,120 2,110                                  |    | » 2,120 2,110                                  |
| Categorisation 4                               |    | Categorisation 4                               |
| » 3,130 3,120                                  |    | » 3,130 3,120                                  |
|  | =  |  |
| » 5,250 5,230                                  | <> | » 5,250 5,230                                  |
|  | =  |  |
| » 12,600 13,650                                | <> | » 12,600 13,650                                |
|  | =  |  |
| » Page 304                                     | <> | » Page 281                                     |
| ROI  |    | ROI IF   |
| » IFRS REG                                     |    | » RS REG                                       |
|  | =  |  |
| » trading as Ireland Internatio                | <> | » trading as Ireland International Fi          |
| » nal Financial Reporting Standards            |    | » nancial Reporting Standards                  |
|  | =  |  |
| » Notes to the Financial Statements for t      | <> | » Notes to the Financial Statements for the F  |
| » he Financial Year Ended 30 June 2024         |    | » inancial Year Ended 31 December 2024         |
| Investment funds                               | =  | Investment funds                               |
| Investment funds can be further categorised as |    | Investment funds can be further categorised as |
| » follows:                                     |    | » follows:                                     |
| Click here to enter data                       |    | Click here to enter data                       |
| » 2024 2023                                    | <> | » 2024 2023                                    |
| » € €  |    | » € €  |
| Quoted   | =  | Quoted   |
| Categorisation 3                               | <> | Categorisation 3                               |
| » 3,100 3,100                                  |    | » 3,100 3,100                                  |
| Categorisation 4                               |    | Categorisation 4                               |
| » 4,100 3,120                                  |    | » 4,100 3,120                                  |
| Categorisation 5                               |    | Categorisation 5                               |
| » 1,120 1,100                                  |    | » 1,120 1,100                                  |
|  | =  |  |

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|                                    |     |                                  |
|------------------------------------|-----|----------------------------------|
| » 8,320 7,320                      | <>  | » 8,320 7,320                    |
| Unquoted                           | =   | Unquoted                         |
| Categorisation 1                   | <>  | Categorisation 1                 |
| » 2,120 2,220                      |     | » 2,120 2,220                    |
| Categorisation 2                   |     | Categorisation 2                 |
| » 3,100 3,110                      |     | » 3,100 3,110                    |
|                                    | =   |                                  |
| » 5,220 5,330                      | <>  | » 5,220 5,330                    |
|                                    | =   |                                  |
| » 13,540 12,650                    | <>  | » 13,540 12,650                  |
| Click here to enter data           | =   | Click here to enter data         |
| » 2024 2023                        | <>  | » 2024 2023                      |
| » % %                              |     | » % %                            |
| Quoted                             | =   | Quoted                           |
| Categorisation 3                   | <>  | Categorisation 3                 |
| » 3,100 3,100                      |     | » 3,100 3,100                    |
| Categorisation 4                   |     | Categorisation 4                 |
| » 4,100 3,120                      |     | » 4,100 3,120                    |
| Categorisation 5                   |     | Categorisation 5                 |
| » 1,120 1,100                      |     | » 1,120 1,100                    |
|                                    | =   |                                  |
| » 8,320 7,320                      | <>  | » 8,320 7,320                    |
| Unquoted                           | =   | Unquoted                         |
| Categorisation 1                   | <>  | Categorisation 1                 |
| » 2,120 2,220                      |     | » 2,120 2,220                    |
| Categorisation 2                   |     | Categorisation 2                 |
| » 3,100 3,110                      |     | » 3,100 3,110                    |
|                                    | =   |                                  |
| » 5,220 5,330                      | <>  | » 5,220 5,330                    |
|                                    | =   |                                  |
| » 13,540 12,650                    | <>  | » 13,540 12,650                  |
| Test                               | =   | Test                             |
| Actual return on scheme's assets   |     | Actual return on scheme's assets |
|                                    | + - |                                  |
| » Page 305                         |     |                                  |
| ROI                                |     |                                  |
| » IFRS REG                         |     |                                  |
| trading as Ireland International F |     |                                  |
| » inancial Reporting Standards     |     |                                  |

(continued)

|  |         |       |    |  |
|--|---------|-------|----|--|
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  |         |       |    |  |
| Click here to enter data   |         |       | =  | Click here to enter data   |
| »  | 2024    | 2023  | <> | »  |
| »  | €       | €     |    | »  |
|  |         |       | =  |  |
| Actual return on scheme assets   |         |       | <> | Actual return on scheme assets   |
| »  | 345,120 | 4,534 |    | »  |
|  |         |       | =  |  |
| » Page 306   |         |       | <> | » Page 282   |
| » ROI IFRS REG   |         |       |    | » OI IFRS REG R  |
|  |         |       | =  |  |
| » trading as Ireland International Financial Reporting Standards   |         |       | <> | » trading as Ireland International Financial Reporting Standards   |
|  |         |       | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  |         |       | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| The pension scheme has not invested.<br>The entity's own financial instruments included in the fair value of scheme assets are as follows: |         |       | =  | The pension scheme has not invested.<br>The entity's own financial instruments included in the fair value of scheme assets are as follows: |
| »  | 2024    |       | <> | »  |
| »  | 2023    |       |    | »  |
| »  | €       |       |    | »  |
| »  | €       |       |    | »  |
| Test   |         |       |    | Test   |
| »  | 23,426  |       |    | »  |
| »  | 34,474  |       |    | »  |
|  |         |       | =  |  |
| The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:                   |         |       |    | The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows:                   |
| »  | 2024    |       | <> | »  |
| »  | 2023    |       |    | »  |
| »  | €       |       |    | »  |
| »  | €       |       |    | »  |
| Test   |         |       |    | Test   |
| »  | 34,534  |       |    | »  |
| »  | 1,200   |       |    | »  |
|  |         |       | =  |  |
| Scheme liabilities   |         |       |    | Scheme liabilities   |
| Changes in the present value of scheme liabilities   |         |       |    | Changes in the present value of scheme liabilities   |

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| » ties are as follows:<br>Click here to enter data   | <> | » ties are as follows:<br>Click here to enter data   |
|--|----|--|
| » 2024<br>» 2023<br>» €<br>» €<br>Present value at start of year<br>» (76,45<br>» 4) (34,534)<br>Current service cost<br>» (3,43<br>» 4) (34,347)<br>Past service cost<br>» (65,64<br>» 6) (34,345)<br>Actuarial gains and losses arising from change<br>» s in demographic assumptions (42,34<br>» 2) (54,645)<br>Actuarial gains and losses arising from change<br>» s in financial assumptions (23,42<br>» 3) (33,454)<br>Actuarial gains and losses arising from experi<br>» ence adjustments (56,45<br>» 6) (3,453) | <> | » 2024<br>» 2023<br>» €<br>» €<br>Present value at start of year<br>» (76,45<br>» 4) (34,534)<br>Current service cost<br>» (3,43<br>» 4) (34,347)<br>Past service cost<br>» (65,64<br>» 6) (34,345)<br>Actuarial gains and losses arising from change<br>» s in demographic assumptions (42,34<br>» 2) (54,645)<br>Actuarial gains and losses arising from change<br>» s in financial assumptions (23,42<br>» 3) (33,454)<br>Actuarial gains and losses arising from experi<br>» ence adjustments (56,45<br>» 6) (3,453) |
| Changes in the effect of limiting a net define<br>» d benefit asset to the asset   | =  | Changes in the effect of limiting a net define<br>» d benefit asset to the asset   |
| ceiling<br>» (34,53<br>» 4) (6,564)<br>Foreign exchange differences<br>» (67,65<br>» 7) (3,435)<br>Interest cost<br>» (3,45<br>» 3) (34,346)<br>Benefits paid<br>» (23,24<br>» 3) (34,346)<br>Contributions by scheme participants<br>» (4,56<br>» 4) (34,534)<br>Liabilities assumed in business combinations<br>» (5,67<br>» 5) (564,564)<br>Liabilities extinguished on settlements<br>» (3,45<br>» 3) (3,453)  | <> | ceiling<br>» (34,53<br>» 4) (6,564)<br>Foreign exchange differences<br>» (67,65<br>» 7) (3,435)<br>Interest cost<br>» (3,45<br>» 3) (34,346)<br>Benefits paid<br>» (23,24<br>» 3) (34,346)<br>Contributions by scheme participants<br>» (4,56<br>» 4) (34,534)<br>Liabilities assumed in business combinations<br>» (5,67<br>» 5) (564,564)<br>Liabilities extinguished on settlements<br>» (3,45<br>» 3) (3,453)  |

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|  |    |  |  |
|--|----|--|--|
| Effect of curtailments                         |    | Effect of curtailments                         |  |
| » (5,67)                                       |    | » (5,67)                                       |  |
| » 5) (6,544)                                   |    | » 5) (6,544)                                   |  |
|  | =  |  |  |
| Present value at end of year                   |    | Present value at end of year                   |  |
| » (416,00)                                     |    | » (416,00)                                     |  |
| » 9) (882,564)                                 |    | » 9) (882,564)                                 |  |
|  | =  |  |  |
| » Page 307                                     | <> | » Page 283                                     |  |
| ROI IFRS RE                                    |    | ROI IFRS REG                                   |  |
| » G  |    |  |  |
|  | =  |  |  |
| trading as Ireland International               | <> | trading as Ireland International               |  |
| » 1 Financial Reporting Standards              |    | » Financial Reporting Standards                |  |
|  | =  |  |  |
| Notes to the Financial Statements for          | <> | Notes to the Financial Statements for the F    |  |
| » the Financial Year Ended 30 June 2024        |    | » inancial Year Ended 31 December 2024         |  |
|  | =  |  |  |
| » 20   | <> | » 2024   |  |
| » 24 2023                                      |    | » 2023   |  |
| »  |    | »  |  |
| » € €  |    | » €  |  |
|  | =  |  |  |
| Analysed as:                                   |    | Analysed as:                                   |  |
| Present value of scheme liabilities arising fr | <> | Present value of scheme liabilities arising fr |  |
| » om unfunded schemes (34,                     |    | » om unfunded schemes (34,356                  |  |
| » 356) (34,346)                                |    | » ) (34,346)                                   |  |
| Present value of scheme liabilities arising fr | =  | Present value of scheme liabilities arising fr |  |
| » om wholly or partly funded                   |    | » om wholly or partly funded                   |  |
| schemes  | <> | schemes  |  |
| » (23,   |    | » (23,432                                      |  |
| » 432) (23,423)                                |    | » ) (23,423)                                   |  |
|  | =  |  |  |
| » (57,   | <> | » (57,788                                      |  |
| » 788) (57,769)                                |    | » ) (57,769)                                   |  |
|  | =  |  |  |
| » Pa   | <> | » Pag  |  |
| » ge 308                                       |    | » e 284  |  |
| R  |    | ROI  |  |
| » OI IFRS REG                                  |    | » IFRS REG                                     |  |
|  | =  |  |  |
| trading as Ireland Internatio                  | <> | trading as Ireland Internation                 |  |
| » nal Financial Reporting Standards            |    | » al Financial Reporting Standards             |  |
|  | =  |  |  |
| Notes to the Financial Statements for t        | <> | Notes to the Financial Statements for the F    |  |
| » he Financial Year Ended 30 June 2024         |    | » inancial Year Ended 31 December 2024         |  |
|  | =  |  |  |
| Effect of asset ceiling                        |    | Effect of asset ceiling                        |  |

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|  |    |  |
|--|----|--|
| A reconciliation of the effect of the asset ceiling is as follows:<br>Click here to enter data |    | A reconciliation of the effect of the asset ceiling is as follows:<br>Click here to enter data |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » € €  |
| » €  |    |  |
| Opening balance  |    | Opening balance  |
| » 23,423   |    | » 23,423   |
| » 23,425   |    | » 23,425   |
| Interest cost  |    | Interest cost  |
| » 23,236   |    | » 23,236   |
| » 23,423   |    | » 23,423   |
| Changes in asset ceiling, excluding amounts included in interest                               |    | Changes in asset ceiling, excluding amounts included in interest                               |
| » 32,362   |    | » 32,362   |
| » 3,423  |    | » 3,423  |
|  | =  |  |
| Closing balance  | <> | Closing balance  |
| » 79,021   |    | » 79,021   |
| » 50,271   |    | » 50,271   |
|  | =  |  |
| Test   |    | Test   |
| Reimbursement rights   |    | Reimbursement rights   |
| A reconciliation of reimbursement rights is as follows:  |    | A reconciliation of reimbursement rights is as follows:  |
| » follows:   |    | » follows:   |
| Click here to enter data   |    | Click here to enter data   |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » € €  |
| » €  |    |  |
| Fair value at start of year  |    | Fair value at start of year  |
| » 2,235  |    | » 2,235  |
| » 23,423   |    | » 23,423   |
| Interest income  |    | Interest income  |
| » 3,233  |    | » 3,233  |
| » 32,423   |    | » 32,423   |
| Return on plan assets, excluding amounts included in interest                                  | =  | Return on plan assets, excluding amounts included in interest                                  |
| income/(expense)   | <> | income/(expense)   |
| » 23,236   |    | » 23,236   |
| » 45,234   |    | » 45,234   |
| Actuarial gains and losses arising from changes in demographic assumptions                     |    | Actuarial gains and losses arising from changes in demographic assumptions                     |
| » 23,423   |    | » 23,423   |
| » 234,235  |    | » 234,235  |
| Actuarial gains and losses arising from change   |    | Actuarial gains and losses arising from change   |

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|  |         |    |  |         |
|--|---------|----|--|---------|
| » s in financial assumptions                   | 32,435  |    | » s in financial assumptions                   | 32,435  |
| » 34,234                                       |         |    | » 34,234                                       |         |
| Actuarial gains and losses arising from experi |         |    | Actuarial gains and losses arising from experi |         |
| » ence adjustments                             | 23,234  |    | » ence adjustments                             | 23,234  |
| » 45,435                                       |         |    | » 45,435                                       |         |
| Foreign exchange differences                   |         |    | Foreign exchange differences                   |         |
| »  | 234,234 |    | »  | 234,234 |
| » 23,423                                       |         |    | » 23,423                                       |         |
| Employer contributions                         |         |    | Employer contributions                         |         |
| »  | 45,453  |    | »  | 45,453  |
| » 3,452  |         |    | » 3,452  |         |
| Contributions by scheme participants           |         |    | Contributions by scheme participants           |         |
| »  | 23,423  |    | »  | 23,423  |
| » 23,425                                       |         |    | » 23,425                                       |         |
| Benefits paid                                  |         |    | Benefits paid                                  |         |
| »  | 4,534   |    | »  | 4,534   |
| » 23,425                                       |         |    | » 23,425                                       |         |
| Assets acquired in business combinations       |         |    | Assets acquired in business combinations       |         |
| »  | 2,342   |    | »  | 2,342   |
| » 23,423                                       |         |    | » 23,423                                       |         |
| Assets distributed on settlements              |         |    | Assets distributed on settlements              |         |
| »  | 45,642  |    | »  | 45,642  |
| » 2,342  |         |    | » 2,342  |         |
|  |         | =  |  |         |
| Fair value at end of year                      |         | <> | Fair value at end of year                      |         |
| »  | 463,424 |    | »  | 463,424 |
| » 514,474                                      |         |    | » 514,474                                      |         |
|  |         | =  |  |         |
| Test   |         |    | Test   |         |
| Principal actuarial assumptions                |         |    | Principal actuarial assumptions                |         |
| The significant actuarial assumptions used to  |         |    | The significant actuarial assumptions used to  |         |
| » determine the present value of the defined b |         |    | » determine the present value of the defined b |         |
| » enefit obligation at the                     |         |    | » enefit obligation at the                     |         |
| statement of financial position date are as fo |         |    | statement of financial position date are as fo |         |
| » llows:                                       |         |    | » llows:                                       |         |
|  |         | <> |  |         |
| » Page 309                                     |         |    | » Page 285                                     |         |
| ROI IF   |         |    | ROI IFRS                                       |         |
| » RS REG                                       |         |    | » REG  |         |
|  |         | =  |  |         |
| » trading as Ireland Internatio                |         | <> | » trading as Ireland Internatio                |         |
| » nal Financial Reporting Standards            |         |    | » l Financial Reporting Standards              |         |
|  |         | =  |  |         |
| » Notes to the Financial Statements fo         |         | <> | » Notes to the Financial Statements for the F  |         |
| » r the Financial Year Ended 30 June 2024      |         |    | » inancial Year Ended 31 December 2024         |         |
|  |         | =  |  |         |
| Click here to enter data                       |         |    | Click here to enter data                       |         |
|  |         | <> |  |         |
| » 2024 20                                      |         |    | » 2024 2                                       |         |
| » 23   |         |    | » 023  |         |

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|  |    |   |
|--|----|---|
| » %<br>Mortality rate<br>» 2,120.00 3,<br>» 120.00<br>Rates of employee turnover<br>» 4,120.00 3,<br>» 122.00<br>Proportion of employees opting for early retirement<br>» 2,110.00 3,<br>» 120.00<br>Discount rate<br>» 2,120.00 3,<br>» 110.00<br>Future salary increases<br>» 3,120.00 2,<br>» 110.00<br>Future pension increases<br>» 2,110.00 2,<br>» 110.00<br>Inflation<br>» 2,120.00 2,<br>» 110.00                             |    | » % %<br>Mortality rate<br>» 2,120.00 3,120<br>» .00<br>Rates of employee turnover<br>» 4,120.00 3,122<br>» .00<br>Proportion of employees opting for early retirement<br>» 2,110.00 3,120<br>» .00<br>Discount rate<br>» 2,120.00 3,110<br>» .00<br>Future salary increases<br>» 3,120.00 2,110<br>» .00<br>Future pension increases<br>» 2,110.00 2,110<br>» .00<br>Inflation<br>» 2,120.00 2,110<br>» .00                      |
| Click here to enter data   | =  | Click here to enter data  |
| » 2024 20<br>» 23<br>» %<br>» %<br>Mortality rate<br>» 2,120.00 3,<br>» 120.00<br>Rates of employee turnover<br>» 4,120.00 3,<br>» 122.00<br>Proportion of employees opting for early retirement<br>» 2,110.00 3,<br>» 120.00<br>Discount rate<br>» 2,120.00 3,<br>» 110.00<br>Future salary increases<br>» 3,120.00 2,<br>» 110.00<br>Future pension increases<br>» 2,110.00 2,<br>» 110.00<br>Inflation<br>» 2,120.00 2,<br>» 110.00 | <> | » 2024 2<br>» 023<br>» % %<br>Mortality rate<br>» 2,120.00 3,120<br>» .00<br>Rates of employee turnover<br>» 4,120.00 3,122<br>» .00<br>Proportion of employees opting for early retirement<br>» 2,110.00 3,120<br>» .00<br>Discount rate<br>» 2,120.00 3,110<br>» .00<br>Future salary increases<br>» 3,120.00 2,110<br>» .00<br>Future pension increases<br>» 2,110.00 2,110<br>» .00<br>Inflation<br>» 2,120.00 2,110<br>» .00 |
|  | =  |   |

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|   |    |   |
|---|----|---|
| » Page 310  | <> | » Page 286  |
| » ROI IFRS REG  |    | » OI IFRS REG R   |
|   | =  |   |
| » trading as Ireland International Financial Reporting Standards              | <> | » trading as Ireland International Financial Reporting Standards                  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
| Post retirement mortality assumptions<br>Click here to enter data             | =  | Post retirement mortality assumptions<br>Click here to enter data                 |
| » 2024 202  | <> | » 2024  |
| » 3   |    | » 2023  |
| » Years Year  |    | » Years   |
| » s   |    | » Years   |
| Current ROI pensioners at retirement age - male                               |    | Current ROI pensioners at retirement age - male                                   |
| » e 2,120.00 2  |    | » e 2,120.00  |
| » ,110.00   |    | » 2,110.00  |
| Current ROI pensioners at retirement age - female                             |    | Current ROI pensioners at retirement age - female                                 |
| » ale 2,110.00 2  |    | » ale 2,110.00  |
| » ,120.00   |    | » 2,120.00  |
| Future ROI pensioners at retirement age - male                                |    | Future ROI pensioners at retirement age - male                                    |
| » 2,120.00 2  |    | » 2,120.00  |
| » ,110.00   |    | » 2,110.00  |
| Future ROI pensioners at retirement age - female                              |    | Future ROI pensioners at retirement age - female                                  |
| » le 3,110.00 3   |    | » le 3,110.00   |
| » ,120.00   |    | » 3,120.00  |
|   | =  |   |
| Amounts recognised in the income statement<br>Click here to enter data        |    | Amounts recognised in the income statement<br>Click here to enter data            |
| » 2024 202  | <> | » 2024  |
| » 3   |    | » 2023  |
| » €   |    | » €   |
| » €   |    | » €   |
|   | =  |   |
| Amounts recognised in operating profit  |    | Amounts recognised in operating profit  |
| Current service cost  | <> | Current service cost  |
| » 23,423 2,34   |    | » 23,423  |
| » 2   |    | » 2,342   |
| Past service cost   |    | Past service cost   |
| » 234,325 45,34   |    | » 234,325   |
| » 5   |    | » 45,345  |
| Losses (gains) on curtailments and settlements                                |    | Losses (gains) on curtailments and settlements                                    |
| » 23,423 2,34   |    | » 23,423  |
| » 2   |    | » 2,342   |
| Administrative expenses paid  |    | Administrative expenses paid  |

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|  |  |
|--|--|
| » 45,452 2,34  | » 45,452   |
| » 2  | » 2,342  |
|  | =  |
| Recognised in arriving at operating profit   | <> Recognised in arriving at operating profit                                      |
| » 326,623 52,37  | » 326,623  |
| » 1  | » 52,371   |
|  | =  |
| Amounts recognised in finance income or costs                                      | Amounts recognised in finance income or costs                                      |
| Net interest   | <> Net interest  |
| » 23,425 23,42   | » 23,425   |
| » 3  | » 23,423   |
|  | =  |
| Total recognised in the income statement   | <> Total recognised in the income statement  |
| » 350,048 75,79  | » 350,048  |
| » 4  | » 75,794   |
| Test   | = Test   |
| Amounts taken to the Statement of Comprehensive Income                             | Amounts taken to the Statement of Comprehensive Income                             |
| Click here to enter data   | Click here to enter data   |
|  | <>   |
| » Page 311   |  |
| » ROI IFRS REG   |  |
| » trading as Ireland International Financial Reporting Standards                   |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024      |  |
| » 2024   | » 2024   |
| » 2023   | » 2023   |
| » €  | » €  |
| » €  | » €  |
| Actuarial gains and losses arising from changes in demographic assumptions 234,235 | Actuarial gains and losses arising from changes in demographic assumptions 234,235 |
| » 23,423   | » 23,423   |
| Actuarial gains and losses arising from changes in financial assumptions 4,343     | Actuarial gains and losses arising from changes in financial assumptions 4,343     |
| » 2,423  | » 2,423  |
| Actuarial gains and losses arising from experience adjustments 3,234               | Actuarial gains and losses arising from experience adjustments 3,234               |
| » 3,453  | » 3,453  |
| Return on plan assets, excluding amounts included in interest income/(expense)     | = Return on plan assets, excluding amounts included in interest income/(expense)   |
| » 34,534   | » 34,534   |
| » 32,342   | » 32,342   |

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|   |    |   |    |
|---|----|---|----|
| Exchange rate movements   |    | Exchange rate movements   |    |
| » 2,342   |    | » 2,342   |    |
| » 3,453   |    | » 3,453   |    |
| Changes in the effect of the asset ceiling  |    | Changes in the effect of the asset ceiling  |    |
| » 3,453   |    | » 3,453   |    |
| » 2,342   |    | » 2,342   |    |
|   | =  |   |    |
| Amounts recognised in the Statement of Comprehensive Income   | <> | Amounts recognised in the Statement of Comprehensive Income   | <> |
| » 282,141   |    | » 282,141   |    |
| » 67,436  |    | » 67,436  |    |
|   | =  |   |    |
| » Page 312  | <> | » Page 287  |    |
| » ROI IFRS REG  |    | » ROI IF  |    |
|   | =  |   |    |
| trading as Ireland International  |    | trading as Ireland International  |    |
| » Financial Reporting Standards   |    | » Financial Reporting Standards   |    |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024                               | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024                           |    |
|   | =  |   |    |
| Test  |    | Test  |    |
| Sensitivity analysis  |    | Sensitivity analysis  |    |
| A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below: |    | A sensitivity analysis for the principal assumptions used to measure scheme liabilities is set out below: |    |
| Click here to enter data  |    | Click here to enter data  |    |
| » 2024  | <> | » 2024  |    |
| » 2023  |    | » 2023  |    |
| + 0.1%  |    | + 0.1%  |    |
| » 0.0% - 0.1% + 0.1% 0.   |    | » 0.0% - 0.1% + 0.1% 0.0%   |    |
| » 0% - 0.1%   |    | » - 0.1%  |    |
| Adjustment to discount rate   |    | Adjustment to discount rate   |    |
| » € € €   |    | » € € €   |    |
| » € €   |    | » €   |    |
| Present value of total obligation 86,543  |    | Present value of total obligation 86,543  |    |
| » 345,653 34,364 5,656 3,   |    | » 653 34,364 5,656 3,453  |    |
| » 453 3,453   |    | » 3,453   |    |
| Click here to enter data  | =  | Click here to enter data  |    |
| » 2024  | <> | » 2024  |    |
| » 2023  |    | » 2023  |    |
| Adjustment to rate of + 0.1%  |    | Adjustment to rate of + 0.1%  |    |
| » 0.0% - 0.1% + 0.1% 0.   |    | » 0.0% - 0.1% + 0.1% 0.0%   |    |
| » 0% - 0.1%   |    | » - 0.1%  |    |
| inflation   |    | inflation   |    |
| » € € €   |    | » € € €   |    |
| » € €   |    | » €   |    |
| Present value of total obligation 34,534  |    | Present value of total obligation 34,534  |    |
| » 34,536 34,534 34,536 34,  |    | » 536 34,534 34,536 34,534  |    |
| » 534 34,346  |    | » 34,346  |    |

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|   |     |  |
|---|-----|--|
| Click here to enter data  | =   | Click here to enter data   |
| » 2024 2023<br>Adjustment to rate of salary + 0.1%<br>» 0.0% - 0.1% + 0.1% 0.<br>» 0% - 0.1%<br>growth €<br>» € € €<br>» € €<br><br>Present value of total obligation 34,345<br>» 34,534 64,353 56,567 34,<br>» 534 5,675                       | <>  | » 2024 2023<br>Adjustment to rate of + 0.1% 0.<br>» 0% - 0.1% + 0.1% 0.0%<br>» - 0.1%<br>salary growth €<br>» € € €<br>» €<br>Present value of total<br>obligation 34,345 34,<br>» 534 64,353 56,567 34,534<br>» 5,675                       |
| Click here to enter data  | =   | Click here to enter data   |
| » 2024 2023<br>Adjustment to mortality age + 1 Year<br>» None - 1 Year + 1 Year No<br>» ne - 1 Year<br>rating assumption €<br>» € € €<br>» € €<br><br>Present value of total obligation 343,456<br>» 345,345 67,563 453,456 34,<br>» 534 34,534 | <>  | » 2024 2023<br>Adjustment to mortality + 1 Year No<br>» ne - 1 Year + 1 Year None<br>» - 1 Year<br>age rating assumption €<br>» € € €<br>» €<br>Present value of total<br>obligation 343,456 345,<br>» 345 67,563 453,456 34,534<br>» 34,534 |
| Click here to enter data  | =   | Click here to enter data   |
| » 2024 2023<br>Adjustment to pension + 0.1%<br>» 0.0% - 0.1% + 0.1% 0.<br>» 0% - 0.1%<br>increases €<br>» € € €<br>» € €<br><br>Present value of total obligation 56,456<br>» 34,534 56,456 3,453 6,<br>» 564 34,534                            | <>  | » 2024 2023<br>Adjustment to pension + 0.1% 0.<br>» 0% - 0.1% + 0.1% 0.0%<br>» - 0.1%<br>increases €<br>» € € €<br>» €<br>Present value of total<br>obligation 56,456 34,<br>» 534 56,456 3,453 6,564<br>» 34,534                            |
| Test<br>Test<br>Test  | =   | Test<br>Test<br>Test   |
| Test  | + - |  |
|   | =   |  |
| » Page 313  | <>  | » age 288 P  |
| » ROI IFRS REG  |     | » OI IFRS REG R  |
|   | =   |  |
| » trading as Ireland International<br>Financial Reporting Standards   | <>  | » trading as Ireland International Fi<br>nancial Reporting Standards   |

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|  |    |  |
|--|----|--|
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
|  | -+ | Test   |
| Maturity analysis of benefit payments<br>Click here to enter data  | =  | Maturity analysis of benefit payments<br>Click here to enter data  |
| » Between Between Between<br>Less than Between Between<br>» 5-10 10-15 15-20<br>» Over 20<br>a year 1-2 years 2-5 years<br>» years years years<br>» years Total<br>€ € €<br>» € € € €<br>» € | <> | » Between Between Bet<br>» ween<br>Less than Between B<br>» etween 5-10 10-15<br>» 15-20 Over 20<br>a year 1-2 years 2<br>» -5 years years years<br>» years years<br>€ € €<br>» € € €<br>» € €             |
|  | =  |  |
| 2024 3,453 4,564 32,234<br>» 45,645 234,234 56,452<br>» 34,245 410,827   | <> | 2024 3,453 4,564<br>» 32,234 45,645 234,234 5<br>» 6,452 34,245  |
|  | =  |  |
| 2023 34,354 234,235 645,234<br>» 56,456 45,346 345,346<br>» 56,645 1,417,616   | <> | 2023 34,354 234,235<br>» 645,234 56,456 45,346 34<br>» 5,346 56,645<br><< double-click to launch smart-table designer >><br>»<br>» Total<br>»<br>» €<br>2024<br>»<br>» 410,827<br>2023<br>»<br>» 1,417,616 |
|  | =  |  |
| << double-click to launch smart-table designer >>  | <> | << double-click to launch smart-table designer >>  |
| Multi-employer plans<br>This is a defined benefit plan.<br>Test<br>Test<br>Test<br>Test<br>The expected contributions to the plan for the  | =  | Multi-employer plans<br>This is a defined benefit plan.<br>Test<br>Test<br>Test<br>Test<br>The expected contributions to the plan for the  |

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|   |    |   |
|---|----|---|
| <p>» next reporting period are €12.</p> <p>Test</p> <p>Test</p> <p>Plans that share risks between entities under</p> <p>» common control</p> <p>Test</p> <p>Test</p> <p>Test</p> <p>Test</p>  |    | <p>» next reporting period are €12.</p> <p>Test</p> <p>Test</p> <p>Plans that share risks between entities under</p> <p>» common control</p> <p>Test</p> <p>Test</p> <p>Test</p> <p>Test</p>  |
|   | -+ | <p>» Page 289</p> <p>ROI IFR</p> <p>» S REG</p> <p>trading as Ireland International</p> <p>» l Financial Reporting Standards</p> <p>Notes to the Financial Statements for the</p> <p>» Financial Year Ended 31 December 2024</p>  |
| <p>Test</p> <p>Test</p> <p>Test</p> <p>Test</p> <p>Test</p>   | =  | <p>Test</p> <p>Test</p> <p>Test</p> <p>Test</p> <p>Test</p>   |
| <p>» Page 314</p> <p>RO</p> <p>» I IFRS REG</p> <p>trading as Ireland International</p> <p>» al Financial Reporting Standards</p> <p>Notes to the Financial Statements for t</p> <p>» he Financial Year Ended 30 June 2024</p>  | +- |   |
| <p>Test</p> <p>Contributions payable to the pension scheme at</p> <p>» the end of the year are €120 (2023 - €120).</p> <p>The expected contributions to the plan for the</p> <p>» next reporting period are €12.</p> <p>The scheme was most recently valued on 26 Augu</p> <p>» st 2021. Test</p> <p>Test</p> <p>Test</p> <p>Test</p> <p>Risks</p> <p>Investment risk</p> <p>123</p> <p>Property market risk</p> <p>120</p> <p>Interest risk</p> <p>121</p> <p>Salary risk</p> <p>120</p> <p>Inflation risk</p> | =  | <p>Test</p> <p>Contributions payable to the pension scheme at</p> <p>» the end of the year are €120 (2023 - €120).</p> <p>The expected contributions to the plan for the</p> <p>» next reporting period are €12.</p> <p>The scheme was most recently valued on 26 Augu</p> <p>» st 2021. Test</p> <p>Test</p> <p>Test</p> <p>Test</p> <p>Risks</p> <p>Investment risk</p> <p>123</p> <p>Property market risk</p> <p>120</p> <p>Interest risk</p> <p>121</p> <p>Salary risk</p> <p>120</p> <p>Inflation risk</p> |

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|  |    |  |
|--|----|--|
| 121<br>Life expectancy risk<br>230<br>Currency risk<br>110<br>Reconciliation of scheme assets and liabilities<br>» s to assets and liabilities recognised<br>The amounts recognised in the statement of financial position are as follows:<br>Click here to enter data   |    | 121<br>Life expectancy risk<br>230<br>Currency risk<br>110<br>Reconciliation of scheme assets and liabilities<br>» s to assets and liabilities recognised<br>The amounts recognised in the statement of financial position are as follows:<br>Click here to enter data   |
|  | <> | » Page 290<br>ROI<br>» IFRS REG<br>trading as Ireland International Financial<br>» nancial Reporting Standards<br>Notes to the Financial Statements for the Financial<br>» inancial Year Ended 31 December 2024  |
| »<br>» 2024 2023<br><br>»<br>» € €<br>Fair value of scheme assets<br>»<br>» 1,200 32,423<br>Present value of scheme liabilities<br>»<br>» 1,250 3,235  |    | » 2024<br>» 2023<br><br>» € €<br>Fair value of scheme assets<br>» 1,200<br>» 32,423<br>Present value of scheme liabilities<br>» 1,250<br>» 3,235   |
|  | =  |  |
| »<br>» 2,450 35,658<br>Unrecognised past service cost<br>»<br>» 23,423 23,423<br>Other amounts recognised in the statement of financial position<br>» 3,423 4,545<br>Other amounts not recognised in the statement of financial position<br>» 54,453 23,423<br>Effect of asset ceiling<br>»<br>» 2,323 544,534 | <> | » 2,450<br>» 35,658<br>Unrecognised past service cost<br>» 23,423<br>» 23,423<br>Other amounts recognised in the statement of financial position<br>» 3,423<br>» 4,545<br>Other amounts not recognised in the statement of financial position<br>» 54,453<br>» 23,423<br>Effect of asset ceiling<br>» 2,323<br>» 544,534 |
|  | =  |  |
| Defined benefit pension scheme surplus<br>»<br>» 86,072 631,583  | <> | Defined benefit pension scheme surplus<br>» 86,072<br>» 631,583  |

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| » Page 315                                     |    | » Page 291                                     |  |
| R  |    | ROI  |  |
| » OI IFRS REG                                  |    | » IFRS REG                                     |  |
|  | =  |  |  |
| » trading as Ireland Internatio                | <> | » trading as Ireland Internation               |  |
| » nal Financial Reporting Standards            |    | » al Financial Reporting Standards             |  |
|  | =  |  |  |
| » Notes to the Financial Statements for th     | <> | » Notes to the Financial Statements for the F  |  |
| » e Financial Year Ended 30 June 2024          |    | » inancial Year Ended 31 December 2024         |  |
|  | =  |  |  |
| Scheme assets                                  |    | Scheme assets                                  |  |
| Changes in the fair value of scheme assets are |    | Changes in the fair value of scheme assets are |  |
| » as follows:                                  |    | » as follows:                                  |  |
| Click here to enter data                       |    | Click here to enter data                       |  |
|  | <> |  |  |
| » 2024   |    | » 2024   |  |
| » 2023   |    | » 2023   |  |
| » €  |    | » € €  |  |
| » €  |    |  |  |
| Fair value at start of year                    |    | Fair value at start of year                    |  |
| » 1,180  |    | » 1,180  |  |
| » 1,200  |    | » 1,200  |  |
| Interest income                                |    | Interest income                                |  |
| » 33,456                                       |    | » 33,456                                       |  |
| » 34,534                                       |    | » 34,534                                       |  |
| Return on plan assets, excluding amounts inclu | =  | Return on plan assets, excluding amounts inclu |  |
| » ded in interest                              |    | » ded in interest                              |  |
| income/(expense)                               | <> | income/(expense)                               |  |
| » 4,345  |    | » 4,345  |  |
| » 45,645                                       |    | » 45,645                                       |  |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |  |
| » s in demographic assumptions 43,534          |    | » s in demographic                             |  |
| » 3,434  |    | assumptions                                    |  |
|  |    | » 43,534                                       |  |
|  |    | » 3,434  |  |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |  |
| » s in financial assumptions 34,534            |    | » s in financial assumptions 34,534            |  |
| » 4,545  |    | » 4,545  |  |
| Actuarial gains and losses arising from experi |    | Actuarial gains and losses arising from experi |  |
| » ence adjustments 6,645                       |    | » ence adjustments 6,645                       |  |
| » 45,345                                       |    | » 45,345                                       |  |
| Foreign exchange differences                   |    | Foreign exchange differences                   |  |
| » 34,345                                       |    | » 34,345                                       |  |
| » 34,534                                       |    | » 34,534                                       |  |
| Employer contributions                         |    | Employer contributions                         |  |
| » 4,565  |    | » 4,565  |  |
| » 34,534                                       |    | » 34,534                                       |  |
| Contributions by scheme participants           |    | Contributions by scheme participants           |  |
| » 34,534                                       |    | » 34,534                                       |  |
| » 3,344  |    | » 3,344  |  |

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|  |         |    |  |         |
|--|---------|----|--|---------|
| Benefits paid                                  |         |    | Benefits paid                                  |         |
| »  | 45,643  |    | »  | 45,643  |
| » 3,434  |         |    | » 3,434  |         |
| Assets acquired in business combinations       |         |    | Assets acquired in business combinations       |         |
| »  | 34,534  |    | »  | 34,534  |
| » 34,344                                       |         |    | » 34,344                                       |         |
| Assets distributed on settlements              |         |    | Assets distributed on settlements              |         |
| »  | 45,645  |    | »  | 45,645  |
| » 34,534                                       |         |    | » 34,534                                       |         |
| Administrative expenses paid                   |         |    | Administrative expenses paid                   |         |
| »  | 34,534  |    | »  | 34,534  |
| » 53,543                                       |         |    | » 53,543                                       |         |
|  |         | =  |  |         |
| Fair value at end of year                      |         | <> | Fair value at end of year                      |         |
| »  | 357,494 |    | »  | 357,494 |
| » 332,970                                      |         |    | » 332,970                                      |         |
|  |         | =  |  |         |
| Analysis of assets                             |         |    | Analysis of assets                             |         |
| The major categories of scheme assets are as f |         |    | The major categories of scheme assets are as f |         |
| » ollows:                                      |         |    | » ollows:                                      |         |
| Click here to enter data                       |         |    | Click here to enter data                       |         |
|  |         | <> |  |         |
| »  | 2024    |    | »  | 2024    |
| » 2023   |         |    | » 2023   |         |
| »  | €       |    | »  | € €     |
| » €  |         |    |  |         |
| Cash and cash equivalents                      |         |    | Cash and cash equivalents                      |         |
| »  | 1,123   |    | »  | 1,123   |
| » 1,123  |         |    | » 1,123  |         |
| Equity instruments                             |         |    | Equity instruments                             |         |
| »  | 1,110   |    | »  | 1,110   |
| » 2,100  |         |    | » 2,100  |         |
| Debt instruments                               |         |    | Debt instruments                               |         |
| »  | 3,100   |    | »  | 3,100   |
| » 4,120  |         |    | » 4,120  |         |
| Real estate                                    |         |    | Real estate                                    |         |
| »  | 4,120   |    | »  | 4,120   |
| » 3,110  |         |    | » 3,110  |         |
| Derivatives                                    |         |    | Derivatives                                    |         |
| »  | 3,110   |    | »  | 3,110   |
| » 3,120  |         |    | » 3,120  |         |
| Investment funds                               |         |    | Investment funds                               |         |
| »  | 3,100   |    | »  | 3,100   |
| » 3,120  |         |    | » 3,120  |         |
| Asset-backed securities                        |         |    | Asset-backed securities                        |         |
| »  | 2,120   |    | »  | 2,120   |
| » 3,110  |         |    | » 3,110  |         |
| Structured debt                                |         |    | Structured debt                                |         |
| »  | 3,110   |    | »  | 3,110   |
| » 3,120  |         |    | » 3,120  |         |
|  |         | =  |  |         |

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|   |    |   |
|---|----|---|
| » 20,893<br>» 22,923  | <> | » 20,893<br>» 22,923<br>Click here to enter data  |
|   | =  |   |
| » Page 316<br>ROI IF<br>» RS REG  | <> | » Page 292<br>ROI IFRS<br>» REG   |
|   | =  |   |
| trading as Ireland Internatio<br>» nal Financial Reporting Standards  | <> | trading as Ireland Internation<br>» al Financial Reporting Standards  |
|   | =  |   |
| Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|   | =  |   |
| Click here to enter data  | <> |   |
| » 2024 2023<br>» % %<br>Cash and cash equivalents<br>» 1,123 1,123<br>Equity instruments<br>» 1,110 2,100<br>Debt instruments<br>» 3,100 4,120<br>Real estate<br>» 4,120 3,110<br>Derivatives<br>» 3,110 3,120<br>Investment funds<br>» 3,100 3,120<br>Asset-backed securities<br>» 2,120 3,110<br>Structured debt<br>» 3,110 3,120 |    | » 2024 2023<br>» % %<br>Cash and cash equivalents<br>» 1,123 1,123<br>Equity instruments<br>» 1,110 2,100<br>Debt instruments<br>» 3,100 4,120<br>Real estate<br>» 4,120 3,110<br>Derivatives<br>» 3,110 3,120<br>Investment funds<br>» 3,100 3,120<br>Asset-backed securities<br>» 2,120 3,110<br>Structured debt<br>» 3,110 3,120 |
|   | =  |   |
| » 20,893 22,923   | <> | » 20,893 22,923   |
|   | =  |   |
| » Page 317<br>ROI I<br>» FRS REG  | <> | » Page 293<br>ROI IFR<br>» S REG  |
|   | =  |   |
| trading as Ireland Internatio<br>» nal Financial Reporting Standards  | <> | trading as Ireland International Fi<br>» nancial Reporting Standards  |
|   | =  |   |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|   | =  |   |

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|  |    |  |
|--|----|--|
| Equity instruments<br>Equity instruments can be further categorised<br>» as follows:<br>Click here to enter data |    | Equity instruments<br>Equity instruments can be further categorised<br>» as follows:<br>Click here to enter data |
| » 2024 2023  | <> | » 2024 2023  |
| » € €  |    | » € €  |
| Quoted   | =  | Quoted   |
| Categorisation 1   | <> | Categorisation 1   |
| » 2,120 2,130  |    | » 2,120 2,130  |
| Categorisation 2   |    | Categorisation 2   |
| » 3,110 4,120  |    | » 3,110 4,120  |
| Categorisation 3   |    | Categorisation 3   |
| » 4,120 4,130  |    | » 4,120 4,130  |
| Categorisation 4   |    | Categorisation 4   |
| » 4,110 4,120  |    | » 4,110 4,120  |
| Categorisation 5   |    | Categorisation 5   |
| » 5,120 4,100  |    | » 5,120 4,100  |
|  | =  |  |
| » 18,580 18,600  | <> | » 18,580 18,600  |
| Click here to enter data   | =  | Click here to enter data   |
| » 2024 2023  | <> | » 2024 2023  |
| » % %  |    | » % %  |
| Quoted   | =  | Quoted   |
| Categorisation 1   | <> | Categorisation 1   |
| » 2,120 2,130  |    | » 2,120 2,130  |
| Categorisation 2   |    | Categorisation 2   |
| » 3,110 4,120  |    | » 3,110 4,120  |
| Categorisation 3   |    | Categorisation 3   |
| » 4,120 4,130  |    | » 4,120 4,130  |
| Categorisation 4   |    | Categorisation 4   |
| » 4,110 4,120  |    | » 4,110 4,120  |
| Categorisation 5   |    | Categorisation 5   |
| » 5,120 4,100  |    | » 5,120 4,100  |
|  | =  |  |
| » 18,580 18,600  | <> | » 18,580 18,600  |
| Debt instruments<br>Debt instruments can be further categorised as<br>» follows:<br>Click here to enter data     | =  | Debt instruments<br>Debt instruments can be further categorised as<br>» follows:<br>Click here to enter data     |
|  | <> |  |
|  |    | » Page 294   |

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|   |       |        |    |  |       |        |
|---|-------|--------|----|--|-------|--------|
|   |       |        |    | » S REG<br>trading as Ireland International Fi<br>» nancial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |       |        |
| »   | 2024  | 2023   | »  | 2024   | 2023  |        |
| »   | €     | €      | »  | €  | €     |        |
| Quoted                                    |       |        | =  | Quoted   |       |        |
| Categorisation 1                          |       |        | <> | Categorisation 1   |       |        |
| »   | 1,120 | 2,345  | »  | 1,120  | 2,345 |        |
| Categorisation 3                          |       |        |    | Categorisation 3   |       |        |
| »   | 3,120 | 3,200  | »  | 3,120  | 3,200 |        |
| Categorisation 4                          |       |        |    | Categorisation 4   |       |        |
| »   | 1,100 | 1,100  | »  | 1,100  | 1,100 |        |
|   |       |        | =  |  |       |        |
| »   | 5,340 | 6,645  | <> | »  | 5,340 | 6,645  |
| » Page 318                                |       |        |    |  |       |        |
| » FRS REG                                 |       |        |    |  |       |        |
| » trading as Ireland Internatio           |       |        |    |  |       |        |
| » nal Financial Reporting Standards       |       |        |    |  |       |        |
| » Notes to the Financial Statements for t |       |        |    |  |       |        |
| » he Financial Year Ended 30 June 2024    |       |        |    |  |       |        |
| »   | 2024  | 2023   |    |  |       |        |
| »   | €     | €      |    |  |       |        |
| Unquoted                                  |       |        | =  | Unquoted   |       |        |
| Categorisation 2                          |       |        | <> | Categorisation 2   |       |        |
| »   | 2,110 | 3,100  | »  | 2,110  | 3,100 |        |
| Categorisation 5                          |       |        |    | Categorisation 5   |       |        |
| »   | 2,110 | 3,120  | »  | 2,110  | 3,120 |        |
|   |       |        | =  |  |       |        |
| »   | 4,220 | 6,220  | <> | »  | 4,220 | 6,220  |
|   |       |        | =  |  |       |        |
| »   | 9,560 | 12,865 | <> | »  | 9,560 | 12,865 |
| Click here to enter data                  |       |        | =  | Click here to enter data   |       |        |
| »   | 2024  | 2023   | <> | »  | 2024  | 2023   |
| »   | %     | %      | »  | %  | %     |        |
| Quoted                                    |       |        | =  | Quoted   |       |        |
| Categorisation 1                          |       |        | <> | Categorisation 1   |       |        |

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|  |       |        |  |   |              |
|--|-------|--------|--|---|--------------|
| »  | 1,120 | 2,345  | »  | 1,120   | 2,345        |
| Categorisation 3                               |       |        | Categorisation 3                               |   |              |
| »  | 3,120 | 3,200  | »  | 3,120   | 3,200        |
| Categorisation 4                               |       |        | Categorisation 4                               |   |              |
| »  | 1,100 | 1,100  | »  | 1,100   | 1,100        |
|  |       |        | =  |   |              |
| »  | 5,340 | 6,645  | <>   | »   | 5,340 6,645  |
|  |       |        | =  |   |              |
| Unquoted                                       |       |        | Unquoted                                       |   |              |
| Categorisation 2                               |       |        | <>   | Categorisation 2                              |              |
| »  | 2,110 | 3,100  | »  | 2,110   | 3,100        |
| Categorisation 5                               |       |        | Categorisation 5                               |   |              |
| »  | 2,110 | 3,120  | »  | 2,110   | 3,120        |
|  |       |        | =  |   |              |
| »  | 4,220 | 6,220  | <>   | »   | 4,220 6,220  |
|  |       |        | =  |   |              |
| »  | 9,560 | 12,865 | <>   | »   | 9,560 12,865 |
|  |       |        | =  |   |              |
| » Page 319                                     |       |        | <>   | » Page 295                                    |              |
| » ROI I  |       |        | » ROI IFR                                      |   |              |
| » FRS REG                                      |       |        | » S REG  |   |              |
|  |       |        | =  |   |              |
| » trading as Ireland Internatio                |       |        | <>   | » trading as Ireland International            |              |
| » nal Financial Reporting Standards            |       |        | » Financial Reporting Standards                |   |              |
|  |       |        | =  |   |              |
| » Notes to the Financial Statements for t      |       |        | <>   | » Notes to the Financial Statements for the F |              |
| » he Financial Year Ended 30 June 2024         |       |        | » inancial Year Ended 31 December 2024         |   |              |
|  |       |        | =  |   |              |
| Real estate                                    |       |        | Real estate                                    |   |              |
| Real estate can be further categorised as foll |       |        | Real estate can be further categorised as foll |   |              |
| » ows:   |       |        | » ows:   |   |              |
| Click here to enter data                       |       |        | Click here to enter data                       |   |              |
| »  | 2024  | 20     | <>   | »   | 2024 2       |
| » 23   |       |        | » 023  |   |              |
| »  | €     |        | »  | € €   |              |
| » €  |       |        |  |   |              |
|  |       |        | =  |   |              |
| Quoted   |       |        | Quoted   |   |              |
| Categorisation 2                               |       |        | <>   | Categorisation 2                              |              |
| »  | 3,120 | 4,1    | »  | 3,120   | 4,           |
| » 20   |       |        | » 120  |   |              |
| Categorisation 3                               |       |        | Categorisation 3                               |   |              |
| »  | 4,120 | 3,1    | »  | 4,120   | 3,           |
| » 20   |       |        | » 120  |   |              |
| Categorisation 4                               |       |        | Categorisation 4                               |   |              |
| »  | 4,100 | 4,1    | »  | 4,100   | 4,           |

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|                          |        |      |                  |                          |        |
|--------------------------|--------|------|------------------|--------------------------|--------|
| » 00                     |        |      | » 100            |                          |        |
| Categorisation 5         |        |      | Categorisation 5 |                          |        |
| »                        | 4,110  | 4,1  | »                | 4,110                    | 4,     |
| » 00                     |        |      | » 100            |                          |        |
|                          |        |      | =                |                          |        |
| »                        | 15,450 | 15,4 | <>               | »                        | 15,450 |
| » 40                     |        |      |                  | » 440                    | 15,    |
|                          |        |      | =                |                          |        |
| Unquoted                 |        |      |                  | Unquoted                 |        |
| Categorisation 1         |        |      | <>               | Categorisation 1         |        |
| »                        | 3,120  | 3,2  |                  | »                        | 3,120  |
| » 00                     |        |      |                  | » 200                    | 3,     |
|                          |        |      | =                |                          |        |
| »                        | 18,570 | 18,6 | <>               | »                        | 18,570 |
| » 40                     |        |      |                  | » 640                    | 18,    |
| Click here to enter data |        |      | =                | Click here to enter data |        |
| »                        | 2024   | 20   | <>               | »                        | 2024   |
| » 23                     |        |      |                  | » 023                    | 2      |
| »                        | %      |      |                  | »                        | %      |
| » %                      |        |      |                  |                          | %      |
|                          |        |      | =                |                          |        |
| Quoted                   |        |      |                  | Quoted                   |        |
| Categorisation 2         |        |      | <>               | Categorisation 2         |        |
| »                        | 3,120  | 4,1  |                  | »                        | 3,120  |
| » 20                     |        |      |                  | » 120                    | 4,     |
| Categorisation 3         |        |      |                  | Categorisation 3         |        |
| »                        | 4,120  | 3,1  |                  | »                        | 4,120  |
| » 20                     |        |      |                  | » 120                    | 3,     |
| Categorisation 4         |        |      |                  | Categorisation 4         |        |
| »                        | 4,100  | 4,1  |                  | »                        | 4,100  |
| » 00                     |        |      |                  | » 100                    | 4,     |
| Categorisation 5         |        |      |                  | Categorisation 5         |        |
| »                        | 4,110  | 4,1  |                  | »                        | 4,110  |
| » 00                     |        |      |                  | » 100                    | 4,     |
|                          |        |      | =                |                          |        |
| »                        | 15,450 | 15,4 | <>               | »                        | 15,450 |
| » 40                     |        |      |                  | » 440                    | 15,    |
|                          |        |      | =                |                          |        |
| Unquoted                 |        |      |                  | Unquoted                 |        |
| Categorisation 1         |        |      | <>               | Categorisation 1         |        |
| »                        | 3,120  | 3,2  |                  | »                        | 3,120  |
| » 00                     |        |      |                  | » 200                    | 3,     |
|                          |        |      | =                |                          |        |
| »                        | 18,570 | 18,6 | <>               | »                        | 18,570 |
| » 40                     |        |      |                  | » 640                    | 18,    |
|                          |        |      | =                |                          |        |

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|   |    |   |
|---|----|---|
| Derivatives<br>Derivatives can be further categorised as foll<br>» OWS:<br>Click here to enter data |    | Derivatives<br>Derivatives can be further categorised as foll<br>» OWS:<br>Click here to enter data |
| » Page 320  | <> | » Page 296  |
| ROI I   |    | ROI IFR   |
| » FRS REG   |    | » S REG   |
|   | =  |   |
| trading as Ireland Internatio<br>» nal Financial Reporting Standards                                | <> | trading as Ireland International Fi<br>» nancial Reporting Standards                                |
|   | =  |   |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024                   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024               |
|   | =  |   |
| » 2024 2023   | <> | » 2024 2023   |
| » € €   |    | » € €   |
|   | =  |   |
| Quoted  |    | Quoted  |
| Categorisation 1  | <> | Categorisation 1  |
| » 2,100 3,120   |    | » 2,100 3,120   |
| Categorisation 2  |    | Categorisation 2  |
| » 3,200 4,110   |    | » 3,200 4,110   |
| Categorisation 3  |    | Categorisation 3  |
| » 4,110 4,120   |    | » 4,110 4,120   |
| Categorisation 4  |    | Categorisation 4  |
| » 4,100 5,110   |    | » 4,100 5,110   |
| Categorisation 5  |    | Categorisation 5  |
| » 1,200 1,120   |    | » 1,200 1,120   |
|   | =  |   |
| » 14,710 17,580   | <> | » 14,710 17,580   |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024 2023   | <> | » 2024 2023   |
| » % %   |    | » % %   |
|   | =  |   |
| Quoted  |    | Quoted  |
| Categorisation 1  | <> | Categorisation 1  |
| » 2,100 3,120   |    | » 2,100 3,120   |
| Categorisation 2  |    | Categorisation 2  |
| » 3,200 4,110   |    | » 3,200 4,110   |
| Categorisation 3  |    | Categorisation 3  |
| » 4,110 4,120   |    | » 4,110 4,120   |
| Categorisation 4  |    | Categorisation 4  |
| » 4,100 5,110   |    | » 4,100 5,110   |
| Categorisation 5  |    | Categorisation 5  |
| » 1,200 1,120   |    | » 1,200 1,120   |
|   | =  |   |

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|   |   |        |    |   |   |        |
|---|---|--------|----|---|---|--------|
| »   | 14,710  | 17,580 | <> | »   | 14,710  | 17,580 |
|   |   |        | =  |   |   |        |
| »   | Page 321  |        | <> | »   | Page 297  |        |
| »   | IFRS REG  | ROI    | =  | »   | IFRS REG  | ROI    |
| »   | trading as Ireland International Financial Reporting Standards              |        | <> | »   | trading as Ireland International Financial Reporting Standards                  |        |
|   |   |        | =  |   |   |        |
| »   | Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |        | <> | »   | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |        |
| Investment funds<br>Investment funds can be further categorised as follows:<br>Click here to enter data |   |        | =  | Investment funds<br>Investment funds can be further categorised as follows:<br>Click here to enter data |   |        |
| »   | 2024  | 2023   | <> | »   | 2024  | 2023   |
| »   | €   | €      |    | »   | €   | €      |
| Quoted  |   |        | =  | Quoted  |   |        |
| Categorisation 1  |   |        | <> | Categorisation 1  |   |        |
| »   | 1,200   | 1,120  |    | »   | 1,200   | 1,120  |
| Categorisation 2  |   |        |    | Categorisation 2  |   |        |
| »   | 2,100   | 3,100  |    | »   | 2,100   | 3,100  |
| Categorisation 3  |   |        |    | Categorisation 3  |   |        |
| »   | 4,201   | 2,220  |    | »   | 4,201   | 2,220  |
| Categorisation 4  |   |        |    | Categorisation 4  |   |        |
| »   | 2,100   | 2,120  |    | »   | 2,100   | 2,120  |
|   |   |        | =  |   |   |        |
| »   | 9,601   | 8,560  | <> | »   | 9,601   | 8,560  |
| Unquoted  |   |        | =  | Unquoted  |   |        |
| Categorisation 5  |   |        | <> | Categorisation 5  |   |        |
| »   | 2,120   | 2,180  |    | »   | 2,120   | 2,180  |
|   |   |        | =  |   |   |        |
| »   | 11,721  | 10,740 | <> | »   | 11,721  | 10,740 |
| Click here to enter data  |   |        | =  | Click here to enter data  |   |        |
| »   | 2024  | 2023   | <> | »   | 2024  | 2023   |
| »   | %   | %      |    | »   | %   | %      |
| Quoted  |   |        | =  | Quoted  |   |        |
| Categorisation 1  |   |        | <> | Categorisation 1  |   |        |
| »   | 1,200   | 1,120  |    | »   | 1,200   | 1,120  |
| Categorisation 2  |   |        |    | Categorisation 2  |   |        |
| »   | 2,100   | 3,100  |    | »   | 2,100   | 3,100  |

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|  |        |        |                                  |  |               |
|--|--------|--------|----------------------------------|--|---------------|
| Categorisation 3                               |        |        | Categorisation 3                 |  |               |
| »  | 4,201  | 2,220  | »                                | 4,201  | 2,220         |
| Categorisation 4                               |        |        | Categorisation 4                 |  |               |
| »  | 2,100  | 2,120  | »                                | 2,100  | 2,120         |
|  |        |        | =                                |  |               |
| »  | 9,601  | 8,560  | <>                               | »  | 9,601 8,560   |
|  |        |        | =                                |  |               |
| Unquoted                                       |        |        | Unquoted                         |  |               |
| Categorisation 5                               |        |        | <>                               | Categorisation 5                               |               |
| »  | 2,120  | 2,180  | »                                | 2,120  | 2,180         |
|  |        |        | =                                |  |               |
| »  | 11,721 | 10,740 | <>                               | »  | 11,721 10,740 |
|  |        |        | =                                |  |               |
| Test   |        |        | Test                             |  |               |
| Actual return on scheme's assets               |        |        | Actual return on scheme's assets |  |               |
| Click here to enter data                       |        |        | Click here to enter data         |  |               |
| »  | 2024   | 2023   | <>                               | »  | 2024 2023     |
| »  | €      | €      | »                                | €  | €             |
|  |        |        | =                                |  |               |
| Actual return on scheme assets                 |        |        | <>                               | Actual return on scheme assets                 |               |
| »  | 23,125 | 43,534 | »                                | 23,125   | 43,534        |
|  |        |        | =                                |  |               |
|  |        |        | <>                               | The pension scheme has not invested.           |               |
| » Page 322                                     |        |        | »                                | Page 298                                       |               |
| » ROI IFRS REG                                 |        |        | »                                | OI IFRS REG                                    | R             |
|  |        |        | =                                |  |               |
| » trading as Ireland Internati                 |        |        | <>                               | » trading as Ireland International             |               |
| » onal Financial Reporting Standards           |        |        | »                                | Financial Reporting Standards                  |               |
|  |        |        | =                                |  |               |
| » Notes to the Financial Statements for        |        |        | <>                               | » Notes to the Financial Statements for the F  |               |
| » the Financial Year Ended 30 June 2024        |        |        | »                                | inancial Year Ended 31 December 2024           |               |
| The pension scheme has not invested.           |        |        |                                  |  |               |
|  |        |        | =                                |  |               |
| The entity's own financial instruments include |        |        |                                  | The entity's own financial instruments include |               |
| » d in the fair value of scheme assets are as  |        |        | »                                | d in the fair value of scheme assets are as    |               |
| » follows:                                     |        |        | »                                | follows:                                       |               |
| »  | 2024   |        | <>                               | »  | 2024          |
| »  | 2023   |        | »                                | »  | 2023          |
| »  | €      |        | »                                | »  | €             |
| »  | €      |        | »                                | »  | €             |
| Test   |        |        | Test                             |  |               |
| »  | 23,234 |        | »                                | »  | 23,234        |
| »  | 23,235 |        | »                                | »  | 23,235        |
|  |        |        | =                                |  |               |

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|  |  |  |  |
|--|--|--|--|
| The property occupied by, or other asset used<br>» by, the entity included in the fair value of<br>» scheme assets are as follows:   |  | The property occupied by, or other asset used<br>» by, the entity included in the fair value of<br>» scheme assets are as follows:   |  |
| »<br>»<br>»<br>»<br>Test<br>»<br>»   | 2024<br><br>2023<br><br>€<br>€<br>23,235<br>23,423   | »<br>»<br>»<br>»<br>Test<br>»<br>»   | 2024<br><br>2023<br><br>€<br>€<br>23,235<br>23,423   |
| Scheme liabilities<br>Changes in the present value of scheme liabilities are as follows:<br>Click here to enter data   |  | Scheme liabilities<br>Changes in the present value of scheme liabilities are as follows:<br>Click here to enter data   |  |
| »<br>»<br>»<br>»<br>Present value at start of year<br>»<br>» 5)<br>Current service cost<br>»<br>» 5)<br>Past service cost<br>»<br>» 5)<br>Actuarial gains and losses arising from changes in demographic assumptions<br>» 3) | 2024<br><br><br>€<br>€<br>(3,23)<br>(3,234)<br>(324,23)<br>(23,243)<br>(3,23)<br>(24,235)<br>(23,42)<br>(32,423) | »<br>»<br>»<br>»<br>Present value at start of year<br>»<br>» 5)<br>Current service cost<br>»<br>» 5)<br>Past service cost<br>»<br>» 5)<br>Actuarial gains and losses arising from changes in demographic assumptions<br>» 3) | 2024<br><br><br>€<br>€<br>(3,23)<br>(3,234)<br>(324,23)<br>(23,243)<br>(3,23)<br>(24,235)<br>(23,42)<br>(32,423) |
| Actuarial gains and losses arising from changes in financial assumptions<br>» 5)<br>Actuarial gains and losses arising from experience adjustments<br>» 8)   | (23,42)<br>(3,423)<br>(98,77)<br>(45,322)  | Actuarial gains and losses arising from changes in financial assumptions<br>» 5)<br>Actuarial gains and losses arising from experience adjustments<br>» 8)   | (23,42)<br>(3,423)<br>(98,77)<br>(45,322)  |
| Changes in the effect of limiting a net defined benefit asset to the asset ceiling   |  | Changes in the effect of limiting a net defined benefit asset to the asset ceiling   |  |
| »<br>» 5)<br>Foreign exchange differences<br>»   | (3,22)<br>(34,534)<br><br>(23,43)  | »<br>» 5)<br>Foreign exchange differences<br>»   | (3,22)<br>(34,534)<br><br>(23,43)  |

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|  |     |  |  |
|--|-----|--|--|
| » 2) (53,453)                                  |     | » 2) (53,453)                                  |  |
| Interest cost                                  |     | Interest cost                                  |  |
| » (5,45)                                       |     | » (5,45)                                       |  |
| » 3) (23,235)                                  |     | » 3) (23,235)                                  |  |
| Benefits paid                                  |     | Benefits paid                                  |  |
| » (2,34)                                       |     | » (2,34)                                       |  |
| » 2) (23,423)                                  |     | » 2) (23,423)                                  |  |
| Contributions by scheme participants           |     | Contributions by scheme participants           |  |
| » (34,53)                                      |     | » (34,53)                                      |  |
| » 4) (45,432)                                  |     | » 4) (45,432)                                  |  |
| Liabilities assumed in business combinations   |     | Liabilities assumed in business combinations   |  |
| » (2,34)                                       |     | » (2,34)                                       |  |
| » 2) (23,235)                                  |     | » 2) (23,235)                                  |  |
| Liabilities extinguished on settlements        |     | Liabilities extinguished on settlements        |  |
| » (34,53)                                      |     | » (34,53)                                      |  |
| » 4) (32,423)                                  |     | » 4) (32,423)                                  |  |
| Effect of curtailments                         |     | Effect of curtailments                         |  |
| » (2,34)                                       |     | » (2,34)                                       |  |
| » 2) (54,534)                                  |     | » 2) (54,534)                                  |  |
|  | =   |  |  |
| Present value at end of year                   |     | <> Present value at end of year                |  |
| » (584,53)                                     |     | » (584,53)                                     |  |
| » 5) (422,149)                                 |     | » 5) (422,149)                                 |  |
|  | =   |  |  |
| » Page 323                                     | + - |  |  |
| ROI IFRS RE                                    |     |  |  |
| » G  |     |  |  |
| trading as Ireland International               |     |  |  |
| » 1 Financial Reporting Standards              |     |  |  |
| Notes to the Financial Statements for          |     |  |  |
| » the Financial Year Ended 30 June 2024        |     |  |  |
| » 20   |     |  |  |
| » 24 2023                                      |     |  |  |
| »  |     |  |  |
| » € €  |     |  |  |
| Analysed as:                                   | =   | Analysed as:                                   |  |
| Present value of scheme liabilities arising fr | <>  | Present value of scheme liabilities arising fr |  |
| » om unfunded schemes (234,                    |     | » om unfunded schemes (234,25                  |  |
| » 254) (23,235)                                |     | » 4) (23,235)                                  |  |
| Present value of scheme liabilities arising fr | =   | Present value of scheme liabilities arising fr |  |
| » om wholly or partly funded                   |     | » om wholly or partly funded                   |  |
| schemes  | <>  | schemes  |  |
| » (23,   |     | » (23,42                                       |  |
| » 423) (32,352)                                |     | » 3) (32,352)                                  |  |
|  | =   |  |  |
| » (257,  | <>  | » (257,67                                      |  |
| » 677) (55,587)                                |     | » 7) (55,587)                                  |  |
|  | =   |  |  |

|  |    |    |  |
|--|----|----|--|
| » ge 324                                       | Pa | <> | » Page 299                                     |
| » OI IFRS REG                                  | R  |    | ROI  |
|  |    | =  |  |
| » trading as Ireland Internatio                |    | <> | » trading as Ireland Internation               |
| » nal Financial Reporting Standards            |    |    | » al Financial Reporting Standards             |
|  |    | =  |  |
| » Notes to the Financial Statements for t      |    | <> | » Notes to the Financial Statements for the F  |
| » he Financial Year Ended 30 June 2024         |    |    | » inancial Year Ended 31 December 2024         |
|  |    | =  |  |
| Effect of asset ceiling                        |    |    | Effect of asset ceiling                        |
| A reconciliation of the effect of the asset ce |    |    | A reconciliation of the effect of the asset ce |
| » iling is as follows:                         |    |    | » iling is as follows:                         |
| Click here to enter data                       |    |    | Click here to enter data                       |
|  |    | <> |  |
| » 2024   |    |    | » 2024   |
| » 2023   |    |    | » 2023   |
| » €  |    |    | » € €  |
| » €  |    |    |  |
| Opening balance                                |    |    | Opening balance                                |
| » 45,345                                       |    |    | » 45,345                                       |
| » 34,345                                       |    |    | » 34,345                                       |
| Interest cost                                  |    |    | Interest cost                                  |
| » 5,645  |    |    | » 5,645  |
| » 45,645                                       |    |    | » 45,645                                       |
| Changes in asset ceiling, excluding amounts in |    |    | Changes in asset ceiling, excluding amounts in |
| » cluded in interest 3,434                     |    |    | » cluded in interest 3,434                     |
| » 34,534                                       |    |    | » 34,534                                       |
|  |    | =  |  |
| Closing balance                                |    | <> | Closing balance                                |
| » 54,424                                       |    |    | » 54,424                                       |
| » 114,524                                      |    |    | » 114,524                                      |
|  |    | =  |  |
| Test   |    |    | Test   |
| Reimbursement rights                           |    |    | Reimbursement rights                           |
| A reconciliation of reimbursement rights is as |    |    | A reconciliation of reimbursement rights is as |
| » follows:                                     |    |    | » follows:                                     |
| Click here to enter data                       |    |    | Click here to enter data                       |
|  |    | <> |  |
| » 2024   |    |    | » 2024   |
| » 2023   |    |    | » 2023   |
| » €  |    |    | » € €  |
| » €  |    |    |  |
| Fair value at start of year                    |    |    | Fair value at start of year                    |
| » 34,543                                       |    |    | » 34,543                                       |
| » 342,345                                      |    |    | » 342,345                                      |
| Interest income                                |    |    | Interest income                                |
| » 5,645  |    |    | » 5,645  |
| » 23,424                                       |    |    | » 23,424                                       |

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|  |    |  |
|--|----|--|
| Return on plan assets, excluding amounts inclu | =  | Return on plan assets, excluding amounts inclu |
| » ded in interest                              |    | » ded in interest                              |
| income/(expense)                               | <> | income/(expense)                               |
| » 3,453  |    | » 3,453  |
| » 23,423                                       |    | » 23,423                                       |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |
| » s in demographic assumptions 45,645          |    | » s in demographic                             |
| » 45,425                                       |    | assumptions                                    |
|  |    | » 45,645                                       |
|  |    | » 45,425                                       |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |
| » s in financial assumptions 23,423            |    | » s in financial assumptions 23,423            |
| » 23,423                                       |    | » 23,423                                       |
| Actuarial gains and losses arising from experi |    | Actuarial gains and losses arising from experi |
| » ence adjustments 45,645                      |    | » ence adjustments 45,645                      |
| » 45,645                                       |    | » 45,645                                       |
| Foreign exchange differences                   |    | Foreign exchange differences                   |
| » 32,423                                       |    | » 32,423                                       |
| » 23,423                                       |    | » 23,423                                       |
| Employer contributions                         |    | Employer contributions                         |
| » 45,645                                       |    | » 45,645                                       |
| Contributions by scheme participants           |    | Contributions by scheme participants           |
| » 2,342  |    | » 2,342  |
| » 23,245                                       |    | » 23,245                                       |
| Benefits paid                                  |    | Benefits paid                                  |
| » 4,564  |    | » 4,564  |
| » 2,423  |    | » 2,423  |
| Assets acquired in business combinations       |    | Assets acquired in business combinations       |
| » 2,342  |    | » 2,342  |
| » 23,235                                       |    | » 23,235                                       |
| Assets distributed on settlements              |    | Assets distributed on settlements              |
| » 4,564  |    | » 4,564  |
| » 23,424                                       |    | » 23,424                                       |
|  | =  |  |
| Fair value at end of year                      | <> | Fair value at end of year                      |
| » 250,234                                      |    | » 250,234                                      |
| » 645,080                                      |    | » 645,080                                      |
|  | =  |  |
| Test   |    | Test   |
| Principal actuarial assumptions                |    | Principal actuarial assumptions                |
| The significant actuarial assumptions used to  |    | The significant actuarial assumptions used to  |
| » determine the present value of the defined b |    | » determine the present value of the defined b |
| » enefit obligation at the                     |    | » enefit obligation at the                     |
| statement of financial position date are as fo |    | statement of financial position date are as fo |
| » llows:                                       |    | » llows:                                       |
|  | <> |  |
| » Page 325                                     |    | » Page 300                                     |
| ROI IF   |    | ROI IFRS                                       |
| » RS REG                                       |    | » REG  |

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| » trading as Ireland International Financial Reporting Standards              | <> | » trading as Ireland International Financial Reporting Standards                  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024 20   | <> | » 2024 2  |
| » 23  |    | » 023   |
| » %   |    | » % %   |
| » %   |    |   |
| Mortality rate  |    | Mortality rate  |
| » 12,125.00 1,  |    | » 12,125.00 1,125   |
| » 125.00  |    | » .00   |
| Rates of employee turnover  |    | Rates of employee turnover  |
| » 2,125.00 3,   |    | » 2,125.00 3,125  |
| » 125.00  |    | » .00   |
| Proportion of employees opting for early retirement                           |    | Proportion of employees opting for early retirement                               |
| » 4,125.00 4,   |    | » 4,125.00 4,125  |
| » 125.00  |    | » .00   |
| Discount rate   |    | Discount rate   |
| » 4,125.00 54,  |    | » 4,125.00 54,125   |
| » 125.00  |    | » .00   |
| Future salary increases   |    | Future salary increases   |
| » 5,125.00 5,   |    | » 5,125.00 5,125  |
| » 125.00  |    | » .00   |
| Future pension increases  |    | Future pension increases  |
| » 1,235.00 2,   |    | » 1,235.00 2,125  |
| » 125.00  |    | » .00   |
| Inflation   |    | Inflation   |
| » 1,125.00 1,   |    | » 1,125.00 1,125  |
| » 125.00  |    | » .00   |
| Click here to enter data  | =  | Click here to enter data  |
| » 2024 20   | <> | » 2024 2  |
| » 23  |    | » 023   |
| » %   |    | » % %   |
| » %   |    |   |
| Mortality rate  |    | Mortality rate  |
| » 12,125.00 1,  |    | » 12,125.00 1,125   |
| » 125.00  |    | » .00   |
| Rates of employee turnover  |    | Rates of employee turnover  |
| » 2,125.00 3,   |    | » 2,125.00 3,125  |
| » 125.00  |    | » .00   |
| Proportion of employees opting for early retirement                           |    | Proportion of employees opting for early retirement                               |
| » 4,125.00 4,   |    | » 4,125.00 4,125  |
| » 125.00  |    | » .00   |
| Discount rate   |    | Discount rate   |

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|  |  |
|--|--|
| » 4,125.00 54,                                 | » 4,125.00 54,125                              |
| » 125.00                                       | » .00  |
| Future salary increases                        | Future salary increases                        |
| » 5,125.00 5,                                  | » 5,125.00 5,125                               |
| » 125.00                                       | » .00  |
| Future pension increases                       | Future pension increases                       |
| » 1,235.00 2,                                  | » 1,235.00 2,125                               |
| » 125.00                                       | » .00  |
| Inflation                                      | Inflation                                      |
| » 1,125.00 1,                                  | » 1,125.00 1,125                               |
| » 125.00                                       | » .00  |
| =  | =  |
| » Page 326                                     | » Page 301                                     |
| » ROI IFRS REG                                 | » OI IFRS REG R                                |
| =  | =  |
| » trading as Ireland Internati                 | » trading as Ireland International             |
| » onal Financial Reporting Standards           | » Financial Reporting Standards                |
| =  | =  |
| » Notes to the Financial Statements for t      | » Notes to the Financial Statements for the F  |
| » he Financial Year Ended 30 June 2024         | » inancial Year Ended 31 December 2024         |
| =  | =  |
| Post retirement mortality assumptions          | Post retirement mortality assumptions          |
| Click here to enter data                       | Click here to enter data                       |
| » 2024 202                                     | » 2024   |
| » 3  | » 2023   |
| » Years Year                                   | » Years  |
| » s  | » Years  |
| Current ROI pensioners at retirement age - mal | Current ROI pensioners at retirement age - mal |
| » e 1,125.00 1                                 | » e 1,125.00                                   |
| » ,125.00                                      | » 1,125.00                                     |
| Current ROI pensioners at retirement age - fem | Current ROI pensioners at retirement age - fem |
| » ale 1,125.00 1                               | » ale 1,125.00                                 |
| » ,125.00                                      | » 1,125.00                                     |
| Future ROI pensioners at retirement age - male | Future ROI pensioners at retirement age - male |
| » 1,125.00 1                                   | » 1,125.00                                     |
| » ,125.00                                      | » 1,125.00                                     |
| Future ROI pensioners at retirement age - fema | Future ROI pensioners at retirement age - fema |
| » le 3,125.00 34                               | » le 3,125.00                                  |
| » ,125.00                                      | » 34,125.00                                    |
| =  | =  |
| Amounts recognised in the income statement     | Amounts recognised in the income statement     |
| Click here to enter data                       | Click here to enter data                       |
| » 2024 202                                     | » 2024   |
| » 3  | » 2023   |
| » €  | » €  |
| » €  | » €  |

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|   |    |  |
|---|----|--|
| Amounts recognised in operating profit  | =  | Amounts recognised in operating profit                                     |
| Current service cost  | <> | Current service cost   |
| » 23,235 45,64  |    | » 23,235   |
| » 5   |    | » 45,645   |
| Past service cost   |    | Past service cost  |
| » 34,234 23,42  |    | » 34,234   |
| » 3   |    | » 23,423   |
| Losses (gains) on curtailments and settlements                                |    | Losses (gains) on curtailments and settlements                             |
| » 45,645 5,64   |    | » 45,645   |
| » 5   |    | » 5,645  |
| Administrative expenses paid  |    | Administrative expenses paid   |
| » 23,423 23,43  |    | » 23,423   |
| » 2   |    | » 23,432   |
|   | =  |  |
| Recognised in arriving at operating profit                                    | <> | Recognised in arriving at operating profit                                 |
| » 126,537 98,14   |    | » 126,537  |
| » 5   |    | » 98,145   |
|   | =  |  |
| Amounts recognised in finance income or costs                                 |    | Amounts recognised in finance income or costs                              |
| Net interest  | <> | Net interest   |
| » 32,345 234,2  |    | » 32,345   |
| » 36  |    | » 234,236  |
|   | =  |  |
| Total recognised in the income statement                                      | <> | Total recognised in the income statement                                   |
| » 158,882 332,3   |    | » 158,882  |
| » 81  |    | » 332,381  |
|   | =  |  |
| Test  |    | Test   |
| Amounts taken to the Statement of Comprehensive Income                        |    | Amounts taken to the Statement of Comprehensive Income                     |
| Click here to enter data  |    | Click here to enter data   |
|   | <> |  |
| » Page 327  |    |  |
| » ROI IFRS REG  |    |  |
| » trading as Ireland International Financial Reporting Standards              |    |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |    |  |
| » 2024  |    | » 2024   |
| » 2023  |    | » 2023   |
| » €   |    | » €  |
| » €   |    | » €  |
| Actuarial gains and losses arising from changes in demographic assumptions    |    | Actuarial gains and losses arising from changes in demographic assumptions |
| » 24,235  |    | » 24,235   |
| » 23,423  |    | » 23,423   |



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|  |    |  |
|--|----|--|
| <div> <div> <div>» 2024</div> <div>2023</div> </div> <div>Adjustment to rate of + 0.1%</div> <div>» 0.0% - 0.1% + 0.1% 0.</div> <div>» 0% - 0.1%</div> <div>inflation €</div> <div>» € € €</div> <div>» € €</div> <div>Present value of total obligation 23,423</div> <div>» 45,645 23,423 456,456 234,</div> <div>» 234 45,645</div> </div>                     | <> | <div> <div> <div>» 2024</div> <div>2023</div> </div> <div>Adjustment to rate of + 0.1% 0.</div> <div>» 0% - 0.1% + 0.1% 0.0%</div> <div>» - 0.1%</div> <div>inflation €</div> <div>» € € € €</div> <div>» €</div> <div>Present value of total obligation 23,423 45,</div> <div>» 645 23,423 456,456 234,234</div> <div>» 45,645</div> </div>                     |
| Click here to enter data   | =  | Click here to enter data   |
| <div> <div> <div>» 2024</div> <div>2023</div> </div> <div>Adjustment to rate of salary + 0.1%</div> <div>» 0.0% - 0.1% + 0.1% 0.</div> <div>» 0% - 0.1%</div> <div>growth €</div> <div>» € € €</div> <div>» € €</div> <div>Present value of total obligation 23,423</div> <div>» 45,645 234,234 23,425 23,</div> <div>» 423 45,645</div> </div>                  | <> | <div> <div> <div>» 2024</div> <div>2023</div> </div> <div>Adjustment to rate of + 0.1% 0.</div> <div>» 0% - 0.1% + 0.1% 0.0%</div> <div>» - 0.1%</div> <div>salary growth €</div> <div>» € € € €</div> <div>» €</div> <div>Present value of total obligation 23,423 45,</div> <div>» 645 234,234 23,425 23,423</div> <div>» 45,645</div> </div>                  |
| Click here to enter data   | =  | Click here to enter data   |
| <div> <div> <div>» 2024</div> <div>2023</div> </div> <div>Adjustment to mortality age + 1 Year</div> <div>» None - 1 Year + 1 Year No</div> <div>» ne - 1 Year</div> <div>rating assumption €</div> <div>» € € €</div> <div>» € €</div> <div>Present value of total obligation 23,424</div> <div>» 23,424 56,452 23,245 23,</div> <div>» 423 56,456</div> </div> | <> | <div> <div> <div>» 2024</div> <div>2023</div> </div> <div>Adjustment to mortality + 1 Year No</div> <div>» ne - 1 Year + 1 Year None</div> <div>» - 1 Year</div> <div>age rating assumption €</div> <div>» € € € €</div> <div>» €</div> <div>Present value of total obligation 23,424 23,</div> <div>» 424 56,452 23,245 23,423</div> <div>» 56,456</div> </div> |
| Click here to enter data   | =  | Click here to enter data   |
| <div> <div> <div>» 2024</div> <div>2023</div> </div> <div>Adjustment to pension + 0.1%</div> <div>» 0.0% - 0.1% + 0.1% 0.</div> <div>» 0% - 0.1%</div> <div>increases €</div> <div>» € € €</div> <div>» € €</div> <div>Present value of total obligation 234,324</div> <div>» 5,645 23,424 23,423 23,</div> <div>» 423 45,645</div> </div>                       | <> | <div> <div> <div>» 2024</div> <div>2023</div> </div> <div>Adjustment to pension + 0.1% 0.</div> <div>» 0% - 0.1% + 0.1% 0.0%</div> <div>» - 0.1%</div> <div>increases €</div> <div>» € € € €</div> <div>» €</div> <div>Present value of total obligation 234,324 5,</div> <div>» 645 23,424 23,423 23,423</div> <div>» 45,645</div> </div>                       |
|  | =  |  |

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| 123412  |     | 123412  |
| 34234   |     | 34234   |
| 12341234  | + - |   |
|   | =   |   |
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| » ROI IFRS REG  |     | » OI IFRS REG R   |
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| » trading as Ireland International Financial Reporting Standards              | < > | » trading as Ireland International Financial Reporting Standards F                  |
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| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | < > | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 F |
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|   | - + | 12341234  |
| Maturity analysis of benefit payments<br>Click here to enter data             | =   | Maturity analysis of benefit payments<br>Click here to enter data                   |
| » Between Less than Between   | < > | » Between Less than Between Betw  |
| » 5-10 10-15 15-20  |     | » 5-10 10-15 1  |
| » Over 20   |     | » Over 20 2   |
| » a year 1-2 years 2-5 years  |     | » a year 1-2 years y  |
| » years years years   |     | » years years y   |
| » years Total   |     | » years years   |
| » € € € €   |     | » € € € €   |
| » € € € €   |     | » € € € €   |
| » €   |     | » €   |
|   | =   |   |
| 2024 1,234 34,123 4,123   | < > | 2024 1,234 34,123   |
| » 78,987 1,234 1,234  |     | » 4,123 78,987 1,234 1  |
| » 98,798 219,733  |     | » ,234 98,798   |
|   | =   |   |
| 2023 89,787 3,412 4,123   | < > | 2023 89,787 3,412   |
| » 1,234 1,234 1,234   |     | » 4,123 1,234 1,234 1   |
| » 1,234 102,258   |     | » ,234 1,234  |
|   |     | << double-click to launch smart-table designer >>                                   |
|   |     | »   |
|   |     | » Total   |
|   |     | »   |
|   |     | » €   |
|   |     | 2024  |
|   |     | »   |
|   |     | » 219,733   |
|   |     | 2023  |
|   |     | »   |

|  |     |  |
|--|-----|--|
|  |     | » 102,258  |
|  | =   |  |
| << double-click to launch smart-table designer >>  | <>  | << double-click to launch smart-table designer >>  |
| Multi-employer plans<br>This is a defined benefit plan.<br>Test<br>Test<br>Test<br>Test<br>The expected contributions to the plan for the<br>» next reporting period are €122.<br>Test<br>Test<br>Plans that share risks between entities under<br>» common control<br>Test<br>Test<br>Test    | =   | Multi-employer plans<br>This is a defined benefit plan.<br>Test<br>Test<br>Test<br>Test<br>The expected contributions to the plan for the<br>» next reporting period are €122.<br>Test<br>Test<br>Plans that share risks between entities under<br>» common control<br>Test<br>Test<br>Test    |
|  | -+  | » Page 304<br>ROI IFR<br>» S REG<br>trading as Ireland International<br>» l Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Test<br>Test<br>Test<br>Test   | =   | Test<br>Test<br>Test<br>Test   |
| » Page 330<br>ROI I<br>» FRS REG<br>trading as Ireland International<br>» al Financial Reporting Standards<br>Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024  | + - |  |
| Test<br>Test<br>Test<br>Contributions payable to the pension scheme at<br>» the end of the year are €76,544 (2023 - €45<br>» ,347).<br>The expected contributions to the plan for the<br>» next reporting period are €23.<br>The scheme was most recently valued on 27 Augu<br>» st 2021. Test | =   | Test<br>Test<br>Test<br>Contributions payable to the pension scheme at<br>» the end of the year are €76,544 (2023 - €45<br>» ,347).<br>The expected contributions to the plan for the<br>» next reporting period are €23.<br>The scheme was most recently valued on 27 Augu<br>» st 2021. Test |

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|   |    |   |  |
|---|----|---|--|
| Test  |    | Test  |  |
| Test  |    | Test  |  |
| Test  |    | Test  |  |
| Risks   |    | Risks   |  |
| Investment risk   |    | Investment risk   |  |
| Test  |    | Test  |  |
| Property market risk  |    | Property market risk  |  |
| Test  |    | Test  |  |
| Interest risk   |    | Interest risk   |  |
| Test  |    | Test  |  |
| Salary risk   |    | Salary risk   |  |
| Test  |    | Test  |  |
| Inflation risk  |    | Inflation risk  |  |
| Test  |    | Test  |  |
| Life expectancy risk  |    | Life expectancy risk  |  |
| Test  |    | Test  |  |
| Currency risk   |    | Currency risk   |  |
| Test  |    | Test  |  |
| Reconciliation of scheme assets and liabilities                               |    | Reconciliation of scheme assets and liabilities                                   |  |
| » s to assets and liabilities recognised                                      |    | » s to assets and liabilities recognised  |  |
| The amounts recognised in the statement of financial position are as follows: |    | The amounts recognised in the statement of financial position are as follows:     |  |
| Click here to enter data  |    | Click here to enter data  |  |
| » Page 331  | <> | » Page 305  |  |
| » I IFRS REG RO   |    | » IFRS REG ROI  |  |
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| » trading as Ireland International Financial Reporting Standards              | <> | » trading as Ireland International Financial Reporting Standards                  |  |
|   | =  |   |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |  |
|   | =  |   |  |
| » 2023 2024   | <> | » 2023 2024   |  |
| » €   |    | » € €   |  |
| » €   |    |   |  |
| Fair value of scheme assets   |    | Fair value of scheme assets   |  |
| » 23,235  |    | » 23,235  |  |
| » 32,345  |    | » 32,345  |  |
| Present value of scheme liabilities   |    | Present value of scheme liabilities   |  |
| » 23,423  |    | » 23,423  |  |
| » 234,234   |    | » 234,234   |  |
|   | =  |   |  |
| » 46,658  | <> | » 46,658  |  |
| » 266,579   |    | » 266,579   |  |
| Unrecognised past service cost  |    | Unrecognised past service cost  |  |
| » 56,456  |    | » 56,456  |  |

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|  |    |  |
|--|----|--|
| » 34,354<br>Other amounts recognised in the statement of f<br>» inancial position 3,453<br>» 5,675<br>Other amounts not recognised in the statement<br>» of financial position 5,653<br>» 3,453<br>Effect of asset ceiling<br>» 34,534<br>» 56,756 |    | » 34,354<br>Other amounts recognised in the statement of f<br>» inancial position 3,453<br>» 5,675<br>Other amounts not recognised in the statement<br>» of financial position 5,653<br>» 3,453<br>Effect of asset ceiling<br>» 34,534<br>» 56,756 |
|  | =  |  |
| Defined benefit pension scheme surplus<br>» 146,754<br>» 366,817   | <> | Defined benefit pension scheme surplus<br>» 146,754<br>» 366,817   |
|  | =  |  |
| » Page 332<br>R<br>» OI IFRS REG   | <> | » Page 306<br>ROI<br>» IFRS REG  |
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| » trading as Ireland Internatio<br>» nal Financial Reporting Standards   | <> | » trading as Ireland Internation<br>» al Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Scheme assets<br>Changes in the fair value of scheme assets are<br>» as follows:<br>Click here to enter data   | =  | Scheme assets<br>Changes in the fair value of scheme assets are<br>» as follows:<br>Click here to enter data   |
| » 2024<br>» 2023<br>» €<br>» €<br>Fair value at start of year<br>» 32,345<br>» 323,423<br>Interest income<br>» 56,446<br>» 23,423  | <> | » 2024<br>» 2023<br>» € €<br>» €<br>Fair value at start of year<br>» 32,345<br>» 323,423<br>Interest income<br>» 56,446<br>» 23,423  |
| Return on plan assets, excluding amounts inclu<br>» ded in interest<br>income/(expense)<br>» 45,346<br>» 23,235  | =  | Return on plan assets, excluding amounts inclu<br>» ded in interest<br>income/(expense)<br>» 45,346<br>» 23,235  |
| Actuarial gains and losses arising from change<br>» s in demographic assumptions 34,345<br>» 33,454  | <> | Actuarial gains and losses arising from change<br>» s in demographic<br>assumptions<br>» 34,345  |

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|  |         |  |         |
|--|---------|--|---------|
|  |         | »  | 33,454  |
| Actuarial gains and losses arising from change |         | Actuarial gains and losses arising from change |         |
| » s in financial assumptions                   | 54,453  | » s in financial assumptions                   | 54,453  |
| » 21,235                                       |         | » 21,235                                       |         |
| Actuarial gains and losses arising from experi |         | Actuarial gains and losses arising from experi |         |
| » ence adjustments                             | 45,642  | » ence adjustments                             | 45,642  |
| » 534,432                                      |         | » 534,432                                      |         |
| Foreign exchange differences                   |         | Foreign exchange differences                   |         |
| »  | 4,564   | »  | 4,564   |
| » 232,434                                      |         | » 232,434                                      |         |
| Employer contributions                         |         | Employer contributions                         |         |
| »  | 34,234  | »  | 34,234  |
| » 53,453                                       |         | » 53,453                                       |         |
| Contributions by scheme participants           |         | Contributions by scheme participants           |         |
| »  | 23,423  | »  | 23,423  |
| » 23,423                                       |         | » 23,423                                       |         |
| Benefits paid                                  |         | Benefits paid                                  |         |
| »  | 4,564   | »  | 4,564   |
| » 34,534                                       |         | » 34,534                                       |         |
| Assets acquired in business combinations       |         | Assets acquired in business combinations       |         |
| »  | 23,423  | »  | 23,423  |
| » 23,423                                       |         | » 23,423                                       |         |
| Assets distributed on settlements              |         | Assets distributed on settlements              |         |
| »  | 45,645  | »  | 45,645  |
| » 53,453                                       |         | » 53,453                                       |         |
| Administrative expenses paid                   |         | Administrative expenses paid                   |         |
| »  | 34,234  | »  | 34,234  |
| » 2,342  |         | » 2,342  |         |
| Expected return on assets                      |         | Expected return on assets                      |         |
| »  | 42,342  | »  | 42,342  |
| » 34,532                                       |         | » 34,532                                       |         |
| Actuarial gains and losses                     |         | Actuarial gains and losses                     |         |
| »  | 45,667  | »  | 45,667  |
| » 23,423                                       |         | » 23,423                                       |         |
|  | =       |  |         |
| Fair value at end of year                      |         | <> Fair value at end of year                   |         |
| »  | 526,673 | »  | 526,673 |
| » 1,440,219                                    |         | » 1,440,219                                    |         |
|  | =       |  |         |
| Analysis of assets                             |         | Analysis of assets                             |         |
| The major categories of scheme assets are as f |         | The major categories of scheme assets are as f |         |
| » ollows:                                      |         | » ollows:                                      |         |
| Click here to enter data                       |         | Click here to enter data                       |         |
|  | <>      |  |         |
| »  | 2024    | »  | 2024    |
| » 2023   |         | » 2023   |         |
| »  | €       | »  | € €     |
| » €  |         |  |         |
| Cash and cash equivalents                      |         | Cash and cash equivalents                      |         |
| »  | 11,123  | »  | 11,123  |
| » 1,230  |         | » 1,230  |         |

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|  |        |    |   |
|--|--------|----|---|
| Equity instruments                         |        |    | Equity instruments                            |
| »  | 2,123  |    | » 2,123                                       |
| » 3,123                                    |        |    | » 3,123                                       |
| Debt instruments                           |        |    | Debt instruments                              |
| »  | 3,123  |    | » 3,123                                       |
| » 34,123                                   |        |    | » 34,123                                      |
| Real estate                                |        |    | Real estate                                   |
| »  | 3,123  |    | » 3,123                                       |
| » 3,123                                    |        |    | » 3,123                                       |
| Derivatives                                |        |    | Derivatives                                   |
| »  | 3,123  |    | » 3,123                                       |
| » 3,123                                    |        |    | » 3,123                                       |
| Investment funds                           |        |    | Investment funds                              |
| »  | 3,123  |    | » 3,123                                       |
| » 3,123                                    |        |    | » 3,123                                       |
| Asset-backed securities                    |        |    | Asset-backed securities                       |
| »  | 4,456  |    | » 4,456                                       |
| » 3,123                                    |        |    | » 3,123                                       |
| Structured debt                            |        |    | Structured debt                               |
| »  | 3,123  |    | » 3,123                                       |
| » 3,123                                    |        |    | » 3,123                                       |
|  | =      |    |   |
| »  | 33,317 | <> | » 33,317                                      |
| » 54,091                                   |        |    | » 54,091                                      |
|  | =      |    |   |
| » Page 333                                 | <>     |    | » Page 307                                    |
| ROI IF                                     |        |    | ROI IFRS                                      |
| » RS REG                                   |        |    | » REG   |
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| » trading as Ireland Internatio            | <>     |    | » trading as Ireland Internatio               |
| » nal Financial Reporting Standards        |        |    | » al Financial Reporting Standards            |
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| » Notes to the Financial Statements for th | <>     |    | » Notes to the Financial Statements for the F |
| » e Financial Year Ended 30 June 2024      |        |    | » inancial Year Ended 31 December 2024        |
|  | =      |    |   |
| Click here to enter data                   |        |    | Click here to enter data                      |
| »  | <>     |    | »   |
| 2024                                       |        |    | 2024  |
| 2023                                       |        |    | 2023  |
| »  |        |    | »   |
| %  |        |    | %   |
| %  |        |    | %   |
| Cash and cash equivalents                  |        |    | Cash and cash equivalents                     |
| »  |        |    | »   |
| 11,123                                     |        |    | 11,123  |
| 1,230                                      |        |    | 1,230   |
| Equity instruments                         |        |    | Equity instruments                            |
| »  |        |    | »   |
| 2,123                                      |        |    | 2,123   |
| 3,123                                      |        |    | 3,123   |
| Debt instruments                           |        |    | Debt instruments                              |
| »  |        |    | »   |
| 3,123                                      |        |    | 3,123   |
| 34,123                                     |        |    | 34,123  |
| Real estate                                |        |    | Real estate                                   |
| »  |        |    | »   |
| 3,123                                      |        |    | 3,123   |
| 3,123                                      |        |    | 3,123   |
| Derivatives                                |        |    | Derivatives                                   |
| »  |        |    | »   |
| 3,123                                      |        |    | 3,123   |
| 3,123                                      |        |    | 3,123   |

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|   |        |        |    |   |        |         |  |
|---|--------|--------|----|---|--------|---------|--|
| Investment funds  |        |        |    | Investment funds  |        |         |  |
| »   | 3,123  | 3,123  |    | »   | 3,123  | 3,123   |  |
| Asset-backed securities   |        |        |    | Asset-backed securities   |        |         |  |
| »   | 4,456  | 3,123  |    | »   | 4,456  | 3,123   |  |
| Structured debt   |        |        |    | Structured debt   |        |         |  |
| »   | 3,123  | 3,123  |    | »   | 3,123  | 3,123   |  |
|   |        |        | =  |   |        |         |  |
| »   | 33,317 | 54,091 | <> | »   | 33,317 | 54,091  |  |
|   |        |        | =  |   |        |         |  |
| » Page 334  |        |        | <> | » Page 308  |        |         |  |
|   |        | ROI I  |    |   |        | ROI IFR |  |
| » FRS REG   |        |        |    | » S REG   |        |         |  |
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| » trading as Ireland International Financial Reporting Standards              |        |        | <> | » trading as Ireland International Financial Reporting Standards                  |        |         |  |
|   |        |        | =  |   |        |         |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |        |        | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |        |         |  |
|   |        |        | =  |   |        |         |  |
| Equity instruments  |        |        |    | Equity instruments  |        |         |  |
| Equity instruments can be further categorised                                 |        |        |    | Equity instruments can be further categorised                                     |        |         |  |
| » as follows:   |        |        |    | » as follows:   |        |         |  |
| Click here to enter data  |        |        |    | Click here to enter data  |        |         |  |
| »   | 2024   | 2023   | <> | »   | 2024   | 2023    |  |
| »   | €      | €      |    | »   | €      | €       |  |
|   |        |        | =  |   |        |         |  |
| Quoted  |        |        |    | Quoted  |        |         |  |
| Categorisation 1  |        |        | <> | Categorisation 1  |        |         |  |
| »   | 1,123  | 3,120  |    | »   | 1,123  | 3,120   |  |
| Categorisation 2  |        |        |    | Categorisation 2  |        |         |  |
| »   | 4,123  | 4,123  |    | »   | 4,123  | 4,123   |  |
| Categorisation 3  |        |        |    | Categorisation 3  |        |         |  |
| »   | 4,123  | 4,123  |    | »   | 4,123  | 4,123   |  |
| Categorisation 4  |        |        |    | Categorisation 4  |        |         |  |
| »   | 4,123  | 4,123  |    | »   | 4,123  | 4,123   |  |
| Categorisation 5  |        |        |    | Categorisation 5  |        |         |  |
| »   | 4,123  | 5,123  |    | »   | 4,123  | 5,123   |  |
|   |        |        | =  |   |        |         |  |
| »   | 17,615 | 20,612 | <> | »   | 17,615 | 20,612  |  |
| Click here to enter data  |        |        | =  | Click here to enter data  |        |         |  |
| »   | 2024   | 2023   | <> | »   | 2024   | 2023    |  |
| »   | %      | %      |    | »   | %      | %       |  |
|   |        |        | =  |   |        |         |  |
| Quoted  |        |        |    | Quoted  |        |         |  |
| Categorisation 1  |        |        | <> | Categorisation 1  |        |         |  |

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|  |        |        |                  |  |               |
|--|--------|--------|------------------|--|---------------|
| »  | 1,123  | 3,120  | »                | 1,123  | 3,120         |
| Categorisation 2                               |        |        | Categorisation 2 |  |               |
| »  | 4,123  | 4,123  | »                | 4,123  | 4,123         |
| Categorisation 3                               |        |        | Categorisation 3 |  |               |
| »  | 4,123  | 4,123  | »                | 4,123  | 4,123         |
| Categorisation 4                               |        |        | Categorisation 4 |  |               |
| »  | 4,123  | 4,123  | »                | 4,123  | 4,123         |
| Categorisation 5                               |        |        | Categorisation 5 |  |               |
| »  | 4,123  | 5,123  | »                | 4,123  | 5,123         |
|  |        |        | =                |  |               |
| »  | 17,615 | 20,612 | <>               | »  | 17,615 20,612 |
| Debt instruments                               |        |        | =                | Debt instruments                               |               |
| Debt instruments can be further categorised as |        |        |                  | Debt instruments can be further categorised as |               |
| » follows:                                     |        |        |                  | » follows:                                     |               |
| Click here to enter data                       |        |        |                  | Click here to enter data                       |               |
|  |        |        | <>               |  |               |
| » Page 335                                     |        |        |                  |  |               |
| » FRS REG                                      |        |        |                  |  |               |
| » trading as Ireland Internatio                |        |        |                  |  |               |
| » nal Financial Reporting Standards            |        |        |                  |  |               |
| » Notes to the Financial Statements for t      |        |        |                  |  |               |
| » he Financial Year Ended 30 June 2024         |        |        |                  |  |               |
| »  | 2024   | 2023   | »                | 2024   | 2023          |
| »  | €      | €      | »                | €  | €             |
|  |        |        | =                |  |               |
| Quoted   |        |        |                  | Quoted   |               |
| Categorisation 1                               |        |        | <>               | Categorisation 1                               |               |
| »  | 2,123  | 3,123  | »                | 2,123  | 3,123         |
| Categorisation 2                               |        |        | Categorisation 2 |  |               |
| »  | 3,123  | 4,123  | »                | 3,123  | 4,123         |
| Categorisation 4                               |        |        | Categorisation 4 |  |               |
| »  | 5,123  | 5,123  | »                | 5,123  | 5,123         |
| Categorisation 5                               |        |        | Categorisation 5 |  |               |
| »  | 5,123  | 5,123  | »                | 5,123  | 5,123         |
|  |        |        | =                |  |               |
| »  | 15,492 | 17,492 | <>               | »  | 15,492 17,492 |
|  |        |        | =                |  |               |
| Unquoted                                       |        |        |                  | Unquoted                                       |               |
| Categorisation 3                               |        |        | <>               | Categorisation 3                               |               |
| »  | 54,123 | 5,123  | »                | 54,123   | 5,123         |
|  |        |        | =                |  |               |
| »  | 69,615 | 22,615 | <>               | »  | 69,615 22,615 |
|  |        |        |                  | » Page 309                                     |               |

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|  |    |        |        |                          | ROI IFR  |
|  |    |        |        |                          | » S REG  |
|  |    |        |        |                          | trading as Ireland International Fi            |
|  |    |        |        |                          | » nancial Reporting Standards                  |
|  |    |        |        |                          | Notes to the Financial Statements for the F    |
|  |    |        |        |                          | » inancial Year Ended 31 December 2024         |
| Click here to enter data                       | =  |        |        | Click here to enter data |  |
| »  |    | 2024   | 2023   | <>                       | »  |
| »  |    | %      | %      |                          | »  |
| Quoted   | =  |        |        |                          | Quoted   |
| Categorisation 1                               | <> |        |        |                          | Categorisation 1                               |
| »  |    | 2,123  | 3,123  |                          | »  |
| Categorisation 2                               |    |        |        |                          | Categorisation 2                               |
| »  |    | 3,123  | 4,123  |                          | »  |
| Categorisation 4                               |    |        |        |                          | Categorisation 4                               |
| »  |    | 5,123  | 5,123  |                          | »  |
| Categorisation 5                               |    |        |        |                          | Categorisation 5                               |
| »  |    | 5,123  | 5,123  |                          | »  |
|  | =  |        |        |                          |  |
| »  | <> | 15,492 | 17,492 |                          | »  |
| Unquoted                                       | =  |        |        |                          | Unquoted                                       |
| Categorisation 3                               | <> |        |        |                          | Categorisation 3                               |
| »  |    | 54,123 | 5,123  |                          | »  |
|  | =  |        |        |                          |  |
| »  | <> | 69,615 | 22,615 |                          | »  |
|  | =  |        |        |                          |  |
| » Page 336                                     | <> |        |        |                          | » Page 310                                     |
|  |    |        | ROI I  |                          | ROI IFR  |
| » FRS REG                                      |    |        |        |                          | » S REG  |
|  | =  |        |        |                          |  |
| trading as Ireland Internatio                  | <> |        |        |                          | trading as Ireland International               |
| » nal Financial Reporting Standards            |    |        |        |                          | » Financial Reporting Standards                |
|  | =  |        |        |                          |  |
| Notes to the Financial Statements for t        | <> |        |        |                          | Notes to the Financial Statements for the F    |
| » he Financial Year Ended 30 June 2024         |    |        |        |                          | » inancial Year Ended 31 December 2024         |
| Real estate                                    | =  |        |        |                          | Real estate                                    |
| Real estate can be further categorised as foll |    |        |        |                          | Real estate can be further categorised as foll |
| » ows:   |    |        |        |                          | » ows:   |
| Click here to enter data                       |    |        |        |                          | Click here to enter data                       |
| »  | <> | 2024   | 20     |                          | »  |
| » 23   |    |        |        |                          | » 023  |
| »  |    | €      |        |                          | »  |
|  |    |        |        |                          | € €  |

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|                          |    |                          |  |
|--------------------------|----|--------------------------|--|
| » €                      |    |                          |  |
| Unquoted                 | =  | Unquoted                 |  |
| Categorisation 1         | <> | Categorisation 1         |  |
| » 3,123 55,1             |    | » 3,123 55,              |  |
| » 23                     |    | » 123                    |  |
| Categorisation 2         |    | Categorisation 2         |  |
| » 5,123 5,5              |    | » 5,123 5,               |  |
| » 67                     |    | » 567                    |  |
| Categorisation 3         |    | Categorisation 3         |  |
| » 5,123 5,1              |    | » 5,123 5,               |  |
| » 23                     |    | » 123                    |  |
| Categorisation 4         |    | Categorisation 4         |  |
| » 6,123 6,1              |    | » 6,123 6,               |  |
| » 23                     |    | » 123                    |  |
| Categorisation 5         |    | Categorisation 5         |  |
| » 6,123 6,1              |    | » 6,123 6,               |  |
| » 23                     |    | » 123                    |  |
|                          | =  |                          |  |
| » 25,615 78,0            | <> | » 25,615 78,             |  |
| » 59                     |    | » 059                    |  |
| Click here to enter data | =  | Click here to enter data |  |
| » 2024 20                | <> | » 2024 2                 |  |
| » 23                     |    | » 023                    |  |
| » %                      |    | » % %                    |  |
| » %                      |    |                          |  |
| Unquoted                 | =  | Unquoted                 |  |
| Categorisation 1         | <> | Categorisation 1         |  |
| » 3,123 55,1             |    | » 3,123 55,              |  |
| » 23                     |    | » 123                    |  |
| Categorisation 2         |    | Categorisation 2         |  |
| » 5,123 5,5              |    | » 5,123 5,               |  |
| » 67                     |    | » 567                    |  |
| Categorisation 3         |    | Categorisation 3         |  |
| » 5,123 5,1              |    | » 5,123 5,               |  |
| » 23                     |    | » 123                    |  |
| Categorisation 4         |    | Categorisation 4         |  |
| » 6,123 6,1              |    | » 6,123 6,               |  |
| » 23                     |    | » 123                    |  |
| Categorisation 5         |    | Categorisation 5         |  |
| » 6,123 6,1              |    | » 6,123 6,               |  |
| » 23                     |    | » 123                    |  |
|                          | =  |                          |  |
| » 25,615 78,0            | <> | » 25,615 78,             |  |
| » 59                     |    | » 059                    |  |
| Derivatives              | =  | Derivatives              |  |

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|  |    |  |
|--|----|--|
| Derivatives can be further categorised as foll<br>» OWS:<br>Click here to enter data |    | Derivatives can be further categorised as foll<br>» OWS:<br>Click here to enter data |
| » 2024 20  | <> | » 2024 2   |
| » 23   |    | » 023  |
| » €  |    | » € €  |
| » €  |    |  |
| Quoted   | =  | Quoted   |
| Categorisation 1   | <> | Categorisation 1   |
| » 3,123 6,1  |    | » 3,123 6,   |
| » 23   |    | » 123  |
| Categorisation 2   |    | Categorisation 2   |
| » 1,236 2,2  |    | » 1,236 2,   |
| » 06   |    | » 206  |
| Categorisation 3   |    | Categorisation 3   |
| » 1,235 1,2  |    | » 1,235 1,   |
| » 34   |    | » 234  |
| Categorisation 4   |    | Categorisation 4   |
| » 1,235 1,2  |    | » 1,235 1,   |
| » 36   |    | » 236  |
| Categorisation 5   |    | Categorisation 5   |
| » 1,238 1,2  |    | » 1,238 1,   |
| » 38   |    | » 238  |
|  | =  |  |
| » 8,067 12,0   | <> | » 8,067 12,  |
| » 37   |    | » 037  |
|  | =  |  |
| » Page 337   | <> | » Page 311   |
| ROI I  |    | ROI IFR  |
| » FRS REG  |    | » S REG  |
|  | =  |  |
| » trading as Ireland Internatio  | <> | » trading as Ireland International Fi  |
| » nal Financial Reporting Standards  |    | » nancial Reporting Standards  |
|  | =  |  |
| » Notes to the Financial Statements for t  | <> | » Notes to the Financial Statements for the F  |
| » he Financial Year Ended 30 June 2024   |    | » inancial Year Ended 31 December 2024   |
| Click here to enter data   | =  | Click here to enter data   |
| » 2024 2023  | <> | » 2024 2023  |
| » % %  |    | » % %  |
| Quoted   | =  | Quoted   |
| Categorisation 1   | <> | Categorisation 1   |
| » 3,123 6,123  |    | » 3,123 6,123  |
| Categorisation 2   |    | Categorisation 2   |

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|   |       |        |                  |   |              |
|---|-------|--------|------------------|---|--------------|
| »   | 1,236 | 2,206  | »                | 1,236   | 2,206        |
| Categorisation 3  |       |        | Categorisation 3 |   |              |
| »   | 1,235 | 1,234  | »                | 1,235   | 1,234        |
| Categorisation 4  |       |        | Categorisation 4 |   |              |
| »   | 1,235 | 1,236  | »                | 1,235   | 1,236        |
| Categorisation 5  |       |        | Categorisation 5 |   |              |
| »   | 1,238 | 1,238  | »                | 1,238   | 1,238        |
|   |       |        | =                |   |              |
| »   | 8,067 | 12,037 | <>               | »   | 8,067 12,037 |
|   |       |        | =                |   |              |
| » Page 338  |       |        | <>               | » Page 312  |              |
|   |       | ROI    |                  |   | ROI          |
| » IFRS REG  |       |        |                  | » IFRS REG  |              |
|   |       |        | =                |   |              |
| » trading as Ireland International Financial Reporting Standards  |       |        | <>               | » trading as Ireland International Financial Reporting Standards  |              |
|   |       |        | =                |   |              |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024                           |       |        | <>               | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024                       |              |
|   |       |        | =                |   |              |
| Investment funds<br>Investment funds can be further categorised as follows:<br>Click here to enter data |       |        |                  | Investment funds<br>Investment funds can be further categorised as follows:<br>Click here to enter data |              |
| »   | 2024  |        | <>               | »   | 2024         |
| » 2023  |       |        |                  | » 2023  |              |
| »   | €     |        |                  | »   | €            |
| »   | €     |        |                  | »   | €            |
|   |       |        | =                |   |              |
| Quoted  |       |        |                  | Quoted  |              |
| Categorisation 1  |       |        | <>               | Categorisation 1  |              |
| »   | 1,123 |        |                  | »   | 1,123        |
| » 1,123   |       |        |                  | » 1,123   |              |
| Categorisation 2  |       |        |                  | Categorisation 2  |              |
| »   | 1,123 |        |                  | »   | 1,123        |
| » 1,123   |       |        |                  | » 1,123   |              |
| Categorisation 3  |       |        |                  | Categorisation 3  |              |
| »   | 1,234 |        |                  | »   | 1,234        |
| » 1,123   |       |        |                  | » 1,123   |              |
| Categorisation 4  |       |        |                  | Categorisation 4  |              |
| »   | 2,123 |        |                  | »   | 2,123        |
| » 1,233   |       |        |                  | » 1,233   |              |
| Categorisation 5  |       |        |                  | Categorisation 5  |              |
| »   | 1,234 |        |                  | »   | 1,234        |
| » 1,234   |       |        |                  | »   | 1,234        |
|   |       |        | =                |   |              |
| »   | 6,837 |        | <>               | »   | 6,837        |

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|  |    |  |
|--|----|--|
| » 5,836  |    | » 5,836  |
| Click here to enter data                       | =  | Click here to enter data                       |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » %  |    | » %  |
| » %  |    | » %  |
| Quoted   | =  | Quoted   |
| Categorisation 1                               | <> | Categorisation 1                               |
| » 1,123  |    | » 1,123  |
| Categorisation 2                               |    | Categorisation 2                               |
| » 1,123  |    | » 1,123  |
| Categorisation 3                               |    | Categorisation 3                               |
| » 1,234  |    | » 1,234  |
| Categorisation 4                               |    | Categorisation 4                               |
| » 2,123  |    | » 2,123  |
| Categorisation 5                               |    | Categorisation 5                               |
| » 1,234  |    | » 1,234  |
| » 1,234  |    | » 1,234  |
| » 6,837  | <> | » 6,837  |
| » 5,836  |    | » 5,836  |
| Text   | =  | Text   |
| Actual return on scheme's assets               |    | Actual return on scheme's assets               |
| Click here to enter data                       |    | Click here to enter data                       |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » €  |
| » €  |    | » €  |
| Actual return on scheme assets                 | <> | Actual return on scheme assets                 |
| » 23,123                                       |    | » 23,123                                       |
| » 3,425  |    | » 3,425  |
| The pension scheme has not invested.           | =  | The pension scheme has not invested.           |
| The entity's own financial instruments include |    | The entity's own financial instruments include |
| » d in the fair value of scheme assets are as  |    | » d in the fair value of scheme assets are as  |
| » follows:                                     |    | » follows:                                     |
| » Page 339                                     | <> | » Page 313                                     |
| » ROI IFRS REG                                 |    | » OI IFRS REG                                  |

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|  |    |  |
|--|----|--|
|  | =  |  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » €  |
| » €  |    | » €  |
| Test   |    | Test   |
| » 32,423   |    | » 32,423   |
| » 34,234   |    | » 34,234   |
| The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows: | =  | The property occupied by, or other asset used by, the entity included in the fair value of scheme assets are as follows: |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » €  |
| » €  |    | » €  |
| Test   |    | Test   |
| » 23,235   |    | » 23,235   |
| » 32,423   |    | » 32,423   |
| Scheme liabilities<br>Changes in the present value of scheme liabilities are as follows:<br>Click here to enter data     | =  | Scheme liabilities<br>Changes in the present value of scheme liabilities are as follows:<br>Click here to enter data     |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » €  |
| » €  |    | » €  |
| Present value at start of year   |    | Present value at start of year   |
| » (234,23  |    | » (234,23  |
| » 4) (54,554)  |    | » 4) (54,554)  |
| Current service cost   |    | Current service cost   |
| » (12,12   |    | » (12,12   |
| » 3) (23,432)  |    | » 3) (23,432)  |
| Past service cost  |    | Past service cost  |
| » (45,34   |    | » (45,34   |
| » 5) (54,342)  |    | » 5) (54,342)  |
| Actuarial gains and losses arising from changes in demographic assumptions (234,23                                       |    | Actuarial gains and losses arising from changes in demographic   |

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|  |    |  |  |
|--|----|--|--|
| » 4) (22,342)                                  |    | assumptions                                    |  |
|  |    | » (234,23)                                     |  |
|  |    | » 4) (22,342)                                  |  |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |  |
| » s in financial assumptions (34,53            |    | » s in financial assumptions (34,53            |  |
| » 4) (34,534)                                  |    | » 4) (34,534)                                  |  |
| Actuarial gains and losses arising from experi |    | Actuarial gains and losses arising from experi |  |
| » ence adjustments (234,23                     |    | » ence adjustments (234,23                     |  |
| » 4) (55,433)                                  |    | » 4) (55,433)                                  |  |
| Changes in the effect of limiting a net define | =  | Changes in the effect of limiting a net define |  |
| » d benefit asset to the asset                 |    | » d benefit asset to the asset                 |  |
| ceiling  | <> | ceiling  |  |
| » (34,53                                       |    | » (34,53                                       |  |
| » 4) (23,423)                                  |    | » 4) (23,423)                                  |  |
| Foreign exchange differences                   |    | Foreign exchange differences                   |  |
| » (234,23                                      |    | » (234,23                                      |  |
| » 4) (435,345)                                 |    | » 4) (435,345)                                 |  |
| Interest cost                                  |    | Interest cost                                  |  |
| » (34,53                                       |    | » (34,53                                       |  |
| » 4) (2,323)                                   |    | » 4) (2,323)                                   |  |
| Benefits paid                                  |    | Benefits paid                                  |  |
| » (45,64                                       |    | » (45,64                                       |  |
| » 5) (3,453)                                   |    | » 5) (3,453)                                   |  |
| Contributions by scheme participants           |    | Contributions by scheme participants           |  |
| » (3,42  |    | » (3,42  |  |
| » 3) (23,423)                                  |    | » 3) (23,423)                                  |  |
| Liabilities assumed in business combinations   |    | Liabilities assumed in business combinations   |  |
| » (4,53  |    | » (4,53  |  |
| » 4) (234,234)                                 |    | » 4) (234,234)                                 |  |
| Liabilities extinguished on settlements        |    | Liabilities extinguished on settlements        |  |
| » (23,42                                       |    | » (23,42                                       |  |
| » 3) (2,342)                                   |    | » 3) (2,342)                                   |  |
| Effect of curtailments                         |    | Effect of curtailments                         |  |
| » (34,53                                       |    | » (34,53                                       |  |
| » 4) (2,342)                                   |    | » 4) (2,342)                                   |  |
|  | =  |  |  |
| Present value at end of year                   | <> | Present value at end of year                   |  |
| » (1,209,56                                    |    | » (1,209,56                                    |  |
| » 5) (971,522)                                 |    | » 5) (971,522)                                 |  |
|  | =  |  |  |
| Analysed as:                                   |    | Analysed as:                                   |  |
| Present value of scheme liabilities arising fr | <> | Present value of scheme liabilities arising fr |  |
| » om unfunded schemes (2,323,12                |    | » om unfunded schemes (2,323,12                |  |
| » 3) (2,345)                                   |    | » 3) (2,345)                                   |  |
| Present value of scheme liabilities arising fr | =  | Present value of scheme liabilities arising fr |  |
| » om wholly or partly funded                   |    | » om wholly or partly funded                   |  |
| schemes  | <> | schemes  |  |
| » (45,34                                       |    | » (45,34                                       |  |
| » 5) (234,234)                                 |    | » 5) (234,234)                                 |  |
|  | =  |  |  |
|  | <> |  |  |

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|   |           |   |           |
|---|-----------|---|-----------|
| »   | (2,368,46 | »   | (2,368,46 |
| » 8)  | (236,579) | » 8)  | (236,579) |
| Effect of asset ceiling   | =         | Effect of asset ceiling   |           |
|   | -+        | A reconciliation of the effect of the asset ceiling is as follows:                |           |
|   | =         |   |           |
| » Page 340  | <>        | » Page 314  |           |
| » ROI IFRS REG  |           | » ROI IFRS REG  |           |
| » trading as Ireland International Financial Reporting Standards              | <>        | » trading as Ireland International Financial Reporting Standards                  |           |
|   | =         |   |           |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <>        | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |           |
|   | =         |   |           |
| A reconciliation of the effect of the asset ceiling is as follows:            | + -       |   |           |
| Click here to enter data  | =         | Click here to enter data  |           |
| » 2024  | <>        | » 2024  |           |
| » 2023  |           | » 2023  |           |
| » €   |           | » € €   |           |
| » €   |           |   |           |
| Opening balance   |           | Opening balance   |           |
| » 46,345  |           | » 46,345  |           |
| » 33,464  |           | » 33,464  |           |
| Interest cost   |           | Interest cost   |           |
| » 34,534  |           | » 34,534  |           |
| » 343,434   |           | » 343,434   |           |
| Changes in asset ceiling, excluding amounts included in interest              |           | Changes in asset ceiling, excluding amounts included in interest                  |           |
| » 56,645  |           | » 56,645  |           |
| » 45,645  |           | » 45,645  |           |
|   | =         |   |           |
| Closing balance   | <>        | Closing balance   |           |
| » 137,524   |           | » 137,524   |           |
| » 422,543   |           | » 422,543   |           |
|   |           | » Page 315  |           |
|   |           | » ROI   |           |
|   |           | » IFRS REG  |           |
|   |           | » trading as Ireland International Financial Reporting Standards                  |           |
|   |           | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |           |
|   | =         |   |           |
| Test  |           | Test  |           |
| Reimbursement rights  |           | Reimbursement rights  |           |
| A reconciliation of reimbursement rights is as                                |           | A reconciliation of reimbursement rights is as                                    |           |

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|  |    |  |
|--|----|--|
| » follows:<br>Click here to enter data         |    | » follows:<br>Click here to enter data         |
| » 2024   | <> | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » €  |
| » €  |    | » €  |
| Fair value at start of year                    |    | Fair value at start of year                    |
| » 345,354                                      |    | » 345,354                                      |
| » 3,434  |    | » 3,434  |
| Interest income                                |    | Interest income                                |
| » 23,236                                       |    | » 23,236                                       |
| » 4,564  |    | » 4,564  |
| Return on plan assets, excluding amounts inclu | =  | Return on plan assets, excluding amounts inclu |
| » ded in interest                              |    | » ded in interest                              |
| income/(expense)                               | <> | income/(expense)                               |
| » 232,354                                      |    | » 232,354                                      |
| » 3,234  |    | » 3,234  |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |
| » s in demographic assumptions 34,534          |    | » s in demographic                             |
| » 45,645                                       |    | assumptions                                    |
|  |    | » 34,534                                       |
|  |    | » 45,645                                       |
| Actuarial gains and losses arising from change |    | Actuarial gains and losses arising from change |
| » s in financial assumptions 54,643            |    | » s in financial assumptions 54,643            |
| » 3,345  |    | » 3,345  |
| Actuarial gains and losses arising from experi |    | Actuarial gains and losses arising from experi |
| » ence adjustments 34,534                      |    | » ence adjustments 34,534                      |
| » 45,645                                       |    | » 45,645                                       |
| Foreign exchange differences                   |    | Foreign exchange differences                   |
| » 45,645                                       |    | » 45,645                                       |
| » 3,453  |    | » 3,453  |
| Employer contributions                         |    | Employer contributions                         |
| » 345,345                                      |    | » 345,345                                      |
| » 54,645                                       |    | » 54,645                                       |
| Contributions by scheme participants           |    | Contributions by scheme participants           |
| » 3,453  |    | » 3,453  |
| » 345,345                                      |    | » 345,345                                      |
| Benefits paid                                  |    | Benefits paid                                  |
| » 4,564  |    | » 4,564  |
| » 45,645                                       |    | » 45,645                                       |
| Assets acquired in business combinations       |    | Assets acquired in business combinations       |
| » 4,564  |    | » 4,564  |
| » 345,345                                      |    | » 345,345                                      |
| Assets distributed on settlements              |    | Assets distributed on settlements              |
| » 3,453  |    | » 3,453  |
| » 45,645                                       |    | » 45,645                                       |
|  | =  |  |
| Fair value at end of year                      | <> | Fair value at end of year                      |
| » 1,131,67                                     |    | » 1,131,679                                    |

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|   |    |  |
|---|----|--|
| » 9 945,945   |    | » 945,945  |
| test<br>Principal actuarial assumptions<br>The significant actuarial assumptions used to<br>» determine the present value of the defined b<br>» enefit obligation at the<br>statement of financial position date are as fo<br>» llows:  | =  | test<br>Principal actuarial assumptions<br>The significant actuarial assumptions used to<br>» determine the present value of the defined b<br>» enefit obligation at the<br>statement of financial position date are as fo<br>» llows: |
| <div>» Page 341</div> <div>R</div> <div>» OI IFRS REG</div> <div>trading as Ireland Internatio</div> <div>» nal Financial Reporting Standards</div> <div>Notes to the Financial Statements fo</div> <div>» r the Financial Year Ended 30 June 2024</div> <div>Click here to enter data</div> <div>» 2024 20</div> <div>» 23</div> <div>» %</div> <div>» %</div> <div>Mortality rate</div> <div>» 1,123.00 1,</div> <div>» 233.00</div> <div>Rates of employee turnover</div> <div>» 1,235.00 1,</div> <div>» 236.00</div> <div>Proportion of employees opting for early retir</div> <div>» ement 1,236.00 1,</div> <div>» 236.00</div> <div>Discount rate</div> <div>» 1,236.00 1,</div> <div>» 237.00</div> <div>Future salary increases</div> <div>» 1,238.00 1,</div> <div>» 238.00</div> <div>Future pension increases</div> <div>» 1,237.00 1,</div> <div>» 238.00</div> <div>Inflation</div> <div>» 1,236.00 1,</div> <div>» 234.00</div> <div>Claim rates for medical plans</div> <div>» 1,234.00 1,</div> <div>» 235.00</div> <div>Rate of increase in healthcare costs</div> <div>» 1,233.00 12,</div> <div>» 333.00</div> | +- |  |

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| » 2024 20                                      | <> | » 2024   |
| » 23   |    | » 2023   |
| » %  |    | » %  |
| » %  |    | » %  |
| Mortality rate                                 |    | Mortality rate                                 |
| » 1,123.00 1,                                  |    | » 1,123.00                                     |
| » 233.00                                       |    | » 1,233.00                                     |
| Rates of employee turnover                     |    | Rates of employee turnover                     |
| » 1,235.00 1,                                  |    | » 1,235.00                                     |
| » 236.00                                       |    | » 1,236.00                                     |
| Proportion of employees opting for early retir |    | Proportion of employees opting for early retir |
| » ement 1,236.00 1,                            |    | » ement 1,236.00                               |
| » 236.00                                       |    | » 1,236.00                                     |
| Discount rate                                  |    | Discount rate                                  |
| » 1,236.00 1,                                  |    | » 1,236.00                                     |
| » 237.00                                       |    | » 1,237.00                                     |
| Future salary increases                        |    | Future salary increases                        |
| » 1,238.00 1,                                  |    | » 1,238.00                                     |
| » 238.00                                       |    | » 1,238.00                                     |
| Future pension increases                       |    | Future pension increases                       |
| » 1,237.00 1,                                  |    | » 1,237.00                                     |
| » 238.00                                       |    | » 1,238.00                                     |
| Inflation                                      |    | Inflation                                      |
| » 1,236.00 1,                                  |    | » 1,236.00                                     |
| » 234.00                                       |    | » 1,234.00                                     |
| Claim rates for medical plans                  |    | Claim rates for medical plans                  |
| » 1,234.00 1,                                  |    | » 1,234.00                                     |
| » 235.00                                       |    | » 1,235.00                                     |
| Rate of increase in healthcare costs           |    | Rate of increase in healthcare costs           |
| » 1,233.00 12,                                 |    | » 1,233.00                                     |
| » 333.00                                       |    | » 12,333.00                                    |
|  | =  |  |
| » Page 342                                     | <> | » Page 316                                     |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
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| » onal Financial Reporting Standards           |    | » onal Financial Reporting Standards           |
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| » he Financial Year Ended 30 June 2024         |    | » inancial Year Ended 31 December 2024         |
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|  |    | » 023  |
|  |    | » % %  |
|  |    | Mortality rate                                 |

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|---|----|---|
|   |    | » 1,123.00 1,233  |
|   |    | » .00   |
|   |    | Rates of employee turnover  |
|   |    | » 1,235.00 1,236  |
|   |    | » .00   |
|   |    | Proportion of employees opting for early retir                    |
|   |    | » ement 1,236.00 1,236  |
|   |    | » .00   |
|   |    | Discount rate   |
|   |    | » 1,236.00 1,237  |
|   |    | » .00   |
|   |    | Future salary increases   |
|   |    | » 1,238.00 1,238  |
|   |    | » .00   |
|   |    | Future pension increases  |
|   |    | » 1,237.00 1,238  |
|   |    | » .00   |
|   |    | Inflation   |
|   |    | » 1,236.00 1,234  |
|   |    | » .00   |
|   |    | Claim rates for medical plans                                     |
|   |    | » 1,234.00 1,235  |
|   |    | » .00   |
|   |    | Rate of increase in healthcare costs                              |
|   |    | » 1,233.00 12,333   |
|   |    | » .00   |
|   |    | » Page 317  |
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|   |    | » OI IFRS REG   |
|   |    | » trading as Ireland International                                |
|   |    | » Financial Reporting Standards                                   |
|   |    | » Notes to the Financial Statements for the F                     |
|   |    | » inancial Year Ended 31 December 2024                            |
| Post retirement mortality assumptions<br>Click here to enter data | =  | Post retirement mortality assumptions<br>Click here to enter data |
| » 2024 202  | <> | » 2024  |
| » 3   |    | » 2023  |
| » Years Year  |    | » Years   |
| » s   |    | » Years   |
| Current ROI pensioners at retirement age - mal                    |    | Current ROI pensioners at retirement age - mal                    |
| » e 1,231.00 1  |    | » e 1,231.00  |
| » ,231.00   |    | » 1,231.00  |
| Current ROI pensioners at retirement age - fem                    |    | Current ROI pensioners at retirement age - fem                    |
| » ale 1,231.00 1  |    | » ale 1,231.00  |
| » ,231.00   |    | » 1,231.00  |
| Future ROI pensioners at retirement age - male                    |    | Future ROI pensioners at retirement age - male                    |
| » 1,231.00 1  |    | » 1,231.00  |
| » ,231.00   |    | » 1,231.00  |

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|--|----|---|
| Future ROI pensioners at retirement age - fema<br>» le 1,231.00 1<br>» ,231.00   |    | Future ROI pensioners at retirement age - fema<br>» le 1,231.00<br>» 1,231.00   |
| Amounts recognised in the income statement<br>Click here to enter data   | =  | Amounts recognised in the income statement<br>Click here to enter data  |
| » 2024 202<br>» 3<br><br>» €<br>» €  | <> | » 2024<br>» 2023<br><br>» €<br>» €  |
| Amounts recognised in operating profit   | =  | Amounts recognised in operating profit  |
| Current service cost<br>» 34,545 34,53<br>» 4<br>Past service cost<br>» 34,534 564,5<br>» 64<br>Losses (gains) on curtailments and settlements<br>» 56,456 3,45<br>» 3       | <> | Current service cost<br>» 34,545<br>» 34,534<br>Past service cost<br>» 34,534<br>» 564,564<br>Losses (gains) on curtailments and settlements<br>» 56,456<br>» 3,453 |
| Recognised in arriving at operating profit<br>» 125,535 602,5<br>» 51  | <> | Recognised in arriving at operating profit<br>» 125,535<br>» 602,551  |
| Amounts recognised in finance income or costs  | =  | Amounts recognised in finance income or costs   |
| Net interest<br>» 34,534 64,56<br>» 4  | <> | Net interest<br>» 34,534<br>» 64,564  |
| Total recognised in the income statement<br>» 160,069 667,1<br>» 15  | <> | Total recognised in the income statement<br>» 160,069<br>» 667,115  |
| Test<br>Amounts taken to the Statement of Comprehensive Income<br>Click here to enter data   | =  | Test<br>Amounts taken to the Statement of Comprehensive Income<br>Click here to enter data  |
| » Page 343<br>» ROI IFRS REG trading as Ireland International Financial Reporting Standards<br>» Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> |   |
| » 2024   |    | » 2024  |

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|   |    |  |
|---|----|--|
| » 2023<br><br>» €<br>» €<br>Actuarial gains and losses arising from change<br>» s in demographic assumptions 34,354<br>» 34,534   |    | » 2023<br><br>» €<br>» €<br>Actuarial gains and losses arising from change<br>» s in demographic   |
| <br>Actuarial gains and losses arising from change<br>» s in financial assumptions 34,236<br>» 45,645<br>Actuarial gains and losses arising from experi<br>» ence adjustments 43,245<br>» 3,453                                     |    | <br>assumptions<br>» 34,354<br>» 34,534<br>Actuarial gains and losses arising from change<br>» s in financial assumptions 34,236<br>» 45,645<br>Actuarial gains and losses arising from experi<br>» ence adjustments 43,245<br>» 3,453 |
| Return on plan assets, excluding amounts inclu<br>» ded in interest<br>income/(expense)<br>» 5,465<br>» 45,645<br>Exchange rate movements<br>» 3,453<br>» 3,453<br>Changes in the effect of the asset ceiling<br>» 7,897<br>» 4,567 | =  | Return on plan assets, excluding amounts inclu<br>» ded in interest<br>income/(expense)<br>» 5,465<br>» 45,645<br>Exchange rate movements<br>» 3,453<br>» 3,453<br>Changes in the effect of the asset ceiling<br>» 7,897<br>» 4,567    |
| Amounts recognised in the Statement of Compreh<br>» ensive Income 128,650<br>» 137,297  | <> | Amounts recognised in the Statement of Compreh<br>» ensive Income 128,650<br>» 137,297   |
| » Page 344<br><br>» ROI IFRS REG  | <> | » Page 318<br><br>ROI IF<br>» RS REG   |
| trading as Ireland International<br>» Financial Reporting Standards   | =  | trading as Ireland International<br>» Financial Reporting Standards  |
| Notes to the Financial Statements fo<br>» r the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Further information<br>Sensitivity analysis<br>A sensitivity analysis for the principal assum<br>» ptions used to measure scheme liabilities is<br>» set out below:<br>Click here to enter data                                     | =  | Further information<br>Sensitivity analysis<br>A sensitivity analysis for the principal assum<br>» ptions used to measure scheme liabilities is<br>» set out below:<br>Click here to enter data  |
| » 2024<br><br>» 2023<br>» 0.0% - 0.1% + 0.1% 0.   | <> | » 2024<br><br>» 2023<br>Adjustment to discount + 0.1% 0.<br>» 0% - 0.1% + 0.1% 0.0%  |

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|  |  |
|--|--|
| » 0% - 0.1%                              | » - 0.1%                                     |
| Adjustment to discount rate €            | rate €                                       |
| » € € €                                  | » € € €                                      |
| » € €                                    | » €  |
| Present value of total obligation 34,345 | Present value of total obligation 34,345 34, |
| » 34,534 6,545 34,534 45,                | » 534 6,545 34,534 45,645                    |
| » 645 34,534                             | » 34,534                                     |
| Click here to enter data                 | = Click here to enter data                   |
| » 2024 2023                              | <> 2024 2023                                 |
| Adjustment to rate of + 0.1%             | Adjustment to rate of + 0.1% 0.              |
| » 0.0% - 0.1% + 0.1% 0.                  | » 0% - 0.1% + 0.1% 0.0%                      |
| » 0% - 0.1%                              | » - 0.1%                                     |
| inflation €                              | inflation €                                  |
| » € € €                                  | » € € €                                      |
| » € €                                    | » €  |
| Present value of total obligation 3,453  | Present value of total obligation 3,453 45,  |
| » 45,645 34,534 45,645 34,               | » 645 34,534 45,645 34,534                   |
| » 534 4,564                              | » 4,564                                      |
| Click here to enter data                 | = Click here to enter data                   |
| » 2024 2023                              | <> 2024 2023                                 |
| Adjustment to rate of salary + 0.1%      | Adjustment to rate of + 0.1% 0.              |
| » 0.0% - 0.1% + 0.1% 0.                  | » 0% - 0.1% + 0.1% 0.0%                      |
| » 0% - 0.1%                              | » - 0.1%                                     |
| growth €                                 | salary growth €                              |
| » € € €                                  | » € € €                                      |
| » € €                                    | » €  |
| Present value of total obligation 34,345 | Present value of total obligation 34,345 56, |
| » 56,456 34,534 456,456 3,               | » 456 34,534 456,456 3,434                   |
| » 434 45,645                             | » 45,645                                     |
| Click here to enter data                 | = Click here to enter data                   |
| » 2024 2023                              | <> 2024 2023                                 |
| Adjustment to mortality age + 1 Year     | Adjustment to mortality + 1 Year No          |
| » None - 1 Year + 1 Year No              | » ne - 1 Year + 1 Year None                  |
| » ne - 1 Year                            | » - 1 Year                                   |
| rating assumption €                      | age rating assumption €                      |
| » € € €                                  | » € € €                                      |
| » € €                                    | » €  |
| Present value of total obligation 3,434  | Present value of total obligation 3,434 45,  |
| » 45,645 345,345 54,645 45,              | » 645 345,345 54,645 45,346                  |
| » 346 6,456                              | » 6,456                                      |
| Click here to enter data                 | = Click here to enter data                   |
| » 2024 2023                              | <> 2024 2023                                 |
| Adjustment to pension + 0.1%             | Adjustment to pension + 0.1% 0.              |
| » 0.0% - 0.1% + 0.1% 0.                  | » 0% - 0.1% + 0.1% 0.0%                      |

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| » 0% - 0.1%                             | » - 0.1%                                     |
| increases €                             | increases €                                  |
| » € € €                                 | » € € €                                      |
| » € €                                   | » €  |
| Present value of total obligation 3,345 | Present value of total obligation 3,345 42,  |
| » 42,342 45,645 34,534 45,              | » 342 45,645 34,534 45,645                   |
| » 645 345,234                           | » 345,234                                    |
| Click here to enter data                | = Click here to enter data                   |
|   | <> P   |
|   | » age 319                                    |
|   | ROI IFR                                      |
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|   | Notes to the Financial Statements for the F  |
|   | » inancial Year Ended 31 December 2024       |
|   | 2024   |
| » 2024 2023                             | » 2023                                       |
| Adjustment to healthcare + 0.1%         | Adjustment to healthcare + 0.1% 0.0          |
| » 0.0% - 0.1% + 0.1% 0.                 | » % - 0.1% + 0.1% 0.0% -                     |
| » 0% - 0.1%                             | » 0.1%                                       |
| costs €                                 | costs €                                      |
| » € € €                                 | » € € € €                                    |
| » € €                                   |  |
| Present value of total obligation 4,563 | Present value of total obligation 4,563 3,4  |
| » 3,434 54,645 34,534 45,               | » 34 54,645 34,534 45,645                    |
| » 645 3,534                             | » 3,534                                      |
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|   | » ge 320                                     |
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| » he Financial Year Ended 30 June 2024  | » Financial Year Ended 31 December 2024      |
|   | =  |
| Text                                    | Text   |
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| Text                                    | Text   |
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| Maturity analysis of benefit payments   | Maturity analysis of benefit payments        |
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| » Between Between Between               | » Between Between Betw                       |
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| » 5-10 10-15 15-20                      | » etween 5-10 10-15 1                        |

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|-----------|--------|-----------|-----------|---|---------|-----------|--------|--|
| » Over 20 |        |           |           | » 5-20 Over 20                                    |         |           |        |  |
| a year    |        | 1-2 years | 2-5 years | a year  |         | 1-2 years | 2      |  |
| years     |        | years     | years     | years   |         | years     | y      |  |
| years     |        | Total     |           | years   |         |           |        |  |
| €         |        |           | €         | €   |         |           |        |  |
| €         |        | €         |           | €   |         | €         |        |  |
|           |        | €         | € €       | €   |         | €         |        |  |
|           |        | €         |           | € €   |         |           |        |  |
|           |        |           |           | =   |         |           |        |  |
| 2024      | 54,645 | 3,453     | 345,345   | <>  | 2024    | 54,645    | 3,453  |  |
| »         | 34,534 | 34,534    | 34,534    | »   | 345,345 | 34,534    | 34,534 |  |
| »         | 34,534 | 541,579   |           | »   | ,534    | 34,534    | 34     |  |
|           |        |           |           | =   |         |           |        |  |
| 2023      | 34,345 | 45,645    | 45,645    | <>  | 2023    | 34,345    | 45,645 |  |
| »         | 45,645 | 45,645    | 45,645    | »   | 45,645  | 45,645    | 45,645 |  |
| »         | 45,645 | 308,215   |           | »   | ,645    | 45,645    | 45     |  |
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|   |    | Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024  |
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| 123<br>123<br>123<br>123  | =  | 123<br>123<br>123<br>123  |
| » Page 346<br><br>» S REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024<br>32 Share-based payments  | <> | <br><br><br><br><br><br><br><br>34 Share-based payments   |
| 89789789<br>Scheme details and movements<br>Click here to enter data<br>FFWFWFW The options are 12345. Testtest FFWFWF<br>» W<br>The movements in the number of share options d<br>» uring the year were as follows:<br>Click here to enter data  | =  | 89789789<br>Scheme details and movements<br>Click here to enter data<br>FFWFWFW The options are 12345. Testtest FFWFWF<br>» W<br>The movements in the number of share options d<br>» uring the year were as follows:<br>Click here to enter data  |
| » 2024<br>» 2023<br><br>» Number<br>» Number<br>Outstanding, start of period<br>» 12,345<br>» -<br>Granted during the period<br>» 12,345<br>» 12,345<br>Forfeited during the period<br>» 12,345<br>» 12,345<br>Exercised during the period<br>» 12,345<br>» 12,345<br>Expired during the period<br>» 12,345<br>» 12,345<br>Transferred during the period<br>» 75,387<br>» 76,787<br>Outstanding, end of period<br>» 137,112<br>» 12,345<br>Exercisable, end of period | <> | » 2024<br>» 2023<br><br>» Number<br>» Number<br>Outstanding, start of period<br>» 12,345<br>» -<br>Granted during the period<br>» 12,345<br>» 12,345<br>Forfeited during the period<br>» 12,345<br>» 12,345<br>Exercised during the period<br>» 12,345<br>» 12,345<br>Expired during the period<br>» 12,345<br>» 12,345<br>Transferred during the period<br>» 75,387<br>» 76,787<br>Outstanding, end of period<br>» 137,112<br>» 12,345<br>Exercisable, end of period |

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| » 12,345  | » 12,345 | » 12,345  |
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| » 2024<br>» 2023<br>» €<br>» €<br>Outstanding, start of period<br>» 12,345.00<br>» 12,345.00<br>Granted during the period<br>» 12,345.00<br>» 12,345.00<br>Forfeited during the period<br>» 12,345.00<br>» 12,345.00<br>Exercised during the period<br>» 12,345.00<br>» 12,345.00<br>Expired during the period<br>» 12,345.00<br>» 12,345.00<br>Transferred during the period<br>» 83,748.00<br>» 75,387.00<br>Outstanding, end of period<br>» 12,345.00<br>» 12,345.00<br>Exercisable, end of period<br>» 12,345.00<br>» 75,387.00 | <>       | » 2024<br>» 2023<br>» €<br>» €<br>Outstanding, start of period<br>» 12,345.00<br>» 12,345.00<br>Granted during the period<br>» 12,345.00<br>» 12,345.00<br>Forfeited during the period<br>» 12,345.00<br>» 12,345.00<br>Exercised during the period<br>» 12,345.00<br>» 12,345.00<br>Expired during the period<br>» 12,345.00<br>» 12,345.00<br>Transferred during the period<br>» 83,748.00<br>» 75,387.00<br>Outstanding, end of period<br>» 12,345.00<br>» 12,345.00<br>Exercisable, end of period<br>» 12,345.00<br>» 75,387.00 |
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| Outstanding, start of period                   |    | Outstanding, start of period                   |
| » 12,345.                                      |    | » 12,345.00                                    |
| » 00 12,345.00                                 |    | » 12,345.00                                    |
| Granted during the period                      |    | Granted during the period                      |
| » 12,345.                                      |    | » 12,345.00                                    |
| » 00 12,345.00                                 |    | » 12,345.00                                    |
| Forfeited during the period                    |    | Forfeited during the period                    |
| » 12,345.                                      |    | » 12,345.00                                    |
| » 00 12,345.00                                 |    | » 12,345.00                                    |
| Exercised during the period                    |    | Exercised during the period                    |
| » 12,345.                                      |    | » 12,345.00                                    |
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| Expired during the period                      |    | Expired during the period                      |
| » 12,345.                                      |    | » 12,345.00                                    |
| » 00 12,345.00                                 |    | » 12,345.00                                    |
| Transferred during the period                  |    | Transferred during the period                  |
| » 83,748.                                      |    | » 83,748.00                                    |
| » 00 75,387.00                                 |    | » 75,387.00                                    |
| Outstanding, end of period                     |    | Outstanding, end of period                     |
| » 12,345.                                      |    | » 12,345.00                                    |
| » 00 12,345.00                                 |    | » 12,345.00                                    |
| Exercisable, end of period                     |    | Exercisable, end of period                     |
| » 12,345.                                      |    | » 12,345.00                                    |
| » 00 75,387.00                                 |    | » 75,387.00                                    |
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| » e Financial Year Ended 30 June 2024          |    | » inancial Year Ended 31 December 2024         |
| Click here to enter data                       | =  | Click here to enter data                       |
| The weighted average share price at date of ex | <> | The weighted average share price at date of ex |
| » ercise of share options exercised during the |    | » ercise of share options exercised during the |
| » year was €9,898.00 (2023                     |    | » year was €9,898.00                           |
| - €9,888.00).                                  |    | (2023 - €9,888.00).                            |

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| Click here to enter data   | =  | Click here to enter data   |
| The weighted average share price at date of exercise of share options exercised during the year was 9,898.00p (2023 - 9,888.00p).  | <> | The weighted average share price at date of exercise of share options exercised during the year was 9,898.00p (2023 - 9,888.00p).  |
| Outstanding share options<br>Details of share options outstanding at the end of the year are as follows:<br>Click here to enter data   | =  | Outstanding share options<br>Details of share options outstanding at the end of the year are as follows:<br>Click here to enter data   |
| » 2023<br>Weighted average exercise price (£)<br>» 65,776.<br>» 65,466.00<br>Number of share options outstanding<br>» 77,6<br>» 57 -<br>Expected weighted average remaining life (years)<br>» 72,346.<br>» 87,247.00   | <> | » 2024<br>Weighted average exercise price (£)<br>» 65,776.00<br>» 65,466.00<br>Number of share options outstanding<br>» 77,657<br>» -<br>Expected weighted average remaining life (years)<br>» 72,346.00<br>» 87,247.00  |
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| FFWFWFW<br>FFWFWFW<br>Fair value of options granted<br>Click here to enter data<br>The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).  | =  | FFWFWFW<br>FFWFWFW<br>Fair value of options granted<br>Click here to enter data<br>The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).  |
| The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2023 - €12,345).  | <> | The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2023 - €12,345).  |
| The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).<br>The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).<br>The option pricing model used was 13 December 2022 (2023 - 13 December 2022).<br>Click here to enter data | =  | The weighted average fair value of options granted during the period at measurement date was €12,345 (2023 - €12,345).<br>The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).<br>The option pricing model used was 13 December 2022 (2023 - 13 December 2022).<br>Click here to enter data |
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|   | =  |   |
| » 20<br>» 24 2023<br>Weighted average share price during the period<br>» (£) 65,765<br>» .00 4,546.00<br>Exercise price of option (£)<br>» 12,345<br>» .00 12,345.00<br>Share price at date of grant (£)<br>» 12,345<br>» .00 12,345.00<br>Expected volatility (%)<br>» 12,345<br>» .00 12,345.00<br>Vesting period in years<br>» 12,345<br>» .00 12,345.00<br>Option life in years<br>» 12,345<br>» .00 12,345.00<br>Expected life of option in practice in years<br>» 12,345<br>» .00 12,345.00<br>Expected dividends, expressed as a dividend yi<br>» eld (%) 12,345<br>» .00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345<br>» .00 12,345.00<br>Number of employees subject to option grant<br>» 7,<br>» 687 5,436<br>Number of shares covered by option<br>» 12,<br>» 345 34,345 | <> | » 202<br>» 4 2023<br>Weighted average share price during the period<br>» (£) 65,765.<br>» 00 4,546.00<br>Exercise price of option (£)<br>» 12,345.<br>» 00 12,345.00<br>Share price at date of grant (£)<br>» 12,345.<br>» 00 12,345.00<br>Expected volatility (%)<br>» 12,345.<br>» 00 12,345.00<br>Vesting period in years<br>» 12,345.<br>» 00 12,345.00<br>Option life in years<br>» 12,345.<br>» 00 12,345.00<br>Expected life of option in practice in years<br>» 12,345.<br>» 00 12,345.00<br>Expected dividends, expressed as a dividend yi<br>» eld (%) 12,345.<br>» 00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345.<br>» 00 12,345.00<br>Number of employees subject to option grant<br>» 7,68<br>» 7 5,436<br>Number of shares covered by option<br>» 12,34<br>» 5 34,345 |
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| » 20<br>» 24 2023<br>Weighted average share price during the period<br>» (pence) 65,765<br>» .00 4,546.00   | <> | » 202<br>» 4 2023<br>Weighted average share price during the period<br>» (pence) 65,765.<br>» 00 4,546.00   |

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|---|-----------|---|---|
| Exercise price of option (pence)  |           | Exercise price of option (pence)                      |   |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00   |
| Share price at date of grant (pence)  |           | Share price at date of grant (pence)                  |   |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00   |
| Expected volatility (%)   |           | Expected volatility (%)                               |   |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00   |
| Vesting period in years   |           | Vesting period in years                               |   |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00   |
| Option life in years  |           | Option life in years                                  |   |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00   |
| Expected life of option in practice in years  |           | Expected life of option in practice in years          |   |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00   |
| Expected dividends, expressed as a dividend yield (%)   |           | Expected dividends, expressed as a dividend yield (%) |   |
| » eld (%)   | 12,345    | » eld (%)   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00   |
| Risk-free interest rate (%)   |           | Risk-free interest rate (%)                           |   |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00   |
| Number of employees subject to option grant   |           | Number of employees subject to option grant           |   |
| »   | 7,        | »   | 7,68  |
| » 687   | 5,436     | » 7   | 5,436   |
| Number of shares covered by option  |           | Number of shares covered by option                    |   |
| »   | 12,       | »   | 12,34   |
| » 345   | 34,345    | » 5   | 34,345  |
| << double-click to launch smart-table designer >>   |           | =   | << double-click to launch smart-table designer >>   |
| » Page 350  |           | <>  | » Page 325  |
| ROI   |           |   | ROI I   |
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| trading as Ireland International Financial Reporting Standards  |           | =   | trading as Ireland International Financial Reporting Standards  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   |           | <>  | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
| TEST<br>TEST<br>Testtest<br>Testtest<br>Testtest<br>Equity instruments other than options<br>Click here to enter data<br>The type of equity instruments granted are testtest. |           | =   | TEST<br>TEST<br>Testtest<br>Testtest<br>Testtest<br>Equity instruments other than options<br>Click here to enter data<br>The type of equity instruments granted are testtest. |

(continued)

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|--|----|--|
| The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).   | <> | The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).   |
|  | =  |  |
| The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2023 - €12,345.00).  | <> | The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2023 - €12,345.00).  |
|  | =  |  |
| The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).  |    | The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).  |
| The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).   | <> | The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).   |
|  | =  |  |
| The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).  | <> | The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).  |
|  | =  |  |
| The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).<br>Testtest<br>Testtest<br>Testtest<br>Modifications<br>Click here to enter data   |    | The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).<br>Testtest<br>Testtest<br>Testtest<br>Modifications<br>Click here to enter data   |
| The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2023 - €12,345). The change in fair value arising from the modification was measured by testtest                 | <> | The grant affected by the modification was the testtest The modification was testtest The change in fair value arising from the modification was €12,345 (2023 - €12,345). The change in fair value arising from the modification was measured by testtest                 |
| Charge/credit arising from share-based payments<br>Click here to enter data<br>The total charge/(credit) for the year for share-based payments was €12,345 (2023 - €12,345), of which €12,345 (2023 - €12,345) related to equity-settled share-based payment transactions. | =  | Charge/credit arising from share-based payments<br>Click here to enter data<br>The total charge/(credit) for the year for share-based payments was €12,345 (2023 - €12,345), of which €12,345 (2023 - €12,345) related to equity-settled share-based payment transactions. |
|  | -+ | Click here to enter data<br>The carrying value of the liability/(asset) at   |

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|  |     |  |
|--|-----|--|
|  |     | » ising from share-based payments was €12,345<br>» (2023 - €12,345).   |
|  | =   |  |
| » Page 351   | <>  | » Page 326   |
| ROI IFR  |     | ROI IFRS   |
| » S REG  |     | » REG  |
|  | =   |  |
| » trading as Ireland International<br>» 1 Financial Reporting Standards  | <>  | » trading as Ireland International<br>» Financial Reporting Standards  |
|  | =   |  |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <>  | » Notes to the Financial Statements for the<br>» Financial Year Ended 31 December 2024   |
|  | =   |  |
| Click here to enter data<br>The carrying value of the liability/(asset) ar<br>» ising from share-based payments was €12,345<br>» (2023 - €12,345).   | + - |  |
| Click here to enter data<br>The intrinsic value of liabilities/assets for<br>» which a counterparty's right to cash or othe<br>» r assets had been vested is<br>€12,345 (2023 - €12,345).<br>Testtest<br>988<br>Scheme details and movements<br>Click here to enter data<br>989898 The options are 12345. Testtest FFWFWF<br>The movements in the number of share options d<br>» uring the year were as follows:<br>Click here to enter data | =   | Click here to enter data<br>The intrinsic value of liabilities/assets for<br>» which a counterparty's right to cash or othe<br>» r assets had been vested is<br>€12,345 (2023 - €12,345).<br>Testtest<br>988<br>Scheme details and movements<br>Click here to enter data<br>989898 The options are 12345. Testtest FFWFWF<br>The movements in the number of share options d<br>» uring the year were as follows:<br>Click here to enter data |
| » 2024   | <>  | » 2024   |
| » 2023   |     | » 2023   |
| » Number   |     | » Number   |
| » Number   |     | » Number   |
| Outstanding, start of period   |     | Outstanding, start of period   |
| » 12,345   |     | » 12,345   |
| » -  |     | » -  |
| Granted during the period  |     | Granted during the period  |
| » 12,345   |     | » 12,345   |
| » 12,345   |     | » 12,345   |
| Forfeited during the period  |     | Forfeited during the period  |
| » 12,345   |     | » 12,345   |
| » 12,345   |     | » 12,345   |
| Exercised during the period  |     | Exercised during the period  |
| » 12,345   |     | » 12,345   |
| » 12,345   |     | » 12,345   |
| Expired during the period  |     | Expired during the period  |
| » 12,345   |     | » 12,345   |
| » 12,345   |     | » 12,345   |

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|  |         |                               |         |
|--|---------|-------------------------------|---------|
| Transferred during the period  |         | Transferred during the period |         |
| »  | 43,768  | »                             | 43,768  |
| » 98,473   |         | » 98,473                      |         |
| Outstanding, end of period   |         | Outstanding, end of period    |         |
| »  | 105,493 | »                             | 105,493 |
| » 12,345   |         | » 12,345                      |         |
| Exercisable, end of period   |         | Exercisable, end of period    |         |
| »  | 12,345  | »                             | 12,345  |
| » 12,345   |         | » 12,345                      |         |
| << double-click<br>» to launch smart-table designer >><br>The movements in the weighted average exercise<br>» price of share options during the year were<br>» as follows:<br>Click here to enter data |         | =                             |         |
| << double-click<br>» to launch smart-table designer >><br>The movements in the weighted average exercise<br>» price of share options during the year were<br>» as follows:<br>Click here to enter data |         | <>                            |         |
| » Page 352<br>ROI I<br>» FRS REG<br>trading as Ireland International F<br>» inancial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024          |         |                               |         |
| » 202  |         | » 2024                        |         |
| » 4 2023   |         | » 2023                        |         |
| »  |         | »                             | €       |
| » € €  |         | » €                           |         |
| Outstanding, start of period   |         | Outstanding, start of period  |         |
| » 12,345.  |         | » 12,345.00                   |         |
| » 00 64,376.00   |         | » 64,376.00                   |         |
| Granted during the period  |         | Granted during the period     |         |
| » 12,345.  |         | » 12,345.00                   |         |
| » 00 12,345.00   |         | » 12,345.00                   |         |
| Forfeited during the period  |         | Forfeited during the period   |         |
| » 12,345.  |         | » 12,345.00                   |         |
| » 00 12,345.00   |         | » 12,345.00                   |         |
| Exercised during the period  |         | Exercised during the period   |         |
| » 12,345.  |         | » 12,345.00                   |         |
| » 00 12,345.00   |         | » 12,345.00                   |         |
| Expired during the period  |         | Expired during the period     |         |
| » 12,345.  |         | » 12,345.00                   |         |
| » 00 12,345.00   |         | » 12,345.00                   |         |
| Transferred during the period  |         | Transferred during the period |         |
| » 87,478.  |         | » 87,478.00                   |         |
| » 00 98,424.00   |         | » 98,424.00                   |         |
| Outstanding, end of period   |         | Outstanding, end of period    |         |
| » 12,345.  |         | » 12,345.00                   |         |
| » 00 12,345.00   |         | » 12,345.00                   |         |

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|                                       |           |   |                                     |
|---------------------------------------|-----------|---|-------------------------------------|
| Exercisable, end of period            |           | Exercisable, end of period                    |                                     |
| »                                     | 12,345.   | »   | 12,345.00                           |
| » 00                                  | 12,345.00 | »   | 12,345.00                           |
|                                       | =         |   |                                     |
| << double-click                       | <>        | << double-click                               |                                     |
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|                                       |           | » ge 327                                      | Pa                                  |
|                                       |           | » RS REG                                      | ROI IF                              |
|                                       |           | » nancial Reporting Standards                 | trading as Ireland International Fi |
|                                       |           | » Notes to the Financial Statements for the F |                                     |
|                                       |           | » inancial Year Ended 31 December 2024        |                                     |
| Click here to enter data              | =         | Click here to enter data                      |                                     |
| »                                     | 202       | »   | 2024                                |
| » 4                                   | 2023      | »   | 2023                                |
| »                                     | penc      | »   | pence                               |
| » e pence                             |           | »   | pence                               |
| Outstanding, start of period          |           | Outstanding, start of period                  |                                     |
| »                                     | 12,345.   | »   | 12,345.00                           |
| » 00                                  | 64,376.00 | »   | 64,376.00                           |
| Granted during the period             |           | Granted during the period                     |                                     |
| »                                     | 12,345.   | »   | 12,345.00                           |
| » 00                                  | 12,345.00 | »   | 12,345.00                           |
| Forfeited during the period           |           | Forfeited during the period                   |                                     |
| »                                     | 12,345.   | »   | 12,345.00                           |
| » 00                                  | 12,345.00 | »   | 12,345.00                           |
| Exercised during the period           |           | Exercised during the period                   |                                     |
| »                                     | 12,345.   | »   | 12,345.00                           |
| » 00                                  | 12,345.00 | »   | 12,345.00                           |
| Expired during the period             |           | Expired during the period                     |                                     |
| »                                     | 12,345.   | »   | 12,345.00                           |
| » 00                                  | 12,345.00 | »   | 12,345.00                           |
| Transferred during the period         |           | Transferred during the period                 |                                     |
| »                                     | 87,478.   | »   | 87,478.00                           |
| » 00                                  | 98,424.00 | »   | 98,424.00                           |
| Outstanding, end of period            |           | Outstanding, end of period                    |                                     |
| »                                     | 12,345.   | »   | 12,345.00                           |
| » 00                                  | 12,345.00 | »   | 12,345.00                           |
| Exercisable, end of period            |           | Exercisable, end of period                    |                                     |
| »                                     | 12,345.   | »   | 12,345.00                           |
| » 00                                  | 12,345.00 | »   | 12,345.00                           |
|                                       | =         |   |                                     |
| << double-click                       | <>        | << double-click                               |                                     |
| » k to launch smart-table designer >> |           | » to launch smart-table designer >>           |                                     |
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| ROI                                   |           | ROI I   |                                     |

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|  | =  |  |
| Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Click here to enter data<br>The weighted average share price at date of ex<br>» ercise of share options exercised during the<br>» year was €98,989.00<br>(2023 - €67,877.00).<br>Click here to enter data<br>The weighted average share price at date of ex<br>» ercise of share options exercised during the<br>» year was 98,989.00p<br>(2023 - 67,877.00p).<br>Outstanding share options<br>Details of share options outstanding at the en<br>» d of the year are as follows:<br>Click here to enter data | =  | Click here to enter data<br>The weighted average share price at date of ex<br>» ercise of share options exercised during the<br>» year was €98,989.00<br>(2023 - €67,877.00).<br>Click here to enter data<br>The weighted average share price at date of ex<br>» ercise of share options exercised during the<br>» year was 98,989.00p<br>(2023 - 67,877.00p).<br>Outstanding share options<br>Details of share options outstanding at the en<br>» d of the year are as follows:<br>Click here to enter data |
| » 202<br>» 4 2023<br>Weighted average exercise price (£)<br>» 12,345.<br>» 00 12,345.00<br>Number of share options outstanding<br>» 12,3<br>» 45 -<br>Expected weighted average remaining life (year<br>» s) 12,345.<br>» 00 12,345.00   | <> | » 2024<br>» 2023<br>Weighted average exercise price (£)<br>» 12,345.00<br>» 12,345.00<br>Number of share options outstanding<br>» 12,345<br>» -<br>Expected weighted average remaining life (year<br>» s) 12,345.00<br>» 12,345.00   |
|  | =  |  |
| << double-click<br>» k to launch smart-table designer >>   | <> | << double-click<br>» to launch smart-table designer >>   |
| FFWFWFW<br>FFWFWFW<br>Fair value of options granted<br>Click here to enter data<br>The weighted average fair value of options gra<br>» nted during the period at measurement date w<br>» as €12,345 (2023 -<br>€12,345).   | =  | FFWFWFW<br>FFWFWFW<br>Fair value of options granted<br>Click here to enter data<br>The weighted average fair value of options gra<br>» nted during the period at measurement date w<br>» as €12,345 (2023 -<br>€12,345).   |
| The weighted average fair value per option of<br>» options granted during the period at measure<br>» ment date was €12,345<br>(2023 - €12,345).  | <> | The weighted average fair value per option of<br>» options granted during the period at measure<br>» ment date was<br>€12,345 (2023 - €12,345).  |
| The weighted average fair value of options gra<br>» nted during the period at measurement date w<br>» as €12,345 (2023 -   | =  | The weighted average fair value of options gra<br>» nted during the period at measurement date w<br>» as €12,345 (2023 -   |

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| €12,345).                                      |    | €12,345).                                      |   |
| The weighted average fair value per option of  |    | The weighted average fair value per option of  |   |
| » options granted during the period at measure |    | » options granted during the period at measure |   |
| » ment date was                                |    | » ment date was                                |   |
| 12,345.00p (2023 - 12,345.00p).                |    | 12,345.00p (2023 - 12,345.00p).                |   |
| The option pricing model used was 13 December  |    | The option pricing model used was 13 December  |   |
| » 2022 (2023 - 13 December 2022).              |    | » 2022 (2023 - 13 December 2022).              |   |
| Click here to enter data                       |    | Click here to enter data                       |   |
| » Page 354                                     | <> | » Page 329                                     | R |
| » ROI IFRS REG                                 |    | » OI IFRS REG                                  |   |
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| » inancial Reporting Standards                 |    | » nancial Reporting Standards                  |   |
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| Notes to the Financial Statements for th       | <> | Notes to the Financial Statements for the F    |   |
| » e Financial Year Ended 30 June 2024          |    | » inancial Year Ended 31 December 2024         |   |
|  | =  |  |   |
| » 20   | <> | » 202  |   |
| » 24 2023                                      |    | » 4 2023                                       |   |
| Weighted average share price during the period |    | Weighted average share price during the period |   |
| » (£) 12,345                                   |    | » (£) 12,345.                                  |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Exercise price of option (£)                   |    | Exercise price of option (£)                   |   |
| » 12,345                                       |    | » 12,345.                                      |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Share price at date of grant (£)               |    | Share price at date of grant (£)               |   |
| » 12,345                                       |    | » 12,345.                                      |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Expected volatility (%)                        |    | Expected volatility (%)                        |   |
| » 12,345                                       |    | » 12,345.                                      |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Vesting period in years                        |    | Vesting period in years                        |   |
| » 12,345                                       |    | » 12,345.                                      |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Option life in years                           |    | Option life in years                           |   |
| » 12,345                                       |    | » 12,345.                                      |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Expected life of option in practice in years   |    | Expected life of option in practice in years   |   |
| » 12,345                                       |    | » 12,345.                                      |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Expected dividends, expressed as a dividend yi |    | Expected dividends, expressed as a dividend yi |   |
| » eld (%) 12,345                               |    | » eld (%) 12,345.                              |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Risk-free interest rate (%)                    |    | Risk-free interest rate (%)                    |   |
| » 12,345                                       |    | » 12,345.                                      |   |
| » .00 12,345.00                                |    | » 00 12,345.00                                 |   |
| Number of employees subject to option grant    |    | Number of employees subject to option grant    |   |
| » 12,  |    | » 12,34  |   |
| » 345 12,345                                   |    | » 5 12,345                                     |   |

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|   |    |   |  |
|---|----|---|--|
| Number of shares covered by option<br>» 12,<br>» 345 345,435  |    | Number of shares covered by option<br>» 12,34<br>» 5 345,435  |  |
| << double-cli<br>» ck to launch smart-table designer >><br>Click here to enter data   | =  | << double-cli<br>» ck to launch smart-table designer >><br>Click here to enter data   |  |
| <><br>» 20<br>» 24 2023<br>Weighted average share price during the period<br>» (pence) 12,345<br>» .00 12,345.00<br>Exercise price of option (pence)<br>» 12,345<br>» .00 12,345.00<br>Share price at date of grant (pence)<br>» 12,345<br>» .00 12,345.00<br>Expected volatility (%)<br>» 12,345<br>» .00 12,345.00<br>Vesting period in years<br>» 12,345<br>» .00 12,345.00<br>Option life in years<br>» 12,345<br>» .00 12,345.00<br>Expected life of option in practice in years<br>» 12,345<br>» .00 12,345.00<br>Expected dividends, expressed as a dividend yi<br>» eld (%) 12,345<br>» .00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345<br>» .00 12,345.00<br>Number of employees subject to option grant<br>» 12,<br>» 345 12,345<br>Number of shares covered by option<br>» 12,<br>» 345 345,435 | <> | <><br>» 202<br>» 4 2023<br>Weighted average share price during the period<br>» (pence) 12,345.<br>» 00 12,345.00<br>Exercise price of option (pence)<br>» 12,345.<br>» 00 12,345.00<br>Share price at date of grant (pence)<br>» 12,345.<br>» 00 12,345.00<br>Expected volatility (%)<br>» 12,345.<br>» 00 12,345.00<br>Vesting period in years<br>» 12,345.<br>» 00 12,345.00<br>Option life in years<br>» 12,345.<br>» 00 12,345.00<br>Expected life of option in practice in years<br>» 12,345.<br>» 00 12,345.00<br>Expected dividends, expressed as a dividend yi<br>» eld (%) 12,345.<br>» 00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345.<br>» 00 12,345.00<br>Number of employees subject to option grant<br>» 12,34<br>» 5 12,345<br>Number of shares covered by option<br>» 12,34<br>» 5 345,435 |  |
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| » Page 355<br>ROI   | <> | » Page 330<br>ROI I   |  |
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| » al Financial Reporting Standards  |    | » al Financial Reporting Standards  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Testtest<br>Testtest<br>Testtest<br>Equity instruments other than options<br>Click here to enter data<br>The type of equity instruments granted are tes<br>» ttest.   | =  | Testtest<br>Testtest<br>Testtest<br>Equity instruments other than options<br>Click here to enter data<br>The type of equity instruments granted are tes<br>» ttest.   |
| The weighted average fair value of equity inst<br>» ruments other than options granted during th<br>» e period at measurement<br>date was €12,345 (2023 - €12,345).   | <> | The weighted average fair value of equity inst<br>» ruments other than options granted during th<br>» e period at<br>measurement date was €12,345 (2023 - €12,345).   |
|   | =  |   |
| The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the period at<br>measurement date was €12,345.00 (2023 - €12,34<br>» 5.00).   | <> | The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the<br>period at measurement date was €12,345.00 (202<br>» 3 - €12,345.00).   |
|   | =  |   |
| The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345<br>(2023 - 12345).  | =  | The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345<br>(2023 - 12345).  |
| The weighted average fair value of equity inst<br>» ruments other than options granted during th<br>» e period at measurement<br>date was €12,345 (2023 - €12,345).   | <> | The weighted average fair value of equity inst<br>» ruments other than options granted during th<br>» e period at<br>measurement date was €12,345 (2023 - €12,345).   |
|   | =  |   |
| The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the period at<br>measurement date was 12,345.00p (2023 - 12,345<br>» .00p).   | <> | The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the<br>period at measurement date was 12,345.00p (202<br>» 3 - 12,345.00p).   |
|   | =  |   |
| The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345<br>(2023 - 12345).<br>Testtest<br>Testtest<br>Testtest<br>Modifications<br>Click here to enter data                                   | =  | The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345<br>(2023 - 12345).<br>Testtest<br>Testtest<br>Testtest<br>Modifications<br>Click here to enter data                   |
| The grant affected by the modification was the<br>» testtest The modification was testtest The<br>» change in fair value arising<br>from the modification was €12,345 (2023 - €12,<br>» 345). The change in fair value arising from<br>» the modification was | <> | The grant affected by the modification was the<br>» testtest The modification was testtest The<br>» change in fair value<br>arising from the modification was €12,345 (202<br>» 3 - €12,345). The change in fair value arisi<br>» ng from the |

(continued)

|  |     |  |
|--|-----|--|
| measured by testtest   | =   | modification was measured by testtest  |
| Charge/credit arising from share-based payment<br>» S<br>Click here to enter data<br>The total charge/(credit) for the year for sha<br>» re-based payments was €12,345 (2023 - €12,34<br>» 5), of which €12,345<br>(2023 - €12,345) related to equity-settled sha<br>» re-based payment transactions.  | =   | Charge/credit arising from share-based payment<br>» S<br>Click here to enter data<br>The total charge/(credit) for the year for sha<br>» re-based payments was €12,345 (2023 - €12,34<br>» 5), of which €12,345<br>(2023 - €12,345) related to equity-settled sha<br>» re-based payment transactions.  |
|  | -+  | Click here to enter data<br>The carrying value of the liability/(asset) ar<br>» ising from share-based payments was €12,345<br>» (2023 - €12,345).   |
|  | =   |  |
| » Page 356<br>ROI IFR  | <>  | » Page 331<br>ROI IFRS   |
| » S REG  |     | » REG  |
|  | =   |  |
| » trading as Ireland International<br>» l Financial Reporting Standards  | <>  | » trading as Ireland International<br>» Financial Reporting Standards  |
|  | =   |  |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <>  | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =   |  |
| Click here to enter data<br>The carrying value of the liability/(asset) ar<br>» ising from share-based payments was €12,345<br>» (2023 - €12,345).   | + - |  |
| Click here to enter data<br>The intrinsic value of liabilities/assets for<br>» which a counterparty's right to cash or othe<br>» r assets had been vested is<br>€12,345 (2023 - €12,345).<br>Testtest<br>989898<br>Scheme details and movements<br>Click here to enter data<br>FFWFWF The options are 12345. Testtest FFWFWF<br>» W<br>The movements in the number of share options d<br>» uring the year were as follows:<br>Click here to enter data | =   | Click here to enter data<br>The intrinsic value of liabilities/assets for<br>» which a counterparty's right to cash or othe<br>» r assets had been vested is<br>€12,345 (2023 - €12,345).<br>Testtest<br>989898<br>Scheme details and movements<br>Click here to enter data<br>FFWFWF The options are 12345. Testtest FFWFWF<br>» W<br>The movements in the number of share options d<br>» uring the year were as follows:<br>Click here to enter data |
| » 2024<br>» 2023<br>» Number<br>» Number<br>Outstanding, start of period<br>» 12,345<br>» 64,276   | <>  | » 2024<br>» 2023<br>» Number<br>» Number<br>Outstanding, start of period<br>» 12,345<br>» 64,276   |

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|  |         |   |           |
|--|---------|---|-----------|
| Granted during the period  |         | Granted during the period   |           |
| »  | 12,345  | »   | 12,345    |
| »  | 12,345  | »   | 12,345    |
| Forfeited during the period  |         | Forfeited during the period   |           |
| »  | 12,345  | »   | 12,345    |
| »  | 12,345  | »   | 12,345    |
| Exercised during the period  |         | Exercised during the period   |           |
| »  | 12,345  | »   | 12,345    |
| »  | 12,345  | »   | 12,345    |
| Expired during the period  |         | Expired during the period   |           |
| »  | 12,345  | »   | 12,345    |
| »  | 12,345  | »   | 12,345    |
| Transferred during the period  |         | Transferred during the period   |           |
| »  | 87,474  | »   | 87,474    |
| »  | 12,345  | »   | 12,345    |
| Outstanding, end of period   |         | Outstanding, end of period  |           |
| »  | 149,199 | »   | 149,199   |
| »  | 12,345  | »   | 12,345    |
| Exercisable, end of period   |         | Exercisable, end of period  |           |
| »  | 12,345  | »   | 12,345    |
| »  | 12,345  | »   | 12,345    |
| << double-click<br>» to launch smart-table designer >><br>The movements in the weighted average exercise<br>» price of share options during the year were<br>» as follows:<br>Click here to enter data |         | =<br><< double-click<br>» to launch smart-table designer >><br>The movements in the weighted average exercise<br>» price of share options during the year were<br>» as follows:<br>Click here to enter data |           |
| <>   |         | <>  |           |
| » Page 357<br>ROI I<br>» FRS REG<br>trading as Ireland International F<br>» inancial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024          |         |   |           |
| »  | 202     | »   | 2024      |
| » 4 2023   |         | »   | 2023      |
| »  |         | »   | €         |
| » € €  |         | »   | €         |
| Outstanding, start of period   |         | Outstanding, start of period  |           |
| »  | 12,345. | »   | 12,345.00 |
| » 00 12,345.00   |         | »   | 12,345.00 |
| Granted during the period  |         | Granted during the period   |           |
| »  | 12,345. | »   | 12,345.00 |
| » 00 12,345.00   |         | »   | 12,345.00 |
| Forfeited during the period  |         | Forfeited during the period   |           |
| »  | 12,345. | »   | 12,345.00 |
| » 00 12,345.00   |         | »   | 12,345.00 |

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|                                       |           |   |           |
|---------------------------------------|-----------|---|-----------|
| Exercised during the period           |           | Exercised during the period                 |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Expired during the period             |           | Expired during the period                   |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Transferred during the period         |           | Transferred during the period               |           |
| »                                     | 64,376.   | »   | 64,376.00 |
| » 00                                  | 98,247.00 | »   | 98,247.00 |
| Outstanding, end of period            |           | Outstanding, end of period                  |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Exercisable, end of period            |           | Exercisable, end of period                  |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
|                                       |           |   |           |
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|                                       |           | » ge 332                                    |           |
|                                       |           | ROI IF                                      |           |
|                                       |           | » RS REG                                    |           |
|                                       |           | trading as Ireland International Fi         |           |
|                                       |           | » nancial Reporting Standards               |           |
|                                       |           | Notes to the Financial Statements for the F |           |
|                                       |           | » inancial Year Ended 31 December 2024      |           |
| Click here to enter data              |           | Click here to enter data                    |           |
|                                       |           | <>  |           |
| »                                     | 202       | »   | 2024      |
| » 4                                   | 2023      | »   | 2023      |
| »                                     | penc      | »   | pence     |
| » e                                   | pence     | »   | pence     |
| Outstanding, start of period          |           | Outstanding, start of period                |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Granted during the period             |           | Granted during the period                   |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Forfeited during the period           |           | Forfeited during the period                 |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Exercised during the period           |           | Exercised during the period                 |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Expired during the period             |           | Expired during the period                   |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Transferred during the period         |           | Transferred during the period               |           |
| »                                     | 64,376.   | »   | 64,376.00 |
| » 00                                  | 98,247.00 | »   | 98,247.00 |
| Outstanding, end of period            |           | Outstanding, end of period                  |           |

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|  |  |
|--|--|
| » 12,345.  | » 12,345.00  |
| » 00 12,345.00   | » 12,345.00  |
| Exercisable, end of period   | Exercisable, end of period   |
| » 12,345.  | » 12,345.00  |
| » 00 12,345.00   | » 12,345.00  |
| =  | =  |
| << double-click<br>» k to launch smart-table designer >>   | << double-click<br>» to launch smart-table designer >>   |
| =  | =  |
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| ROI  | ROI I  |
| » IFRS REG   | » FRS REG  |
| =  | =  |
| trading as Ireland International Financial Reporting Standards   | trading as Ireland International Financial Reporting Standards   |
| =  | =  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| =  | =  |
| Click here to enter data<br>The weighted average share price at date of exercise of share options exercised during the year was €98,908.00 (2023 - €98,980.00).<br>Click here to enter data<br>The weighted average share price at date of exercise of share options exercised during the year was 98,908.00p (2023 - 98,980.00p).<br>Outstanding share options<br>Details of share options outstanding at the end of the year are as follows:<br>Click here to enter data | Click here to enter data<br>The weighted average share price at date of exercise of share options exercised during the year was €98,908.00 (2023 - €98,980.00).<br>Click here to enter data<br>The weighted average share price at date of exercise of share options exercised during the year was 98,908.00p (2023 - 98,980.00p).<br>Outstanding share options<br>Details of share options outstanding at the end of the year are as follows:<br>Click here to enter data |
| » 202  | » 2024   |
| » 4 2023   | » 2023   |
| Weighted average exercise price (£)  | Weighted average exercise price (£)  |
| » 12,345.  | » 12,345.00  |
| » 00 12,345.00   | » 12,345.00  |
| Number of share options outstanding  | Number of share options outstanding  |
| » 12,3   | » 12,345   |
| » 45 -   | » -  |
| Expected weighted average remaining life (years)   | Expected weighted average remaining life (years)   |
| » 12,345.  | » 12,345.00  |
| » 00 12,345.00   | » 12,345.00  |
| =  | =  |
| << double-click<br>» k to launch smart-table designer >>   | << double-click<br>» to launch smart-table designer >>   |
| FFWFWFW  | FFWFWFW  |
| FFWFWFW  | FFWFWFW  |
| Fair value of options granted  | Fair value of options granted  |

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|   |    |   |
|---|----|---|
| Click here to enter data<br>The weighted average fair value of options granted during the period at measurement date was as €12,345 (2023 - €12,345).   |    | Click here to enter data<br>The weighted average fair value of options granted during the period at measurement date was as €12,345 (2023 - €12,345).   |
| The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2023 - €12,345).   | <> | The weighted average fair value per option of options granted during the period at measurement date was €12,345 (2023 - €12,345).   |
| The weighted average fair value of options granted during the period at measurement date was as €12,345 (2023 - €12,345).<br>The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).<br>The option pricing model used was 13 December 2022 (2023 - 13 December 2022).<br>Click here to enter data | =  | The weighted average fair value of options granted during the period at measurement date was as €12,345 (2023 - €12,345).<br>The weighted average fair value per option of options granted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).<br>The option pricing model used was 13 December 2022 (2023 - 13 December 2022).<br>Click here to enter data |
| » Page 359  | <> | » Page 334  |
| » ROI IFRS REG  |    | » OI IFRS REG R   |
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| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|   | =  |   |
| » 2023<br>Weighted average share price during the period (€) 12,345<br>» 12,345.00<br>Exercise price of option (€) 12,345<br>» 12,345.00<br>Share price at date of grant (€) 12,345<br>» 12,345.00<br>Expected volatility (%) 12,345<br>» 12,345.00<br>Vesting period in years 12,345<br>» 12,345.00<br>Option life in years 12,345<br>» 12,345.00                                | <> | » 2023<br>Weighted average share price during the period (€) 12,345.<br>» 12,345.00<br>Exercise price of option (€) 12,345.<br>» 12,345.00<br>Share price at date of grant (€) 12,345.<br>» 12,345.00<br>Expected volatility (%) 12,345.<br>» 12,345.00<br>Vesting period in years 12,345.<br>» 12,345.00<br>Option life in years 12,345.<br>» 12,345.00                          |

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|   |    |   |
|---|----|---|
| Expected life of option in practice in years<br>» 12,345<br>» .00 12,345.00<br>Expected dividends, expressed as a dividend yi<br>» eld (%) 12,345<br>» .00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345<br>» .00 12,345.00<br>Number of employees subject to option grant<br>» 12,<br>» 345 12,345<br>Number of shares covered by option<br>» 12,<br>» 345 4,565  |    | Expected life of option in practice in years<br>» 12,345.<br>» 00 12,345.00<br>Expected dividends, expressed as a dividend yi<br>» eld (%) 12,345.<br>» 00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345.<br>» 00 12,345.00<br>Number of employees subject to option grant<br>» 12,34<br>» 5 12,345<br>Number of shares covered by option<br>» 12,34<br>» 5 4,565  |
| << double-cli<br>» ck to launch smart-table designer >><br>Click here to enter data   | =  | << double-cli<br>» ck to launch smart-table designer >><br>Click here to enter data   |
| <><br>» 20<br>» 24 2023<br>Weighted average share price during the period<br>» (pence) 12,345<br>» .00 12,345.00<br>Exercise price of option (pence)<br>» 12,345<br>» .00 12,345.00<br>Share price at date of grant (pence)<br>» 12,345<br>» .00 12,345.00<br>Expected volatility (%)<br>» 12,345<br>» .00 12,345.00<br>Vesting period in years<br>» 12,345<br>» .00 12,345.00<br>Option life in years<br>» 12,345<br>» .00 12,345.00<br>Expected life of option in practice in years<br>» 12,345<br>» .00 12,345.00<br>Expected dividends, expressed as a dividend yi<br>» eld (%) 12,345<br>» .00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345<br>» .00 12,345.00<br>Number of employees subject to option grant<br>» 12,<br>» 345 12,345 | <> | » 202<br>» 4 2023<br>Weighted average share price during the period<br>» (pence) 12,345.<br>» 00 12,345.00<br>Exercise price of option (pence)<br>» 12,345.<br>» 00 12,345.00<br>Share price at date of grant (pence)<br>» 12,345.<br>» 00 12,345.00<br>Expected volatility (%)<br>» 12,345.<br>» 00 12,345.00<br>Vesting period in years<br>» 12,345.<br>» 00 12,345.00<br>Option life in years<br>» 12,345.<br>» 00 12,345.00<br>Expected life of option in practice in years<br>» 12,345.<br>» 00 12,345.00<br>Expected dividends, expressed as a dividend yi<br>» eld (%) 12,345.<br>» 00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345.<br>» 00 12,345.00<br>Number of employees subject to option grant<br>» 12,34<br>» 5 12,345 |

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|   |     |   |       |
|---|-----|---|-------|
| Number of shares covered by option<br>»<br>» 345 4,565  | 12, | Number of shares covered by option<br>»<br>» 5 4,565  | 12,34 |
| << double-cli<br>» ck to launch smart-table designer >>   | =   | << double-cli<br>» ck to launch smart-table designer >>   |       |
| » Page 360<br>ROI   | <>  | » Page 335<br>ROI I   |       |
| » IFRS REG  |     | » FRS REG   |       |
| trading as Ireland Internation<br>» al Financial Reporting Standards  | =   | trading as Ireland Internation<br>» al Financial Reporting Standards  |       |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <>  | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |       |
| Testtest<br>Testtest<br>Testtest<br>Equity instruments other than options<br>Click here to enter data<br>The type of equity instruments granted are tes<br>» ttest.                           | =   | Testtest<br>Testtest<br>Testtest<br>Equity instruments other than options<br>Click here to enter data<br>The type of equity instruments granted are tes<br>» ttest.                           |       |
| The weighted average fair value of equity inst<br>» ruments other than options granted during th<br>» e period at measurement<br>date was €12,345 (2023 - €12,345).                           | <>  | The weighted average fair value of equity inst<br>» ruments other than options granted during th<br>» e period at<br>measurement date was €12,345 (2023 - €12,345).                           |       |
| The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the period at<br>measurement date was €12,345.00 (2023 - €12,34<br>» 5.00). | <>  | The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the<br>period at measurement date was €12,345.00 (202<br>» 3 - €12,345.00). |       |
| The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345<br>(2023 - 12345).  | =   | The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345<br>(2023 - 12345).  |       |
| The weighted average fair value of equity inst<br>» ruments other than options granted during th<br>» e period at measurement<br>date was €12,345 (2023 - €12,345).                           | <>  | The weighted average fair value of equity inst<br>» ruments other than options granted during th<br>» e period at<br>measurement date was €12,345 (2023 - €12,345).                           |       |
| The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the period at<br>measurement date was 12,345.00p (2023 - 12,345<br>» .00p). | <>  | The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the<br>period at measurement date was 12,345.00p (202<br>» 3 - 12,345.00p). |       |
| The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345   | =   | The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345   |       |

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|  |     |  |
|--|-----|--|
| (2023 - 12345).<br>Testtest<br>Testtest<br>Testtest<br>Modifications<br>Click here to enter data   |     | (2023 - 12345).<br>Testtest<br>Testtest<br>Testtest<br>Modifications<br>Click here to enter data   |
| The grant affected by the modification was the<br>» testtest The modification was testtest The<br>» change in fair value arising<br>from the modification was €12,345 (2023 - €12,<br>» 345). The change in fair value arising from<br>» the modification was<br>measured by testtest  | <>  | The grant affected by the modification was the<br>» testtest The modification was testtest The<br>» change in fair value<br>arising from the modification was €12,345 (202<br>» 3 - €12,345). The change in fair value arisi<br>» ng from the<br>modification was measured by testtest   |
| Charge/credit arising from share-based payment<br>» s<br>Click here to enter data<br>The total charge/(credit) for the year for sha<br>» re-based payments was €12,345 (2023 - €12,34<br>» 5), of which €12,345<br>(2023 - €12,345) related to equity-settled sha<br>» re-based payment transactions.                                | =   | Charge/credit arising from share-based payment<br>» s<br>Click here to enter data<br>The total charge/(credit) for the year for sha<br>» re-based payments was €12,345 (2023 - €12,34<br>» 5), of which €12,345<br>(2023 - €12,345) related to equity-settled sha<br>» re-based payment transactions.                                |
|  | -+  | Click here to enter data<br>The carrying value of the liability/(asset) ar<br>» ising from share-based payments was €12,345<br>» (2023 - €12,345).   |
|  | =   |  |
| » Page 361<br>ROI IFR<br>» S REG   | <>  | » Page 336<br>ROI IFRS<br>» REG  |
|  | =   |  |
| trading as Ireland International<br>» l Financial Reporting Standards  | <>  | trading as Ireland International<br>» Financial Reporting Standards  |
|  | =   |  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <>  | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =   |  |
| Click here to enter data<br>The carrying value of the liability/(asset) ar<br>» ising from share-based payments was €12,345<br>» (2023 - €12,345).   | + - |  |
| Click here to enter data<br>The intrinsic value of liabilities/assets for<br>» which a counterparty's right to cash or othe<br>» r assets had been vested is<br>€12,345 (2023 - €12,345).<br>Testtest<br>98787<br>Scheme details and movements<br>Click here to enter data<br>98787987 The options are 12345. Tezttezt FFWFW<br>» FW | =   | Click here to enter data<br>The intrinsic value of liabilities/assets for<br>» which a counterparty's right to cash or othe<br>» r assets had been vested is<br>€12,345 (2023 - €12,345).<br>Testtest<br>98787<br>Scheme details and movements<br>Click here to enter data<br>98787987 The options are 12345. Tezttezt FFWFW<br>» FW |

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|  |  |
|--|--|
| <p>The movements in the number of share options during the year were as follows:<br/>Click here to enter data</p>  | <p>The movements in the number of share options during the year were as follows:<br/>Click here to enter data</p>  |
| <p>&gt;&gt; 2024</p> <p>&gt;&gt; 2023</p> <p>&gt;&gt; Number</p> <p>&gt;&gt; Number</p> <p>Outstanding, start of period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 64,378</p> <p>Granted during the period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> <p>Forfeited during the period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> <p>Exercised during the period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> <p>Expired during the period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> <p>Transferred during the period</p> <p>&gt;&gt; 87,237</p> <p>&gt;&gt; 656</p> <p>Outstanding, end of period</p> <p>&gt;&gt; 148,962</p> <p>&gt;&gt; 12,345</p> <p>Exercisable, end of period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> | <p>&lt;&gt;</p> <p>&gt;&gt; 2024</p> <p>&gt;&gt; 2023</p> <p>&gt;&gt; Number</p> <p>&gt;&gt; Number</p> <p>Outstanding, start of period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 64,378</p> <p>Granted during the period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> <p>Forfeited during the period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> <p>Exercised during the period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> <p>Expired during the period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> <p>Transferred during the period</p> <p>&gt;&gt; 87,237</p> <p>&gt;&gt; 656</p> <p>Outstanding, end of period</p> <p>&gt;&gt; 148,962</p> <p>&gt;&gt; 12,345</p> <p>Exercisable, end of period</p> <p>&gt;&gt; 12,345</p> <p>&gt;&gt; 12,345</p> |
| <p>&lt;&lt; double-click</p> <p>&gt;&gt; to launch smart-table designer &gt;&gt;</p> <p>The movements in the weighted average exercise price of share options during the year were as follows:<br/>Click here to enter data</p>  | <p>=</p> <p>&lt;&lt; double-click</p> <p>&gt;&gt; to launch smart-table designer &gt;&gt;</p> <p>The movements in the weighted average exercise price of share options during the year were as follows:<br/>Click here to enter data</p>   |
| <p>&gt;&gt; Page 362</p> <p>&gt;&gt; ROI I</p> <p>&gt;&gt; FRS REG</p> <p>&gt;&gt; trading as Ireland International Financial Reporting Standards</p> <p>&gt;&gt; Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p> <p>&gt;&gt; 202</p> <p>&gt;&gt; 4 2023</p>   | <p>&lt;&gt;</p> <p>&gt;&gt; 2024</p> <p>&gt;&gt; 2023</p>  |

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|                                       |           |   |           |
|---------------------------------------|-----------|---|-----------|
| »                                     |           | »   | €         |
| » €                                   | €         | »   | €         |
| Outstanding, start of period          |           | Outstanding, start of period                |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 64,287.00 | »   | 64,287.00 |
| Granted during the period             |           | Granted during the period                   |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Forfeited during the period           |           | Forfeited during the period                 |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Exercised during the period           |           | Exercised during the period                 |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Expired during the period             |           | Expired during the period                   |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Transferred during the period         |           | Transferred during the period               |           |
| »                                     | 98,237.   | »   | 98,237.00 |
| » 00                                  | 64,764.00 | »   | 64,764.00 |
| Outstanding, end of period            |           | Outstanding, end of period                  |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Exercisable, end of period            |           | Exercisable, end of period                  |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
|                                       |           |   |           |
| << double-click                       |           | << double-click                             |           |
| » k to launch smart-table designer >> |           | » to launch smart-table designer >>         |           |
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|                                       |           | » ge 337                                    |           |
|                                       |           | ROI IF                                      |           |
|                                       |           | » RS REG                                    |           |
|                                       |           | trading as Ireland International Fi         |           |
|                                       |           | » nancial Reporting Standards               |           |
|                                       |           | Notes to the Financial Statements for the F |           |
|                                       |           | » inancial Year Ended 31 December 2024      |           |
| Click here to enter data              |           | Click here to enter data                    |           |
|                                       |           | <>  |           |
| »                                     | 202       | »   | 2024      |
| » 4                                   | 2023      | »   | 2023      |
| »                                     | penc      | »   | pence     |
| » e                                   | pence     | »   | pence     |
| Outstanding, start of period          |           | Outstanding, start of period                |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 64,287.00 | »   | 64,287.00 |
| Granted during the period             |           | Granted during the period                   |           |
| »                                     | 12,345.   | »   | 12,345.00 |
| » 00                                  | 12,345.00 | »   | 12,345.00 |
| Forfeited during the period           |           | Forfeited during the period                 |           |

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|  |           |  |           |
|--|-----------|--|-----------|
| »  | 12,345.   | »  | 12,345.00 |
| » 00   | 12,345.00 | »  | 12,345.00 |
| Exercised during the period                    |           | Exercised during the period                    |           |
| »  | 12,345.   | »  | 12,345.00 |
| » 00   | 12,345.00 | »  | 12,345.00 |
| Expired during the period                      |           | Expired during the period                      |           |
| »  | 12,345.   | »  | 12,345.00 |
| » 00   | 12,345.00 | »  | 12,345.00 |
| Transferred during the period                  |           | Transferred during the period                  |           |
| »  | 98,237.   | »  | 98,237.00 |
| » 00   | 64,764.00 | »  | 64,764.00 |
| Outstanding, end of period                     |           | Outstanding, end of period                     |           |
| »  | 12,345.   | »  | 12,345.00 |
| » 00   | 12,345.00 | »  | 12,345.00 |
| Exercisable, end of period                     |           | Exercisable, end of period                     |           |
| »  | 12,345.   | »  | 12,345.00 |
| » 00   | 12,345.00 | »  | 12,345.00 |
|  |           |  |           |
| << double-click                                |           | << double-click                                |           |
| » k to launch smart-table designer >>          |           | » to launch smart-table designer >>            |           |
|  |           |  |           |
| » Page 363                                     |           | » Page 338                                     |           |
| ROI  |           | ROI I  |           |
| » IFRS REG                                     |           | » FRS REG                                      |           |
|  |           |  |           |
| trading as Ireland Internati                   |           | trading as Ireland International Fi            |           |
| » onal Financial Reporting Standards           |           | » nancial Reporting Standards                  |           |
|  |           |  |           |
| Notes to the Financial Statements for th       |           | Notes to the Financial Statements for the F    |           |
| » e Financial Year Ended 30 June 2024          |           | » inancial Year Ended 31 December 2024         |           |
|  |           |  |           |
| Click here to enter data                       |           | Click here to enter data                       |           |
| The weighted average share price at date of ex |           | The weighted average share price at date of ex |           |
| » ercise of share options exercised during the |           | » ercise of share options exercised during the |           |
| » year was €98,647.00                          |           | » year was €98,647.00                          |           |
| (2023 - €78,539.00).                           |           | (2023 - €78,539.00).                           |           |
| Click here to enter data                       |           | Click here to enter data                       |           |
| The weighted average share price at date of ex |           | The weighted average share price at date of ex |           |
| » ercise of share options exercised during the |           | » ercise of share options exercised during the |           |
| » year was 98,647.00p                          |           | » year was 98,647.00p                          |           |
| (2023 - 78,539.00p).                           |           | (2023 - 78,539.00p).                           |           |
| Outstanding share options                      |           | Outstanding share options                      |           |
| Details of share options outstanding at the en |           | Details of share options outstanding at the en |           |
| » d of the year are as follows:                |           | » d of the year are as follows:                |           |
| Click here to enter data                       |           | Click here to enter data                       |           |
|  |           |  |           |
| » 202  |           | » 2024   |           |
| » 4 2023                                       |           | » 2023   |           |
| Weighted average exercise price (£)            |           | Weighted average exercise price (£)            |           |
| » 12,345.                                      |           | » 12,345.00                                    |           |
| » 00 12,345.00                                 |           | » 12,345.00                                    |           |

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|  |    |  |
|--|----|--|
| Number of share options outstanding<br>» 12,3<br>» 45 453,543<br>Expected weighted average remaining life (year<br>» s) 12,345.<br>» 00 12,345.00  |    | Number of share options outstanding<br>» 12,345<br>» 453,543<br>Expected weighted average remaining life (year<br>» s) 12,345.00<br>» 12,345.00  |
|  | =  |  |
| << double-click<br>» k to launch smart-table designer >>   | <> | << double-click<br>» to launch smart-table designer >>   |
| FFWFWFW<br>FFWFWFW<br>Fair value of options granted<br>Click here to enter data<br>The weighted average fair value of options gra<br>» nted during the period at measurement date w<br>» as €12,345 (2023 -<br>€12,345).   | =  | FFWFWFW<br>FFWFWFW<br>Fair value of options granted<br>Click here to enter data<br>The weighted average fair value of options gra<br>» nted during the period at measurement date w<br>» as €12,345 (2023 -<br>€12,345).   |
| The weighted average fair value per option of<br>» options granted during the period at measure<br>» ment date was €12,345<br>(2023 - €12,345).  | <> | The weighted average fair value per option of<br>» options granted during the period at measure<br>» ment date was<br>€12,345 (2023 - €12,345).  |
| The weighted average fair value of options gra<br>» nted during the period at measurement date w<br>» as €12,345 (2023 -<br>€12,345).<br>The weighted average fair value per option of<br>» options granted during the period at measure<br>» ment date was<br>12,345.00p (2023 - 12,345.00p).<br>The option pricing model used was 13 December<br>» 2022 (2023 - 20 December 2022).<br>Click here to enter data | =  | The weighted average fair value of options gra<br>» nted during the period at measurement date w<br>» as €12,345 (2023 -<br>€12,345).<br>The weighted average fair value per option of<br>» options granted during the period at measure<br>» ment date was<br>12,345.00p (2023 - 12,345.00p).<br>The option pricing model used was 13 December<br>» 2022 (2023 - 20 December 2022).<br>Click here to enter data |
| » Page 364<br>» ROI IFRS REG   | <> | » Page 339<br>» OI IFRS REG R  |
|  | =  |  |
| trading as Ireland International F<br>» inancial Reporting Standards   | <> | trading as Ireland International Fi<br>» nancial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =  |  |
| » 20<br>» 24 2023<br>Weighted average share price during the period<br>» (£) 12,345<br>» .00 12,345.00<br>Exercise price of option (£)<br>» 12,345<br>» .00 12,345.00  | <> | » 202<br>» 4 2023<br>Weighted average share price during the period<br>» (£) 12,345.<br>» 00 12,345.00<br>Exercise price of option (£)<br>» 12,345.<br>» 00 12,345.00  |

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|   |           |   |           |
|---|-----------|---|-----------|
| Share price at date of grant (£)  |           | Share price at date of grant (£)  |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Expected volatility (%)   |           | Expected volatility (%)   |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Vesting period in years   |           | Vesting period in years   |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Option life in years  |           | Option life in years  |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Expected life of option in practice in years                                  |           | Expected life of option in practice in years                                  |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Expected dividends, expressed as a dividend yield (%)                         |           | Expected dividends, expressed as a dividend yield (%)                         |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Risk-free interest rate (%)   |           | Risk-free interest rate (%)   |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Number of employees subject to option grant                                   |           | Number of employees subject to option grant                                   |           |
| »   | 12,       | »   | 12,34     |
| » 345   | 12,345    | » 5   | 12,345    |
| Number of shares covered by option  |           | Number of shares covered by option  |           |
| »   | 12,       | »   | 12,34     |
| » 345   | 34,345    | » 5   | 34,345    |
| << double-click to launch smart-table designer >><br>Click here to enter data |           | << double-click to launch smart-table designer >><br>Click here to enter data |           |
| <>  |           | <>  |           |
| »   | 20        | »   | 202       |
| » 24  | 2023      | » 4   | 2023      |
| Weighted average share price during the period                                |           | Weighted average share price during the period                                |           |
| » (pence)   | 12,345    | » (pence)   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Exercise price of option (pence)  |           | Exercise price of option (pence)  |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Share price at date of grant (pence)  |           | Share price at date of grant (pence)  |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Expected volatility (%)   |           | Expected volatility (%)   |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Vesting period in years   |           | Vesting period in years   |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |
| Option life in years  |           | Option life in years  |           |
| »   | 12,345    | »   | 12,345.   |
| » .00   | 12,345.00 | » 00  | 12,345.00 |

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|  |    |  |
|--|----|--|
| Expected life of option in practice in years<br>» 12,345<br>» .00 12,345.00<br>Expected dividends, expressed as a dividend yield (%)<br>» 12,345<br>» .00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345<br>» .00 12,345.00<br>Number of employees subject to option grant<br>» 12,345<br>» 345 12,345<br>Number of shares covered by option<br>» 12,345<br>» 345 34,345 |    | Expected life of option in practice in years<br>» 12,345.<br>» 00 12,345.00<br>Expected dividends, expressed as a dividend yield (%)<br>» 12,345.<br>» 00 12,345.00<br>Risk-free interest rate (%)<br>» 12,345.<br>» 00 12,345.00<br>Number of employees subject to option grant<br>» 12,34<br>» 5 12,345<br>Number of shares covered by option<br>» 12,34<br>» 5 34,345 |
| << double-click to launch smart-table designer >>  | =  | << double-click to launch smart-table designer >>  |
| » Page 365<br>ROI<br>» IFRS REG  | <> | » Page 340<br>ROI I<br>» FRS REG   |
| trading as Ireland International Financial Reporting Standards   | =  | trading as Ireland International Financial Reporting Standards   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Testtest<br>Testtest<br>Testtest<br>Equity instruments other than options<br>Click here to enter data<br>The type of equity instruments granted are tested.  | =  | Testtest<br>Testtest<br>Testtest<br>Equity instruments other than options<br>Click here to enter data<br>The type of equity instruments granted are tested.  |
| The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).   | <> | The weighted average fair value of equity instruments other than options granted during the period at measurement date was €12,345 (2023 - €12,345).   |
|  | =  |  |
| The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2023 - €12,345.00).  | <> | The weighted average fair value per instrument of equity instruments other than options granted during the period at measurement date was €12,345.00 (2023 - €12,345.00).  |
|  | =  |  |
| The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).  |    | The number of equity instruments other than options granted during the period at measurement date was 12345 (2023 - 12345).  |
| The weighted average fair value of equity instruments other than options granted during the  | <> | The weighted average fair value of equity instruments other than options granted during the  |

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|  |     |  |
|--|-----|--|
| » e period at measurement date was €12,345 (2023 - €12,345).   |     | » e period at measurement date was €12,345 (2023 - €12,345).   |
|  | =   |  |
| The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the period at measurement date was 12,345.00p (2023 - 12,345<br>» .00p).   | <>  | The weighted average fair value per instrument<br>» of equity instruments other than options gr<br>» anted during the period at measurement date was 12,345.00p (2023 - 12,345.00p).   |
| The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345 (2023 - 12345).<br>Testtest<br>Testtest<br>Testtest<br>Modifications<br>Click here to enter data   | =   | The number of equity instruments other than op<br>» tions granted during the period at measureme<br>» nt date was 12345 (2023 - 12345).<br>Testtest<br>Testtest<br>Testtest<br>Modifications<br>Click here to enter data   |
| The grant affected by the modification was the<br>» testtest The modification was testtest The<br>» change in fair value arising from the modification was €12,345 (2023 - €12,345). The change in fair value arising from<br>» the modification was measured by testtest        | <>  | The grant affected by the modification was the<br>» testtest The modification was testtest The<br>» change in fair value arising from the modification was €12,345 (2023 - €12,345). The change in fair value arising from<br>» the modification was measured by testtest        |
| Charge/credit arising from share-based payment<br>» s<br>Click here to enter data<br>The total charge/(credit) for the year for share-based payments was €12,345 (2023 - €12,345), of which €12,345 (2023 - €12,345) related to equity-settled share-based payment transactions. | =   | Charge/credit arising from share-based payment<br>» s<br>Click here to enter data<br>The total charge/(credit) for the year for share-based payments was €12,345 (2023 - €12,345), of which €12,345 (2023 - €12,345) related to equity-settled share-based payment transactions. |
|  | -+  | Click here to enter data<br>The carrying value of the liability/(asset) arising from share-based payments was €12,345 (2023 - €12,345).  |
|  | =   |  |
| » Page 366<br>ROI IF<br>» RS REG   | <>  | » Page 341<br>ROI IFRS<br>» REG  |
|  | =   |  |
| trading as Ireland International<br>» l Financial Reporting Standards  | <>  | trading as Ireland International<br>» Financial Reporting Standards  |
|  | =   |  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <>  | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Click here to enter data   | =   | Click here to enter data   |
| The carrying value of the liability/(asset) arising from share-based payments was €12,345  | + - |  |

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|   |     |   |
|---|-----|---|
| » (2023 - €12,345).<br>Click here to enter data   |     |   |
| The intrinsic value of liabilities/assets for<br>» which a counterparty's right to cash or othe<br>» r assets had been vested is<br>€12,345 (2023 - €12,345).<br>Testtest | =   | The intrinsic value of liabilities/assets for<br>» which a counterparty's right to cash or othe<br>» r assets had been vested is<br>€12,345 (2023 - €12,345).<br>Testtest |
| » Page 367<br>ROI I<br>» FRS REG  | <>  | » Page 342<br>ROI<br>» IFRS REG   |
| trading as Ireland International F<br>» inancial Reporting Standards  | =   | trading as Ireland International F<br>» inancial Reporting Standards  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <>  | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| 33 Called-up share capital presented as equity  | <>  | 35 Called-up share capital presented as equ<br>» ity  |
| Authorised shares<br>Click here to enter data   | =   | Authorised shares<br>Click here to enter data   |
| » (As rest<br>» ated)<br>2024<br>» 2023 0001<br>» No. €<br>» No. € No.<br>» €   | <>  | » (As restat<br>» ed)<br>2024<br>» 2023 0001<br>» No. €<br>» No. € No.<br>» €   |
| NewRow_0<br>of<br>€1,234<br>(2023<br>-<br>€32,412)<br>each 12,341 15,228,794<br>» 45,734 1,482,330,408 45,635 973<br>» ,896,535.00  | =<> | NewRow_0<br>of<br>€1,234<br>(2023<br>-<br>€32,412)<br>each 12,341 15,228,794 4<br>» 5,734 1,482,330,408 45,635 973,8<br>» 96,535.00                                       |
| Authorised shares<br>Click here to enter data   | =   | Authorised shares<br>Click here to enter data   |
| » (As rest<br>» ated)<br>2024<br>» 2023 0001<br>» No. €<br>» No. € No.<br>» €   | <>  | » (As restat<br>» ed)<br>2024<br>» 2023 0001<br>» No. €<br>» No. € No.<br>» €   |
|   | =   |   |

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|   |    |  |     |
|---|----|--|-----|
| NewRow_0<br>of<br>€1,234<br>(2023<br>-<br>€32,412)  |    | NewRow_0<br>of<br>€1,234<br>(2023<br>-<br>€32,412)   |     |
| each 12,341 15,228,794<br>» 45,734 1,482,330,408 45,635<br>» 973,896,535  | <> | each 12,341 15,228,794 4<br>» 5,734 1,482,330,408 45,635 97<br>» 3,896,535   |     |
| Authorised shares<br>Click here to enter data   | =  | Authorised shares<br>Click here to enter data  |     |
| » Page 368<br><br>» ROI IFRS REG<br>trading as Ireland International<br>» al Financial Reporting Standards<br>Notes to the Financial Statements fo<br>» r the Financial Year Ended 30 June 2024 | <> |  |     |
| » 2024 20<br>» 23<br><br>» No. € No.<br>» €   |    | » 2024 2023<br><br>» . € No.<br>» €  | No  |
| NewRow_0 of \$1,234 (2023 - \$1,232)  | =  | NewRow_0 of \$1,234 (2023 - \$1,232)   |     |
| each<br>» 56,7343,194,685,185,792 34,7381,<br>» 953,393,329,888<br>Called-up share capital presented as equity<br>» 45,675<br>» 34,223  | <> | each 5<br>» 6,7343,194,685,185,792 34,7381,953,3<br>» 93,329,888<br>Called-up share capital presented as<br><br>equity<br>» 45,675<br>» 34,223 |     |
| Called-up share capital presented as a<br>liability   | =  | Called-up share capital presented as a<br>liability  |     |
| » 23,423<br>» 23,423  | <> | » 23,423<br>» 23,423   |     |
| » Page 369<br><br>» ROI IFRS REG  | <> | » Page 343<br><br>» IFRS REG   | ROI |
| trading as Ireland International<br>» Financial Reporting Standards   | <> | trading as Ireland International F<br>» inancial Reporting Standards   |     |
| Notes to the Financial Statements fo  | <> | Notes to the Financial Statements for the F  |     |

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|---|--|--|--|--|---|--|--|
| » r the Financial Year Ended 30 June 2024                             |  |  |  | » inancial Year Ended 31 December 2024 |   |  |  |
| Authorised shares<br>Click here to enter data                         |  |  |  | =                                      | Authorised shares<br>Click here to enter data                         |  |  |
| » 2024 20   |  |  |  | <>                                     | » 2024 2023   |  |  |
| » 23  |  |  |  |  | No  |  |  |
| » No. € No.   |  |  |  |  | » . € No.   |  |  |
| » €   |  |  |  |  | » €   |  |  |
| NewRow_0 of \$1,234 (2023 - \$1,232)                                  |  |  |  | =                                      | NewRow_0 of \$1,234 (2023 - \$1,232)                                  |  |  |
| each  |  |  |  | <>                                     | each  |  |  |
| » 56,7343,194,685,185,792 34,7381,                                    |  |  |  |  | » 56,7343,194,685,185,792 34,7381,953,                                |  |  |
| » 953,393,329,888   |  |  |  |  | » 393,329,888   |  |  |
| Called-up share capital presented as equity                           |  |  |  |  | Called-up share capital presented as                                  |  |  |
| » 45,675  |  |  |  |  | equity  |  |  |
| » 34,223  |  |  |  |  | » 45,675  |  |  |
|   |  |  |  |  | » 34,223  |  |  |
| Called-up share capital presented as a                                |  |  |  | =                                      | Called-up share capital presented as a                                |  |  |
| liability   |  |  |  | <>                                     | liability   |  |  |
| » 23,423  |  |  |  |  | » 23,423  |  |  |
| » 23,423  |  |  |  |  | » 23,423  |  |  |
| Allotted, called-up and fully paid shares<br>Click here to enter data |  |  |  | =                                      | Allotted, called-up and fully paid shares<br>Click here to enter data |  |  |
| » (As r   |  |  |  | <>                                     | » (As resta   |  |  |
| » estated)  |  |  |  |  | » ted)  |  |  |
| » 2024  |  |  |  |  | » 2024  |  |  |
| » 2023 00   |  |  |  |  | » 2023 0001   |  |  |
| » 01  |  |  |  |  |   |  |  |
| » No. € No.   |  |  |  |  | » No. € No.   |  |  |
| » €   |  |  |  |  | » €   |  |  |
| NewRow_0<br>of<br>€2,341<br>(2023<br>-<br>€12,341)<br>(1              |  |  |  | =                                      | NewRow_0<br>of<br>€2,341<br>(2023<br>-<br>€12,341)<br>(1              |  |  |
| July<br>2022  |  |  |  | <>                                     | January<br>2023   |  |  |
| -<br>€1,234)  |  |  |  | =                                      | -<br>€1,234)  |  |  |
| each 57,634 134,921,194   |  |  |  | <>                                     | each 57,634 134,921,194   |  |  |
| » 23,543 290,544,163 67,548   |  |  |  |  | » 23,543 290,544,163 67,548   |  |  |
| » 83,354,232  |  |  |  |  | » 83,354,232  |  |  |

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|   |    |   |
|---|----|---|
| Allotted, called-up and fully paid shares<br>Click here to enter data               | =  | Allotted, called-up and fully paid shares<br>Click here to enter data                   |
| » Page 370  | <> | » Page 344  |
| » REG ROI IFRS  |    | » G ROI IFRS RE   |
|   | =  |   |
| » trading as Ireland International F<br>» inancial Reporting Standards              | <> | » trading as Ireland International Fi<br>» nancial Reporting Standards                  |
|   | =  |   |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
|   | =  |   |
| » (As restated)<br>2024<br>» 2023 0001<br>No. € No.<br>» . € No.<br>» €             | <> | » (As restated)<br>2024 202<br>» 3 0001<br>No. € No.<br>» € No. €                       |
| NewRow_0<br>of<br>€2,341<br>(2023<br>-<br>€12,341)                                  | =  | NewRow_0<br>of<br>€2,341<br>(2023<br>-<br>€12,341)                                      |
| each 57,634 134,921,194 23,54<br>» 3 290,544,163 67,548 83,354,2<br>» 32            | <> | each 57,634 134,921,194 23,543<br>» 290,544,163 67,548 83,354,23<br>» 2                 |
|   | =  |   |
| » Page 371  | <> | » Page 345  |
| » ROI IFRS REG  |    | » ROI IFRS REG  |
|   | =  |   |
| » trading as Ireland International<br>» Financial Reporting Standards               | <> | » trading as Ireland International<br>» Financial Reporting Standards                   |
|   | =  |   |
| » Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
|   | =  |   |
| Allotted, called-up and fully paid shares<br>Click here to enter data               |    | Allotted, called-up and fully paid shares<br>Click here to enter data                   |
| » (As<br>» restated)<br>2024<br>» 2023<br>» 0001<br>No. €                           | <> | » (As res<br>» tated)<br>2024<br>» 2023 0001<br>No. €                                   |

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| » No. € No   |    | » No. € No.  |
|--|----|--|
| » . €  |    | » €  |
| NewRow_0<br>of<br>987934,234<br>(2023<br>-<br>987936,483)  | =  | NewRow_0<br>of<br>987934,234<br>(2023<br>-<br>987936,483)  |
| each 41,23343,048,490,547,472<br>» 36,82530,329,643,701,176 27,64<br>» 951,480,797,558,720   | <> | each 41,23343,048,490,547,472<br>» 36,82530,329,643,701,176 27,64951,<br>» 480,797,558,720   |
| Allotted, called-up and fully paid shares<br>Click here to enter data  | =  | Allotted, called-up and fully paid shares<br>Click here to enter data  |
| » (As<br>» restated)<br>2024<br>» 2023<br>» 0001<br>No. € No<br>» No. € No<br>» . €  | <> | » (As res<br>» tated)<br>2024<br>» 2023 0001<br>No. € No.<br>» No. € No.<br>» €  |
| NewRow_0<br>of<br>987934,234<br>(2023<br>-<br>987936,483)  | =  | NewRow_0<br>of<br>987934,234<br>(2023<br>-<br>987936,483)  |
| each 41,23343,048,490,547,472<br>» 36,82530,329,643,701,176 27,64<br>» 951,480,797,558,720   | <> | each 41,23343,048,490,547,472<br>» 36,82530,329,643,701,176 27,64951,<br>» 480,797,558,720   |
| New shares allotted<br>Click here to enter data<br>During the year 23,423 NewRow_0 having an aggr<br>» egate nominal value of €2,342 were allotted<br>» for an aggregate<br>consideration of €34,533. 4234.<br>Redeemable preference shares<br>Click here to enter data  | =  | New shares allotted<br>Click here to enter data<br>During the year 23,423 NewRow_0 having an aggr<br>» egate nominal value of €2,342 were allotted<br>» for an aggregate<br>consideration of €34,533. 4234.<br>Redeemable preference shares<br>Click here to enter data  |
| The 99999897987987 are redeemable between 6 Au<br>» gust 2021 and 27 August 2021. They are redee<br>» mable at €75,387<br>per share and carry no voting rightsParent Ent<br>» ity A1. Parent Entity A1. On a winding up of<br>» the company the holders<br>of the shares have a right to receive €234,234<br>» . | <> | The 99999897987987 are redeemable between 6 Au<br>» gust 2021 and 27 August 2021. They are redee<br>» mable at<br>€75,387 per share and carry no voting rightsPa<br>» rent Entity A1. Parent Entity A1. On a windi<br>» ng up of the<br>company the holders of the shares have a right<br>» to receive €234,234. |
|  | =  |  |

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|  |     |  |
|--|-----|--|
| Rights, preferences and restrictions<br>Click here to enter data   |     | Rights, preferences and restrictions<br>Click here to enter data   |
|  | -+  | 123123 have the following rights, preferences<br>» and restrictions:<br>Parent Entity A1   |
|  | =   |  |
| » Page 372   | <>  | » Page 346   |
| ROI  | =   | ROI  |
| » IFRS REG   |     | » IFRS REG   |
| » trading as Ireland Internatio<br>» nal Financial Reporting Standards   | <>  | » trading as Ireland International<br>» Financial Reporting Standards  |
|  | =   |  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <>  | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =   |  |
| 123123 have the following rights, preferences<br>» and restrictions:<br>Parent Entity A1   | + - |  |
| Shares reserved for issue<br>Click here to enter data<br>4234234<br>Parent Entity A1. A total of 4234234 shares ha<br>» ve been reserved for issue.<br>Purchase of own shares<br>Click here to enter data  | =   | Shares reserved for issue<br>Click here to enter data<br>4234234<br>Parent Entity A1. A total of 4234234 shares ha<br>» ve been reserved for issue.<br>Purchase of own shares<br>Click here to enter data  |
| During the year the company purchased 90,890,8<br>» 08 of its own at a nominal value of €3,453.<br>» The Parent Entity A1<br>were purchased for a consideration of €344,543<br>» and represent 9890808% of the called up sha<br>» re capital of that class<br>of share. Parent Entity A1 | <>  | During the year the company purchased 90,890,8<br>» 08 of its own at a nominal value of €3,453.<br>» The Parent Entity<br>A1 were purchased for a consideration of €344,<br>» 543 and represent 9890808% of the called up<br>» share capital of<br>that class of share. Parent Entity A1 |
| Click here to enter data   | =   | Click here to enter data   |
| During the year the company disposed of 98,798<br>» ,987 of its own at a nominal value of €5,343<br>» . The proceeds of the<br>disposal amounted to €987,987 and represent 98<br>» 789797% of that class of share.   | <>  | During the year the company disposed of 98,798<br>» ,987 of its own at a nominal value of €5,343<br>» . The proceeds of<br>the disposal amounted to €987,987 and represen<br>» t 98789797% of that class of share.   |
| Click here to enter data<br>The maximum number of its own shares held by t<br>» he company during the year was 87,833 having<br>» a maximum<br>aggregate nominal value of €46,343.   | =   | Click here to enter data<br>The maximum number of its own shares held by t<br>» he company during the year was 87,833 having<br>» a maximum<br>aggregate nominal value of €46,343.   |
| 34 Reserves  | <>  | 36 Reserves  |
|  | =   |  |
| Group<br>Click here to enter data<br>122341324<br>1234234  |     | Group<br>Click here to enter data<br>122341324<br>1234234  |
| The changes to each component of equity result<br>» ing from items of other comprehensive income   | <>  | The changes to each component of equity result<br>» ing from items of other comprehensive income   |

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|--|-----|--|
| » for the current year<br>were as follows:   | =   | » for the current<br>year were as follows:   |
| << double-click<br>» k to launch smart-table designer >>   | <>  | << double-click<br>» to launch smart-table designer >>   |
| The changes to each component of equity result<br>» ing from items of other comprehensive income<br>» for the prior year<br>were as follows:   | =   | The changes to each component of equity result<br>» ing from items of other comprehensive income<br>» for the prior year<br>were as follows:   |
| << double-click<br>» k to launch smart-table designer >>   | <>  | << double-click<br>» to launch smart-table designer >>   |
| Conversion of debt to equity<br>24234  | =   | Conversion of debt to equity<br>24234  |
| » Page 373<br><br>» FRS REG<br><br>» trading as Ireland International<br>» Financial Reporting Standards<br>» Notes to the Financial Statements for the<br>» Financial Year Ended 30 June 2024 | + - |  |
| Company<br>Click here to enter data<br>Sub note 6<br>Sub note 6  | =   | Company<br>Click here to enter data<br>Sub note 6<br>Sub note 6  |
| The changes to each component of equity result<br>» ing from items of other comprehensive income<br>» for the current year<br>were as follows:   | <>  | The changes to each component of equity result<br>» ing from items of other comprehensive income<br>» for the current<br>year were as follows:   |
|  | =   |  |
|  | <>  | » Page 347<br><br>» RS REG<br><br>» trading as Ireland International<br>» Financial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
| << double-click<br>» k to launch smart-table designer >>   |     | << double-click<br>» to launch smart-table designer >>   |
| The changes to each component of equity result<br>» ing from items of other comprehensive income<br>» for the prior year<br>were as follows:   | =   | The changes to each component of equity result<br>» ing from items of other comprehensive income<br>» for the prior year<br>were as follows:   |
| << double-click<br>» k to launch smart-table designer >>   | <>  | << double-click<br>» to launch smart-table designer >>   |
| Conversion of debt to equity<br>Sub note 6   | =   | Conversion of debt to equity<br>Sub note 6   |
| 35 Dividends   | <>  | 37 Dividends   |
| Click here to enter data   | =   | Click here to enter data   |
| » 202  | <>  | » 2024   |

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|   |    |   |
|---|----|---|
| » 4 2023  |    | » 2023  |
| »   |    | » €   |
| » € €   |    | » €   |
|   | =  |   |
| Final dividend of €34,456.00 (2023 - €67,856.00) per ordinary share   | <> | Final dividend of €34,456.00 (2023 - €67,856.00) per ordinary share -   |
| » - -   |    | » -   |
| Interim dividend of €32,317.00 (2023 - €56,757.00) per ordinary share   |    | Interim dividend of €32,317.00 (2023 - €56,757.00) per ordinary share -   |
| » - -   |    | » -   |
| »   |    | » -   |
| » - -   |    | » -   |
|   | =  |   |
| Click here to enter data  |    | Click here to enter data  |
| The directors are recommending a final dividend of €67,689.00 (2023 - €98,799.00) per share totalling €67,885.00 (2023 - €23,345.00). This dividend has not been accrued in the statement of financial position.  | <> | The directors are recommending a final dividend of €67,689.00 (2023 - €98,799.00) per share totalling €67,885.00 (2023 - €23,345.00). This dividend has not been accrued in the statement of financial position.  |
|   | =  |   |
| » Page 374  | <> | » Page 348  |
| » I IFRS REG RO   |    | » IFRS REG ROI  |
|   | =  |   |
| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|   | =  |   |
| Cumulative dividend arrears<br>Click here to enter data<br>There are €9,898 (2023 - €988,998) fixed cumulative dividends in arrears in relation to 34,52345 which were due between 31 July 2021 and 6 August 2021 (2023 - between 2 September 2021 and 12 August 2021). |    | Cumulative dividend arrears<br>Click here to enter data<br>There are €9,898 (2023 - €988,998) fixed cumulative dividends in arrears in relation to 34,52345 which were due between 31 July 2021 and 6 August 2021 (2023 - between 2 September 2021 and 12 August 2021). |
| Final dividends paid<br>Click here to enter data  |    | Final dividends paid<br>Click here to enter data  |
|   | <> |   |
| » 2024 2023 2   |    | » 2024 2023   |
| »   |    | »   |
| » € €   |    | » € €   |
| Final dividend of €34,532.00 (2023 - €53,455.00) per each NewRow_0 23,2   |    | Final dividend of €34,532.00 (2023 - €53,455.00) per each NewRow_0 23,234   |

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|  |        |    |  |
|--|--------|----|--|
| » 34   | 35,326 |    | » 35,326                                       |
| Reconciliation to Dividends categories         |        | =  | Reconciliation to Dividends categories         |
| Total assigned to category SOCIE 2 1           |        | <> | Total assigned to category SOCIE 2 1           |
| »  |        |    | » 0  |
| » 0  | 0      |    | » 0  |
| Difference to be corrected                     |        |    | Difference to be corrected                     |
| »  | 23,    |    | » 23,234                                       |
| » 234  | 35,326 |    | » 35,326                                       |
| Interim dividends paid                         |        | =  | Interim dividends paid                         |
| Click here to enter data                       |        |    | Click here to enter data                       |
| »  | 2      | <> | » 2024   |
| » 024  | 2023   |    | » 2023   |
| »  |        |    | »  |
| » €  | €      |    | » €  |
| Interim dividend of €1,233.00 (2023 - €12,312. |        |    | Interim dividend of €1,233.00 (2023 - €12,312. |
| » 00) per each NewRow_0                        | 87,8   |    | » 00) per each NewRow_0                        |
| » 23   | 3,123  |    | » 3,123  |
|  |        | =  |  |
| Total assigned to category SOCIE 2 2           |        | <> | Total assigned to category SOCIE 2 2           |
| »  |        |    | » 0  |
| » 0  | 0      |    | » 0  |
| Difference to be corrected                     |        |    | Difference to be corrected                     |
| »  | 87,    |    | » 87,823                                       |
| » 823  | 3,123  |    | » 3,123  |
| Recommended final dividends paid and not recog |        | =  | Recommended final dividends paid and not recog |
| » nised in the accounts                        |        |    | » nised in the accounts                        |
| Click here to enter data                       |        |    | Click here to enter data                       |
| The directors are recommending the following f |        |    | The directors are recommending the following f |
| » inal dividends:                              |        |    | » inal dividends:                              |
| €24,234.00 (2023 - €45,623.00) per each NewRow |        |    | €24,234.00 (2023 - €45,623.00) per each NewRow |
| » _0 share totalling €56,456 (2023 - €67,545.0 |        |    | » _0 share totalling €56,456 (2023 - €67,545.0 |
| » 0)   |        |    | » 0)   |
| These dividends have not been accrued in the S |        |    | These dividends have not been accrued in the S |
| » tatement of Financial Position.              |        |    | » tatement of Financial Position.              |
| 36 Commitments                                 |        | <> | 38 Commitments                                 |
| Group  |        | =  | Group  |
| Capital commitments                            |        |    | Capital commitments                            |
| Click here to enter data                       |        |    | Click here to enter data                       |
| Test   |        |    | Test   |
| The total amount contracted for but not provid |        |    | The total amount contracted for but not provid |
| » ed in the financial statements was €65,433 ( |        |    | » ed in the financial statements was €65,433 ( |
| » 2023 - €45,645).                             |        |    | » 2023 - €45,645).                             |
|  |        | <> | Pension commitments                            |
|  |        |    | Click here to enter data                       |
| » Page 375                                     |        |    | » Page 349                                     |
| ROI IFRS                                       |        |    | ROI IFR  |
| » REG  |        |    | » S REG  |

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|  |    |  |
|--|----|--|
|  | =  |  |
| trading as Ireland International F<br>» inancial Reporting Standards   | <> | trading as Ireland International Fi<br>» nancial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =  |  |
| Pension commitments<br>Click here to enter data<br>Test<br>Commitments provided for in the accounts<br>» amounted to €34,534 (2023 - €5,645). Commitm<br>» ents not provided<br>for in the accounts amounted to €3,434 (2023 -<br>» €45,346).€43,453 relates to pension commitm<br>» ents related to<br>pensions payable to past directors (2023 - €34<br>» ,534).   | <> | Test Commitments provided for in the accounts<br>» amounted to €34,534 (2023 - €5,645). Commitm<br>» ents not<br>provided for in the accounts amounted to €3,43<br>» 4 (2023 - €45,346).€43,453 relates to pensio<br>» n commitments<br>related to pensions payable to past directors<br>» (2023 - €34,534).   |
| Other financial commitments<br>Click here to enter data<br>Test<br>The total amount of other financial commitment<br>» s not provided in the financial statements w<br>» as €23,234 (2023 -<br>€23,423).<br>Company<br>Capital commitments<br>Click here to enter data<br>FFWFWFW<br>The total amount contracted for but not provid<br>» ed in the financial statements was €98,489 (<br>» 2023 - €76,497).<br>Pension commitments<br>Click here to enter data | =  | Other financial commitments<br>Click here to enter data<br>Test<br>The total amount of other financial commitment<br>» s not provided in the financial statements w<br>» as €23,234 (2023 -<br>€23,423).<br>Company<br>Capital commitments<br>Click here to enter data<br>FFWFWFW<br>The total amount contracted for but not provid<br>» ed in the financial statements was €98,489 (<br>» 2023 - €76,497).<br>Pension commitments<br>Click here to enter data |
| FFWFWFW. Commitments provided for in the accou<br>» nts amounted to €342,345 (2023 - €987,987).<br>» Commitments<br>not provided for in the accounts amounted to €<br>» 987,987 (2023 - €234,236). €23,456 relates t<br>» o pension commitments<br>related to pensions payable to past directors<br>» (2023 - €432,435).   | <> | FFWFWFW. Commitments provided for in<br>» the accounts amounted to €342,345 (202<br>» 3 - €987,987).<br>Commitments not provided for in the accounts a<br>» mounted to €987,987 (2023 - €234,236). €23,4<br>» 56 relates to<br>pension commitments related to pensions payabl<br>» e to past directors (2023 - €432,435).  |
| Other financial commitments<br>Click here to enter data<br>FFWFWFW<br>The total amount of other financial commitment<br>» s not provided in the financial statements w<br>» as €87,539 (2023 -<br>€98,548).  | =  | Other financial commitments<br>Click here to enter data<br>FFWFWFW<br>The total amount of other financial commitment<br>» s not provided in the financial statements w<br>» as €87,539 (2023 -<br>€98,548).  |
| 37 Contingent assets   | <> | 39 Contingent assets   |
|  | =  |  |

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|   |    |   |
|---|----|---|
| Group<br>Click here to enter data<br>Test.<br>The total value of contingent assets are €98,7<br>» 85.<br>Company<br>Click here to enter data<br>FFWFWFW.<br>The total value of contingent assets are €87,4<br>» 97. |    | Group<br>Click here to enter data<br>Test.<br>The total value of contingent assets are €98,7<br>» 85.<br>Company<br>Click here to enter data<br>FFWFWFW.<br>The total value of contingent assets are €87,4<br>» 97. |
|   | <> |   |
| » Page 376  |    | » Page 350  |
| ROI IF  |    | ROI IFR   |
| » RS REG  |    | » S REG   |
|   | =  |   |
| trading as Ireland International Fin<br>» ancial Reporting Standards  | <> | trading as Ireland International Fina<br>» ncial Reporting Standards  |
|   | =  |   |
| Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|   | =  |   |
| 38 Contingent liabilities   | <> | 40 Contingent liabilities   |
|   | =  |   |
| Group<br>Click here to enter data<br>Test<br>Company<br>Click here to enter data<br>FFWFWFW   |    | Group<br>Click here to enter data<br>Test<br>Company<br>Click here to enter data<br>FFWFWFW   |
|   | <> |   |
| » Page 377  |    | » Page 351  |
| ROI IFRS REG  |    | ROI IFRS REG  |
|   | =  |   |
| trading as<br>» Ireland International Financial Reporting S<br>» tandards   | <> | tradin<br>» g as Ireland International Financial Reporti<br>» ng Standards  |
|   | =  |   |
| Notes to the Fi<br>» nancial Statements for the Financial Year En<br>» ded 30 June 2024   | <> | Notes to the F<br>» inancial Statements for the Financial Year E<br>» nded 31 December 2024   |
|   | =  |   |
| 39 Reconciliation of liabilities arising from<br>» financing activities   | <> | 41 Reconciliation of liabilities arising fro<br>» m financing activities  |
|   | =  |   |
| Group<br>Click here to enter data   |    | Group<br>Click here to enter data   |
|   | <> |   |
| »<br>» Non-cash changes   |    | »<br>» Non-cash changes   |

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| » Equity  |  |  |  | » Equity   |  |  |  |
|---|--|--|--|--|--|--|--|
| » component   |  |  |  | » component  |  |  |  |
| » of  |  |  |  | » of <span style="color: red;">A</span>                      |  |  |  |
| » Foreign   |  |  |  | » Foreign  |  |  |  |
| » <span style="color: red;">A</span>                              |  |  |  | » <span style="color: red;">Janu</span>                      |  |  |  |
| » <span style="color: red;">t 1 July</span> Financing convertible |  |  |  | » <span style="color: red;">ary</span> Financing convertible |  |  |  |
| » exchange  |  |  |  | » exchange   |  |  |  |
| » Fair value  |  |  |  | » air value <span style="color: red;">New finance</span>     |  |  |  |
| » 2023 cash flows notes   |  |  |  | » 024 cash flows notes                                       |  |  |  |
| » Acquisitions Disposals movements                                |  |  |  | » quisitions Disposals movements                             |  |  |  |
| » changes   |  |  |  | » changes <span style="color: red;">leases</span>            |  |  |  |
| » € € € €   |  |  |  | » € € € €  |  |  |  |
| » € € € €   |  |  |  | » € € € €  |  |  |  |
| » € € € €   |  |  |  | » € € € €  |  |  |  |
| =   |  |  |  | =  |  |  |  |
| Cash and cash equivalents   |  |  |  | Cash and cash equivalents                                    |  |  |  |
| Cash  |  |  |  | Cash   |  |  |  |
| » 4,213 1,234 1,234   |  |  |  | » 213 1,234 1,234  |  |  |  |
| » 34,534 34,213 42,134  |  |  |  | » ,534 34,213 42,134   |  |  |  |
| » 343,456   |  |  |  | » 343,456 <span style="color: red;">1,234</span>             |  |  |  |
| Overdrafts  |  |  |  | Overdrafts   |  |  |  |
| » 4,123 5,434 34,534  |  |  |  | » 123 5,434 34,534   |  |  |  |
| » 4,123 34,534 345,345  |  |  |  | » ,123 34,534 345,345  |  |  |  |
| » 345,345   |  |  |  | » 345,345 <span style="color: red;">2,134</span>             |  |  |  |
| Cash equivalents  |  |  |  | Cash equivalents   |  |  |  |
| » 4,441 2,133 345,345   |  |  |  | » 441 2,133 345,345  |  |  |  |
| » 34,535 34,345 34,536  |  |  |  | » ,535 34,345 34,536   |  |  |  |
| » 456,456   |  |  |  | » 456,456 <span style="color: red;">345,345</span>           |  |  |  |
| =   |  |  |  | =  |  |  |  |
| » 12,777 8,801 381,113  |  |  |  | » 777 8,801 381,113  |  |  |  |
| » 73,192 103,092 422,015  |  |  |  | » ,192 103,092 422,015                                       |  |  |  |
| » 1,145,257   |  |  |  | » ,145,257 <span style="color: red;">348,713</span>          |  |  |  |
| =   |  |  |  | =  |  |  |  |
| Borrowings  |  |  |  | Borrowings   |  |  |  |
| Long term borrowings  |  |  |  | Long term borrowings   |  |  |  |
| » 2,323 1,234 2,134   |  |  |  | » 323 1,234 2,134  |  |  |  |
| » 34,356 2,134 34,534   |  |  |  | » ,356 2,134 34,534  |  |  |  |
| » 345,345   |  |  |  | » 345,345 <span style="color: red;">4,123</span>             |  |  |  |
| Short term borrowings   |  |  |  | Short term borrowings  |  |  |  |
| » 4,122 6,544 34,535  |  |  |  | » 122 6,544 34,535   |  |  |  |
| » 34,535 433,534 34,356   |  |  |  | » ,535 433,534 34,356  |  |  |  |
| » 1,234   |  |  |  | » 1,234 <span style="color: red;">345,345</span>             |  |  |  |
| Lease liabilities   |  |  |  | Lease liabilities  |  |  |  |
| » 3,443 2,134 34,534  |  |  |  | » 443 2,134 34,534   |  |  |  |
| » 345,356 34,345 34,534   |  |  |  | » 5,356 34,345 34,534  |  |  |  |
| » 345,345   |  |  |  | » 345,345 <span style="color: red;">2,134</span>             |  |  |  |
| =   |  |  |  | =  |  |  |  |
| Assets held to hedge long-term                                    |  |  |  | Assets held to hedge long-term                               |  |  |  |

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|   |    |  |
|---|----|--|
| borrowings<br>» 98,933 1,234 78,347<br>» 98,343 1,234 2,134<br>» 23,421<br>NewRow_0<br>» 24,120 34,123 4,123<br>» 23,423 23,425 234,235<br>» 23,423 | <> | borrowings 98,<br>» 933 1,234 78,347 98<br>» ,343 1,234 2,134<br>» 23,421 234,123<br>NewRow_0 24,<br>» 120 34,123 4,123 23<br>» ,423 23,425 234,235<br>» 23,423 34,123 |
|   | =  |  |
| » 132,941 45,269 153,673<br>» 536,013 494,672 339,793<br>» 738,768<br>» Page 378  | <> | » 941 45,269 153,673 132,<br>» 6,013 494,672 339,793 53<br>» 738,768 619,848<br>» Page 352   |
| » ROI IFRS REG  |    | » ROI IFRS REG   |
|   | =  |  |
| » eland International Financial Reporting Stan<br>» dards   | <> | » tra<br>» ding as Ireland International Financial Repo<br>» rting Standards   |
|   | =  |  |
| » ial Statements for the Financial Year Ended<br>» 30 June 2024   | <> | » Notes to the Fina<br>» ncial Statements for the Financial Year Ende<br>» d 31 December 2024  |
|   | =  |  |
| » Non-cash<br>» changes<br>» New finance At 30 June<br>» leases Other changes 2024<br>» € € €   | <> | » At 31<br>» D<br>» eceember<br>» Other changes<br>» 2024<br>» €   |
|   | =  |  |
| Cash and cash equivalents   |    | Cash and cash equivalents  |
| Cash<br>» 1,234 41,234 503,486<br>Overdrafts  | <> | Cash<br>» 41,234<br>» 503,486<br>Overdrafts  |

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|  |              |         |           |   |  |
|--|--------------|---------|-----------|---|--|
| »  |              |         |           | »   |  |
| »  | 2,134        | 34,534  | 810,106   | »   | 34,534   |
| Cash equivalents                               |              |         |           | »   | 810,106  |
| »  |              |         |           | Cash equivalents                          |  |
| »  | 345,345      | 2,134   | 1,259,270 | »   | 2,134  |
|  |              |         |           | »   | 1,259,270                                      |
|  |              |         |           | =   |  |
| »  |              |         |           | <>  |  |
| »  | 348,713      | 77,902  | 2,572,862 | »   | 77,902   |
|  |              |         |           | »   | 2,572,862                                      |
|  |              |         |           | =   |  |
| Borrowings                                     |              |         |           | Borrowings                                |  |
| Long term borrowings                           |              |         |           | <>  | Long term borrowings                           |
| »  |              |         |           | »   |  |
| »  | 4,123        | 34,346  | 460,529   | »   | 34,346   |
| Short term borrowings                          |              |         |           | »   | 460,529  |
| »  |              |         |           | Short term borrowings                     |  |
| »  | 345,345      | 345,345 | 1,239,550 | »   | 345,345  |
| Lease liabilities                              |              |         |           | »   | 1,239,550                                      |
| »  |              |         |           | Lease liabilities                         |  |
| »  | 2,134        | 2,134   | 803,959   | »   | 2,134  |
| Assets held to hedge long-term borrowings      |              |         |           | »   | 803,959  |
| »  |              |         |           | Assets held to hedge long-term borrowings |  |
| »  | 234,123      | 42,134  | 579,903   | »   | 42,134   |
| NewRow_0                                       |              |         |           | »   | 579,903  |
| »  |              |         |           | NewRow_0                                  |  |
| »  | 34,123       | 4,123   | 405,118   | »   | 4,123  |
|  |              |         |           | »   | 405,118  |
|  |              |         |           | =   |  |
| »  |              |         |           | <>  |  |
| »  | 619,848      | 428,082 | 3,489,059 | »   | 428,082  |
|  |              |         |           | »   | 3,489,059                                      |
|  |              |         |           | =   |  |
| »  | Page 379     |         |           | <>  | »  |
|  | ROI IFRS REG |         |           |   | Page 353                                       |
|  |              |         |           |   | ROI IFRS RE                                    |
|  |              |         |           |   | » G  |
|  |              |         |           | =   |  |
| » trading as Ireland International Financi     |              |         |           | <>  | » trading as Ireland International Finan       |
| » al Reporting Standards                       |              |         |           |   | » cial Reporting Standards                     |
|  |              |         |           | =   |  |
| Notes to the Financial Statements for the Fina |              |         |           | <>  | Notes to the Financial Statements for the Fina |
| » ncial Year Ended 30 June 2024                |              |         |           |   | » ncial Year Ended 31 December 2024            |
|  |              |         |           | =   |  |
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|   |   |
|---|---|
| » leases Other changes                                  | » es Other chang  |
| » 2024  | » es 2024   |
| »   | »   |
| » € €   | » € €   |
| » €   | » €   |
| =   | =   |
| << doub<br>» le-click to launch smart-table designer >> | <<<br>» double-click to launch smart-table designer<br>» >> |
| =   | =   |
| »   | »   |
| » 968,561 505,984                                       | » 505,9   |
| » 6,061,921   | » 84 6,061,921  |
| Click here to enter data                                | = Click here to enter data                                  |
| <>  | <>  |
| » Non-cash changes                                      | » Non-cash changes  |
| » Equity  | » Equity  |
| » component   | » component   |
| » of  | » of  |
| » Foreign   | » Foreign   |
| At 1  | At 1 Janua  |
| » July Financing convertible                            | » ry Financing convertible                                  |
| » exchange  | » exchange Fair   |
| » Fair value  | » value New finance   |
| 202   | 2023  |
| » 2 cash flows notes A                                  | » ns cash flows notes Acquisitio                            |
| » cquisitions Disposals movements                       | » ns Disposals movements cha                                |
| » changes   | » nges leases   |
| €   | €   |
| » € € €   | » € € €   |
| » € € €   | » € € €   |
| » €   | » €   |
| =   | =   |
| Cash and cash equivalents                               | Cash and cash equivalents                                   |
| Cash  | Cash 2,3  |
| » 2,342 234,234 5,234                                   | » 42 234,234 5,234 52,345                                   |
| » 52,345 2,345 452,345                                  | » 2,345 452,345 32  |
| » 32,423  | » ,423 234,234  |
| Overdrafts 23   | Overdrafts 23,42  |
| » ,423 23,423 5,234                                     | » 3 23,423 5,234 23,423                                     |
| » 23,423 23,423 234,234                                 | » 23,423 234,234 52   |
| » 52,345  | » ,345 234,232  |
| Cash equivalents  | Cash equivalents 5,2  |
| » 5,234 33,454 32,346                                   | » 34 33,454 32,346 23,423                                   |
| » 23,423 5,234 23,423                                   | » 5,234 23,423 34   |
| » 34,234  | » ,234 23,423   |

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|  |    |  |
|--|----|--|
|  | =  |  |
| » ,999 291,111 42,814 30                       | <> | » 9 291,111 42,814 99,191 30,99                |
| » 99,191 31,002 710,002                        |    | » 31,002 710,002 119                           |
| » 119,002                                      |    | » ,002 491,889                                 |
|  | =  |  |
| » Page 381                                     | <> | » Page 355                                     |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
|  | =  |  |
| » trading as Ir                                | <> | » trading a                                    |
| » eland International Financial Reporting Stan |    | » s Ireland International Financial Reporting  |
| » dards  |    | » Standards                                    |
|  | =  |  |
| » Notes to the Financ                          | <> | » Notes to the Fina                            |
| » ial Statements for the Financial Year Ended  |    | » ncial Statements for the Financial Year Ende |
| » 30 June 2024                                 |    | » d 31 December 2024                           |
|  | =  |  |
| » Non-   | <> | »  |
| » cash   |    | » At 31  |
| » cha  |    |  |
| » nges   |    |  |
| » New  |    |  |
| » finance At 30 June                           |    |  |
| »  |    | »  |
| » leases Other changes 2023                    |    | » Other changes December 20                    |
| »  |    | » 23   |
| »  |    | »  |
| » € € €  |    | » € €  |
|  | =  |  |
| Cash and cash equivalents                      |    | Cash and cash equivalents                      |
| Cash   | <> | Cash   |
| »  |    | »  |
| » 234,234 21,340 1,036,842                     |    | » 21,340 1,036,                                |
| Overdrafts                                     |    | » 842  |
| »  |    | Overdrafts                                     |
| » 234,232 1,234 620,971                        |    | » 1,234 620,9                                  |
| Cash equivalents                               |    | » 71   |
| »  |    | Cash equivalents                               |
| » 23,423 1,212 181,983                         |    | » 1,212 181,9                                  |
|  | =  |  |
| »  | <> | »  |

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|  |              |           |    |  |              |        |
|--|--------------|-----------|----|--|--------------|--------|
| » 491,889                                      | 23,786       | 1,839,796 |    | »  | 23,786       | 1,839, |
|  |              |           |    | »  | 796          |        |
|  |              |           | =  |  |              |        |
| »  | Page 382     |           | <> | »  | Page 356     |        |
| »  | ROI IFRS REG |           |    | »  | ROI IFRS REG |        |
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| » trading as                                   |              |           | <> | » tradin                                       |              |        |
| » Ireland International Financial Reporting S  |              |           |    | » g as Ireland International Financial Reporti |              |        |
| » tandards                                     |              |           |    | » ng Standards                                 |              |        |
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| » Notes to the Fi                              |              |           | <> | » Notes to the F                               |              |        |
| » nancial Statements for the Financial Year En |              |           |    | » inancial Statements for the Financial Year E |              |        |
| » ded 30 June 2024                             |              |           |    | » nded 31 December 2024                        |              |        |
|  |              |           | =  |  |              |        |
| »  |              |           | <> | »  |              |        |
| » Non-cash changes                             |              |           |    | » Non-cash changes                             |              |        |
| »  |              |           |    | »  |              |        |
| » Equity                                       |              |           |    | » Equity                                       |              |        |
| » component                                    |              |           |    | » component                                    |              |        |
| » of   |              |           |    | » of   |              |        |
| » Foreign                                      |              |           |    | » Foreign                                      |              |        |
| » At   |              |           |    | » At 1 Jan                                     |              |        |
| » 1 July Financing convertible                 |              |           |    | » uary Financing convertible                   |              |        |
| » exchange                                     |              |           |    | » exchange                                     |              |        |
| » Fair value                                   |              |           |    | » ir value New finance                         |              |        |
| » 2022 cash flows notes Acq                    |              |           |    | » 2023 cash flows notes Acquisit               |              |        |
| » uisitions Disposals movements                |              |           |    | » ions Disposals movements                     |              |        |
| » changes                                      |              |           |    | » changes leases                               |              |        |
| » €  | €            | €         |    | » €  | €            | €      |
| » €  | €            | €         |    | » €  | €            | €      |
| » €  | €            | €         |    | » €  | €            | €      |
|  |              |           | =  |  |              |        |
| Borrowings                                     |              |           |    | Borrowings                                     |              |        |
| Long term borrowings                           |              |           | <> | Long term borrowings                           |              | 234,   |
| » 234,234 234,235 23,422                       |              |           |    | » 234 234,235 23,422 234,234                   |              |        |
| » 234,234 23,423 234,234                       |              |           |    | » 23,423 234,234                               |              |        |
| » 45,345                                       |              |           |    | » 45,345 56,456                                |              |        |
| Short term borrowings                          |              |           |    | Short term borrowings                          |              | 23,    |
| » 23,423 5,234 23,245                          |              |           |    | » 423 5,234 23,245 234,234                     |              |        |
| » 234,234 23,423 23,423                        |              |           |    | » 23,423 23,423                                |              |        |
| » 23,423                                       |              |           |    | » 23,423 5,434                                 |              |        |
| Lease liabilities                              |              |           |    | Lease liabilities                              |              | 23,    |
| » 23,423 23,423 34,234                         |              |           |    | » 423 23,423 34,234 4,523                      |              |        |
| » 4,523 23,422 5,234                           |              |           |    | » 23,422 5,234                                 |              |        |
| » 234,234                                      |              |           |    | » 234,234 234,234                              |              |        |

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|--|----|--|
| Assets held to hedge long-term                 | =  | Assets held to hedge long-term                 |
| borrowings                                     | <> | borrowings 78,                                 |
| » 78,498 23,423 58,788                         |    | » 498 23,423 58,788 23,423                     |
| » 23,423 89,844 23,423                         |    | » 89,844 23,423                                |
| » 43,235                                       |    | » 43,235 3,452                                 |
|  | =  |  |
| » 359,578 286,315 139,689                      | <> | » 578 286,315 139,689 496,414                  |
| » 496,414 160,112 286,314                      |    | » 160,112 286,314                              |
| » 346,237                                      |    | » 346,237 299,576                              |
|  | =  |  |
| » << double-click to launch smart-table d      | <> | » << double-click to launch smart-tab          |
| » esigner >>                                   |    | » le designer >>                               |
|  | =  |  |
| » 390,577 577,426 182,503                      | <> | » 577 577,426 182,503 390,                     |
| » 595,605 191,114 996,316                      |    | » 191,114 996,316 595,605                      |
| » 465,239                                      |    | » 465,239 791,465                              |
|  | =  |  |
| » Page 383                                     | <> | » Page 357                                     |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
|  | =  |  |
| » eland International Financial Reporting Stan | <> | » ding as Ireland International Financial Repo |
| » dards  |    | » rting Standards                              |
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| » Notes to the Financ                          | <> | » Notes to the Fina                            |
| » ial Statements for the Financial Year Ended  |    | » ncial Statements for the Financial Year Ende |
| » 30 June 2024                                 |    | » d 31 December 2024                           |
|  | =  |  |
| » Non-cash                                     | <> | » A  |
| » changes                                      |    | » t 31   |
| » New finance                                  |    |  |
| » At 30 June                                   |    |  |
| » leases Other changes                         |    | » Other changes Decem                          |
| » 2023   |    | » ber 2023                                     |
| » € €  |    | » €  |
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|   |    |   |
|---|----|---|
| Borrowings  | =  | Borrowings  |
| Long term borrowings  | <> | Long term borrowings  |
| »   |    | »   |
| » 56,456 3,434  |    | » 3,434   |
| » 1,089,017   |    | » 1,089,017   |
| Short term borrowings   |    | Short term borrowings   |
| »   |    | »   |
| » 5,434 1,233   |    | » 1,233   |
| » 363,072   |    | » 363,072   |
| Lease liabilities   |    | Lease liabilities   |
| »   |    | »   |
| » 234,234 3,444   |    | » 3,444   |
| » 586,171   |    | » 586,171   |
| Assets held to hedge long-term borrowings                                   |    | Assets held to hedge long-term borrowings                                       |
| »   |    | »   |
| » 3,452 12,341,234  |    | » 12,341,234 1  |
| » 12,685,320  |    | » 2,685,320   |
|   | =  |   |
| »   | <> | »   |
| » 299,576 12,349,345  |    | » 12,349,345 1  |
| » 14,723,580  |    | » 4,723,580   |
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|   | =  |   |
| »   | <> | »   |
| » 791,465 12,373,131  |    | » 12,373,131 1  |
| » 16,563,376  |    | » 6,563,376   |
| FFWFWFW   | =  | FFWFWFW   |
| » Page 384  | <> | » Page 358  |
| » ROI IFRS REG  |    | » ROI IFRS REG  |
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| trading as  | <> | trading as  |
| » Ireland International Financial Reporting Standards                       |    | » Ireland International Financial Reporting Standards                           |
|   | =  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |
| Company   |    | Company   |
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| » Equity  | <> | » Equity  |

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| » component  |  |  |  |  | » component  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
| » of<br>» Foreign<br>» t 1 July Financing convertible<br>» exchange<br>» Fair value<br>» 2023 cash flows notes<br>» Dispositions Disposals movements<br>» changes<br>» € € € € €<br>» € € € € €<br>» € |  |  |  |  | » t 1 of<br>» Foreign<br>» ary Financing convertible<br>» exchange<br>» air value New finance Other<br>» 024 cash flows notes<br>» Dispositions Disposals movements<br>» changes leases changes<br>» € € € € €<br>» € € € € €<br>» € € |  |  |  |  |
| Cash and cash equivalents  |  |  |  |  | Cash and cash equivalents  |  |  |  |  |
| Cash   |  |  |  |  | Cash   |  |  |  |  |
| » 34,356 234,234 23,425  |  |  |  |  | » 356 234,234 23,425 34,234  |  |  |  |  |
| » 34,234 234,266 23,425  |  |  |  |  | » 234,266 23,425   |  |  |  |  |
| » 23,423   |  |  |  |  | » 23,423 32,423 54,535   |  |  |  |  |
| Overdrafts   |  |  |  |  | Overdrafts   |  |  |  |  |
| » 2,342 23,423 324,234   |  |  |  |  | » 342 23,423 324,234 3,453   |  |  |  |  |
| » 3,453 23,423 23,425  |  |  |  |  | » 23,423 23,425  |  |  |  |  |
| » 87,687   |  |  |  |  | » 87,687 53,453 32,345   |  |  |  |  |
| Cash equivalents   |  |  |  |  | Cash equivalents   |  |  |  |  |
| » 234,545 23,426 234,236   |  |  |  |  | » 545 23,426 234,236 23,424  |  |  |  |  |
| » 23,424 54,334 2,342  |  |  |  |  | » 54,334 2,342   |  |  |  |  |
| » 34,234   |  |  |  |  | » 34,234 53,453 3,423  |  |  |  |  |
| » 271,243 281,083 581,895  |  |  |  |  | » 243 281,083 581,895 61,111   |  |  |  |  |
| » 61,111 312,023 49,192  |  |  |  |  | » 312,023 49,192   |  |  |  |  |
| » 145,344  |  |  |  |  | » 145,344 139,329 90,303   |  |  |  |  |
| Borrowings   |  |  |  |  | Borrowings   |  |  |  |  |
| Long term borrowings   |  |  |  |  | Long term borrowings   |  |  |  |  |
| » 2,342 23,542 23,424  |  |  |  |  | » 342 23,542 23,424 23,423   |  |  |  |  |
| » 23,423 23,423 53,453   |  |  |  |  | » 23,423 53,453  |  |  |  |  |
| » 6,435  |  |  |  |  | » 6,435 34,234 234,234   |  |  |  |  |
| Short term borrowings  |  |  |  |  | Short term borrowings  |  |  |  |  |
| » 23,423 23,435 435,345  |  |  |  |  | » 423 23,435 435,345 23,423  |  |  |  |  |
| » 23,423 34,346 2,342  |  |  |  |  | » 34,346 2,342   |  |  |  |  |
| » 23,423   |  |  |  |  | » 23,423 45,544 23,423   |  |  |  |  |
| Lease liabilities  |  |  |  |  | Lease liabilities  |  |  |  |  |
| » 23,234 65,543 24,234   |  |  |  |  | » 234 65,543 24,234 64,534   |  |  |  |  |
| » 64,534 34,236 45,345   |  |  |  |  | » 34,236 45,345  |  |  |  |  |
| » 64,234   |  |  |  |  | » 64,234 23,423 234,234  |  |  |  |  |
| Assets held to hedge long-term   |  |  |  |  | Assets held to hedge long-term   |  |  |  |  |
| borrowings   |  |  |  |  | borrowings   |  |  |  |  |
| » 42,342 34,234 23,423   |  |  |  |  | » 342 34,234 23,423 23,423   |  |  |  |  |

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|  |  |
|--|--|
| » 23,423 4,234 23,425                          | » 4,234 23,425                                 |
| » 2,343  | » 2,343 32,423 324,234                         |
| NewRow_0                                       | NewRow_0 98,                                   |
| » 98,797 23,423 45,345                         | » 797 23,423 45,345 234,234                    |
| » 234,234 34,234 23,123                        | » 34,234 23,123                                |
| » 234,325                                      | » 234,325 3,423 1,231                          |
| =  | =  |
| » 190,138 170,177 551,771                      | <> 190,  |
| » 369,037 130,473 147,688                      | » 138 170,177 551,771 369,037                  |
| » 330,760                                      | » 130,473 147,688                              |
|  | » 330,760 139,047 817,356                      |
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| » signer >>                                    | » aunch smart-table designer >>                |
| =  | =  |
| » 461,381 451,260 1,133,666                    | <> 461,  |
| » 430,148 442,496 196,880                      | » 381 451,260 1,133,666 430,148                |
| » 476,104                                      | » 442,496 196,880                              |
|  | » 476,104 278,376 907,659                      |
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| » Page 385                                     | <> » Page 359                                  |
| » ROI IFRS REG                                 | » ROI IFRS REG                                 |
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| » Notes to the Financ                          | <> » Notes to the F                            |
| » ial Statements for the Financial Year Ended  | » inancial Statements for the Financial Year E |
| » 30 June 2024                                 | » nded 31 December 2024                        |
| =  | =  |
| »  | + -  |
| » New finance                                  |  |
| » At 30 June                                   |  |
| »  |  |
| » leases Other changes                         |  |
| » 2024   |  |
| »  |  |
| » € €  |  |
| » €  |  |
| Cash and cash equivalents                      |  |
| Cash   |  |
| »  |  |
| » 32,423 54,535                                |  |
| » 694,321                                      |  |
| Overdrafts                                     |  |

|   |           |         |                          |
|---|-----------|---------|--------------------------|
| »   | 53,453    | 32,345  |                          |
| »   | 573,785   |         |                          |
| Cash equivalents                              |           |         |                          |
| »   |           |         |                          |
| »   | 53,453    | 3,423   |                          |
| »   | 663,417   |         |                          |
| »   |           |         |                          |
| »   | 139,329   | 90,303  |                          |
| »   | 1,931,523 |         |                          |
| Borrowings                                    |           |         |                          |
| Long term borrowings                          |           |         |                          |
| »   |           |         |                          |
| »   | 34,234    | 234,234 |                          |
| »   | 424,510   |         |                          |
| Short term borrowings                         |           |         |                          |
| »   |           |         |                          |
| »   | 45,544    | 23,423  |                          |
| »   | 634,704   |         |                          |
| Lease liabilities                             |           |         |                          |
| »   |           |         |                          |
| »   | 23,423    | 234,234 |                          |
| »   | 579,017   |         |                          |
| Assets held to hedge long-term borrowings     |           |         |                          |
| »   |           |         |                          |
| »   | 32,423    | 324,234 |                          |
| »   | 510,081   |         |                          |
| NewRow_0                                      |           |         |                          |
| »   |           |         |                          |
| »   | 3,423     | 1,231   |                          |
| »   | 698,135   |         |                          |
| »   |           |         |                          |
| »   | 139,047   | 817,356 |                          |
| »   | 2,846,447 |         |                          |
|   |           |         | <<                       |
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| » >>  |           |         |                          |
| »   |           |         |                          |
| »   | 278,376   | 907,659 |                          |
| »   | 4,777,970 |         |                          |
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| » trading as                                  |           |         |                          |
| » Ireland International Financial Reporting S |           |         |                          |
| » tandards                                    |           |         |                          |

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| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |  |  |  |  |                                    |  |  |  |  |
|---|--|--|--|--|------------------------------------|--|--|--|--|
| » Non-cash changes  |  |  |  |  | » Non-cash changes                 |  |  |  |  |
| » Equity component of Foreign   |  |  |  |  | » Equity component of Foreign      |  |  |  |  |
| At 1 July   |  |  |  |  | At 1 January                       |  |  |  |  |
| » Financing convertible exchange  |  |  |  |  | » Financing convertible exchange   |  |  |  |  |
| » Fair value  |  |  |  |  | » Fair value New finance           |  |  |  |  |
| » 2022 cash flows notes Acq   |  |  |  |  | » 2023 cash flows notes Acquisit   |  |  |  |  |
| » Dispositions Disposals movements  |  |  |  |  | » Dispositions Disposals movements |  |  |  |  |
| » changes   |  |  |  |  | » changes leases                   |  |  |  |  |
| » € € € €   |  |  |  |  | » € € € €                          |  |  |  |  |
| » € € €   |  |  |  |  | » € € €                            |  |  |  |  |
| » €   |  |  |  |  | » € €                              |  |  |  |  |
| Cash and cash equivalents   |  |  |  |  | Cash and cash equivalents          |  |  |  |  |
| Cash  |  |  |  |  | Cash                               |  |  |  |  |
| » 32,354 2,342 23,424   |  |  |  |  | » 354 2,342 23,424 23,235          |  |  |  |  |
| » 23,235 23,423 2,323   |  |  |  |  | » 23,423 2,323                     |  |  |  |  |
| » 2,342   |  |  |  |  | » 2,342 4,234                      |  |  |  |  |
| Overdrafts  |  |  |  |  | Overdrafts                         |  |  |  |  |
| » 23,423 234,234 23,423   |  |  |  |  | » 423 234,234 23,423 32,356        |  |  |  |  |
| » 32,356 34,545 54,324  |  |  |  |  | » 34,545 54,324                    |  |  |  |  |
| » 23,235  |  |  |  |  | » 23,235 23,423                    |  |  |  |  |
| Cash equivalents  |  |  |  |  | Cash equivalents                   |  |  |  |  |
| » 34,234 54,342 34,235  |  |  |  |  | » 234 54,342 34,235 32,346         |  |  |  |  |
| » 32,346 23,423 454,562   |  |  |  |  | » 23,423 454,562                   |  |  |  |  |
| » 23,423  |  |  |  |  | » 23,423 34,534                    |  |  |  |  |
|   |  |  |  |  |                                    |  |  |  |  |
| » 90,011 290,918 81,082   |  |  |  |  | » 011 290,918 81,082 87,937        |  |  |  |  |
| » 87,937 81,391 511,209   |  |  |  |  | » 81,391 511,209                   |  |  |  |  |
| » 49,000  |  |  |  |  | » 49,000 62,191                    |  |  |  |  |
| Borrowings  |  |  |  |  | Borrowings                         |  |  |  |  |
| Long term borrowings  |  |  |  |  | Long term borrowings               |  |  |  |  |
| » 54,433 23,423 23,425  |  |  |  |  | » 433 23,423 23,425 34,236         |  |  |  |  |
| » 34,236 54,534 23,423  |  |  |  |  | » 54,534 23,423                    |  |  |  |  |
| » 45,345  |  |  |  |  | » 45,345 23,423                    |  |  |  |  |
| Short term borrowings   |  |  |  |  | Short term borrowings              |  |  |  |  |
| » 23,423 54,324 234,234   |  |  |  |  | » 423 54,324 234,234 42,342        |  |  |  |  |

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|   |  |
|---|--|
| » 42,342 23,423 34,235                                    | » 23,423 34,235  |
| » 23,423  | » 23,423 3,453   |
| Lease liabilities   | Lease liabilities 34,  |
| » 34,345 3,234 65,344                                     | » 345 3,234 65,344 45,545                                    |
| » 45,545 45,455 23,423                                    | » 45,455 23,423  |
| » 4,534   | » 4,534 34,234   |
| Assets held to hedge long-term                            | = Assets held to hedge long-term                             |
| borrowings  | <> borrowings 23,  |
| » 23,423 3,423 32,346                                     | » 423 3,423 32,346 23,423                                    |
| » 23,423 23,423 32,345                                    | » 23,423 32,345  |
| » 78,678  | » 78,678 234,234   |
|   | =  |
| » 135,624 84,404 355,349                                  | <> 135,  |
| » 145,546 146,835 113,426                                 | » 624 84,404 355,349 145,546                                 |
| » 151,980   | » 146,835 113,426  |
|   | » 151,980 295,344  |
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| » << double-click to launch smart-table d<br>» esigner >> | <> » << double-click to launch smart-tab<br>» le designer >> |
|   | =  |
| » 225,635 375,322 436,431                                 | <> 225,  |
| » 233,483 228,226 624,635                                 | » 635 375,322 436,431 233,483                                |
| » 200,980   | » 228,226 624,635  |
|   | » 200,980 357,535  |
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| » Page 387  | <> » Page 360  |
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| » Notes to the Financ                                     | <> » Notes to the Fina                                       |
| » ial Statements for the Financial Year Ended             | » ncial Statements for the Financial Year Ende               |
| » 30 June 2024  | » d 31 December 2024   |
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| »   | <> »   |
| » Non-cash  | » A  |
| »   | » t 31   |
| »   |  |
| » changes   |  |
| »   |  |
| » New finance   |  |
| » At 30 June  |  |
| »   | »  |

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| » leases Other changes<br>» 2023<br>»<br>» € €<br>» €  |    | » Other changes Decem<br>» ber 2023<br>»<br>» €<br>» €   |
| Cash and cash equivalents  | =  | Cash and cash equivalents  |
| Cash<br>»<br>» 4,234 2,423<br>» 116,100<br>Overdrafts<br>»<br>» 23,423 4,234<br>» 453,197<br>Cash equivalents<br>»<br>» 34,534 234,234<br>» 925,333  | <> | Cash<br>»<br>» 2,423<br>» 116,100<br>Overdrafts<br>»<br>» 4,234<br>» 453,197<br>Cash equivalents<br>»<br>» 234,234<br>» 925,333  |
|  | =  |  |
| »<br>» 62,191 240,891<br>» 1,494,630   | <> | »<br>» 240,891<br>» 1,494,630  |
| Borrowings   | =  | Borrowings   |
| Long term borrowings<br>»<br>» 23,423 42,342<br>» 324,584<br>Short term borrowings<br>»<br>» 3,453 532,434<br>» 971,291<br>Lease liabilities<br>»<br>» 34,234 23,423<br>» 279,537<br>Assets held to hedge long-term borrowings<br>»<br>» 234,234 23,423<br>» 474,718 | <> | Long term borrowings<br>»<br>» 42,342<br>» 324,584<br>Short term borrowings<br>»<br>» 532,434<br>» 971,291<br>Lease liabilities<br>»<br>» 23,423<br>» 279,537<br>Assets held to hedge long-term borrowings<br>»<br>» 23,423<br>» 474,718 |
|  | =  |  |
| »<br>» 295,344 621,622<br>» 2,050,130  | <> | »<br>» 621,622<br>» 2,050,130  |
|  | =  |  |
| » double-click to launch smart-table designer<br>» >>  | <> | » << double-click to launch smart-table desi<br>» gner >>  |

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| »  | <> | »  |
| » 357,535 862,513                              |    | » 862,513                                      |
| » 3,544,760                                    |    | » 3,544,760                                    |
| Sub note 6                                     | =  | Sub note 6                                     |
| » Page 388                                     | <> | » Page 361                                     |
| ROI IFRS                                       |    | ROI IFRS                                       |
| » REG  |    | » REG  |
|  | =  |  |
| » trading as Ireland International F           | <> | » trading as Ireland International Fi          |
| » inancial Reporting Standards                 |    | » nancial Reporting Standards                  |
|  | =  |  |
| » Notes to the Financial Statements for th     | <> | » Notes to the Financial Statements for the F  |
| » e Financial Year Ended 30 June 2024          |    | » inancial Year Ended 31 December 2024         |
|  | =  |  |
| 40 Fair value measurement                      | <> | 42 Fair value measurement                      |
| The following tables provide the fair value me | =  | The following tables provide the fair value me |
| » asurement hierarchy of the group's assets an |    | » asurement hierarchy of the group's assets an |
| » d liabilities.                               |    | » d liabilities.                               |
| » age 389 P                                    | <> | » e 362 Pag                                    |
| ROI IFRS REG R                                 |    | ROI IFRS REG RO                                |
|  | =  |  |
| » trading as Ireland International             | <> | » trading as Ireland International F           |
| » Financial Reporting Standards                |    | » inancial Reporting Standards                 |
|  | =  |  |
| » Notes to the Financial Statements for        | <> | » Notes to the Financial Statements for the    |
| » the Financial Year Ended 30 June 2024        |    | » Financial Year Ended 31 December 2024        |
|  | =  |  |
| Assets measured at fair value                  |    | Assets measured at fair value                  |
| 2024   |    | 2024   |
| Click here to enter data                       |    | Click here to enter data                       |
| » Level 1 Level 2 Date of                      | <> | » Level 1 Level 2 Date of                      |
| » al Level 3 Tot                               |    | » Level 3 Level 2                              |
| » valuation                                    |    | » valuation                                    |
| » € € €  |    | » € € €  |
| » €  |    | »  |
| 345 25 August 2021                             |    | 345 25 August 2                                |
| » 5,675 5,234 5,234 16,1                       |    | » 021 5,675 5,234                              |
| » 43   |    | » 5,234  |
|  |    | »  |
|  |    | » Total  |
|  |    | »  |
|  |    | » €  |
|  |    | 345  |
|  |    | »  |

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|   |     |   |  |  |  |
|---|-----|---|--|--|--|
|   |     |   |  |  | » 16,143   |
| Assets measured at fair value<br>2023<br>Click here to enter data   | =   |   |  |  | Assets measured at fair value<br>2023<br>Click here to enter data              |
| » Level 1 Level 2 Date of<br>» al Level 3 Tot<br>valuation<br>» € € €<br>» €<br>234 25 August 2021<br>» 45,645 75,388 87,538 208,<br>» 571<br>2341234 25 August 2021<br>» 5,645 46,278 98,347 150,<br>» 270 | <>  | » Level 1 Level 2<br>» Level 3<br>valuation<br>» € €<br>234 25 August 2<br>» 021 45,645 75,388<br>» 87,538<br>2341234 25 August 2<br>» 021 5,645 46,278<br>» 98,347 |  |  |  |
|   | =   |   |  |  |  |
| » 51,290 121,666 185,885 358,<br>» 841  | <>  | » 51,290 121,666<br>» 185,885<br>»<br>» Total<br>» €<br>234<br>»<br>» 208,571<br>2341234<br>»<br>» 150,270  |  |  |  |
|   | =   |   |  |  |  |
|   | - + | »<br>» 358,841  |  |  |  |
| Assets for which fair values are disclosed<br>2024<br>Click here to enter data  | =   |   |  |  | Assets for which fair values are disclosed<br>2024<br>Click here to enter data |
| » Level 1 Level 2 Date of<br>» al Level 3 Tot<br>valuation<br>» € € €<br>» €<br>2341234 25 August 2021<br>» 12,340 1,234 65,435 79,0<br>» 09  | <>  | » Level 1 Level 2<br>» Level 3<br>valuation<br>» € €<br>2341234 25 August 2<br>» 021 12,340 1,234<br>» 65,435<br>»<br>» Total                                       |  |  |  |

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|--|----|---|
|  |    | »<br>2341234<br>»<br>» 79,009<br>€  |
| Assets for which fair values are disclosed<br>2023<br>Click here to enter data | =  | Assets for which fair values are disclosed<br>2023<br>Click here to enter data  |
| »<br>» al<br>»<br>»<br>» €<br>1452345<br>» 2,345<br>» 33                       | <> | »<br>» Level 3<br>»<br>»<br>»<br>1452345<br>» 021<br>» 34,543<br>»<br>» Total<br>»<br>1452345<br>»<br>» 39,233<br>€   |
| Liabilities measured at fair value<br>2024                                     | =  | Liabilities measured at fair value<br>2024  |
|  | -+ | »<br>» Page 363<br>» FRS REG<br>» trading as Ireland International<br>» Financial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024<br>ROI I |
| Click here to enter data   | =  | Click here to enter data  |
| »<br>» al<br>»<br>»<br>» €<br>425345234<br>» 45,645<br>» 524                   | <> | »<br>» Level 3<br>»<br>»<br>»<br>425345234<br>» 021<br>» 234,534<br>»<br>» Total<br>»<br>€  |

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|--|-----|--|
|  |     | 425345234<br>»<br>» 332,524  |
| Liabilities measured at fair value<br>2023<br>Click here to enter data   | =   | Liabilities measured at fair value<br>2023<br>Click here to enter data   |
| » Level 1 Level 2 Date of<br>» al Level 3 Tot<br>» valuation<br>» € € €<br>» €<br>3452345 25 August 2021<br>» 2,345 3,245 345,234 350,<br>» 824  | <>  | » Level 1 Date of<br>» Level 3 Level 2<br>» valuation<br>» € € €<br>3452345 25 August 2<br>» 021 2,345 3,245<br>» 345,234<br>»<br>» Total  |
| » Page 390<br>» ROI IFRS REG<br>trading as Ireland Internation<br>» al Financial Reporting Standards   |     | » €<br>3452345<br>»<br>» 350,824   |
|  | =   |  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | + - |  |
| Liabilities for which fair values are disclose<br>» d<br>2024<br>Click here to enter data  | =   | Liabilities for which fair values are disclose<br>» d<br>2024<br>Click here to enter data  |
| » Level 1 Level 2 Date of<br>» Total Level 3<br>» valuation<br>» € € €<br>» €<br>23452345 25 August 2021<br>» 3,452 34,523 452,345 4<br>» 90,320 | <>  | » Level 1 Date of<br>» Level 3 Level 2<br>» valuation<br>» € € €<br>23452345 25 August 2<br>» 021 3,452 34,523<br>» 452,345<br>»<br>» Total<br>» €<br>23452345<br>»<br>» 490,320 |

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| Liabilities for which fair values are disclose<br>» d<br>2023<br>Click here to enter data  | =  | Liabilities for which fair values are disclose<br>» d<br>2023<br>Click here to enter data  |
| »                   Level 1           Level 2           Date of<br>Level 3<br>» <b>Total</b><br><br>»                   €                   €                   valuation<br>»                   €                   €                   €<br>34523                                   25 August 2021<br>»                   2,345           34,345           2,345 3<br>» <b>9,035</b> | <> | »                   Level 1           Date of<br>Level 2<br>»   Level 3<br><br>»                   €                   valuation<br>»                   €                   €<br>34523                                   25 August 2<br>» 021                   2,345           34,345<br>»   2,345<br><br>»<br>» <b>Total</b><br><br>»   €<br>34523<br>»<br>» <b>39,035</b> |
| 42345<br>89898<br>9898989<br>89898<br>9899898<br>oiioiuoioiu   | =  | 42345<br>89898<br>9898989<br>89898<br>9899898<br>oiioiuoioiu   |
| »                   Page <b>391</b><br>» OI IFRS REG R   | <> | »                   Page <b>364</b><br>» IFRS REG ROI  |
| »                   trading as Ireland International<br>» 1 Financial Reporting Standards  | <> | »                   trading as Ireland International<br>» Financial Reporting Standards  |
| »                   Notes to the Financial Statements for t<br>» he Financial Year Ended <b>30 June 2024</b>   | <> | »                   Notes to the Financial Statements for the<br>» Financial Year Ended <b>31 December 2024</b>  |
| Level 3 recurring fair value measurements<br>2024<br>Click here to enter data  | =  | Level 3 recurring fair value measurements<br>2024<br>Click here to enter data  |
| » <b>Gains or</b><br>»                   Gains or           losses<br>» <b>losses</b> recognised<br>» <b>recognised</b> <b>in</b> other<br>»   Opening   | <> | »                   Gains or losses<br>»                   recognised <b>in</b><br>» <b>Gains or losses</b> other<br>»   Openin  |

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|--|----|---|
| <p>» in profit or comprehensive</p> <p>balance</p> <p>» loss income Purchases</p> <p>» Sales</p> <p>€</p> <p>» € € €</p> <p>» €</p> <p>212 45,345</p> <p>» 23,412 45,456 4,546 3</p> <p>» 4,534</p> <p>» C</p> <p>» losing</p> <p>» Issues Settlements b</p> <p>» alance</p> <p>» € €</p> <p>» €</p> <p>212</p> <p>» 64,564 34,534 2</p> <p>» 52,391</p>                                   |    | <p>» g recognised in comprehensive</p> <p>balan</p> <p>» ce profit or loss income Pu</p> <p>» rchases</p> <p>» € € € €</p> <p>212 45,3</p> <p>» 45 23,412 45,456</p> <p>» 4,546</p> <p>» Closing</p> <p>» es Issues Settlements Sal</p> <p>» balance</p> <p>» € € € €</p> <p>212 34,5</p> <p>» 34 64,564 34,534</p> <p>» 252,391</p>                |
| <p>Level 3 recurring fair value measurements 2023</p> <p>Click here to enter data</p>  | =  | <p>Level 3 recurring fair value measurements 2023</p> <p>Click here to enter data</p>   |
| <p>» Gains or</p> <p>» Gains or losses</p> <p>» losses recognised</p> <p>» recognised in other</p> <p>Opening</p> <p>» in profit or comprehensive</p> <p>balance</p> <p>» loss income Purchases</p> <p>» Sales</p> <p>€</p> <p>» € € €</p> <p>» €</p> <p>1234 1,234</p> <p>» 1,234 1,234 1,234</p> <p>» 1,234</p> <p>» C</p> <p>» losing</p> <p>» Issues Settlements b</p> <p>» alance</p> | <> | <p>» Gains or losses</p> <p>» recognised in</p> <p>» Gains or losses other</p> <p>Openin</p> <p>» g recognised in comprehensive</p> <p>balan</p> <p>» ce profit or loss income Pu</p> <p>» rchases</p> <p>» € € € €</p> <p>1234 1,23</p> <p>» 4 1,234 1,234</p> <p>» 1,234</p> <p>» Closing</p> <p>» es Issues Settlements Sal</p> <p>» balance</p> |

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|--|----------|---------|---|-----------|--|----------|---|------|
| »  | €        | €       |   | »         | €  | €        | € | €    |
| »  | €        |         |   |           |  |          |   |      |
| 1234   |          |         |   | 1234      |  |          |   | 1,23 |
| »  | 2,341    | 345,345 | 3 | » 4       | 2,341  | 345,345  |   |      |
| » 53,856                                       |          |         |   | » 353,856 |  |          |   |      |
| oiuoiuiou                                      |          |         |   | =         | oiuoiuiou                                      |          |   |      |
| 879  |          |         |   |           | 879  |          |   |      |
| 9898   |          |         |   |           | 9898   |          |   |      |
|  |          |         |   | <>        | 9898   |          |   |      |
|  |          |         |   |           | 988  |          |   |      |
| »  | Page 392 |         |   |           | »  | Page 365 |   |      |
|  | ROI IFR  |         |   | =         |  | ROI IFR  |   |      |
| » S REG  |          |         |   |           | » S REG  |          |   |      |
| » trading as Ireland International             |          |         |   | <>        | » trading as Ireland International             |          |   |      |
| » al Financial Reporting Standards             |          |         |   |           | » Financial Reporting Standards                |          |   |      |
|  |          |         |   | =         |  |          |   |      |
| » Notes to the Financial Statements for t      |          |         |   | <>        | » Notes to the Financial Statements for the F  |          |   |      |
| » he Financial Year Ended 30 June 2024         |          |         |   |           | » inancial Year Ended 31 December 2024         |          |   |      |
|  |          |         |   | =         |  |          |   |      |
| 9898   |          |         |   | + -       |  |          |   |      |
| 988  |          |         |   |           |  |          |   |      |
| 989898   |          |         |   | =         | 989898   |          |   |      |
| 41 Classification of financial and non-financi |          |         |   | <>        | 43 Classification of financial and non-financi |          |   |      |
| » al assets and financial and non-financial li |          |         |   |           | » cial assets and financial and non-financial  |          |   |      |
| » abilities                                    |          |         |   |           | » liabilities                                  |          |   |      |
|  |          |         |   | =         |  |          |   |      |
| Group  |          |         |   |           | Group  |          |   |      |
| The classification of financial assets and fin |          |         |   | <>        | The classification of financial assets and fin |          |   |      |
| » ancial liabilities by accounting categorisat |          |         |   |           | » ancial liabilities by accounting categorisat |          |   |      |
| » ion for the period ending 30                 |          |         |   |           | » ion for the period ending                    |          |   |      |
| June 2024 was as follows:                      |          |         |   |           | 31 December 2024 was as follows:               |          |   |      |
|  |          |         |   | =         |  |          |   |      |
| Assets   |          |         |   |           | Assets   |          |   |      |
| Liabilities                                    |          |         |   |           | Liabilities                                    |          |   |      |
| The classification of financial assets and fin |          |         |   | <>        | The classification of financial assets and fin |          |   |      |
| » ancial liabilities by accounting categorisat |          |         |   |           | » ancial liabilities by accounting categorisat |          |   |      |
| » ion for the period ending 30                 |          |         |   |           | » ion for the period ending                    |          |   |      |
| June 2023 was as follows:                      |          |         |   |           | 31 December 2023 was as follows:               |          |   |      |
|  |          |         |   | =         |  |          |   |      |
| Assets   |          |         |   |           | Assets   |          |   |      |
| Liabilities                                    |          |         |   |           | Liabilities                                    |          |   |      |
| Company  |          |         |   |           | Company  |          |   |      |
| The classification of financial assets and fin |          |         |   | <>        | The classification of financial assets and fin |          |   |      |
| » ancial liabilities by accounting categorisat |          |         |   |           | » ancial liabilities by accounting categorisat |          |   |      |
| » ion for the period ending 30                 |          |         |   |           | » ion for the period ending                    |          |   |      |
| June 2024 was as follows:                      |          |         |   |           | 31 December 2024 was as follows:               |          |   |      |
|  |          |         |   | =         |  |          |   |      |
| Assets   |          |         |   |           | Assets   |          |   |      |
| Liabilities                                    |          |         |   |           | Liabilities                                    |          |   |      |
| The classification of financial assets and fin |          |         |   | <>        | The classification of financial assets and fin |          |   |      |

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|  |     |  |
|--|-----|--|
| » ancial liabilities by accounting categorisat<br>» ion for the period ending 30<br>June 2023 was as follows:  |     | » ancial liabilities by accounting categorisat<br>» ion for the period ending<br>31 December 2023 was as follows:  |
| Assets<br>Liabilities  | =   | Assets<br>Liabilities  |
| 42 Financial risk review   | <>  | 44 Financial risk review   |
| Group  | =   | Group  |
| This note presents information about the group<br>» 's exposure to financial risks and the group<br>» 's management of capital.<br><br>» Page 393<br><br>ROI I<br>» FRS REG  | <>  | This note presents information about the group<br>» 's exposure to financial risks and the group<br>» 's management of capital.  |
|  | =   |  |
| trading as Ireland Internation<br>» al Financial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  | + - |  |
| Credit risk<br>Click here to enter data<br>The group's definition of credit risk is Test.<br>» The risk is mitigated by the group by Test.   | =   | Credit risk<br>Click here to enter data<br>The group's definition of credit risk is Test.<br>» The risk is mitigated by the group by Test.   |
|  | - + | » Page 366<br><br>ROI IF<br>» RS REG<br>trading as Ireland Internationa<br>» l Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Credit quality analysis  | =   | Credit quality analysis  |
| The following tables set out information about<br>» the credit quality of financial assets meas<br>» ured at amortised cost and<br>FVTOCI debt investments. Unless specifically i<br>» ndicated for all the financial assets, the a<br>» mounts represent gross<br>carrying amounts. | <>  | The following tables set out information about<br>» the credit quality of financial assets meas<br>» ured at amortised cost<br>and FVTOCI debt investments. Unless specifical<br>» ly indicated for all the financial assets, t<br>» he amounts represent<br>gross carrying amounts. |
| Click here to enter data   | =   | Click here to enter data   |
| » Lifetime<br><br>» ECL not Lifetime<br><br>12 month<br><br>» credit ECL credit<br>» Total prior<br>Debt investments at ECL  | <>  | » Lifetime<br><br>» ECL not Lifetim<br>» e<br>1<br>» 2 month credit ECL credit<br>» Total prior  |

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|                                  |          |   |         |
|----------------------------------|----------|---|---------|
| » impaired impaired              |          | » ECL impaired impaired                   |         |
| » Total year                     |          | » Total year                              |         |
| amortised cost                   | €        | Debt investments at amortised cost        |         |
| » € €                            |          | » € €                                     |         |
| » € €                            |          | » € €                                     |         |
| Grades - Low fair risk           | 87,358   | Grades - Low fair risk                    |         |
| » 78,837 46,387                  |          | » 87,358 78,837                           | 46,387  |
| » 212,582 3,450                  |          | » 212,582                                 | 3,450   |
| Grades - Watch list              | 73,887   | Grades - Watch list                       |         |
| » 73,878 98,437                  |          | » 73,887 73,878                           | 98,437  |
| » 246,202 2,345                  |          | » 246,202                                 | 2,345   |
| Grades - Substandard             | 47,627   | Grades - Substandard                      |         |
| » 87,464 87,274                  |          | » 47,627 87,464                           | 87,274  |
| » 222,365 56,453                 |          | » 222,365                                 | 56,453  |
| Grades - Doubtful                | 89,834   | Grades - Doubtful                         |         |
| » 54,256 76,428                  |          | » 89,834 54,256                           | 76,428  |
| » 220,518 434,665                |          | » 220,518                                 | 434,665 |
| Grades - Loss                    | 32,617   | Grades - Loss                             |         |
| » 65,376 87,246                  |          | » 32,617 65,376                           | 87,246  |
| » 185,239 34,534                 |          | » 185,239                                 | 34,534  |
| Loss allowance                   | 98,437   | Loss allowance                            |         |
| » 42,678 87,467                  |          | » 98,437 42,678                           | 87,467  |
| » 228,582 63,768                 |          | » 228,582                                 | 63,768  |
|                                  | =        |   |         |
| Gross carrying amount            | 429,760  | <> Gross carrying amount                  |         |
| » 402,489 483,239                |          | » 429,760 402,489                         | 483,239 |
| » 1,315,488 595,215              |          | » 1,315,488                               | 595,215 |
|                                  | =        |   |         |
| << double-click to               | <>       | << double-                                |         |
| » launch smart-table designer >> |          | » click to launch smart-table designer >> |         |
|                                  | =        |   |         |
| Click here to enter data         |          | Click here to enter data                  |         |
|                                  | <>       |   |         |
| » Lifetime                       |          |   |         |
| » ECL not Lifetime               |          | » Lifetime ECL Lifetime ECL               |         |
| » credit ECL credit              | 12 month | » not credit credit                       |         |
| » Total prior                    |          |   |         |
| ECL                              |          | » 12 month ECL                            |         |
| » impaired impaired              |          | » impaired impaired                       |         |
| » Total year                     |          | » Total                                   |         |
| Debt investments at FVTOCI       | €        | Debt investments at FVTOCI                | €       |
| » € €                            |          | » € €                                     |         |
| » € €                            |          | » €                                       |         |
| Grades - Low fair risk           | 76,247   | Grades - Low fair risk                    | 76,24   |
| » 87,429 34,436                  |          | » 7 87,429                                | 34,436  |
| » 198,112 33,454                 |          | » 198,112                                 |         |
| Grades - Watch list              | 67,824   | Grades - Watch list                       | 67,82   |
| » 98,437 46,274                  |          | » 4 98,437                                | 46,274  |
| » 212,535 5,234                  |          | » 212,535                                 |         |
| Grades - Substandard             | 87,429   | Grades - Substandard                      | 87,42   |

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|--|----|---|--|
| » 63,687 98,424                          |    | » 9 63,687 98,424                           |  |
| » 249,540 34,534                         |    | » 249,540                                   |  |
| Grades - Doubtful 43,487                 |    | Grades - Doubtful 43,48                     |  |
| » 87,428 34,349                          |    | » 7 87,428 34,349                           |  |
| » 165,264 23,345                         |    | » 165,264                                   |  |
| Grades - Loss 63,768                     |    | Grades - Loss 63,76                         |  |
| » 65,376 98,427                          |    | » 8 65,376 98,427                           |  |
| » 227,571 34,453                         |    | » 227,571                                   |  |
| Loss allowance 74,378                    |    | Loss allowance 74,37                        |  |
| » 98,247 65,376                          |    | » 8 98,247 65,376                           |  |
| » 238,001 65,376                         |    | » 238,001                                   |  |
|  | =  |   |  |
| Gross carrying amount 413,133            | <> | Gross carrying amount 413,13                |  |
| » 500,604 377,286                        |    | » 3 500,604 377,286                         |  |
| » 1,291,023 196,396                      |    | » 1,291,023                                 |  |
|  | =  |   |  |
|  | <> | Carrying amount - fair value 63,76          |  |
|  |    | » 4 98,347 65,368                           |  |
|  |    | » 227,479                                   |  |
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|  |    | » Page 367                                  |  |
| P  |    | ROI IF                                      |  |
| » age 394                                |    | » RS REG                                    |  |
| ROI                                      |    |   |  |
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| Notes to the Financial Statements for th | <> | Notes to the Financial Statements for the F |  |
| » e Financial Year Ended 30 June 2024    |    | » inancial Year Ended 31 December 2024      |  |
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|  |    | »   |  |
|  |    | » Total prior                               |  |
|  |    | »   |  |
|  |    | » year                                      |  |
| » Lifetime                               |    |   |  |
| » ECL not Lifetime                       |    |   |  |
| » 12 month                               |    |   |  |
| » credit ECL credit                      |    |   |  |
| » Total prior                            |    |   |  |
| » ECL                                    |    |   |  |
| » impaired impaired To                   |    |   |  |
| » tal year                               |    |   |  |
| Debt investments at FVTOCI €             |    | Debt investments at FVTOCI                  |  |
| » € €                                    |    | » €   |  |
| » €                                      |    | » Grades - Low fair risk                    |  |
|  |    | »   |  |
|  |    | » 33,454                                    |  |



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|--|--------------|--------|--|--------------|---------|
| Grades - Loss                                  | 87,346       |        | Grades - Loss                                  |              |         |
| » 65,387                                       | 76,343       | 229,   | » 87,346                                       | 65,387       | 76,343  |
| » 076 98,437                                   |              |        | » 229,076                                      | 98,437       |         |
|  |              |        | =  |              |         |
| Gross carrying amount                          | 373,870      |        | <> Gross carrying amount                       |              |         |
| » 403,397                                      | 391,363      | 1,168, | » 373,870                                      | 403,397      | 391,363 |
| » 630 338,637                                  |              |        | » 1,168,630                                    | 338,637      |         |
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| Click here to enter data                       |              |        | Click here to enter data                       |              |         |
| Bonds and Treasury bills                       |              |        | Bonds and Treasury bills                       |              |         |
| The net carrying amount of property, plant and | <>           |        | The net carrying amount of property, plant and |              |         |
| » equipment includes the following amounts in  |              |        | » equipment includes the following amounts in  |              |         |
| » respect of assets held                       |              |        | » respect of assets                            |              |         |
| under finance leases and hire purchase contrac |              |        | held under finance leases and hire purchase co |              |         |
| » ts:  |              |        | » ntracts:                                     |              |         |
|  |              |        |  |              |         |
| » Lifetime ECL                                 | Lifetime ECL |        | » me ECL                                       | Lifetime ECL | Lifeti  |
|  | 12 months    |        |  | 12 months    | not     |
| » not credit                                   | credit       |        | » credit                                       | credit       |         |
| » Total prior                                  |              |        | » Total prior                                  |              |         |
|  | ECL          |        |  | ECL          | im      |
| » impaired                                     | impaired     | Tot    | » paired                                       | impaired     | Total   |
| » al period                                    |              |        | » period                                       |              |         |
|  | €            |        |  | €            |         |
| » €  | €            |        | » €  | €            | €       |
| Credit rating 3                                | 98,399       |        | Credit rating 3                                | 98,399       |         |
| » 87,397                                       | 98,437       | 65,3   | » 87,397                                       | 98,437       | 65,376  |
| » 76 73,687                                    |              |        | » 73,687                                       |              |         |
|  |              |        | =  |              |         |
| » Page 395                                     | <>           |        | » age 368                                      |              | P       |
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| » ROI IFRS REG                                 |              |        | » ROI IFRS REG                                 |              |         |
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| » trading as                                   | <>           |        | » trading                                      |              |         |
| » Ireland International Financial Reporting St |              |        | » as Ireland International Financial Reportin  |              |         |
| » andards                                      |              |        | » g Standards                                  |              |         |
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| » Notes to the Fin                             | <>           |        | » Notes to the Fi                              |              |         |
| » ancial Statements for the Financial Year End |              |        | » nancial Statements for the Financial Year En |              |         |
| » ed 30 June 2024                              |              |        | » ded 31 December 2024                         |              |         |
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| »  |              |        | »  |              |         |
| » Over-the-counter                             |              |        | » Over-the-counter                             |              |         |
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|---|----|---|
| »<br>» Other<br>»<br>»<br>» ilateral<br>» Total Exchange tra<br>» ded Central counterparties col<br>» lateralised<br>» otional Notional<br>» Notional<br>» amount Fair value amount F<br>» air value amount Fair value<br>» amount<br>» € € €<br>» € € €<br>» € |    | » Total Exchange traded<br>» Central counterparties Other b<br>» ilateral collateralised<br>» onal Notional Noti<br>» Notional Noti<br>» unt Fair value amount amo<br>» alue amount Fair value amo<br>» unt Fair value<br>» € € €<br>» € € €<br>» € |
| 2024  | =  | 2024  |
| Derivative assets<br>» 184,522 216,131 83,743<br>» 75,376 98,438 65,387<br>» 2,341<br>Derivative liabilities<br>» 185,238 156,189 87,439<br>» 87,389 74,387 65,388<br>» 23,412  | <> | Derivative assets 184<br>» ,522 216,131 83,743 75,376<br>» 98,438 65,387 2<br>» ,341 75,368<br>Derivative liabilities 185<br>» ,238 156,189 87,439 87,389<br>» 74,387 65,388 23<br>» ,412 3,412   |
|   | =  |   |
| » 369,760 372,320 171,182<br>» 162,765 172,825 130,775<br>» 25,753  | <> | » ,760 372,320 171,182 162,765<br>» 172,825 130,775 25<br>» ,753 78,780   |
| 2023  | =  | 2023  |
| Derivative assets<br>» 172,079 217,461 63,768<br>» 98,438 73,879 65,376<br>» 34,432<br>Derivative liabilities<br>» 262,249 195,128 76,386<br>» 64,376 98,427 65,376<br>» 87,436   | <> | Derivative assets 172<br>» ,079 217,461 63,768 98,438<br>» 73,879 65,376 34<br>» ,432 53,647<br>Derivative liabilities 262<br>» ,249 195,128 76,386 64,376<br>» 98,427 65,376 87<br>» ,436 65,376   |
|   | =  |   |
| » 434,328 412,589 140,154<br>» 162,814 172,306 130,752<br>» 121,868   | <> | » ,328 412,589 140,154 162,814<br>» 172,306 130,752 121<br>» ,868 119,023   |

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| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <>  | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =   |   |
| »   | + - |   |
| » Over-the-counter  |     |   |
| »   |     |   |
| » Other bilateral   |     |   |
| »   |     |   |
| » collateralised  |     |   |
| »   |     |   |
| » Fair value  |     |   |
| »   |     |   |
| » €   |     |   |
| 2024  |     |   |
| Derivative assets   |     |   |
| »   |     |   |
| » 75,368  |     |   |
| Derivative liabilities  |     |   |
| »   |     |   |
| » 3,412   |     |   |
| »   |     |   |
| » 78,780  |     |   |
| 2023  |     |   |
| Derivative assets   |     |   |
| »   |     |   |
| » 53,647  |     |   |
| Derivative liabilities  |     |   |
| »   |     |   |
| » 65,376  |     |   |
| »   |     |   |
| » 119,023   |     |   |
| » Page 397  |     |   |

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| <p>» ROI IFRS REG</p> <p>trading as Ireland Internatio</p> <p>» nal Financial Reporting Standards</p> <p>Notes to the Financial Statements for t</p> <p>» he Financial Year Ended 30 June 2024</p>   |    |  |
| <p>Liquidity risk</p> <p>Click here to enter data</p> <p>The group's definition of liquidity risk is Te</p> <p>» sttest. The company manage this by Testtest.</p> <p>Maturity analysis for financial liabilities an</p> <p>» d financial assets</p> <p>The following table sets out the remaining con</p> <p>» tractual maturities of the group's financial</p> <p>» liabilities and financial</p> <p>assets by type.</p> <p>Click here to enter data</p>  | =  | <p>Liquidity risk</p> <p>Click here to enter data</p> <p>The group's definition of liquidity risk is Te</p> <p>» sttest. The company manage this by Testtest.</p> <p>Maturity analysis for financial liabilities an</p> <p>» d financial assets</p> <p>The following table sets out the remaining con</p> <p>» tractual maturities of the group's financial</p> <p>» liabilities and financial</p> <p>assets by type.</p> <p>Click here to enter data</p>  |
| <p>» Gross</p> <p>Carrying</p> <p>» nominal Less than 1</p> <p>» 3 months - 1</p> <p>2024 amount</p> <p>» inflow/-outflow month 1-3 m</p> <p>» onths year</p> <p>Non-derivative assets €</p> <p>» € €</p> <p>Financial investments 87,487</p> <p>» 57,385 98,537</p> <p>» 65,387 87,536</p> <p>Non-current financial assets 75,378</p> <p>» 98,537 65,378</p> <p>» 87,538 98,477</p> <p>Other current financial assets 98,438</p> <p>» 87,375 98,357</p> <p>» 87,538 65,387</p> <p>Cash and short-term deposits 65,376</p> <p>» 98,357 76,387</p> <p>» 98,537 65,879</p> | <> | <p>» ing Gross nominal Less than 1</p> <p>Carry</p> <p>» nt inflow/-outflow amou</p> <p>» 1-3 months month</p> <p>Non-derivative assets</p> <p>» € €</p> <p>» € €</p> <p>Financial investments 87,</p> <p>» 487 57,385 98,537</p> <p>» 65,387</p> <p>Non-current financial assets 75,</p> <p>» 378 98,537 65,378</p> <p>» 87,538</p> <p>Other current financial assets 98,</p> <p>» 438 87,375 98,357</p> <p>» 87,538</p> <p>Cash and short-term deposits 65,</p> <p>» 376 98,357 76,387</p> <p>» 98,537</p> |
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| <p>»</p> <p>» More than 5</p> <p>2024</p> <p>» 1-5 y</p> <p>» ears years</p> <p>Non-derivative assets</p> <p>»</p> <p>» € €</p>  | <> | <p>» 3 months - 1</p> <p>» More than 5</p> <p>2024</p> <p>» 1-5 year</p> <p>» s years</p> <p>Non-derivative assets</p> <p>» €</p> <p>» € €</p>   |

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|   |    |   |        |
|---|----|---|--------|
| Financial investments   |    | Financial investments   |        |
| »   |    | » 87,536  | 65,378 |
| » 65,378 87,537   |    | » 87,537  |        |
| Non-current financial assets  |    | Non-current financial assets  |        |
| »   |    | » 98,477  | 65,387 |
| » 65,387 75,387   |    | » 75,387  |        |
| Other current financial assets  |    | Other current financial assets  |        |
| »   |    | » 65,387  | 98,537 |
| » 98,537 65,376   |    | » 65,376  |        |
| Cash and short-term deposits  |    | Cash and short-term deposits  |        |
| »   |    | » 65,879  | 87,397 |
| » 87,397 65,387   |    | » 65,387  |        |
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| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024                             | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |        |
|   | =  |   |        |
| » Gross nominal Less than 1 3 months - 1 2024 amount month 1-3 inflow/-outflow year Derivative assets € € | <> | » Gross nominal Less than 1 2024 amount month inflow/-outflow 1-3 months Carr     |        |
| » € €   |    | » € €   |        |
|   | =  |   |        |
| Trading:  |    | Trading:  |        |
| Outflow 75,38   | <> | Outflow 75  |        |
| » 7 87,397 65,387   |    | » ,387 87,397 65,38   |        |
| » 87,387 65,387   |    | » 7 87,387  |        |
| Inflow 65,37  |    | Inflow 65   |        |
| » 6 98,375 65,378   |    | » ,376 98,375 65,37   |        |
| » 87,539 98,376   |    | » 8 87,539  |        |
|   | =  |   |        |
| Risk management:  |    | Risk management:  |        |
| Outflow 63,76   | <> | Outflow 63  |        |
| » 8 54,768 32,874   |    | » ,768 54,768 32,87   |        |
| » 87,426 54,786   |    | » 4 87,426  |        |

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|--|-------|--|---------|
| Inflow                                   | 87,53 | Inflow                                 | 87      |
| » 9 75,368 98,375                        |       | » ,539 75,368 98,37                    |         |
| » 56,387 87,387                          |       | » 5 56,387                             |         |
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| » More than 5                            |       | » 3 months - 1                         |         |
| 2024                                     |       | 2024                                   |         |
| » 1-5                                    |       | » year                                 | 1-5 yea |
| » years years                            |       | » rs years                             |         |
| Derivative assets                        |       | Derivative assets                      |         |
| »  |       | » €                                    |         |
| » € €                                    |       | » € €                                  |         |
|  | =     |  |         |
| Trading:                                 |       | Trading:                               |         |
| Outflow                                  | <>    | Outflow                                |         |
| » 9                                      |       | » 65,387 98,37                         |         |
| » 8,378 65,378                           |       | » 8 65,378                             |         |
| Inflow                                   |       | Inflow                                 |         |
| » 5                                      |       | » 98,376 56,38                         |         |
| » 6,383 73,678                           |       | » 3 73,678                             |         |
|  | =     |  |         |
| Risk management:                         |       | Risk management:                       |         |
| Outflow                                  | <>    | Outflow                                |         |
| » 9                                      |       | » 54,786 98,42                         |         |
| » 8,426 23,627                           |       | » 6 23,627                             |         |
| Inflow                                   |       | Inflow                                 |         |
| » 9                                      |       | » 87,387 98,37                         |         |
| » 8,375 75,387                           |       | » 5 75,387                             |         |
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| » Gross                                  |       | »                                      |         |
| » g nominal Less than 1                  |       | » ying Gross nominal Less than 1       |         |
| » 3 months - 1                           |       | »                                      |         |
| 2024                                     |       | 2024                                   |         |
| » inflow/-outflow month 1-3              |       | » unt inflow/-outflow month            |         |
| » months year                            |       | » 1-3 months                           |         |
| Non-derivative liabilities               |       | Non-derivative liabilities             |         |
| » €                                      |       | » €                                    |         |
| » € €                                    |       | » € €                                  |         |
| Non-current financial liabilities 73,87  |       | Non-current financial liabilities 73   |         |
| » 7 75,387 98,438                        |       | » ,877 75,387 98,43                    |         |
| » 65,387 76,437                          |       | » 8 65,387                             |         |
| Current financial liabilities 65,37      |       | Current financial liabilities 65       |         |

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|---|-----|--|
| » 6 65,368 87,438   |     | » ,376 65,368 87,43  |
| » 87,536 65,376   |     | » 8 87,536   |
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|   | =   |  |
|   | <>  | » 3 months - 1<br>» More than 5<br>2024<br>» year 1-5 yea<br>» rs years<br>Non-derivative liabilities<br>» €<br>» € €<br>Non-current financial liabilities<br>» 76,437 87,37<br>» 6 65,376<br>Current financial liabilities<br>» 65,376 76,38<br>» 7 98,375<br><< double-click to launch sm<br>» art-table designer >> |
| » Page 399  |     | » Page 371   |
| » ROI IFRS REG  |     | » FRS REG ROI I  |
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| » Financial Reporting Standards   |     | » inancial Reporting Standards   |
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| Notes to the Financial Statements for   | <>  | Notes to the Financial Statements for the F  |
| » the Financial Year Ended 30 June 2024   |     | » inancial Year Ended 31 December 2024   |
|   | =   |  |
| »<br>» More than 5<br>2024<br>» 1-5<br>» years years<br>Non-derivative liabilities<br>»<br>» € €<br>Non-current financial liabilities<br>» 8<br>» 7,376 65,376<br>Current financial liabilities<br>» 7<br>» 6,387 98,375<br><< double-click to la<br>» unch smart-table designer >> | + - |  |
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|  |              |             |        |         |    |                                       |               |             |          |
|--|--------------|-------------|--------|---------|----|---------------------------------------|---------------|-------------|----------|
| »  | Gross        |             |        | Carryin | <> |                                       |               |             | Carry    |
| » g                                      | nominal      | Less than 1 |        |         |    | » ing                                 | Gross nominal | Less than 1 |          |
| »  | 3 months - 1 |             |        |         |    | »                                     |               |             |          |
| 2024                                     |              |             |        | amount  |    | 2024                                  |               |             | amou     |
| » inflow/-outflow                        |              |             | month  | 1-3     |    | » nt inflow/-outflow                  |               |             | month    |
| » months                                 | year         |             |        |         |    | »                                     | 1-3 months    |             |          |
| Derivative liabilities                   |              |             |        | €       |    | Derivative liabilities                |               |             |          |
| »  | €            |             |        | €       |    | »                                     | €             |             | €        |
| »  | €            | €           |        |         |    | »                                     | €             |             |          |
| Trading:                                 |              |             |        |         | =  | Trading:                              |               |             |          |
| Outflow                                  |              |             |        | 65,37   | <> | Outflow                               |               |             | 65,      |
| » 8                                      | 98,437       |             | 65,387 |         |    | » 378                                 | 98,437        |             | 65,387   |
| » 98,427                                 | 65,387       |             |        |         |    | »                                     | 98,427        |             |          |
| Inflow                                   |              |             |        | 65,38   |    | Inflow                                |               |             | 65,      |
| » 7                                      | 98,437       |             | 23,457 |         |    | » 387                                 | 98,437        |             | 23,457   |
| » 75,387                                 | 98,427       |             |        |         |    | »                                     | 75,387        |             |          |
| Risk management:                         |              |             |        |         | =  | Risk management:                      |               |             |          |
| Outflow                                  |              |             |        | 75,38   | <> | Outflow                               |               |             | 75,      |
| » 7                                      | 98,437       |             | 65,387 |         |    | » 387                                 | 98,437        |             | 65,387   |
| » 98,457                                 | 87,353       |             |        |         |    | »                                     | 98,457        |             |          |
| Inflow                                   |              |             |        | 98,45   |    | Inflow                                |               |             | 98,      |
| » 7                                      | 54,276       |             | 98,478 |         |    | » 457                                 | 54,276        |             | 98,478   |
| » 87,438                                 | 98,537       |             |        |         |    | »                                     | 87,438        |             |          |
|  |              |             |        |         | =  |                                       |               |             |          |
|  |              |             |        |         | <> |                                       |               |             |          |
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|  |              |             |        |         | =  |                                       |               |             |          |
| »  |              |             |        |         | <> | »                                     | 3 months - 1  |             |          |
| »  | More than 5  |             |        |         |    | »                                     | More than 5   |             |          |
| 2024                                     |              |             |        |         |    | 2024                                  |               |             |          |
| »  |              |             |        | 1-5     |    | »                                     | year          |             | 1-5 year |
| » years                                  | years        |             |        |         |    | » s                                   | years         |             |          |
| Derivative liabilities                   |              |             |        |         |    | Derivative liabilities                |               |             |          |
| »  |              |             |        |         |    | »                                     | €             |             | €        |
| »  | €            | €           |        |         |    | »                                     | €             |             |          |
| Trading:                                 |              |             |        |         | =  | Trading:                              |               |             |          |
| Outflow                                  |              |             |        | 7       | <> | Outflow                               |               |             | 78,457   |
| »  |              |             |        |         |    | »                                     | 65,387        |             |          |
| » 8,457                                  | 98,375       |             |        |         |    | »                                     | 98,375        |             |          |
| Inflow                                   |              |             |        | 2       |    | Inflow                                |               |             | 23,443   |
| »  |              |             |        |         |    | »                                     | 98,427        |             |          |
| » 3,443                                  | 87,345       |             |        |         |    | »                                     | 87,345        |             |          |
| Risk management:                         |              |             |        |         | =  | Risk management:                      |               |             |          |
| Outflow                                  |              |             |        | 7       | <> | Outflow                               |               |             | 75,388   |
| »  |              |             |        |         |    | »                                     | 87,353        |             |          |

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|---|---|--|--------|
| » 5,388 54,657<br>Inflow<br>»<br>» 5,376 98,437   | 6 | » 54,657<br>Inflow<br>» 98,537<br>» 98,437   | 65,376 |
| << double-click to launch smart-table designer >>   |   | << double-click to launch smart-table designer >>  |        |
| » Page 400<br>» ROI IFRS REG<br>» trading as Ireland International<br>» Financial Reporting Standards<br>» Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   |   |  |        |
| Click here to enter data  |   | Click here to enter data   |        |
| » Gross<br>» nominal Less than 1<br>» 3 months - 1<br>2023<br>» inflow/-outflow month 1-3 m<br>» onths year<br>Non-derivative assets<br>» € €<br>» € €<br>Financial investments 75,387<br>» 87,538 75,387 7<br>» 5,387 98,538<br>Non-current financial assets 74,878<br>» 75,387 76,386 9<br>» 8,537 65,387<br>Other current financial assets 98,437<br>» 65,387 98,347 6<br>» 5,387 87,397<br>Cash and short-term deposits 65,387<br>» 87,438 65,387 9<br>» 8,437 65,387 |   | » Gross<br>» Carrying nominal Less than 1<br>» n 1 3 months -<br>2023<br>» amount inflow/-outflow month<br>» h 1-3 months year<br>Non-derivative assets<br>» € €<br>» € €<br>Financial investments<br>» 75,387 87,538 75,3<br>» 87 75,387 98,538<br>Non-current financial assets<br>» 74,878 75,387 76,3<br>» 86 98,537 65,387<br>Other current financial assets<br>» 98,437 65,387 98,3<br>» 47 65,387 87,397<br>Cash and short-term deposits<br>» 65,387 87,438 65,3<br>» 87 98,437 65,387 |        |
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| »<br>» More than 5  |   | » Page 372<br>» ROI IFRS REG   |        |



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|   | =  |   |
| <div>» Page 401</div> <div>» ROI IFRS REG</div>   | <> | <div>» 3 months - 1</div> <div>» More than 5</div> <div>2023</div> <div>» year 1-5 yea</div> <div>» rs years</div> <div>Derivative assets</div> <div>» €</div> <div>» €</div> <div>Trading:</div> <div>Outflow</div> <div>» 65,378 87,37</div> <div>» 5 65,378</div> <div>Inflow</div> <div>» 87,357 98,32</div> <div>» 4 42,678</div>  |
|   | =  |   |
| <div>» trading as Ireland International</div> <div>» Financial Reporting Standards</div>  | <> | <div>Risk management:</div> <div>Outflow</div> <div>» 5,234 4,52</div> <div>» 3 34,534</div> <div>Inflow</div> <div>» 5,234 34,53</div> <div>» 4 87,538</div>   |
|   | =  |   |
| <div>» Notes to the Financial Statements for</div> <div>» the Financial Year Ended 30 June 2024</div>   | <> | <div>&lt;&lt; double-click to launch sm</div> <div>» art-table designer &gt;&gt;</div>  |
| Click here to enter data  | =  | Click here to enter data  |
| <div>» Gross</div> <div>» g nominal Less than 1 Carryin</div> <div>» 3 months - 1</div> <div>2023 amount</div> <div>» inflow/-outflow month 1-3</div> <div>» months year</div> <div>Non-derivative liabilities €</div> <div>» € €</div> <div>» € €</div> <div>Non-current financial liabilities 87,37</div> <div>» 8 65,387 98,434</div> <div>» 65,368 73,877</div> <div>Current financial liabilities 65,38</div> <div>» 7 75,387 98,357</div> | <> | <div>» Gross</div> <div>» Carrying nominal Less th</div> <div>» an 1 3 months -</div> <div>2023 amount inflow/-outflow mon</div> <div>» th 1-3 months year</div> <div>Non-derivative liabilities</div> <div>» € €</div> <div>» € €</div> <div>Non-current financial liabilities</div> <div>» 87,378 65,387 98,</div> <div>» 434 65,368 73,877</div> <div>Current financial liabilities</div> <div>» 65,387 75,387 98,</div> |

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| << double-click to la<br>» unch smart-table designer >>  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Click here to enter data   | =  | Click here to enter data   |
| » Gross<br>» g nominal Less than 1 Carryin<br>» 3 months - 1<br>2023 amount<br>» inflow/-outflow month 1-3<br>» months year<br>Derivative liabilities €<br>» € €<br>» € €  | <> | » rying Gross nominal Less than 1 Car<br>2023 a<br>» mount inflow/-outflow month<br>» 1-3 months<br>Derivative liabilities €<br>» € €<br>» € |
| Trading:   | =  | Trading:   |
| Outflow 87,53<br>» 8 65,387 98,537<br>» 63,756 87,537<br>Inflow 54,65<br>» 2 45,365 87,346<br>» 65,376 98,347  | <> | Outflow<br>» 87,538 65,387 98,537<br>» 63,756<br>Inflow<br>» 54,652 45,365 87,346<br>» 65,376  |
| Risk management:   | =  | Risk management:   |
| Outflow 65,38  | <> | Outflow  |

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|--|----|--|
| » 7 53,768 65,378                              | =  | » 65,387 53,768 65,378                         |
| » 98,437 65,387                                |    | » 98,437                                       |
| Inflow 34,53                                   |    | Inflow   |
| » 4 34,536 5,234                               |    | » 34,534 34,536 5,234                          |
| » 1,523 2,345                                  |    | » 1,523  |
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| » ROI IFRS REG                                 |    |  |
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| » Financial Reporting Standards                |    |  |
| » Notes to the Financial Statements for        |    |  |
| » the Financial Year Ended 30 June 2024        |    |  |
| »  |    | » 3 months - 1                                 |
| » More than 5                                  |    | » More than 5                                  |
| 2023   |    | 2023   |
| » 1-5  |    | » year 1-5 ya                                  |
| » years years                                  |    | » rs years                                     |
| Derivative liabilities                         |    | Derivative liabilities                         |
| »  |    | » € €  |
| » € €  |    | » € €  |
|  | =  |  |
| Trading:                                       |    | Trading:                                       |
| Outflow  | <> | Outflow  |
| »  |    | » 87,537 93,475                                |
| » 93,475 34,523                                |    | » 34,523                                       |
| Inflow   |    | Inflow   |
| »  |    | » 98,347 23,443                                |
| » 23,443 87,457                                |    | » 87,457                                       |
|  | =  |  |
| Risk management:                               |    | Risk management:                               |
| Outflow  | <> | Outflow  |
| »  |    | » 65,387 98,438                                |
| » 98,438 65,377                                |    | » 65,377                                       |
| Inflow   |    | Inflow   |
| »  |    | » 2,345 56,464                                 |
| » 56,464 52,345                                |    | » 52,345                                       |
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| » unch smart-table designer >>                 |    | » rt-table designer >>                         |
|  | =  |  |
| The amounts above have been compiled as follow |    | The amounts above have been compiled as follow |
| » s;   |    | » s;   |
| Type of financial instrument Bas               |    | Type of financial instrument Bas               |
| » is on which amounts are compiled             |    | » is on which amounts are compiled             |
| Non- derivative financial liabilities Bas      |    | Non- derivative financial liabilities Bas      |
| » is on which amounts are compiled             |    | » is on which amounts are compiled             |

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|  |     |  |        |
|--|-----|--|--------|
| » ttest  | Tes | » ttest  | Tes    |
| Non- derivative financial assets               | Bas | Non- derivative financial assets               | Bas    |
| » is on which amounts are compiled             |     | » is on which amounts are compiled             |        |
| » ttest  | Tes | » ttest  | Tes    |
| Derivative financial liabilities               | Bas | Derivative financial liabilities               | Bas    |
| » is on which amounts are compiled             |     | » is on which amounts are compiled             |        |
| » test   | Tes | » test   | Tes    |
|  | <>  | » Page 374                                     | ROI    |
|  |     | » IFRS REG                                     |        |
|  |     | trading as Ireland International               |        |
|  |     | » Financial Reporting Standards                |        |
|  |     | Notes to the Financial Statements for the F    |        |
|  |     | » inancial Year Ended 31 December 2024         |        |
| Derivative financial assets                    | Bas | Derivative financial assets                    | Basis  |
| » is on which amounts are compiled             |     | » on which amounts are compiled                |        |
|  | =   |  |        |
| » 23424234                                     | 234 | » 24234  | 234234 |
| » 23424234                                     | <>  | » 24234  |        |
| Market risk                                    | =   | Market risk                                    |        |
| Click here to enter data                       |     | Click here to enter data                       |        |
| The group's definition of market risk is Testt |     | The group's definition of market risk is Testt |        |
| » est. The group manage this by Testest.       |     | » est. The group manage this by Testest.       |        |
| The following table sets out the allocation of |     | The following table sets out the allocation of |        |
| » assets and liabilities subject to market ri  |     | » assets and liabilities subject to market ri  |        |
| » sk;  |     | » sk;  |        |
|  | + - |  |        |
| » Page 403                                     |     |  |        |
| » ROI  |     |  |        |
| » IFRS REG                                     |     |  |        |
| trading as Ireland Internati                   |     |  |        |
| » onal Financial Reporting Standards           |     |  |        |
| Notes to the Financial Statements for t        |     |  |        |
| » he Financial Year Ended 30 June 2024         |     |  |        |
| Click here to enter data                       | =   | Click here to enter data                       |        |
| 2024   |     | 2024   |        |
| » Market r                                     | <>  | » Market risk                                  |        |
| » isk  |     | » Carrying                                     |        |
| » measure                                      |     | » measure on                                   |        |
| » on   |     | » amount                                       |        |
| » portfo                                       |     | » t  |        |
| » lio  |     | » portfolio                                    |        |

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|                                    |          |          |    |                                    |             |
|------------------------------------|----------|----------|----|------------------------------------|-------------|
| »                                  | €        | €        |    | »                                  |             |
|                                    |          |          |    | »                                  | € €         |
| Assets subject to market risk      |          |          | =  | Assets subject to market risk      |             |
| Financial investments              |          |          | <> | Financial investments              |             |
| »                                  | 43,786   | 84,38    |    | »                                  | 43,7        |
| » 7                                |          |          |    | » 86                               | 84,387      |
| Non-current financial assets       |          |          |    | Non-current financial assets       |             |
| »                                  | 75,387   | 75,38    |    | »                                  | 75,3        |
| » 7                                |          |          |    | » 87                               | 75,387      |
| Trade and other receivables        |          |          |    | Trade and other receivables        |             |
| »                                  | 65,376   | 87,34    |    | »                                  | 65,3        |
| » 7                                |          |          |    | » 76                               | 87,347      |
| Other current financial assets     |          |          |    | Other current financial assets     |             |
| »                                  | 45,265   | 87,42    |    | »                                  | 45,2        |
| » 6                                |          |          |    | » 65                               | 87,426      |
| Derivative assets                  |          |          |    | Derivative assets                  |             |
| »                                  | 54,278   | 87,43    |    | »                                  | 54,2        |
| » 6                                |          |          |    | » 78                               | 87,436      |
| Cash and short-term deposits       |          |          |    | Cash and short-term deposits       |             |
| »                                  | 65,376   | 87,43    |    | »                                  | 65,3        |
| » 7                                |          |          |    | » 76                               | 87,437      |
|                                    |          |          | =  |                                    |             |
| »                                  | 349,468  | 509,420  | <> | »                                  | 349,4       |
|                                    |          |          |    | » 68                               | 509,420     |
| Liabilities subject to market risk |          |          | =  | Liabilities subject to market risk |             |
| Long-term financial liabilities    |          |          | <> | Long-term financial liabilities    |             |
| »                                  | 73,876   | 73,84    |    | »                                  | 73,8        |
| » 7                                |          |          |    | » 76                               | 73,847      |
| Current financial liabilities      |          |          |    | Current financial liabilities      |             |
| »                                  | 63,767   | 98,43    |    | »                                  | 63,7        |
| » 7                                |          |          |    | » 67                               | 98,437      |
| Derivative liabilities             |          |          |    | Derivative liabilities             |             |
| »                                  | 54,387   | 98,42    |    | »                                  | 54,3        |
| » 6                                |          |          |    | » 87                               | 98,426      |
|                                    |          |          | =  |                                    |             |
| »                                  | 192,030  | 270,710  | <> | »                                  | 192,0       |
|                                    |          |          |    | » 30                               | 270,710     |
| Click here to enter data 2023      |          |          | =  | Click here to enter data 2023      |             |
| »                                  |          | Market r | <> | »                                  |             |
| » isk                              |          |          |    | »                                  | Market risk |
| »                                  | Carrying | measure  |    | »                                  |             |
| » on                               |          |          |    | »                                  | measure on  |
| »                                  | amount   | portfo   |    | »                                  |             |
| » lio                              |          |          |    | » t                                | portfolio   |

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| » € €                            |     | »<br>» € €   |
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|                                  | - + | » Page 375<br>ROI<br>» IFRS REG<br>trading as Ireland International F<br>» inancial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024<br>2023<br>»<br>» Market risk<br>»<br>» Carrying<br>» measure on<br>»<br>» amoun<br>» t portfolio<br>»<br>» € € |
| Assets subject to market risk    | =   | Assets subject to market risk  |
| Financial investments            | < > | Financial investments  |
| » 65,376 98,43                   |     | » 65,37  |
| » 7                              |     | » 6 98,437   |
| Non-current financial assets     |     | Non-current financial assets   |
| » 65,376 87,43                   |     | » 65,37  |
| » 6                              |     | » 6 87,436   |
| Trade and other receivables      |     | Trade and other receivables  |
| » 65,376 87,46                   |     | » 65,37  |
| » 3                              |     | » 6 87,463   |
| Other current financial assets   |     | Other current financial assets   |
| » 65,376 63,86                   |     | » 65,37  |
| » 6                              |     | » 6 63,866   |
| Derivative assets                |     | Derivative assets  |
| » 98,487 65,38                   |     | » 98,48  |
| » 7                              |     | » 7 65,387   |
| Cash and short-term deposits     |     | Cash and short-term deposits   |
| » 98,437 63,56                   |     | » 98,43  |
| » 8                              |     | » 7 63,568   |
|                                  | =   |  |
| » 458,428 466,157                | < > | » 458,4  |
|                                  |     | » 28 466,157   |
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| <p>trading as Ireland International Financial Reporting Standards</p> <p>Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p> <p>2023</p> <p>»</p> <p>» Market risk</p> <p>» Carr</p> <p>» ying measure on</p> <p>» a</p> <p>» mount portfolio</p> <p>»</p> <p>» € €</p> |  |  |  |    |  |
| Liabilities subject to market risk  |  |  |  | =  | Liabilities subject to market risk                                       |
| Long-term financial liabilities   |  |  |  | <> | Long-term financial liabilities  |
| » 6   |  |  |  |    | » 63,76  |
| » 3,767 87,437  |  |  |  |    | » 7 87,437   |
| Current financial liabilities   |  |  |  |    | Current financial liabilities  |
| » 6   |  |  |  |    | » 63,88  |
| » 3,887 98,437  |  |  |  |    | » 7 98,437   |
| Derivative liabilities  |  |  |  |    | Derivative liabilities   |
| » 2   |  |  |  |    | » 24,44  |
| » 4,443 98,237  |  |  |  |    | » 3 98,237   |
|   |  |  |  | =  |  |
| » 1   |  |  |  | <> | » 152,0  |
| » 52,097 284,111  |  |  |  |    | » 97 284,111   |
| Exposure to interest rate risk - Non trading portfolios   |  |  |  | =  | Exposure to interest rate risk - Non trading portfolios                  |
| The repricing profile of asset and liability categories were as follows:  |  |  |  |    | The repricing profile of asset and liability categories were as follows: |
| Click here to enter data  |  |  |  |    | Click here to enter data   |
| 30 June 2024  |  |  |  | <> | 31 December 2024   |
| » N   |  |  |  |    | » Non-i  |
| » on-interest   |  |  |  |    | » nterest  |
| » Within 3  |  |  |  |    | » Within 3   |
| » Month Month Over  |  |  |  |    | » Month Month Over b   |
| » bearing   |  |  |  |    | » earing   |
| » months  |  |  |  |    | » months   |
| » 4 to 6 7 to 12 1 year   |  |  |  |    | » 4 to 6 7 to 12 1 year ba   |
| » balances Total  |  |  |  |    | » lances Total   |
| » € € € €   |  |  |  |    | » € € € €  |
| » € €   |  |  |  |    | » € €  |
|   |  |  |  | =  |  |

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|                                |        |         |    |   |        |         |        |
|--------------------------------|--------|---------|----|---|--------|---------|--------|
| Assets                         |        |         |    | Assets                                      |        |         |        |
| Cash and cash equivalents      |        | 65,367  | <> | Cash and cash equivalents                   |        | 65,367  |        |
| »                              | 87,346 | 73,877  |    | »   | 87,346 | 73,877  | 65,387 |
| »                              | 34,368 | 326,345 |    | »   | 34,368 | 326,345 |        |
| Trade and other receivables    |        | 65,376  |    | Trade and other receivables                 |        | 65,376  |        |
| »                              | 98,434 | 74,387  |    | »   | 98,434 | 74,387  | 87,437 |
| »                              | 63,678 | 389,312 |    | »   | 63,678 | 389,312 |        |
|                                |        |         |    | Other current financial                     |        |         |        |
| Other current financial assets |        | 98,437  |    | assets                                      |        |         | 98,437 |
| »                              | 53,768 | 42,267  |    | »   | 53,768 | 42,267  | 42,367 |
| »                              | 45,732 | 282,571 |    | »   | 45,732 | 282,571 |        |
| Derivative assets              |        | 98,464  |    | Derivative assets                           |        |         | 98,464 |
| »                              | 64,376 | 87,476  |    | »   | 64,376 | 87,476  | 98,234 |
| »                              | 87,234 | 435,784 |    | »   | 87,234 | 435,784 |        |
| Other non-current assets       |        | 87,234  |    | Other non-current assets                    |        |         | 87,234 |
| »                              | 87,364 | 82,348  |    | »   | 87,364 | 82,348  | 76,347 |
| »                              | 72,348 | 405,641 |    | »   | 72,348 | 405,641 |        |
| Other non-current financial    |        |         | =  | Other non-current financial                 |        |         |        |
| assets                         |        | 72,364  | <> | assets                                      |        |         | 72,364 |
| »                              | 87,234 | 87,642  |    | »   | 87,234 | 87,642  | 73,642 |
| »                              | 64,376 | 385,258 |    | »   | 64,376 | 385,258 |        |
|                                |        |         | =  |   |        |         |        |
|                                |        |         | -+ | » Page 376                                  |        |         |        |
|                                |        |         |    | » I IFRS REG                                |        |         |        |
|                                |        |         |    | » trading as Ireland International          |        |         |        |
|                                |        |         |    | » al Financial Reporting Standards          |        |         |        |
|                                |        |         |    | » Notes to the Financial Statements for the |        |         |        |
|                                |        |         |    | » Financial Year Ended 31 December 2024     |        |         |        |
|                                |        |         |    | 31 December 2024                            |        |         |        |
|                                |        |         |    | »   |        |         |        |
|                                |        |         |    | » terest                                    |        |         |        |
|                                |        |         |    | » Within 3                                  |        |         |        |
|                                |        |         |    | » Month Month Over                          |        |         |        |
|                                |        |         |    | » ring                                      |        |         |        |
|                                |        |         |    | » 4 to 6 7 to 12 1 year                     |        |         |        |
|                                |        |         |    | » nces Total                                |        |         |        |
|                                |        |         |    | »   |        |         |        |
|                                |        |         |    | » € €                                       |        |         |        |
|                                |        |         |    | » € €                                       |        |         |        |
| Liabilities                    |        |         | =  | Liabilities                                 |        |         |        |
| Current financial liabilities  |        | 34,627  | <> | Current financial liabilities               |        | 34,627  |        |
| »                              | 63,768 | 87,346  |    | »   | 63,768 | 87,346  | 54,376 |
| »                              | 98,347 | 338,464 |    | »   | ,347   | 338,464 | 98     |
| Payables, accruals and         |        |         | =  | Payables, accruals and                      |        |         |        |
| provisions                     |        | 23,266  | <> | provisions                                  |        | 23,266  |        |
| »                              | 63,768 | 44,268  |    | »   | 63,768 | 44,268  | 43,767 |
| »                              | 54,376 | 229,445 |    | »   | ,376   | 229,445 | 54     |
| Derivative liabilities         |        | 64,278  |    | Derivative liabilities                      |        | 64,278  |        |

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|---|---|
| » 87,342 62,876 98,347                  | » 87,342 62,876 98,347 54                 |
| » 54,172 367,015                        | » ,172 367,015                            |
| Deferred revenue 87,346                 | Deferred revenue 87,346                   |
| » 53,768 76,462 98,347                  | » 53,768 76,462 98,347 42                 |
| » 42,532 358,455                        | » ,532 358,455                            |
| Other current liabilities 65,376        | Other current liabilities 65,376          |
| » 98,347 54,265 76,246                  | » 98,347 54,265 76,246 42                 |
| » 42,342 336,576                        | » ,342 336,576                            |
| Long-term financial liabilities 87,234  | Long-term financial liabilities 87,234    |
| » 52,536 63,276 25,321                  | » 52,536 63,276 25,321 23                 |
| » 23,423 251,790                        | » ,423 251,790                            |
| Provisions and other                    | = Provisions and other                    |
| non-current liabilities 63,276          | <> non-current liabilities 63,276         |
| » 63,776 72,634 82,348                  | » 63,776 72,634 82,348 64                 |
| » 64,276 346,310                        | » ,276 346,310                            |
|   | =   |
| » Page 405                              | <>  |
| R                                       |   |
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| trading as Ireland Internati            |   |
| » onal Financial Reporting Standards    |   |
| Notes to the Financial Statements for   |   |
| » the Financial Year Ended 30 June 2024 |   |
| 30 June 2024                            |   |
| Non-                                    |   |
| » interest                              |   |
| Within 3                                |   |
| » Month Month Over b                    |   |
| » earing                                |   |
| months                                  |   |
| » 4 to 6 7 to 12 1 year ba              |   |
| » lances Total                          |   |
| €                                       |   |
| » € € € €                               |   |
| » €                                     |   |
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| »                                       | » T                                       |
| » Total                                 | » otal                                    |
| % % % %                                 | % % % %                                   |
| » % % % %                               | » % % % %                                 |
| » %                                     | » %                                       |
| Cumulative interest rate                | = Cumulative interest rate                |
| sensitivity gap 126789.00 126789.00     | <> sensitivity gap 126789.00 126789.00 12 |
| » 126789.00 126789.00 126789.00 63      | » 6789.00 126789.00 126789.00 6339        |
| » 3945.00 -                             | » 45.00 -                                 |

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| 30 June 2023                                      | <>  | 31 December 2023  |
| » Non-interest                                    |     | » Non-interest  |
| » Within 3 months                                 |     | » Within 3 months   |
| » Month Month Over b                              |     | » Month Month Over bea  |
| » bearing   |     | » ring  |
| » 4 to 6 7 to 12 1 year ba                        |     | » 4 to 6 7 to 12 1 year bala  |
| » lances Total                                    |     | » nces Total  |
| » € € € €   |     | » € € € €   |
| » €   |     | » € €   |
| Assets  | =   | Assets  |
| Cash and cash equivalents 73,878                  | <>  | Cash and cash equivalents 73,878  |
| » 73,456 38,477 36,478                            |     | » 73,456 38,477 36,478 24   |
| » 24,378 246,667                                  |     | » ,378 246,667  |
| Trade and other receivables 76,437                |     | Trade and other receivables 76,437  |
| » 84,798 76,387 98,347                            |     | » 84,798 76,387 98,347 63   |
| » 63,788 399,757                                  |     | » ,788 399,757  |
| Other current financial assets 65,387             |     | Other current financial assets 65,387   |
| » 98,247 65,387 87,468                            |     | » 98,247 65,387 87,468 87   |
| » 87,347 403,836                                  |     | » ,347 403,836  |
| Derivative assets 63,768                          |     | Derivative assets 63,768  |
| » 65,376 78,768 64,376                            |     | » 65,376 78,768 64,376 87   |
| » 87,436 359,724                                  |     | » ,436 359,724  |
| Other non-current assets 65,376                   |     | Other non-current assets 65,376   |
| » 87,472 98,234 65,376                            |     | » 87,472 98,234 65,376 54   |
| » 54,273 370,731                                  |     | » ,273 370,731  |
| Other non-current financial assets 65,376         | =   | Other non-current financial assets 65,376   |
| » 23,422 98,347 31,511                            | <>  | » 23,422 98,347 31,511 62   |
| » 62,438 281,094                                  |     | » ,438 281,094  |
|   | =   |   |
|   | - + | » Page 377  |
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|   |     | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
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|   |     |   |
|---|-----|---|
| Cumulative<br>interest rate   | =   | Cumulative<br>interest rate   |
| sensitivity gap 126789.00 126789.00 1<br>» 26789.00 126789.00 126789.00 63394<br>» 5.00 -   | <>  | sensitivity gap 126789.00 126789.00 12<br>» 6789.00 126789.00 126789.00 6339<br>» 45.00 -   |
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| << double-click<br>» to launch smart-table designer >>  | <>  | << double-click<br>» k to launch smart-table designer >>  |
| Test<br>Foreign exchange risk<br>Click here to enter data<br>Test<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Sensitivity analysis<br>Click here to enter data<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Testtest | =   | Test<br>Foreign exchange risk<br>Click here to enter data<br>Test<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Sensitivity analysis<br>Click here to enter data<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Testtest |
|   | - + | » Page 378<br>ROI IFR<br>» S REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024                                  |
| Interest rate risk<br>Click here to enter data<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Sensitivity analysis<br>Click here to enter data<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Testtest        | =   | Interest rate risk<br>Click here to enter data<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Sensitivity analysis<br>Click here to enter data<br>Testtest<br>Testtest<br>Testtest<br>Testtest<br>Testtest        |
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|--|---|
| <p>» FRS REG</p> <p>trading as Ireland International Financial Reporting Standards</p> <p>Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p>  |   |
| <p>Commodity price risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Equity price risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> | <p>=</p> <p>Commodity price risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Equity price risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> |
|  | <p>-+</p> <p>» Page 379</p> <p>ROI IFR</p> <p>» S REG</p> <p>trading as Ireland International</p> <p>» Financial Reporting Standards</p> <p>Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>   |
| <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Test</p> <p>Other price risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p>  | <p>=</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Test</p> <p>Other price risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p>  |
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| <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Credit spread risk</p> <p>Click here to enter data</p> <p>testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> | =   | <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Credit spread risk</p> <p>Click here to enter data</p> <p>testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> |
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| <p>Prepayments risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p>   | =   | <p>Prepayments risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p>   |
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| <p>Residual value risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Effect of correlation risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> | =  | <p>Residual value risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Effect of correlation risk</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> |
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| <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Other specific risk</p> <p>Click here to enter data</p>   | =  | <p>Sensitivity analysis</p> <p>Click here to enter data</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Testtest</p> <p>Other specific risk</p> <p>Click here to enter data</p>   |
| <p>» Page 410</p> <p>ROI</p> <p>» IFRS REG</p> <p>trading as Ireland Internationala</p> <p>» 1 Financial Reporting Standards</p>   | +- |  |

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|--|----|--|
| » e Financial Year Ended 30 June 2024          |    |  |
| Credit quality analysis                        | =  | Credit quality analysis                        |
| The following tables set out information about | <> | The following tables set out information about |
| » the credit quality of financial assets meas  |    | » the credit quality of financial assets meas  |
| » ured at amortised cost and                   |    | » ured at amortised cost                       |
| FVTOCI debt investments. Unless specifically i |    | and FVTOCI debt investments. Unless specifical |
| » ndicated for all the financial assets, the a |    | » ly indicated for all the financial assets, t |
| » mounts represent gross                       |    | » he amounts represent                         |
| carrying amounts.                              |    | gross carrying amounts.                        |
| Click here to enter data                       | =  | Click here to enter data                       |
| » Lifetime                                     | <> | » Lifetime                                     |
| » ECL not Lifetime                             |    | » ECL not Lifetim                              |
| » 12 month                                     |    | » e 1  |
| » credit ECL credit                            |    | » 2 month credit ECL credit                    |
| » Total prior                                  |    | » Total prior                                  |
| Debt investments at ECL                        |    | » ECL impaired impaired                        |
| » impaired impaired Tot                        |    | » Total year                                   |
| » al year                                      |    | Debt investments at amortised cost             |
| amortised cost €                               |    | » € €  |
| » € €  |    | » € €  |
| Grades - Low fair risk 23,450                  |    | Grades - Low fair risk                         |
| » 34,534 2,345 60,3                            |    | » 23,450 34,534 2,345                          |
| » 29 74,376                                    |    | » 60,329 74,376                                |
| Grades - Watch list 2,345                      |    | Grades - Watch list                            |
| » 34,534 34,534 71,4                           |    | » 2,345 34,534 34,534                          |
| » 13 34,534                                    |    | » 71,413 34,534                                |
| Grades - Substandard 34,534                    |    | Grades - Substandard                           |
| » 34,354 5,234 74,1                            |    | » 34,534 34,354 5,234                          |
| » 22 34,534                                    |    | » 74,122 34,534                                |
| Grades - Doubtful 3,434                        |    | Grades - Doubtful                              |
| » 34,534 34,534 72,5                           |    | » 3,434 34,534 34,534                          |
| » 02 3,453                                     |    | » 72,502 3,453                                 |
| Grades - Loss 5,633                            |    | Grades - Loss                                  |
| » 2,345 34,534 42,5                            |    | » 5,633 2,345 34,534                           |
| » 12 3,453                                     |    | » 42,512 3,453                                 |
| Loss allowance 2,345                           |    | Loss allowance                                 |
| » 2,345 75,387 80,0                            |    | » 2,345 2,345 75,387                           |
| » 77 34,543                                    |    | » 80,077 34,543                                |
|  | =  |  |
| Gross carrying amount 71,741                   | <> | Gross carrying amount                          |
| » 142,646 186,568 400,9                        |    | » 71,741 142,646 186,568                       |
| » 55 184,893                                   |    | » 400,955 184,893                              |
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|--|--|--|--|--|--|--|--|
| » Lifetime                               |  |  |  |  |  |  |  |
| » ECL not Lifetime                       |  |  |  | » Lifetime ECL Lifetime ECL                    |  |  |  |
| » 12 month                               |  |  |  | » not credit credit                            |  |  |  |
| » credit ECL credit                      |  |  |  | » 12 month ECL                                 |  |  |  |
| » Total prior                            |  |  |  | » impaired                                     |  |  |  |
| » ECL                                    |  |  |  | » Total  |  |  |  |
| » impaired impaired Tot                  |  |  |  | » Debt investments at FVTOCI                   |  |  |  |
| » al year                                |  |  |  | » €  |  |  |  |
| Debt investments at FVTOCI               |  |  |  | » €  |  |  |  |
| » €                                      |  |  |  | » €  |  |  |  |
| Grades - Low fair risk                   |  |  |  | Grades - Low fair risk                         |  |  |  |
| » 73,878 3,453 175,8                     |  |  |  | » 5 73,878 3,453                               |  |  |  |
| » 06 34,534                              |  |  |  | » 175,806                                      |  |  |  |
| Grades - Watch list                      |  |  |  | Grades - Watch list                            |  |  |  |
| » 345,345 5,234 354,0                    |  |  |  | » 3 345,345 5,234                              |  |  |  |
| » 32 45,234                              |  |  |  | » 354,032                                      |  |  |  |
| Grades - Substandard                     |  |  |  | Grades - Substandard                           |  |  |  |
| » 34,534 345,345 414,4                   |  |  |  | » 4 34,534 345,345                             |  |  |  |
| » 13 345,345                             |  |  |  | » 414,413                                      |  |  |  |
| Grades - Doubtful                        |  |  |  | Grades - Doubtful                              |  |  |  |
| » 345,345 345,345 725,2                  |  |  |  | » 4 345,345 345,345                            |  |  |  |
| » 24 34,534                              |  |  |  | » 725,224                                      |  |  |  |
| Grades - Loss                            |  |  |  | Grades - Loss                                  |  |  |  |
| » 4,523 34,534 73,5                      |  |  |  | » 4 4,523 34,534                               |  |  |  |
| » 91 3,453                               |  |  |  | » 73,591                                       |  |  |  |
| Loss allowance                           |  |  |  | Loss allowance                                 |  |  |  |
| » 34,534 75,387 208,2                    |  |  |  | » 8 34,534 75,387                              |  |  |  |
| » 69 52,345                              |  |  |  | » 208,269                                      |  |  |  |
|  |  |  |  | =  |  |  |  |
| Gross carrying amount                    |  |  |  | <> Gross carrying amount                       |  |  |  |
| » 838,159 809,298 1,951,3                |  |  |  | » 8 838,159 809,298                            |  |  |  |
| » 35 515,445                             |  |  |  | » 1,951,335                                    |  |  |  |
|  |  |  |  | =  |  |  |  |
| Carrying amount - fair value             |  |  |  | <> Carrying amount - fair value                |  |  |  |
| » 2,345 2,345 7,0                        |  |  |  | » 5 2,345 2,345                                |  |  |  |
| » 35 97,483                              |  |  |  | » 7,035  |  |  |  |
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| » Page 412                               |  |  |  | » Page 383                                     |  |  |  |
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| » nal Financial Reporting Standards      |  |  |  | » l Financial Reporting Standards              |  |  |  |
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| Notes to the Financial Statements for th |  |  |  | <> Notes to the Financial Statements for the F |  |  |  |
| » e Financial Year Ended 30 June 2024    |  |  |  | » inancial Year Ended 31 December 2024         |  |  |  |
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|   | - + |  |
|   |     | <div>»</div> <div>»Total prior</div> <div>»</div> <div>»year</div> <div>Debt investments at FVTOCI</div> <div>»</div> <div>»€</div> <div>Grades - Low fair risk</div> <div>»</div> <div>»34,534</div> <div>Grades - Watch list</div> <div>»</div> <div>»45,234</div> <div>Grades - Substandard</div> <div>»</div> <div>»345,345</div> <div>Grades - Doubtful</div> <div>»</div> <div>»34,534</div> <div>Grades - Loss</div> <div>»</div> <div>»3,453</div> <div>Loss allowance</div> <div>»</div> <div>»52,345</div> <div>Gross carrying amount</div> <div>»</div> <div>»515,445</div> <div>Carrying amount - fair value</div> <div>»</div> <div>»97,483</div> <div>&lt;&lt; double-click to launch</div> <div>» smart-table designer &gt;&gt;</div> |
| Click here to enter data  | =   | Click here to enter data   |
| <div>»Lifetime</div> <div>»ECL notLifetime</div> <div>»12 month</div> <div>»creditECL credit</div> <div>»Total prior</div> <div>ECL</div> <div>»impairedimpairedTo</div> <div>»talyear</div> <div>Debt investment securities€</div> <div>»€€</div> <div>»€€</div> <div>Grades - Low fair risk2,345</div> <div>»5,23452,34559,</div> <div>»92434,534</div> | < > | <div>»Lifetime</div> <div>»ECL notLifetime</div> <div>»1</div> <div>»2 monthcreditECL credit</div> <div>»Total prior</div> <div>»ECLimpairedimpaired</div> <div>»Totalyear</div> <div>Debt investment securities€</div> <div>»€€</div> <div>»€€</div> <div>Grades - Low fair risk</div> <div>»2,3455,23452,345</div> <div>»59,92434,534</div>  |

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|--|--------------|-------|-----|--------------------------|--------------|--------|-----------------|
| Grades - Watch list                            | 3,452        |       |     | Grades - Watch list      |              |        |                 |
| » 84,387                                       | 2,345        | 90,   |     | » 3,452                  | 84,387       | 2,345  |                 |
| » 184 5,324                                    |              |       |     | » 90,184                 | 5,324        |        |                 |
| Grades - Substandard                           | 345,345      |       |     | Grades - Substandard     |              |        |                 |
| » 2,345  | 2,345        | 350,  |     | » 345,345                | 2,345        | 2,345  |                 |
| » 035 5,234                                    |              |       |     | » 350,035                | 5,234        |        |                 |
| Grades - Doubtful                              | 2,345        |       |     | Grades - Doubtful        |              |        |                 |
| » 2,345  | 2,345        | 7,    |     | » 2,345                  | 2,345        | 2,345  |                 |
| » 035 34,345                                   |              |       |     | » 7,035                  | 34,345       |        |                 |
| Grades - Loss                                  | 2,345        |       |     | Grades - Loss            |              |        |                 |
| » 2,345  | 2,345        | 7,    |     | » 2,345                  | 2,345        | 2,345  |                 |
| » 035 98,347                                   |              |       |     | » 7,035                  | 98,347       |        |                 |
|  |              |       |     |                          |              |        |                 |
| Gross carrying amount                          | 355,832      |       |     | <> Gross carrying amount |              |        |                 |
| » 96,656                                       | 61,725       | 514,  |     | » 355,832                | 96,656       | 61,725 |                 |
| » 213 177,784                                  |              |       |     | » 514,213                | 177,784      |        |                 |
|  |              |       |     |                          |              |        |                 |
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| Bonds and Treasury bills                       |              |       |     |                          |              |        |                 |
| The net carrying amount of property, plant and |              |       |     | <>                       |              |        |                 |
| » equipment includes the following amounts in  |              |       |     |                          |              |        |                 |
| » respect of assets held                       |              |       |     |                          |              |        |                 |
| under finance leases and hire purchase contrac |              |       |     |                          |              |        |                 |
| » ts:  |              |       |     |                          |              |        |                 |
|  |              |       |     |                          |              |        |                 |
| » Lifetime ECL                                 | Lifetime ECL |       |     | » me ECL                 | Lifetime ECL | Lifeti |                 |
|  | 12 months    |       |     |                          | 12 months    | not    |                 |
| » not credit                                   | credit       |       |     | » credit                 | credit       |        |                 |
| » Total prior                                  |              |       |     | » Total prior            |              |        |                 |
|  |              |       |     |                          |              |        |                 |
| » impaired                                     | impaired     | ECL   | Tot | » paired                 | impaired     | ECL    | im              |
| » al period                                    |              |       |     | » period                 |              | Total  |                 |
|  |              |       |     |                          |              |        |                 |
| » €  | €            | €     |     | » €                      | €            | €      | €               |
| » €  | €            |       |     | » €                      |              |        |                 |
| Credit rating 14                               |              | 2,342 |     | Credit rating 14         |              | 2,342  |                 |
| » 34,234                                       | 34,534       | 71,1  |     | » 34,234                 | 34,534       | 71,110 |                 |
| » 10 98,453                                    |              |       |     | » 98,453                 |              |        |                 |
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| » ROI IFRS REG                                 |              |       |     |                          |              |        |                 |
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| » Ireland International Financial Reporting St |              |       |     |                          |              |        |                 |
| » andards                                      |              |       |     |                          |              |        |                 |
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| » nancial Statements for the Financial Year End<br>» ed 30 June 2024  |    | » nancial Statements for the Financial Year En<br>» ded 31 December 2024   |
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| »<br>» Over-the-counter<br>»<br>»<br>» Other<br>»<br>»<br>» ilateral<br>»<br>» Total Exchange tra<br>» ded Central counterparties col<br>» lateralised<br>»<br>» Notional Notional N<br>»<br>» Notional<br>»<br>» amount Fair value amount F<br>» air value amount Fair value<br>» amount<br>»<br>» € € € €<br>» € € € €<br>» € | <> | »<br>» Over-the-counter<br>»<br>»<br>»<br>»<br>»<br>» Total Exchange traded<br>» Central counterparties Other b<br>» ilateral collateralised<br>»<br>» onal Notional Noti<br>»<br>» Notional Noti<br>» onal<br>»<br>» unt Fair value amount amo<br>» alue amount Fair value Fair v<br>» unt Fair value amo<br>»<br>» € € € €<br>» € € € €<br>» € |
| 2024  | =  | 2024   |
| Derivative assets<br>» 103,421 90,566 34,353<br>» 64,767 34,534 2,345<br>» 34,534<br>Derivative liabilities<br>» 209,908 383,332 87,667<br>» 3,453 23,452 345,345<br>» 98,789   | <> | Derivative assets 103<br>» ,421 90,566 34,353 64,767<br>» 34,534 2,345 34<br>» ,534 23,454<br>Derivative liabilities 209<br>» ,908 383,332 87,667 3<br>» ,453 23,452 345,345 98<br>» ,789 34,534   |
|   | =  |  |
| » 313,329 473,898 122,020<br>» 68,220 57,986 347,690<br>» 133,323   | <> | » ,329 473,898 122,020 313<br>» 68,220 57,986 347,690 68,220<br>» ,323 57,988 133  |
| 2023  | =  | 2023   |
| Derivative assets<br>» 104,647 155,646 64,768<br>» 63,765 34,534 4,534<br>» 5,345   | <> | Derivative assets 104<br>» ,647 155,646 64,768 63,765<br>» 34,534 4,534 5<br>» ,345 87,347   |

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|                        |  |         |    |                        |                            |
|------------------------|--|---------|----|------------------------|----------------------------|
| Derivative liabilities |  |         |    | Derivative liabilities | 83                         |
| » 83,332               | 414,412                                      | 45,345  |    | » ,332                 | 414,412 45,345 34,533      |
| » 34,533               | 3,453  | 34,534  |    | »                      | 3,453 34,534 34            |
| » 34,534               |  |         |    | » ,534                 | 345,345                    |
|                        |  |         | =  |                        |                            |
| » 187,979              | 570,058                                      | 110,113 | <> | » ,979                 | 570,058 110,113 98,298 187 |
| » 98,298               | 37,987                                       | 39,068  |    | »                      | 37,987 39,068 39           |
| » 39,879               |  |         |    | » ,879                 | 432,692                    |
|                        |  |         | =  |                        |                            |
| »                      | Page 414                                     |         | <> |                        |                            |
| »                      | ROI IFRS REG                                 |         |    |                        |                            |
| »                      | trading as                                   |         |    |                        |                            |
| »                      | Ireland International Financial Reporting St |         |    |                        |                            |
| »                      | andards                                      |         |    |                        |                            |
| »                      | Notes to the Fin                             |         |    |                        |                            |
| »                      | ancial Statements for the Financial Year End |         |    |                        |                            |
| »                      | ed 30 June 2024                              |         |    |                        |                            |
| »                      |  |         |    |                        |                            |
| »                      | Over-the-counter                             |         |    |                        |                            |
| »                      |  |         |    |                        |                            |
| »                      | Other bilateral                              |         |    |                        |                            |
| »                      |  |         |    |                        |                            |
| »                      | collateralised                               |         |    |                        |                            |
| »                      |  |         |    |                        |                            |
| »                      | Fair value                                   |         |    |                        |                            |
| »                      |  |         |    |                        |                            |
| »                      | €  |         |    |                        |                            |
| »                      | 2024   |         |    |                        |                            |
| »                      | Derivative assets                            |         |    |                        |                            |
| »                      |  | 23,454  |    |                        |                            |
| »                      | Derivative liabilities                       |         |    |                        |                            |
| »                      |  | 34,534  |    |                        |                            |
| »                      |  |         |    |                        |                            |
| »                      |  | 57,988  |    |                        |                            |
| »                      | 2023   |         |    |                        |                            |
| »                      | Derivative assets                            |         |    |                        |                            |
| »                      |  | 87,347  |    |                        |                            |
| »                      | Derivative liabilities                       |         |    |                        |                            |
| »                      |  | 345,345 |    |                        |                            |

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| <p>»</p> <p>» 432,692</p> <p>» Page 415</p> <p>» ROI IFRS REG</p>  |    | <p>»</p> <p>» Page 385</p> <p>» ROI I</p> <p>» FRS REG</p>  |
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| <p>» Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p>   | <> | <p>» Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>  |
| <p>Liquidity risk</p> <p>Click here to enter data</p> <p>The company's definition of liquidity risk is » FFWFWF. The company manage this by FFWFWF. Maturity analysis for financial liabilities and » d financial assets</p> <p>The following tables set out the remaining contractual maturities of the company's financial » al assets and financial liabilities by type.</p> <p>Click here to enter data</p>  | =  | <p>Liquidity risk</p> <p>Click here to enter data</p> <p>The company's definition of liquidity risk is » FFWFWF. The company manage this by FFWFWF. Maturity analysis for financial liabilities and » d financial assets</p> <p>The following tables set out the remaining contractual maturities of the company's financial » al assets and financial liabilities by type.</p> <p>Click here to enter data</p>   |
| <p>» Gross</p> <p>» nominal Less than 1</p> <p>» 3 months - 1</p> <p>2024 amount</p> <p>» inflow/-outflow month 1-3 m</p> <p>» onths year</p> <p>Non-derivative assets €</p> <p>» € €</p> <p>Financial investments 564,334</p> <p>» 34,534 3,423</p> <p>» 3,453 3,453</p> <p>Non-current financial assets 345,345</p> <p>» 353,453 34,534 3</p> <p>» 4,534 3,534</p> <p>Other current financial assets 3,453</p> <p>» 34,534 345,345</p> <p>» 3,434 34,534</p> <p>Cash and short-term deposits 34,534</p> <p>» 345,345 34,534 3</p> <p>» 4,345 4,234</p> | <> | <p>» ing Gross nominal Less than 1</p> <p>2024 amou</p> <p>» nt inflow/-outflow month</p> <p>» 1-3 months</p> <p>Non-derivative assets €</p> <p>» € €</p> <p>Financial investments 564,</p> <p>» 334 34,534 3,423</p> <p>» 3,453</p> <p>Non-current financial assets 345,</p> <p>» 345 353,453 34,534</p> <p>» 34,534</p> <p>Other current financial assets 3,</p> <p>» 453 34,534 345,345</p> <p>» 3,434</p> <p>Cash and short-term deposits 34,</p> <p>» 534 345,345 34,534</p> <p>» 34,345</p> |
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| »   | <> | »   | 3 months - 1 |  |
| » More than 5   |    | » More than 5   |              |  |
| 2024  |    | 2024  |              |  |
| » 1-5 y   |    | » year  | 1-5 year     |  |
| » ears years  |    | » s years   |              |  |
| Non-derivative assets   |    | Non-derivative assets   |              |  |
| »   |    | » €   | €            |  |
| » €   |    | » €   |              |  |
| Financial investments   |    | Financial investments   |              |  |
| » 34,   |    | » 3,453   | 34,535       |  |
| » 535 34,534  |    | » 34,534  |              |  |
| Non-current financial assets  |    | Non-current financial assets  |              |  |
| » 34,   |    | » 3,534   | 34,534       |  |
| » 534 3,453   |    | » 3,453   |              |  |
| Other current financial assets  |    | Other current financial assets  |              |  |
| » 3,  |    | » 34,534  | 3,453        |  |
| » 453 3,453   |    | » 3,453   |              |  |
| Cash and short-term deposits  |    | Cash and short-term deposits  |              |  |
| » 34,   |    | » 4,234   | 34,534       |  |
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| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |              |  |
|   | =  |   |              |  |
| » Gross   | <> | » Gross   |              |  |
| » nominal Less than 1   |    | » nominal Less than 1   |              |  |
| » 3 months - 1  |    | » 3 months - 1  |              |  |
| 2024  |    | 2024  |              |  |
| » inflow/-outflow month 1-3   |    | » inflow/-outflow month   |              |  |
| » months year   |    | » 1-3 months  |              |  |
| Derivative assets   |    | Derivative assets   |              |  |
| » €   |    | » €   | €            |  |
| » €   |    | » €   | €            |  |
|   | =  |   |              |  |
| Trading:  |    | Trading:  |              |  |
| Outflow 98,47   | <> | Outflow 98  |              |  |
| » 8 23,423 23,422   |    | » ,478 23,423 23,42   |              |  |

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| » 23,234 23,423<br>Inflow 23,42<br>» 3 23,423 2,342<br>» 2,342 2,323  |    | » 2 23,234<br>Inflow 23<br>» ,423 23,423 2,34<br>» 2 2,342   |
| Risk management:  | =  | Risk management:   |
| Outflow 23,42<br>» 3 23,423 98,378<br>» 23,423 2,324<br>Inflow 74,76<br>» 8 2,342 23,423<br>» 23,234 34,234 | <> | Outflow 23<br>» ,423 23,423 98,37<br>» 8 23,423<br>Inflow 74<br>» ,768 2,342 23,42<br>» 3 23,234             |
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| »<br>» More than 5<br>2024<br>» 1-5<br>» years years<br>Derivative assets<br>»<br>» € €                     | <> | » 3 months - 1<br>» More than 5<br>2024<br>» year 1-5 yea<br>» rs years<br>Derivative assets<br>» €<br>» € € |
| Trading:  | =  | Trading:   |
| Outflow 23<br>» 4,234 234,234<br>Inflow 2<br>» 3,423 234,234  | <> | Outflow 234,23<br>» 23,423<br>» 4 234,234<br>Inflow 23,42<br>» 2,323<br>» 3 234,234                          |
| Risk management:  | =  | Risk management:   |
| Outflow 2<br>» 3,423 23,423<br>Inflow 2<br>» 3,423 98,234   | <> | Outflow 23,42<br>» 2,324<br>» 3 23,423<br>Inflow 23,42<br>» 34,234<br>» 3 98,234                             |
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| Click here to enter data  | =  | Click here to enter data   |
| » Gross<br>» g nominal Less than 1 Carryin<br>» 3 months - 1<br>2024 amount                                 | <> | » ying Gross nominal Less than 1 Carr<br>2024 amo  |

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|  |   |
|--|---|
| » inflow/-outflow month 1-3              | » unt inflow/-outflow month                 |
| » months year                            | » 1-3 months                                |
| Non-derivative liabilities €             | Non-derivative liabilities                  |
| » € €                                    | » € €                                       |
| » € €                                    | » € €                                       |
| Non-current financial liabilities 5,45   | Non-current financial liabilities 5         |
| » 6 52,345 4,345                         | » ,456 52,345 4,34                          |
| » 45,234 345,345                         | » 5 45,234                                  |
| Current financial liabilities 2,34       | Current financial liabilities 2             |
| » 5 34,534 5,234                         | » ,345 34,534 5,23                          |
| » 3,434 34,523                           | » 4 3,434                                   |
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|  | » 3 months - 1                              |
|  | » More than 5                               |
|  | 2024  |
|  | » year 1-5 yea                              |
|  | » rs years                                  |
|  | Non-derivative liabilities                  |
|  | » €   |
|  | » € €                                       |
|  | Non-current financial liabilities           |
|  | » 345,345 74,87                             |
|  | » 2 34,345                                  |
|  | Current financial liabilities               |
|  | » 34,523 34,34                              |
|  | » 5 98,427                                  |
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| » ROI IFRS REG                           | » FRS REG ROI I                             |
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| trading as Ireland International         | trading as Ireland International F          |
| » Financial Reporting Standards          | » inancial Reporting Standards              |
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| Notes to the Financial Statements for    | Notes to the Financial Statements for the F |
| » the Financial Year Ended 30 June 2024  | » inancial Year Ended 31 December 2024      |
| =  | =   |
| + -                                      | + -   |
| »  |   |
| » More than 5                            |   |
| 2024                                     |   |
| » 1-5                                    |   |
| » years years                            |   |
| Non-derivative liabilities               |   |
| »  |   |
| » € €                                    |   |

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|   |    |   |
|---|----|---|
| Non-current financial liabilities                 |    |   |
| » 7   |    |   |
| » 4,872 34,345                                    |    |   |
| Current financial liabilities                     |    |   |
| » 3   |    |   |
| » 4,345 98,427                                    |    |   |
| << double-click to launch smart-table designer >> |    |   |
| Click here to enter data                          | =  | Click here to enter data                          |
| » Gross   | <> |   |
| » g nominal Less than 1                           |    | » ing Gross nominal Less than 1                   |
| » 3 months - 1                                    |    |   |
| 2024 amount                                       |    | 2024 amou   |
| » inflow/-outflow month 1-3                       |    | » nt inflow/-outflow month                        |
| » months year                                     |    | » 1-3 months                                      |
| Derivative liabilities €                          |    | Derivative liabilities                            |
| » € €   |    | » € €   |
| » € €   |    | » €   |
| Trading:  | =  | Trading:  |
| Outflow 2,34                                      | <> | Outflow 2,  |
| » 5 45,234 5,234                                  |    | » 345 45,234 5,234                                |
| » 53,245 23,453                                   |    | » 53,245  |
| Inflow 34,52                                      |    | Inflow 34,  |
| » 3 98,427 52,345                                 |    | » 523 98,427 52,345                               |
| » 5,234 45,234                                    |    | » 5,234   |
| Risk management:                                  | =  | Risk management:                                  |
| Outflow 34,53                                     | <> | Outflow 34,                                       |
| » 4 5,234 34,534                                  |    | » 534 5,234 34,534                                |
| » 65,376 52,345                                   |    | » 65,376  |
| Inflow 98,47                                      |    | Inflow 98,  |
| » 8 5,234 84,982                                  |    | » 478 5,234 84,982                                |
| » 2,345 98,347                                    |    | » 2,345   |
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| » More than 5                                     |    | » 3 months - 1                                    |
| 2024  |    | 2024  |
| » 1-5   |    | » More than 5                                     |
| » years years                                     |    | » year  |
| Derivative liabilities                            |    | » s years   |
| » €   |    | Derivative liabilities                            |
| » €   |    | » €   |
| » €   |    | » €   |
| Trading:  | =  | Trading:  |
| Outflow   | <> | Outflow   |

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|   |        |   |        |        |
|---|--------|---|--------|--------|
| »   | 5      | »   | 23,453 | 52,345 |
| » 2,345   | 2,345  | »   | 2,345  |        |
| Inflow  |        | Inflow  |        |        |
| »   |        | »   | 45,234 | 5,234  |
| » 5,234   | 34,534 | »   | 34,534 |        |
| Risk management:                                  | =      | Risk management:                                  |        |        |
| Outflow   | <>     | Outflow   |        |        |
| »   | 3      | »   | 52,345 | 34,534 |
| » 4,534   | 3,453  | »   | 3,453  |        |
| Inflow  |        | Inflow  |        |        |
| »   |        | »   | 98,347 | 3,452  |
| » 3,452   | 23,454 | »   | 23,454 |        |
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| Page 418  | + -    |   |        |        |
| » ROI IFRS REG                                    |        |   |        |        |
| » trading as Ireland International                |        |   |        |        |
| » Financial Reporting Standards                   |        |   |        |        |
| » Notes to the Financial Statements for           |        |   |        |        |
| » the Financial Year Ended 30 June 2024           |        |   |        |        |
| Click here to enter data                          | =      | Click here to enter data                          |        |        |
| » Gross   | <>     | » Gross   |        |        |
| » nominal Less than 1                             |        | » Carrying nominal Less than 1                    |        |        |
| » 3 months - 1                                    |        | » n 1 3 months -                                  |        |        |
| 2023 amount                                       |        | 2023 amount                                       |        |        |
| » inflow/-outflow month 1-3 m                     |        | » amount inflow/-outflow month                    |        |        |
| » onths year                                      |        | » h 1-3 months year                               |        |        |
| Non-derivative assets €                           |        | Non-derivative assets €                           |        |        |
| » € €   |        | » € €   |        |        |
| » € €   |        | » € €   |        |        |
| Financial investments 45,345                      |        | Financial investments                             |        |        |
| » 34,534 345,345                                  |        | » 45,345 34,534 345,3                             |        |        |
| » 4,234 3,453                                     |        | » 45 4,234 3,453                                  |        |        |
| Non-current financial assets 2,342                |        | Non-current financial assets                      |        |        |
| » 2,342 23,423 23                                 |        | » 2,342 2,342 23,4                                |        |        |
| » 2,342 23,423                                    |        | » 23 232,342 23,423                               |        |        |
| Other current financial assets 2,342              |        | Other current financial assets                    |        |        |
| » 2,342 2,342 23                                  |        | » 2,342 2,342 2,3                                 |        |        |
| » 4,234 23,423                                    |        | » 42 234,234 23,423                               |        |        |
| Cash and short-term deposits 2,342                |        | Cash and short-term deposits                      |        |        |
| » 23,423 2,342                                    |        | » 2,342 23,423 2,3                                |        |        |
| » 3,423 2,342                                     |        | » 42 3,423 2,342                                  |        |        |
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|   | <> | » Page 388<br>» IFRS REG<br>» trading as Ireland International F<br>» inancial Reporting Standards                                 |
| »<br>» More than 5<br>2023<br>» 1-5 y<br>» ears years<br>Non-derivative assets<br>»<br>» € €<br>Financial investments<br>»<br>» 437 345,345<br>Non-current financial assets<br>»<br>» 423 23,423<br>Other current financial assets<br>»<br>» 423 3,454<br>Cash and short-term deposits<br>»<br>» 423 23,423 |    |  |
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| Click here to enter data  | =  | Click here to enter data   |
| »<br>» Gross<br>» nominal Less than 1<br>» 3 months - 1<br>2023<br>» inflow/-outflow month 1-3 m<br>» onths year 1-5 years<br>Derivative assets<br>» € €<br>» € €   | <> | » ying Gross nominal Less than 1<br>2023<br>» unt inflow/-outflow amo<br>» 1-3 months month<br>Derivative assets<br>» € €<br>» € € |
| Trading:  | =  | Trading:   |
| Outflow 23,423<br>» 84,287 23,423 8<br>» 7,247 5,325 87,428<br>Inflow 53,245<br>» 234,234 74,876 5<br>» 2,345 74,287 2,345  | <> | Outflow 23<br>» ,423 84,287 23,42<br>» 3 87,247<br>Inflow 53<br>» ,245 234,234 74,87<br>» 6 52,345                                 |
|   | =  |  |

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|   |        |        |       |                  |   |        |       |
|---|--------|--------|-------|------------------|---|--------|-------|
| Risk management:                                  |        |        |       | Risk management: |   |        |       |
| Outflow   |        | 2,345  |       | <>               | Outflow   |        | 2     |
| »   | 74,287 | 2,345  | 7     |                  | » ,345  | 74,287 | 2,34  |
| »   | 4,878  | 34,523 | 4,523 |                  | » 5   | 74,878 |       |
| Inflow  |        | 74,287 |       |                  | Inflow  |        | 74    |
| »   | 98,237 | 23,452 |       |                  | » ,287  | 98,237 | 23,45 |
| »   | 3,452  | 2,345  | 2,345 |                  | » 2   | 3,452  |       |
|   |        |        |       | =                |   |        |       |
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|   |        |        |       | =                |   |        |       |
|   |        |        |       | <>               | » 3 months - 1                                    |        |       |
|   |        |        |       |                  | » More than 5                                     |        |       |
|   |        |        |       |                  | 2023  |        |       |
|   |        |        |       |                  | » year  |        |       |
|   |        |        |       |                  | » rs years  |        |       |
|   |        |        |       |                  | Derivative assets                                 |        |       |
|   |        |        |       |                  | » €   |        |       |
|   |        |        |       |                  | » €   |        |       |
| » Page 419  |        |        |       |                  | Trading:  |        |       |
| » ROI IFRS REG                                    |        |        |       |                  | Outflow   |        |       |
|   |        |        |       |                  | » 5,325   |        |       |
|   |        |        |       |                  | » 8   |        |       |
|   |        |        |       |                  | Inflow  |        |       |
|   |        |        |       |                  | » 74,287  |        |       |
|   |        |        |       |                  | » 5   |        |       |
|   |        |        |       | =                |   |        |       |
| » trading as Ireland International                |        |        |       | <>               | Risk management:                                  |        |       |
| » Financial Reporting Standards                   |        |        |       |                  | Outflow   |        |       |
|   |        |        |       |                  | » 34,523  |        |       |
|   |        |        |       |                  | » 3   |        |       |
|   |        |        |       |                  | Inflow  |        |       |
|   |        |        |       |                  | » 2,345   |        |       |
|   |        |        |       |                  | » 5   |        |       |
|   |        |        |       | =                |   |        |       |
| » Notes to the Financial Statements for           |        |        |       | <>               | << double-click to launch sm                      |        |       |
| » the Financial Year Ended 30 June 2024           |        |        |       |                  | » art-table designer >>                           |        |       |
| Click here to enter data                          |        |        |       | =                | Click here to enter data                          |        |       |
| <>  |        |        |       | <>               |   |        |       |
| » Gross   |        |        |       |                  | » Gross   |        |       |
| » g nominal Less than 1                           |        |        |       |                  | » Carrying nominal Less th                        |        |       |
| » 3 months - 1                                    |        |        |       |                  | » an 1 3 months -                                 |        |       |
| 2023  |        |        |       |                  | 2023  |        |       |
| » inflow/-outflow                                 |        |        |       |                  | » amount inflow/-outflow                          |        |       |
| month 1-3   |        |        |       |                  | mon   |        |       |

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|--|---------|---|-----|
| » months year                            |         | » th 1-3 months year                        |     |
| Non-derivative liabilities               | €       | Non-derivative liabilities                  |     |
| » € €                                    |         | » € €                                       |     |
| » € €                                    |         | » € €                                       |     |
| Non-current financial liabilities        | 4,32    | Non-current financial liabilities           |     |
| » 5 2,345 3,453                          |         | » 4,325 2,345 3,                            |     |
| » 5,234 5,234                            |         | » 453 5,234 5,234                           |     |
| Current financial liabilities            | 34,34   | Current financial liabilities               |     |
| » 3 3,453 52,345                         |         | » 34,343 3,453 52,                          |     |
| » 3,453 52,345                           |         | » 345 3,453 52,345                          |     |
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|  | <>      | » Page 389                                  |     |
|  |         | » I IFRS REG                                | RO  |
| »  |         |   |     |
| » More than 5                            |         |   |     |
| 2023                                     |         |   |     |
| » 1-5                                    |         | trading as Ireland International F          |     |
| » years years                            |         | » inancial Reporting Standards              |     |
| Non-derivative liabilities               |         |   |     |
| »  |         |   |     |
| » € €                                    |         |   |     |
| Non-current financial liabilities        |         |   |     |
| » 3                                      |         |   |     |
| » 2,452 3,453                            |         |   |     |
| Current financial liabilities            |         |   |     |
| »  |         |   |     |
| » 2,345 73,872                           |         |   |     |
|  | =       |   |     |
| << double-click to la                    | <>      | Notes to the Financial Statements for the F |     |
| » unch smart-table designer >>           |         | » inancial Year Ended 31 December 2024      |     |
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| Click here to enter data                 |         | Click here to enter data                    |     |
|  | <>      |   |     |
| » Gross                                  |         |   |     |
| » g nominal Less than 1                  | Carryin | » rying Gross nominal Less than 1           | Car |
| » 3 months - 1                           |         |   |     |
| 2023                                     | amount  | 2023  | a   |
| » inflow/-outflow month 1-3              |         | » mount inflow/-outflow month               |     |
| » months year                            |         | » 1-3 months                                |     |
| Derivative liabilities                   | €       | Derivative liabilities                      |     |
| » € €                                    |         | » € €                                       | €   |
| » € €                                    |         | » €   |     |
|  | =       |   |     |
| Trading:                                 |         | Trading:                                    |     |

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|  |        |    |  |         |
|--|--------|----|--|---------|
| Outflow                                  | 75,38  | <> | Outflow                                |         |
| » 7                                      | 2,345  |    | » 75,387                               | 2,345   |
| » 23,453                                 | 34,534 |    | »                                      | 23,453  |
| Inflow                                   | 3,43   |    | Inflow                                 |         |
| » 4                                      | 34,534 |    | » 3,434                                | 34,534  |
| » 3,245                                  | 23,453 |    | »                                      | 3,245   |
| Risk management:                         |        | =  | Risk management:                       |         |
| Outflow                                  | 343,45 | <> | Outflow                                | 3       |
| » 3                                      | 4,523  |    | » 43,453                               | 4,523   |
| » 34,534                                 | 64,376 |    | »                                      | 34,534  |
| Inflow                                   | 29,84  |    | Inflow                                 |         |
| » 7                                      | 34,534 |    | » 29,847                               | 34,534  |
| » 5,324                                  | 3,453  |    | »                                      | 5,324   |
|  |        | =  |  |         |
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| » Page 420                               |        | <> |  |         |
| » ROI IFRS REG                           |        |    |  |         |
| » trading as Ireland International       |        |    |  |         |
| » Financial Reporting Standards          |        |    |  |         |
| » Notes to the Financial Statements for  |        |    |  |         |
| » the Financial Year Ended 30 June 2024  |        |    |  |         |
| »  |        |    | » 3 months - 1                         |         |
| » More than 5                            |        |    | » More than 5                          |         |
| 2023                                     |        |    | 2023                                   |         |
| » 1-5 years                              |        |    | » year                                 | 1-5 yea |
| » years                                  |        |    | » rs years                             |         |
| Derivative liabilities                   |        |    | Derivative liabilities                 |         |
| »  |        |    | » €                                    | €       |
| » €                                      | €      |    | » €                                    |         |
| Trading:                                 |        | =  | Trading:                               |         |
| Outflow                                  |        | <> | Outflow                                |         |
| »  |        |    | »                                      | 34,534  |
| » 32,453                                 | 4,532  |    | »                                      | 32,453  |
| Inflow                                   |        |    | Inflow                                 |         |
| »  |        |    | »                                      | 4,532   |
| » 3,245                                  | 45,345 |    | »                                      | 23,453  |
|  |        |    | »                                      | 3,245   |
|  |        | =  |  |         |
| Risk management:                         |        |    | Risk management:                       |         |
| Outflow                                  |        | <> | Outflow                                |         |
| »  |        |    | »                                      | 64,376  |
| » 3,245                                  | 3,453  |    | »                                      | 3,245   |
| Inflow                                   |        |    | Inflow                                 |         |
| »  |        |    | »                                      | 3,453   |
| » 52,345                                 | 2,345  |    | »                                      | 3,453   |
|  |        |    | »                                      | 52,345  |
|  |        | =  |  |         |

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| The amounts above have been compiled as follows;<br>Type of financial instrument Bas<br>» is on which amounts are compiled<br>Non- derivative financial liabilities Bas<br>» is on which amounts are compiled<br>FFW<br>» FFW<br>Non- derivative financial assets Bas<br>» is on which amounts are compiled<br>FFW<br>» FFW<br>Derivative financial liabilities Bas<br>» is on which amounts are compiled<br>FFW<br>» FFW | =   | The amounts above have been compiled as follows;<br>Type of financial instrument Bas<br>» is on which amounts are compiled<br>Non- derivative financial liabilities Bas<br>» is on which amounts are compiled<br>FFW<br>» FFW<br>Non- derivative financial assets Bas<br>» is on which amounts are compiled<br>FFW<br>» FFW<br>Derivative financial liabilities Bas<br>» is on which amounts are compiled<br>FFW<br>» FFW |
|   | <>  | » Page 390<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
| Derivative financial assets Bas<br>» is on which amounts are compiled   |     | Derivative financial assets Basis<br>» on which amounts are compiled  |
|   | =   |   |
| FFW<br>» FFW  | <>  | FFWFW<br>» W  |
| Market risk<br>Click here to enter data<br>The company's definition of market risk is FFW<br>» FFW. The company manages this by FFWFW.<br>The following table sets out the allocation of<br>» assets and liabilities subject to market risk;<br>» sk;   | =   | Market risk<br>Click here to enter data<br>The company's definition of market risk is FFW<br>» FFW. The company manages this by FFWFW.<br>The following table sets out the allocation of<br>» assets and liabilities subject to market risk;<br>» sk;   |
| » Page 421<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | + - |   |
| Click here to enter data<br>2024  | =   | Click here to enter data<br>2024  |
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|                                    |          |          |                                |                                    |          |
|------------------------------------|----------|----------|--------------------------------|------------------------------------|----------|
| »                                  |          | Market r | »                              |                                    |          |
| » risk                             |          |          | »                              | Market risk                        |          |
| »                                  | Carrying | measure  | »                              |                                    | Carrying |
| » on                               |          |          | »                              | measure on                         |          |
| »                                  | amount   | portfo   | »                              |                                    | amount   |
| » lio                              |          |          | »                              | portfolio                          |          |
| »                                  | €        | €        | »                              |                                    |          |
|                                    |          |          | »                              | €                                  | €        |
| Assets subject to market risk      |          |          | =                              | Assets subject to market risk      |          |
| Financial investments              |          |          | <>                             | Financial investments              |          |
| »                                  | 345,345  | 2,342    | »                              |                                    | 345,345  |
|                                    |          |          | »                              | 2,342                              |          |
| Non-current financial assets       |          |          | Non-current financial assets   |                                    |          |
| »                                  | 34,534   | 34,53    | »                              |                                    | 34,534   |
| » 4                                |          |          | »                              | 34,534                             |          |
| Trade and other receivables        |          |          | Trade and other receivables    |                                    |          |
| »                                  | 34,534   | 3,453    | »                              |                                    | 34,534   |
|                                    |          |          | »                              | 3,453                              |          |
| Other current financial assets     |          |          | Other current financial assets |                                    |          |
| »                                  | 3,453    | 3,434    | »                              |                                    | 3,453    |
|                                    |          |          | »                              | 3,434                              |          |
| Derivative assets                  |          |          | Derivative assets              |                                    |          |
| »                                  | 34,534   | 345,345  | »                              |                                    | 34,534   |
|                                    |          |          | »                              | 345,345                            |          |
| Cash and short-term deposits       |          |          | Cash and short-term deposits   |                                    |          |
| »                                  | 34,534   | 34,53    | »                              |                                    | 34,534   |
| » 4                                |          |          | »                              | 34,534                             |          |
|                                    |          |          | =                              |                                    |          |
| »                                  | 486,934  | 423,642  | <>                             |                                    | 486,934  |
|                                    |          |          | »                              | 423,642                            |          |
| Liabilities subject to market risk |          |          | =                              | Liabilities subject to market risk |          |
| Long-term financial liabilities    |          |          | <>                             | Long-term financial liabilities    |          |
| »                                  | 34,534   | 345,345  | »                              |                                    | 34,534   |
|                                    |          |          | »                              | 345,345                            |          |
| Current financial liabilities      |          |          | Current financial liabilities  |                                    |          |
| »                                  | 3,453    | 3,453    | »                              |                                    | 3,453    |
|                                    |          |          | »                              | 3,453                              |          |
| Derivative liabilities             |          |          | Derivative liabilities         |                                    |          |
| »                                  | 74,872   | 345,345  | »                              |                                    | 74,872   |
|                                    |          |          | »                              | 345,345                            |          |
|                                    |          |          | =                              |                                    |          |
| »                                  | 112,859  | 694,143  | <>                             |                                    | 112,859  |
|                                    |          |          | »                              | 694,143                            |          |
| Click here to enter data<br>2023   |          |          | =                              | Click here to enter data<br>2023   |          |

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|--|----|---|
| »<br>» risk<br><br>»<br>» on<br><br>»<br>» amount<br>» portfo<br><br>»<br>» € €  | <> | »<br>» Market risk<br><br>»<br>» measure on<br><br>»<br>» amount<br>» portfolio<br><br>»<br>» € €   |
|  | =  |   |
|  | -+ | » Page 391<br><br>» ROI<br>» IFRS REG<br>trading as Ireland International F<br>» inancial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024<br>2023<br><br>»<br>» Market risk<br><br>»<br>» measure on<br><br>» Carrying<br><br>»<br>» amount<br>» t portfolio<br><br>»<br>» € € |
| Assets subject to market risk  | =  | Assets subject to market risk   |
| Financial investments<br>» 345,345 63,67<br>» 8<br>Non-current financial assets<br>» 345,345 4,234<br>Trade and other receivables<br>» 345,345 34,53<br>» 4<br>Other current financial assets<br>» 345,345 34,53<br>» 4<br>Derivative assets<br>» 345,345 34,53<br>» 4<br>Cash and short-term deposits<br>» 23,423 34,53 | <> | Financial investments<br>» 345,3<br>» 45 63,678<br>Non-current financial assets<br>» 345,3<br>» 45 4,234<br>Trade and other receivables<br>» 345,3<br>» 45 34,534<br>Other current financial assets<br>» 345,3<br>» 45 34,534<br>Derivative assets<br>» 345,3<br>» 45 34,534<br>Cash and short-term deposits<br>» 23,42                     |

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|--|----|--|--------|
| » 4  |    | » 3  | 34,534 |
|  | =  |  |        |
| » 1,750,148 206,048                            | <> | » 1,750,14                                     |        |
|  |    | » 8 206,048                                    |        |
| » Page 422                                     |    |  |        |
| » R  |    |  |        |
| » OI IFRS REG                                  |    |  |        |
| » trading as Ireland Internati                 |    |  |        |
| » onal Financial Reporting Standards           |    |  |        |
| » Notes to the Financial Statements for        |    |  |        |
| » the Financial Year Ended 30 June 2024        |    |  |        |
| 2023   |    |  |        |
| »  |    |  |        |
| » Market risk                                  |    |  |        |
| »  |    |  |        |
| » Carry  |    |  |        |
| » ing measure on                               |    |  |        |
| »  |    |  |        |
| » a  |    |  |        |
| » mount portfolio                              |    |  |        |
| »  |    |  |        |
| » € €  |    |  |        |
| Liabilities subject to market risk             | =  | Liabilities subject to market risk             |        |
| Long-term financial liabilities                | <> | Long-term financial liabilities                |        |
| »  |    | » 2,34   |        |
| » 2,340 3,453                                  |    | » 0 3,453                                      |        |
| Current financial liabilities                  |    | Current financial liabilities                  |        |
| »  |    | » 2,34   |        |
| » 2,342 34,534                                 |    | » 2 34,534                                     |        |
| Derivative liabilities                         |    | Derivative liabilities                         |        |
| »  |    | » 3,45   |        |
| » 3,453 34,534                                 |    | » 3 34,534                                     |        |
|  | =  |  |        |
| »  | <> | » 8,13   |        |
| » 8,135 72,521                                 |    | » 5 72,521                                     |        |
| Exposure to interest rate risk - Non trading p | =  | Exposure to interest rate risk - Non trading p |        |
| » ortfolios                                    |    | » ortfolios                                    |        |
| The repricing profile of asset and liability c |    | The repricing profile of asset and liability c |        |
| » ategories were as follows:                   |    | » ategories were as follows:                   |        |
| Click here to enter data                       |    | Click here to enter data                       |        |
| 30 June 2024                                   | <> | 31 December 2024                               |        |
| » N  |    | » Non-i  |        |
| » on-interest                                  |    | » nterest                                      |        |
| Within 3                                       |    | Within 3                                       |        |

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|   |    |   |
|---|----|---|
| Liabilities   | =  | Liabilities                                       |
| Current financial liabilities 3,240   | <> | Current financial liabilities 3,240               |
| » 4,234 2,342 2,342   |    | » 4,234 2,342 2,342 23                            |
| » 23,423 35,581   |    | » ,423 35,581                                     |
| Payables, accruals and  | =  | Payables, accruals and                            |
| provisions 43,534   | <> | provisions 43,534                                 |
| » 23,423 2,342 74,387   |    | » 23,423 2,342 74,387 3                           |
| » 3,423 147,109   |    | » ,423 147,109                                    |
| Deferred revenue 23,423   |    | Deferred revenue 23,423                           |
| » 2,342 5,234 23,423  |    | » 2,342 5,234 23,423 23                           |
| » 23,423 77,845   |    | » ,423 77,845                                     |
| Other current liabilities 4,543   |    | Other current liabilities 4,543                   |
| » 23,423 2,342 23,423   |    | » 23,423 2,342 23,423 23                          |
| » 23,423 77,154   |    | » ,423 77,154                                     |
| Long-term financial liabilities 2,342   |    | Long-term financial liabilities 2,342             |
| » 2,342 24,324 2,342  |    | » 2,342 24,324 2,342 23                           |
| » 23,243 54,593   |    | » ,243 54,593                                     |
| Provisions and other  | =  | Provisions and other                              |
| non-current liabilities 2,342   | <> | non-current liabilities 2,342                     |
| » 23,423 3,423 4,234  |    | » 23,423 3,423 4,234 34                           |
| » 34,234 67,656   |    | » ,234 67,656                                     |
|   | =  |   |
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| » Page 423  |    |   |
| » OI IFRS REG   |    |   |
| » trading as Ireland International Financial Reporting Standards              |    |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |    |   |
| »   |    | »   |
| » Total   |    | » Total   |
| » %   |    | » %   |
| » % %   |    | » % %   |
| » % %   |    | » % %   |
| Cumulative interest rate  | =  | Cumulative interest rate                          |
| sensitivity gap 2435.00   | <> | sensitivity gap 2435.00                           |
| » 3452.00 5345.00 74287.00  |    | » 3452.00 5345.00 74287.00 982                    |
| » 98237.00 183756.00  |    | » 37.00 183756.00                                 |
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| 30 June 2023  | <> | 31 December 2023                                  |
| » Non   |    | » Non-in  |
| » -interest   |    | » terest  |

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| Within 3 months                          |         |        |         | Within 3 months |   |         |         |  |
|--|---------|--------|---------|-----------------|---|---------|---------|--|
| » Month bearing                          | Month   | Over   |         | » Month ring    | Month   | Over    | bea     |  |
| » 4 to 6                                 | 7 to 12 | 1 year | b       | » 4 to 6        | 7 to 12   | 1 year  | bala    |  |
| » alances Total                          |         |        |         | » nces Total    |   |         |         |  |
| €  |         |        |         | €               |   |         |         |  |
| » €                                      | €       |        | €       | » €             | €   |         | €       |  |
| » €                                      | €       |        |         | » €             | €   |         |         |  |
| Assets                                   |         |        |         | =               | Assets  |         |         |  |
| Cash and cash equivalents                |         |        | 563,453 | <>              | Cash and cash equivalents   |         | 563,453 |  |
| » 2,342                                  | 2,342   | 2,342  |         |                 | » 2,342   | 2,342   | 2,342   |  |
| » 2,342                                  | 572,821 |        |         |                 | » ,342  | 572,821 |         |  |
| Trade and other receivables              |         |        | 3,453   |                 | Trade and other receivables   |         | 3,453   |  |
| » 23,423                                 | 2,342   | 23,423 |         |                 | » 23,423  | 2,342   | 23,423  |  |
| » 4,563                                  | 57,204  |        |         |                 | » ,563  | 57,204  |         |  |
| Other current financial assets 23,423    |         |        |         |                 | Other current financial assets 23,423   |         |         |  |
| » 23,423                                 | 2,342   | 2,342  |         |                 | » 23,423  | 2,342   | 2,342   |  |
| » 2,342                                  | 53,872  |        |         |                 | » ,342  | 53,872  |         |  |
| Derivative assets                        |         |        | 3,453   |                 | Derivative assets   |         | 3,453   |  |
| » 23,432                                 | 2,342   | 3,453  |         |                 | » 23,432  | 2,342   | 3,453   |  |
| » 3,453                                  | 36,133  |        |         |                 | » ,453  | 36,133  |         |  |
| Other non-current assets                 |         |        | 23,423  |                 | Other non-current assets  |         | 23,423  |  |
| » 2,342                                  | 2,342   | 2,342  |         |                 | » 2,342   | 2,342   | 2,342   |  |
| » 2,342                                  | 32,791  |        |         |                 | » ,342  | 32,791  |         |  |
| Other non-current financial assets 2,342 |         |        |         | =               | Other non-current financial assets 2,342  |         |         |  |
| » 2,342                                  | 23,423  | 34,534 |         | <>              | » 2,342   | 23,423  | 34,534  |  |
| » 3,453                                  | 66,094  |        |         |                 | » ,453  | 66,094  |         |  |
|  |         |        |         | =               |   |         |         |  |
|  |         |        |         | -+              | » Page 393  |         |         |  |
|  |         |        |         |                 | » R   |         |         |  |
|  |         |        |         |                 | » OI IFRS REG   |         |         |  |
|  |         |        |         |                 | » trading as Ireland International Financial Reporting Standards                  |         |         |  |
|  |         |        |         |                 | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |         |         |  |
|  |         |        |         |                 | » 31 December 2023  |         |         |  |
|  |         |        |         |                 | » Non-i   |         |         |  |
|  |         |        |         |                 | » nterest   |         |         |  |
|  |         |        |         |                 | » Within 3  |         |         |  |
|  |         |        |         |                 | » Month Month Over be   |         |         |  |
|  |         |        |         |                 | » aring   |         |         |  |
|  |         |        |         |                 | » months  |         |         |  |
|  |         |        |         |                 | » 4 to 6 7 to 12 1 year bal   |         |         |  |
|  |         |        |         |                 | » ances Total   |         |         |  |
|  |         |        |         |                 | » €   |         |         |  |
|  |         |        |         |                 | » € €   |         |         |  |

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|  |         |  |                                 |         |   |   |   |  |
|--|---------|--|---------------------------------|---------|---|---|---|--|
|  |         |  |                                 |         | » | € | € |  |
| Liabilities                                | =       | Liabilities                            |                                 |         |   |   |   |  |
| Current financial liabilities              | 89,478  | <>                                     | Current financial liabilities   | 89,478  |   |   |   |  |
| » 23,423 23,423 2,342                      |         |  | » 23,423 23,423 2,342           | 2       |   |   |   |  |
| » 23,423 162,089                           |         |  | » 3,423 162,089                 |         |   |   |   |  |
| Payables, accruals and                     | =       | Payables, accruals and                 |                                 |         |   |   |   |  |
| provisions                                 | 2,342   | <>                                     | provisions                      | 2,342   |   |   |   |  |
| » 2,342 2,342 23,423                       |         |  | » 2,342 2,342 23,423            |         |   |   |   |  |
| » 3,423 33,872                             |         |  | » 3,423 33,872                  |         |   |   |   |  |
| Derivative liabilities                     | 2,342   |  | Derivative liabilities          | 2,342   |   |   |   |  |
| » 2,342 23,423 92,843                      |         |  | » 2,342 23,423 92,843           | 2       |   |   |   |  |
| » 23,423 144,373                           |         |  | » 3,423 144,373                 |         |   |   |   |  |
| Deferred revenue                           | 23,423  |  | Deferred revenue                | 23,423  |   |   |   |  |
| » 2,342 3,423 4,234                        |         |  | » 2,342 3,423 4,234             | 2       |   |   |   |  |
| » 23,423 56,845                            |         |  | » 3,423 56,845                  |         |   |   |   |  |
| Other current liabilities                  | 23,423  |  | Other current liabilities       | 23,423  |   |   |   |  |
| » 2,342 4,234 23,423                       |         |  | » 2,342 4,234 23,423            |         |   |   |   |  |
| » 2,342 55,764                             |         |  | » 2,342 55,764                  |         |   |   |   |  |
| Long-term financial liabilities            | 4,234   |  | Long-term financial liabilities | 4,234   |   |   |   |  |
| » 2,342 2,342 2,342                        |         |  | » 2,342 2,342 2,342             |         |   |   |   |  |
| » 2,342 13,602                             |         |  | » 2,342 13,602                  |         |   |   |   |  |
| Provisions and other                       | =       | Provisions and other                   |                                 |         |   |   |   |  |
| non-current liabilities                    | 2,342   | <>                                     | non-current liabilities         | 2,342   |   |   |   |  |
| » 23,423 3,423 4,234                       |         |  | » 23,423 3,423 4,234            | 2       |   |   |   |  |
| » 23,423 56,845                            |         |  | » 3,423 56,845                  |         |   |   |   |  |
|  | =       |  |                                 |         |   |   |   |  |
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| »  |         | »                                      |                                 |         |   |   |   |  |
| » Total                                    |         | » Total                                |                                 |         |   |   |   |  |
| » % % %                                    |         | » % % %                                |                                 |         |   |   |   |  |
| » % %                                      |         | » % %                                  |                                 |         |   |   |   |  |
| Cumulative interest rate                   | =       | Cumulative interest rate               |                                 |         |   |   |   |  |
| sensitivity gap                            | 2345.00 | <>                                     | sensitivity gap                 | 2345.00 |   |   |   |  |
| » 2345.00 2345.00 2345.00                  |         |  | » 2345.00 2345.00 2345.00       | 2       |   |   |   |  |
| » 2345.00 11725.00                         |         |  | » 345.00 11725.00               |         |   |   |   |  |
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|  | + -     |  |                                 |         |   |   |   |  |
| » Page 424                                 |         |  |                                 |         |   |   |   |  |
| » ROI IF                                   |         |  |                                 |         |   |   |   |  |
| » RS REG                                   |         |  |                                 |         |   |   |   |  |
| » trading as Ireland International Fin     |         |  |                                 |         |   |   |   |  |
| » ancial Reporting Standards               |         |  |                                 |         |   |   |   |  |
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| » e Financial Year Ended 30 June 2024   |    |   |
| Foreign exchange risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW   | =  | Foreign exchange risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW   |
|   | -+ | <div></div> <div>» Page 394</div> <div>ROI IFR</div> <div>» S REG</div> <div>trading as Ireland International Fina</div> <div>» ncial Reporting Standards</div> <div>Notes to the Financial Statements for the F</div> <div>» inancial Year Ended 31 December 2024</div>  |
| Interest rate risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Commodity price risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW | =  | Interest rate risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Commodity price risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW |
| <div>» Page 425</div> <div>ROI I</div> <div>» FRS REG</div> <div>trading as Ireland Internatio</div> <div>» nal Financial Reporting Standards</div> <div>Notes to the Financial Statements for th</div>   | +- |   |

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|---|----|---|
| » e Financial Year Ended 30 June 2024   |    |   |
| Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Equity price risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW | =  | Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Equity price risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW |
|   | -+ | » Page 395<br>ROI IFR<br>» S REG<br>trading as Ireland International Fina<br>» ncial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024               |
| Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Other price risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  | =  | Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Other price risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  |
| » Page 426<br>ROI IFR<br>» S REG<br>trading as Ireland International Fin<br>» ancial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024                   | +- |   |
| Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW   | =  | Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW   |

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|--|-----|--|---|
| FFWFWFW<br>FFWFWFW<br>Credit spread risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW |     | FFWFWFW<br>FFWFWFW<br>Credit spread risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW |   |
|  | - + |  | » Page 396<br>ROI IFR<br>» S REG<br>trading as Ireland International Fina<br>» ncial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
| Prepayments risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFWFFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW                  | =   | Prepayments risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFWFFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW                  |   |
|  | + - |  | » Page 427<br>ROI I<br>» FRS REG<br>trading as Ireland International Fin<br>» ancial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024     |
| Residual value risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW  | =   | Residual value risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW  |   |

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| FFWFWFW<br>FFWFWFWFFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Effect of correlation risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW |     | FFWFWFW<br>FFWFWFWFFWFWFW<br>FFWFWFW<br>Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Effect of correlation risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW |  |
|  | - + | » Page 397<br>ROI I<br>» FRS REG<br>trading as Ireland International Fina<br>» ncial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |  |
| Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Other specific risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  | =   | Sensitivity analysis<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Other specific risk<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  |  |
| » Page 428<br>ROI<br>» IFRS REG<br>trading as Ireland Internati<br>» onal Financial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | + - |  |  |
| Sensitivity analysis<br>Click here to enter data<br>FFWFWFW  | =   | Sensitivity analysis<br>Click here to enter data<br>FFWFWFW  |  |

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| FFWFWFWFFWFWFW                                |    | FFWFWFWFFWFWFW                                |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| Capital risk management                       |    | Capital risk management                       |         |
| Click here to enter data                      |    | Click here to enter data                      |         |
| Capital components                            |    | Capital components                            |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| Externally imposed capital requirements       |    | Externally imposed capital requirements       |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| Capital management                            |    | Capital management                            |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
| FFWFWFW                                       |    | FFWFWFW                                       |         |
|   | <> | » Page 398                                    |         |
|   |    | » IFRS REG                                    | ROI     |
|   |    | » trading as Ireland International            |         |
|   |    | » 1 Financial Reporting Standards             |         |
|   |    | » Notes to the Financial Statements for the F |         |
|   |    | » inancial Year Ended 31 December 2024        |         |
| 43 Debt securities issued                     |    | 45 Debt securities issued                     |         |
| Group   | =  | Group   |         |
| Click here to enter data                      |    | Click here to enter data                      |         |
| »   | <> | »   |         |
| » 23  |    | » 2024 2023                                   |         |
| »   |    | »   |         |
| » €   |    | » € €   |         |
| At amortised cost                             |    | At amortised cost                             |         |
| »   |    | » 87,342 98,7                                 | 87,342  |
| » 34  |    | » 98,734                                      |         |
| Designated as at fair value through profit or |    | Designated as at fair value through profit or |         |
| » loss  |    | » loss  | 64,378  |
| » 34  |    | » 87,634                                      |         |
| Debt securities at amortised cost             | =  | Debt securities at amortised cost             |         |
| Floating rate                                 | <> | Floating rate                                 |         |
| »   |    | » 24,277 87,2                                 | 24,277  |
| » 34  |    | » 87,234                                      |         |
| Fixed rate                                    |    | Fixed rate                                    |         |
| »   |    | » 76,324 72,6                                 | 76,324  |
| » 34  |    | » 72,634                                      |         |
|   | =  |   |         |
| »   | <> | »   | 100,601 |
| » 868   |    | » 159,868                                     |         |

|   |    |  |
|---|----|--|
| Debt securities issued have been designated as<br>» at fair value through profit and loss when<br>» the group holds related<br>derivatives at fair value through profit and l<br>» oss, and designation therefore eliminates or<br>» significantly reduces an<br>accounting mismatch that would otherwise arise<br>» .  | =  | Debt securities issued have been designated as<br>» at fair value through profit and loss when<br>» the group holds related<br>derivatives at fair value through profit and l<br>» oss, and designation therefore eliminates or<br>» significantly reduces an<br>accounting mismatch that would otherwise arise<br>» .                 |
| » Page 429<br>» RO<br>» I IFRS REG<br>» trading as Ireland International F<br>» inancial Reporting Standards<br>» Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024<br>The amount of change, during the period and cu<br>» mulatively, in the fair value of the financi<br>» al liabilities designated as<br>at fair value through profit and loss that is<br>» attributable to changes in the credit risk o<br>» f these liabilities and recognised<br>in other comprehensive income is set out below<br>» . | <> | The amount of change, during the period and cu<br>» mulatively, in the fair value of the financi<br>» al liabilities designated<br>as at fair value through profit and loss that<br>» is attributable to changes in the credit ris<br>» k of these liabilities and<br>recognised in other comprehensive income is se<br>» t out below. |
| Click here to enter data  | =  | Click here to enter data   |
| »<br>» €  | <> | »<br>» €   |
| Balance at 1 July 2023<br>»<br>» 87,346   | <> | Balance at 1 January 2024<br>»<br>» 87,346   |
| Recognised in other comprehensive income durin<br>» g the year<br>» 62,348  | <> | Recognised in other comprehensive income durin<br>» g the year<br>» 62,348   |
| Balance at 30 June 2024<br>»<br>» 149,694   | <> | Balance at 31 December 2024<br>»<br>» 149,694  |
| None of the liabilities designated as at fair<br>» value through profit and loss was derecognis<br>» ed during the year ended 30<br>June 2024.5234523   | <> | None of the liabilities designated as at fair<br>» value through profit and loss was derecognis<br>» ed during the year ended<br>31 December 2024.5234523  |
| The change in fair value, during the period an<br>» d cumulatively, that is attributable to chan<br>» ges in the credit risk of<br>financial liabilities designated as at fair va   | =  | The change in fair value, during the period an<br>» d cumulatively, that is attributable to chan<br>» ges in the credit risk of<br>financial liabilities designated as at fair va  |

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|  |    |   |
|--|----|---|
| » lue through profit and loss is set out below<br>» .<br>Click here to enter data  |    | » lue through profit and loss is set out below<br>» .<br>Click here to enter data   |
| »<br>» €   | <> | »<br>» €  |
|  | =  |   |
| Balance at 1 July 2023<br>»<br>» 98,234  | <> | Balance at 1 January 2024<br>»<br>» 98,234  |
|  | =  |   |
| Change in fair value during the year<br>»<br>» 67,634  | <> | Change in fair value during the year<br>»<br>» 67,634   |
|  | =  |   |
| Balance at 30 June 2024<br>»<br>» 165,868  | <> | Balance at 31 December 2024<br>»<br>» 165,868   |
|  | =  |   |
|  | <> | » Page 399<br>» ROI I<br>» FRS REG<br>» trading as Ireland International<br>» 1 Financial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| The change in fair value attributable to chang<br>» es in credit risk on the financial liabiliti<br>» es is calculated using the credit<br>spread observed for recent issuances of simila<br>» r debt, adjusted for subsequent changes in t<br>» he credit spread observed<br>on credit default swaps on the issuing group e<br>» ntity's senior debt. |    | The change in fair value attributable to chang<br>» es in credit risk on the financial liabiliti<br>» es is calculated using the<br>credit spread observed for recent issuances of<br>» similar debt, adjusted for subsequent chang<br>» es in the credit spread<br>observed on credit default swaps on the issuin<br>» g group entity's senior debt. |
| Click here to enter data   | =  | Click here to enter data  |
| The carrying amount of financial liabilities d<br>» esignated as at fair value through profit an<br>» d loss as 30 June 2024 was<br>€64,376, the same as the contractual amount du<br>» e at maturity (2023 - €98,342).  | <> | The carrying amount of financial liabilities d<br>» esignated as at fair value through profit an<br>» d loss as 31 December<br>2024 was €64,376, the same as the contractual<br>» amount due at maturity (2023 - €98,342).  |
|  | =  |   |
| The group did not have any defaults of princip<br>» al or interest or other breaches with respec<br>» t to its debt securities   |    | The group did not have any defaults of princip<br>» al or interest or other breaches with respec<br>» t to its debt securities  |
| during the years ended 30 June 2024 and 30 Jun<br>» e 2023.4523452345  | <> | during the years ended 31 December 2024 and 31<br>» December 2023.4523452345  |
| » Page 430<br>» RO<br>» I IFRS REG<br>» trading as Ireland Internati   |    |   |

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|  |    |  |
|--|----|--|
| » onal Financial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024  |    |  |
| Company<br>Click here to enter data  | =  | Company<br>Click here to enter data  |
| »<br>» 2024 2023<br><br>»<br>» € €<br>At amortised cost<br>»<br>» 87,482 75,387<br>Designated as at fair value through profit or<br>» loss<br>» 23,123 64,276  | <> | »<br>» 2024 2023<br><br>»<br>» € €<br>At amortised cost<br>» 87,482<br>» 75,387<br>Designated as at fair value through profit or<br>» loss 23,123<br>» 64,276  |
| Debt securities at amortised cost  | =  | Debt securities at amortised cost  |
| Floating rate<br>»<br>» 98,247 87,238<br>Fixed rate<br>»<br>» 42,332 3,123   | <> | Floating rate<br>» 98,247<br>» 87,238<br>Fixed rate<br>» 42,332<br>» 3,123   |
|  | =  |  |
| »<br>» 140,579 90,361  | <> | » 140,579<br>» 90,361  |
|  | =  |  |
| Debt securities issued have been designated as<br>» at fair value through profit and loss when<br>» the company holds related<br>derivatives at fair value through profit and l<br>» oss, and designation therefore eliminates or<br>» significantly reduces an<br>accounting mismatch that would otherwise arise<br>» .               | <> | Debt securities issued have been designated as<br>» at fair value through profit and loss when<br>» the company holds<br>related derivatives at fair value through prof<br>» it and loss, and designation therefore elimi<br>» nates or significantly<br>reduces an accounting mismatch that would othe<br>» rwise arise.              |
|  | =  |  |
| The amount of change, during the period and cu<br>» mulatively, in the fair value of the financi<br>» al liabilities designated as<br>at fair value through profit and loss that is<br>» attributable to changes in the credit risk o<br>» f these liabilities and recognised<br>in other comprehensive income is set out below<br>» . | <> | The amount of change, during the period and cu<br>» mulatively, in the fair value of the financi<br>» al liabilities designated<br>as at fair value through profit and loss that<br>» is attributable to changes in the credit ris<br>» k of these liabilities and<br>recognised in other comprehensive income is se<br>» t out below. |
| Click here to enter data   | =  | Click here to enter data   |
| »  | <> | »  |

(continued)

|  |   |    |  |   |
|--|---|----|--|---|
| »  | € |    | »  | € |
|  |   | =  |  |   |
| Balance at 1 July 2023   |   | <> | Balance at 1 January 2024  |   |
| »  |   |    | »  |   |
| » 64,276   |   |    | » 64,276   |   |
|  |   | =  |  |   |
| Recognised in other comprehensive income during the year   |   | <> | Recognised in other comprehensive income during the year   |   |
| »  |   |    | »  |   |
| » 64,287   |   |    | » 64,287   |   |
|  |   | =  |  |   |
| Balance at 30 June 2024  |   | <> | Balance at 31 December 2024  |   |
| »  |   |    | »  |   |
| » 128,563  |   |    | » 128,563  |   |
|  |   | =  |  |   |
| FFWFWFW<br>The change in fair value, during the period and cumulatively, that is attributable to changes in the credit risk of financial liabilities designated as at fair value through profit and loss is set out below<br>» .<br>Click here to enter data |   |    | FFWFWFW<br>The change in fair value, during the period and cumulatively, that is attributable to changes in the credit risk of financial liabilities designated as at fair value through profit and loss is set out below<br>» .<br>Click here to enter data |   |
|  |   | <> |  |   |
|  |   |    | » Page 400   |   |
|  |   |    | » ROI  |   |
|  |   |    | » IFRS REG   |   |
|  |   |    | » trading as Ireland International   |   |
|  |   |    | » 1 Financial Reporting Standards  |   |
|  |   |    | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |   |
| »  |   |    | »  |   |
| » €  |   |    | » €  |   |
|  |   | =  |  |   |
| Balance at 1 July 2023   |   | <> | Balance at 1 January 2024  |   |
| »  |   |    | »  |   |
| » 3,123  |   |    | » 3,123  |   |
|  |   | =  |  |   |
| Change in fair value during the year   |   | <> | Change in fair value during the year   |   |
| »  |   |    | »  |   |
| » 64,376   |   |    | » 64,376   |   |
|  |   | =  |  |   |
| Balance at 30 June 2024  |   | <> | Balance at 31 December 2024  |   |
| »  |   |    | »  |   |
| » 67,499   |   |    | » 67,499   |   |
|  |   | =  |  |   |
| The change in fair value attributable to changes in credit risk on the financial liabilities is calculated using the credit spread observed for recent issuances of similar debt, adjusted for subsequent changes in t                                       |   | <> | The change in fair value attributable to changes in credit risk on the financial liabilities is calculated using the credit spread observed for recent issuances of similar debt, adjusted for subsequent changes in t                                       |   |

(continued)

|  |    |  |
|--|----|--|
| » he credit spread <b>observed</b><br>on credit default swaps on the issuing company<br>» entity's senior debt.  |    | » es in the credit spread<br><b>observed</b> on credit default swaps on the issuin<br>» g company entity's senior debt.  |
| » <b>Page 431</b>  |    |  |
| » <b>ROI IFRS REG</b><br><b>trading as Ireland Internation</b><br>» <b>al Financial Reporting Standards</b><br><b>Notes to the Financial Statements for th</b><br>» <b>e Financial Year Ended 30 June 2024</b>   |    |  |
| Click here to enter data   | =  | Click here to enter data   |
| The carrying amount of financial liabilities d<br>» esignated as at fair value through profit an<br>» d loss as <b>30 June 2024 was</b><br>€54,276, lower than the contractual amount due<br>» at maturity (2023 - €1,123).  | <> | The carrying amount of financial liabilities d<br>» esignated as at fair value through profit an<br>» d loss as <b>31 December</b><br><b>2024 was</b> €54,276, lower than the contractual a<br>» mount due at maturity (2023 - €1,123).  |
| FFWFWFW  | =  | FFWFWFW  |
| <b>44</b> Credit loss expense  | <> | <b>46</b> Credit loss expense  |
| Group<br>The table below shows the ECL charges on finan<br>» cial assets for 2024 recorded in the income<br>» statement:<br>Click here to enter data   | =  | Group<br>The table below shows the ECL charges on finan<br>» cial assets for 2024 recorded in the income<br>» statement:<br>Click here to enter data   |
| » <b>0</b><br>» ther<br><br>» <b>comprehen</b><br>» sive   | <> | » <b>Other</b><br><br>» <b>comprehensive</b>   |
| » <b>Stage 1</b><br>» <b>Stage 2</b> <b>Stage 3</b> <b>in</b><br>» come <b>Total</b><br><br>» <b>€</b><br>» <b>€</b> <b>€</b>  |    | » <b>ge 1</b> <b>Stage 2</b> <b>Sta</b><br>» <b>income</b> <b>Stage 3</b><br><br>» <b>€</b> <b>€</b> <b>€</b><br>» <b>€</b>  |
| Financial investments at   | =  | Financial investments at   |
| amortised cost 74,297<br>» 87,263 62,348 64<br>» ,278 <b>288,186</b><br>Non-current financial assets 63,427<br>» 87,234 64,388 64<br>» ,276 <b>279,325</b><br>Trade and other receivables 98,348<br>» 23,431 73,492 92<br>» ,834 <b>288,105</b><br>Other current financial assets 23,767<br>» 87,232 89,399 64<br>» ,276 <b>264,674</b><br>Cash and short-term deposits 74,288 | <> | amortised cost 74<br>» ,297 87,263 62,348<br>» 64,278<br>Non-current financial assets 63<br>» ,427 87,234 64,388<br>» 64,276<br>Trade and other receivables 98<br>» ,348 23,431 73,492<br>» 92,834<br>Other current financial assets 23<br>» ,767 87,232 89,399<br>» 64,276<br>Cash and short-term deposits 74 |

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|--|--|
| » 84,726 93,498 64                             | » ,288 84,726 93,498                             |
| » ,877 317,389                                 | » 64,877   |
|  | =  |
| Total impairment loss 334,127                  | <> Total impairment loss 334                     |
| » 369,886 383,125 350                          | » ,127 369,886 383,125                           |
| » ,541 1,437,679                               | » 350,541  |
|  | »  |
|  | » Total  |
|  | »  |
|  | » €  |
|  | Financial investments at amortised cost          |
|  | »  |
|  | » 288,186  |
|  | Non-current financial assets                     |
|  | »  |
|  | » 279,325  |
|  | Trade and other receivables                      |
|  | »  |
|  | » 288,105  |
|  | Other current financial assets                   |
|  | »  |
|  | » 264,674  |
|  | Cash and short-term deposits                     |
|  | »  |
|  | » 317,389  |
|  | =  |
|  | -+ Total impairment loss                         |
|  | »  |
|  | » 1,437,679                                      |
|  | » Page 401                                       |
|  | » R  |
|  | » OI IFRS REG                                    |
|  | trading as Ireland International                 |
|  | » 1 Financial Reporting Standards                |
|  | Notes to the Financial Statements for the        |
|  | » Financial Year Ended 31 December 2024          |
| The table below shows the ECL charges on finan | = The table below shows the ECL charges on finan |
| » cial assets for 2023 recorded in the income  | » cial assets for 2023 recorded in the income    |
| » statement:                                   | » statement:                                     |
| Click here to enter data                       | Click here to enter data                         |
| » 0  | <> »   |
| » ther   | » Other  |
| »  | »  |
| » comprehensive                                | »  |
| » sive   | » comprehensive                                  |
| » Stage 1                                      | » S  |
| » Stage 2 Stage 3 in                           | » tage 1 Stage 2 Stage 3                         |
| » come Total                                   | » income   |

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| »                    €                    €                    €               |         | »                    €                    €                    €                  |   |
|--|---------|---|---|
| »                    €                    €                    €               |         | »                    €                    €                    €                  |   |
| Financial investments at   | =       | Financial investments at  |   |
| amortised cost   | 64,283  | amortised cost  | 6 |
| »                    82,376                    98,234                    64    |         | »                    4,283                    82,376                    98,234    |   |
| »                    ,687                    309,580                           |         | »                                       64,687                                    |   |
| Non-current financial assets   | 73,428  | Non-current financial assets  | 7 |
| »                    74,368                    64,877                    98    |         | »                    3,428                    74,368                    64,877    |   |
| »                    ,234                    310,907                           |         | »                                       98,234                                    |   |
| Trade and other receivables  | 74,327  | Trade and other receivables   | 7 |
| »                    98,234                    23,432                    24    |         | »                    4,327                    98,234                    23,432    |   |
| »                    ,233                    220,226                           |         | »                                       24,233                                    |   |
| Other current financial assets   | 87,687  | Other current financial assets  | 8 |
| »                    34,527                    98,747                    23    |         | »                    7,687                    34,527                    98,747    |   |
| »                    ,412                    244,373                           |         | »                                       23,412                                    |   |
| Cash and short-term deposits   | 98,734  | Cash and short-term deposits  | 9 |
| »                    23,457                    97,876                    23    |         | »                    8,734                    23,457                    97,876    |   |
| »                    ,424                    243,491                           |         | »                                       23,424                                    |   |
|  | =       |   |   |
| Total impairment loss  | 398,459 | Total impairment loss   | 3 |
| »                    312,962                    383,166                    233 |         | »                    98,459                    312,962                    383,166 |   |
| »                    ,990                    1,328,577                         |         | »                                       233,990                                   |   |
|  |         | »                                       Total                                     |   |
|  |         | »                                       €   |   |
|  |         | Financial investments at amortised cost   |   |
|  |         | »                                       309,580                                   |   |
|  |         | Non-current financial assets  |   |
|  |         | »                                       310,907                                   |   |
|  |         | Trade and other receivables   |   |
|  |         | »                                       220,226                                   |   |
|  |         | Other current financial assets  |   |
|  |         | »                                       244,373                                   |   |
|  |         | Cash and short-term deposits  |   |
|  |         | »                                       243,491                                   |   |
|  |         | Total impairment loss   |   |
|  |         | »                                       1,328,577                                 |   |
| Click here to enter data   | =       | Click here to enter data  |   |
|  | <>      |   |   |
| »                    Page 432  |         |   |   |

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» ROI IFRS REG  
trading as Ireland Internatio  
» nal Financial Reporting Standards  
Notes to the Financial Statements for  
» the Financial Year Ended 30 June 2024

|   |                                 |          |          |
|---|---------------------------------|----------|----------|
| » | Lifetime                        |          |          |
| » | ECL not                         | Lifetime | Purc     |
| » | hased                           |          |          |
| » |                                 |          | 12 month |
| » | credit ECL credit               |          |          |
| » | credit                          |          |          |
| » | Financial investments at        |          | ECL      |
| » | impaired                        | impaired | imp      |
| » | aired Total                     |          |          |
| » | amortised cost                  |          | €        |
| » | €                               | €        |          |
| » | €                               | €        |          |
| » | Balance at 1 July 2023          |          | 87,345   |
| » | 12,342                          | 87,287   | 2        |
| » | 3,423                           | 210,397  |          |
| » | Transfer to 12 month ECL        |          | 82,734   |
| » | 23,427                          | 98,766   | 1        |
| » | 2,347                           | 217,274  |          |
| » | Transfer to lifetime ECL not    |          |          |
| » | credit impaired                 |          | 82,734   |
| » | 42,347                          | 87,234   | 2        |
| » | 8,934                           | 241,249  |          |
| » | Transfer to lifetime ECL credit |          |          |
| » | impaired                        |          | 23,427   |
| » | 82,734                          | 42,342   | 9        |
| » | 8,734                           | 247,237  |          |
| » | Net re-measurement of loss      |          |          |
| » | allowance                       |          | 43,287   |
| » | 98,734                          | 12,343   | 2        |
| » | 3,423                           | 177,787  |          |
| » | Net receivables originated      |          | 87,648   |
| » | 23,445                          | 97,863   | 2        |
| » | 3,423                           | 232,379  |          |
| » | Financial assets that have been |          |          |
| » | derecognised                    |          | 72,438   |
| » | 87,348                          | 34,746   | 8        |
| » | 7,248                           | 281,780  |          |
| » | Write-offs                      |          | 23,458   |
| » | 87,487                          | 23,476   | 9        |
| » | 8,763                           | 233,184  |          |
| » | Recoveries of amounts           |          |          |
| » | previously written off          |          | 23,457   |
| » | 87,487                          | 34,576   | 7        |
| » | 6,278                           | 221,798  |          |
| » | Changes to models/risk          |          |          |

|   |                                 |          |                    |
|---|---------------------------------|----------|--------------------|
| » | Lifetime                        |          |                    |
| » | ECL not                         | Lifetime |                    |
| » | Purchased                       |          |                    |
| » | 12 month                        | credit   | ECL credit         |
| » | credit                          |          |                    |
| » | ECL                             | impaired | impaired           |
| » | impaired                        |          |                    |
| » | Financial investments at        |          | amortised cost     |
| » | €                               | €        | €                  |
| » | €                               |          |                    |
| » | Balance at 1 January 2024       |          |                    |
| » | 87,345                          | 12,342   | 87,287             |
| » | 23,423                          |          |                    |
| » | Transfer to 12 month ECL        |          |                    |
| » | 82,734                          | 23,427   | 98,766             |
| » | 12,347                          |          |                    |
| » | Transfer to lifetime ECL not    |          | credit impaired    |
| » | 82,734                          | 42,347   | 87,234             |
| » | 28,934                          |          |                    |
| » | Transfer to lifetime ECL credit |          | impaired           |
| » | 23,427                          | 82,734   | 42,342             |
| » | 98,734                          |          |                    |
| » | Net re-measurement of loss      |          | allowance          |
| » | 43,287                          | 98,734   | 12,343             |
| » | 23,423                          |          |                    |
| » | Net receivables originated      |          |                    |
| » | 87,648                          | 23,445   | 97,863             |
| » | 23,423                          |          |                    |
| » | Financial assets that have been |          | derecognised       |
| » | 72,438                          | 87,348   | 34,746             |
| » | 87,248                          |          |                    |
| » | Write-offs                      |          |                    |
| » | 23,458                          | 87,487   | 23,476             |
| » | 98,763                          |          |                    |
| » | Recoveries of amounts           |          | previously written |
| » | 23,457                          | 87,487   | 34,576             |
| » | 76,278                          |          |                    |

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|   |         |    |   |   |
|---|---------|----|---|---|
| parameters  | 23,476  |    | Changes to models/risk parameters   |   |
| » 87,634 98,273   | 2       |    | » 23,476 87,634 98,273  |   |
| » 3,423 232,806   |         |    | » 23,423  |   |
| Foreign exchange and other movements  | 86,347  |    | Foreign exchange and other movements  |   |
| » 23,423 23,665   | 4       |    | » 86,347 23,423 23,665  |   |
| » 3,242 176,677   |         |    | » 43,242  |   |
|   | =       |    |   |   |
| Balance at 30 June 2024   | 636,351 | <> | Balance at 31 December 2024   |   |
| » 656,408 640,571   | 53      |    | » 636,351 656,408 640,571   |   |
| » 9,238 2,472,568   |         |    | » 539,238   |   |
|   | =       |    |   |   |
| << double-click to launch smart-table designer >>                           | <>      |    |   |   |
| » Page 433  |         |    | » Page 402  |   |
|   |         |    |   | R |
| » ROI IFRS REG  |         |    | » OI IFRS REG   |   |
|   | =       |    |   |   |
| trading as Ireland International Financial Reporting Standards              | <>      |    | trading as Ireland International Financial Reporting Standards                  |   |
|   | =       |    |   |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <>      |    | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |   |
|   | =       |    |   |   |
| » Total prior   | <>      |    | » Total prior   |   |
| » or  |         |    | » or  |   |
| » Total year  |         |    | » Total year  |   |
| Financial investments at amortised cost                                     |         |    | Financial investments at amortised cost   |   |
| » €   |         |    | » €   |   |
| Balance at 1 July 2023  |         |    | Balance at 1 January 2024   |   |
| » 12,343  |         |    | » 210,397 12,343  |   |
| Transfer to 12 month ECL  |         |    | Transfer to 12 month ECL  |   |
| » 12,342  |         |    | » 217,274 12,342  |   |
| Transfer to lifetime ECL not credit impaired                                |         |    | Transfer to lifetime ECL not credit impaired                                    |   |
| » 87,348  |         |    | » 241,249 87,348  |   |
| Transfer to lifetime ECL credit impaired                                    |         |    | Transfer to lifetime ECL credit impaired  |   |
| » 82,374  |         |    | » 247,237 82,374  |   |
| Net re-measurement of loss allowance  |         |    | Net re-measurement of loss allowance  |   |
| » 34,324  |         |    | » 177,787 34,324  |   |
| Net receivables originated  |         |    | Net receivables originated  |   |
| » 24,323  |         |    | » 232,379 24,323  |   |

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|   |       |  |                |
|---|-------|--|----------------|
| Financial assets that have been derecognised      |       | Financial assets that have been derecognised |                |
| »   |       | »  | 281,780 97,864 |
| » 97,864  |       |  |                |
| Write-offs  |       | Write-offs                                   |                |
| »   |       | »  | 233,184 87,634 |
| » 87,634  |       |  |                |
| Recoveries of amounts previously written off      |       | Recoveries of amounts previously written off |                |
| »   |       | »  | 221,798 64,278 |
| » 64,278  |       |  |                |
| Changes to models/risk parameters                 |       | Changes to models/risk parameters            |                |
| »   |       | »  | 232,806 64,527 |
| » 64,527  |       |  |                |
| Foreign exchange and other movements              |       | Foreign exchange and other movements         |                |
| »   |       | »  | 176,677 76,432 |
| » 76,432  |       |  |                |
|   | =     |  |                |
| Balance at 30 June 2024                           | <>    |  |                |
| »   |       |  |                |
| » 643,789   |       |  |                |
| << double-click to launch smart-table designer >> |       |  |                |
| testtest  |       |  |                |
| Click here to enter data                          |       |  |                |
| » Lifetime  |       |  |                |
| » ECL not Lifetime Purc                           |       |  |                |
| » based   |       |  |                |
| » 12 month  |       |  |                |
| » credit ECL credit                               |       |  |                |
| » credit  |       |  |                |
| » ECL   |       |  |                |
| » impaired impaired imp                           |       |  |                |
| » aired Total                                     |       |  |                |
| Non-current financial assets                      | €     |  |                |
| » € €   |       |  |                |
| » € €   |       |  |                |
| Balance at 1 July 2023                            | 87,45 | Balance at 31 December 2024                  |                |
| » 8 23,452 87,263 3                               |       | » 2,472,568 643,789                          |                |
| » 4,576 232,749                                   |       |  |                |
| Transfer to 12 month ECL                          | 27,34 |  |                |
| » 6 82,734 87,634 6                               |       |  |                |
| » 4,236 261,950                                   |       |  |                |
| Transfer to lifetime ECL not                      |       |  |                |
| credit impaired                                   | 72,36 |  |                |
| » 4 87,632 24,246 7                               |       |  |                |
| » 2,634 256,876                                   |       |  |                |
| Transfer to lifetime ECL credit                   |       |  |                |
| impaired  | 72,63 |  |                |
| » 4 23,423 76,347 2                               |       |  |                |
| » 3,465 195,869                                   |       |  |                |
| net re -measurement of loss                       |       |  |                |

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|  |        |   |            |
|--|--------|---|------------|
| allowance                                    | 98,27  |   |            |
| » 4 64,328                                   | 87,424 | 7   |            |
| » 4,287 324,313                              |        |   |            |
| Net receivables originated                   | 87,23  |   |            |
| » 4 74,238                                   | 24,234 | 8   |            |
| » 4,778 270,484                              |        |   |            |
|  | =      |   |            |
| » Page 434                                   | <>     | » Page 403                                  |            |
| » ROI IFRS REG                               |        | » IFRS REG                                  | ROI        |
|  | =      |   |            |
| » trading as Ireland International F         | <>     | » trading as Ireland International Fi       |            |
| » inancial Reporting Standards               |        | » nancial Reporting Standards               |            |
|  | =      |   |            |
| Notes to the Financial Statements for th     | <>     | Notes to the Financial Statements for the F |            |
| » e Financial Year Ended 30 June 2024        |        | » inancial Year Ended 31 December 2024      |            |
|  | =      |   |            |
| » Total prior                                | <>     |   |            |
| » year                                       |        |   |            |
| Non-current financial assets                 |        |   |            |
| » €  |        |   |            |
| Balance at 1 July 2023                       |        |   |            |
| » 87,348                                     |        |   |            |
| Transfer to 12 month ECL                     |        |   |            |
| » 64,277                                     |        |   |            |
| Transfer to lifetime ECL not credit impaired |        |   |            |
| » 98,347                                     |        |   |            |
| Transfer to lifetime ECL credit impaired     |        |   |            |
| » 76,234                                     |        |   |            |
| net re -measurement of loss allowance        |        |   |            |
| » 34,247                                     |        |   |            |
| Net receivables originated                   |        |   |            |
| » 23,446                                     |        |   |            |
| » Page 435                                   |        |   |            |
| » ROI IFRS REG                               |        |   |            |
| » trading as Ireland Internationa            |        |   |            |
| » l Financial Reporting Standards            |        |   |            |
| Notes to the Financial Statements for th     |        |   |            |
| » e Financial Year Ended 30 June 2024        |        |   |            |
| » Lifetime                                   |        | » Lifetime                                  |            |
| » ECL not Lifetime Purc                      |        | » ECL not Lifetime P                        |            |
| » hased                                      |        | » urchased                                  |            |
| » 12 month                                   |        | » 12 month credit                           | ECL credit |
| » credit ECL credit                          |        | » credit                                    |            |
| » credit                                     |        |   |            |

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|  |    |  |
|--|----|--|
| <p>»            impaired            impaired            ECL            imp</p> <p>» aired    <b>Total</b></p> <p><b>Non-current financial assets</b>            €</p> <p>»            €            €</p> <p>»            €            €</p> <p><b>Financial assets that have been derecognised</b>            72,463</p> <p>»            87,263            12,344            8</p> <p>» 7,634 259,704</p> <p><b>Write-offs</b>            28,437</p> <p>»            63,427            82,634            4</p> <p>» 6,386 220,884</p> <p><b>Recoveries of amounts previously written off</b>            98,734</p> <p>»            42,878            72,364            8</p> <p>» 7,634 301,610</p> <p><b>Changes to models/risk parameters</b>            23,746</p> <p>»            87,364            47,628            7</p> <p>» 3,642 232,380</p> <p><b>Foreign exchange and other movements</b>            82,734</p> <p>»            76,342            87,234            8</p> <p>» 7,234 333,544</p> |    | <p>»            ECL            impaired            impaired</p> <p>» impaired</p> <p><b>Financial investments at amortised cost</b></p> <p>»            €            €            €            €</p> |
|  | =  |  |
| <p><b>Balance at 30 June 2024</b>            751,424</p> <p>»            713,081            689,352            73</p> <p>» 6,506 2,890,363</p>   | <> |  |
| <p>&lt;&lt; double-click to launch smart-table designer &gt;&gt;</p>   |    | <p>&lt;&lt; double-click to launch smart-table designer &gt;&gt;</p>   |
|  | =  |  |
| <p>»            Page 436</p> <p>» OI IFRS REG</p>  | <> | <p>»            Page 404</p> <p>» IFRS REG</p>   |
|  | =  |  |
| <p>»            trading as Ireland International Financial Reporting Standards</p>   | <> | <p>»            trading as Ireland International Financial Reporting Standards</p>   |
|  | =  |  |
| <p>»            Notes to the Financial Statements for the Financial Year Ended 30 June 2024</p>  | <> | <p>»            Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>  |
|  | =  |  |
| <p>»            Total prior</p> <p>»            year</p> <p><b>Non-current financial assets</b></p> <p>»            €</p>  | <> | <p>»            Total prior</p> <p>»            year</p> <p><b>Financial investments at amortised cost</b></p> <p>»            €</p>   |

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|   |    |   |
|---|----|---|
| Financial assets that have been derecognised      |    |   |
| »   |    |   |
| » 87,486  |    |   |
| Write-offs  |    |   |
| »   |    |   |
| » 76,432  |    |   |
| Recoveries of amounts previously written off      |    |   |
| »   |    |   |
| » 98,374  |    |   |
| Changes to models/risk parameters                 |    |   |
| »   |    |   |
| » 87,348  |    |   |
| Foreign exchange and other movements              |    |   |
| »   |    |   |
| » 87,624  |    |   |
|   | =  |   |
| Balance at 30 June 2024                           | <> |   |
| »   |    |   |
| » 821,163   |    |   |
| << double-click to launch smart-table designer >> |    | << double-click to launch smart-table designer >> |
| Testtest  |    | testtest  |
|   | =  |   |
| Click here to enter data                          |    | Click here to enter data                          |
| » Lifetime  | <> |   |
| » ECL not Lifetime Purc                           |    | » Lifetime ECL Lifetime ECL                       |
| » based   |    | » Purchased                                       |
| » 12 month  |    |   |
| » credit ECL credit                               |    | » not credit credi                                |
| » credit  |    | » t credit  |
| » ECL   |    | » 12 month E                                      |
| » impaired impaired imp                           |    | » CL impaired impaired                            |
| » aired Total                                     |    | » impaired  |
| Trade and other receivables                       |    | Non-current financial assets                      |
| » € €   |    | » € €   |
| » € €   |    | » €   |
| Balance at 1 July 2023                            |    | Balance at 1 January 2024                         |
| » 89,347  |    | » 87,4  |
| » 98,457 87,438 9                                 |    | » 58 23,452 87,263                                |
| » 8,275 373,517                                   |    | » 34,576  |
| Transfer to 12 month ECL                          |    | Transfer to 12 month ECL                          |
| » 82,347  |    | » 27,3  |
| » 98,742 23,474 8                                 |    | » 46 82,734 87,634                                |
| » 7,346 291,909                                   |    | » 64,236  |
| Transfer to lifetime ECL not                      | =  | Transfer to lifetime ECL not                      |
| credit impaired                                   | <> | credit impaired                                   |
| » 82,734  |    | » 72,3  |
| » 87,234 24,876 8                                 |    | » 64 87,632 24,246                                |
| » 2,374 277,218                                   |    | » 72,634  |
| Transfer to lifetime ECL credit                   | =  | Transfer to lifetime ECL credit                   |
| impaired  | <> | impaired  |
| » 28,374  |    | » 72,6  |
| » 87,234 87,236 1                                 |    | » 34 23,423 76,347                                |
| » 2,347 215,191                                   |    | » 23,465  |

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|   |        |   |  |         |   |
|---|--------|---|--|---------|---|
| Net re-measurement of loss allowance  | 87,487 |   | net re -measurement of loss allowance  | 98,2    |   |
| » 23,457  | 87,387 | 2 | » 74 64,328  | 87,424  |   |
| » 3,477 221,808   |        |   | » 74,287   |         |   |
| New receivables originated  | 24,768 |   | Net receivables originated   | 87,2    |   |
| » 87,234  | 87,342 | 8 | » 34 74,238  | 24,234  |   |
| » 2,734 282,078   |        |   | » 84,778   |         |   |
| Financial assets that have been derecognised                                | 23,478 |   | = Financial assets that have been derecognised                                     | 72,4    |   |
| » 23,487  | 98,734 | 2 | <> » 63 87,263   | 12,344  |   |
| » 3,423 169,122   |        |   | » 87,634   |         |   |
| Write-offs  | 82,734 |   | Write-offs   | 28,4    |   |
| » 23,476  | 45,327 | 8 | » 37 63,427  | 82,634  |   |
| » 7,435 238,972   |        |   | » 46,386   |         |   |
| Recoveries of amounts previously written off                                | 87,234 |   | = Recoveries of amounts previously written off                                     | 98,7    |   |
| » 72,487  | 23,457 | 8 | <> » 34 42,878   | 72,364  |   |
| » 7,647 270,825   |        |   | » 87,634   |         |   |
| Changes to models/risk parameters   | 83,745 |   | = Changes to models/risk parameters  | 23,7    |   |
| » 34,578  | 74,782 | 2 | <> » 46 87,364   | 47,628  |   |
| » 3,453 216,558   |        |   | » 73,642   |         |   |
| Foreign exchange and other movements  | 28,746 |   | = Foreign exchange and other movements   | 82,7    |   |
| » 82,746  | 87,428 | 3 | <> » 34 76,342   | 87,234  |   |
| » 2,438 231,358   |        |   | » 87,234   |         |   |
|   |        |   | =  |         |   |
|   |        |   | <> Balance at 31 December 2024   | 751,4   |   |
|   |        |   | » 24 713,081   | 689,352 |   |
|   |        |   | » 736,506  |         |   |
|   |        |   | << double-click  |         |   |
|   |        |   | » k to launch smart-table designer >>  |         |   |
| » Page 437  |        |   | » Page 405   |         |   |
|   |        |   |  |         | R |
| » ROI IFRS REG  |        |   | » OI IFRS REG  |         |   |
|   |        |   | =  |         |   |
| trading as Ireland International  |        |   | <> trading as Ireland International  |         |   |
| » 1 Financial Reporting Standards   |        |   | » Financial Reporting Standards  |         |   |
|   |        |   | =  |         |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |        |   | <> Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |         |   |
|   |        |   | =  |         |   |
| » Total prior   |        |   | <> » Total prior   |         |   |
| » or  |        |   | »  |         |   |
| » year  |        |   | » Total  |         |   |
| Trade and other receivables   |        |   | » year   |         |   |
| » €   |        |   | Non-current financial assets   |         |   |
|   |        |   | » €  |         |   |
|   |        |   | »  |         |   |

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|  |        |  |           |
|--|--------|--|-----------|
| Balance at 1 July 2023                       |        | Balance at 1 January 2024                    |           |
| »  | 24,776 | »  | 232,749   |
| Transfer to 12 month ECL                     |        | »  | 87,348    |
| »  | 23,474 | Transfer to 12 month ECL                     |           |
| Transfer to lifetime ECL not credit impaired |        | »  | 261,950   |
| »  | 87,648 | »  | 64,277    |
| Transfer to lifetime ECL credit impaired     |        | Transfer to lifetime ECL not credit impaired |           |
| »  | 42,837 | »  | 256,876   |
| Net re-measurement of loss allowance         |        | »  | 98,347    |
| »  | 87,234 | Transfer to lifetime ECL credit impaired     |           |
| New receivables originated                   |        | »  | 195,869   |
| »  | 23,423 | »  | 76,234    |
| Financial assets that have been derecognised |        | net re -measurement of loss allowance        |           |
| »  | 42,428 | »  | 324,313   |
| Write-offs                                   |        | »  | 34,247    |
| »  | 23,457 | Net receivables originated                   |           |
| Recoveries of amounts previously written off |        | »  | 270,484   |
| »  | 84,578 | »  | 23,446    |
| Changes to models/risk parameters            |        | Financial assets that have been derecognised |           |
| »  | 24,787 | »  | 259,704   |
| Foreign exchange and other movements         |        | »  | 87,486    |
| »  | 23,478 | Write-offs                                   |           |
|  |        | »  | 220,884   |
|  |        | »  | 76,432    |
|  |        | Recoveries of amounts previously written off |           |
|  |        | »  | 301,610   |
|  |        | »  | 98,374    |
|  |        | Changes to models/risk parameters            |           |
|  |        | »  | 232,380   |
|  |        | »  | 87,348    |
|  |        | Foreign exchange and other movements         |           |
|  |        | »  | 333,544   |
|  |        | »  | 87,624    |
|  | =      |  |           |
| » Page 438                                   | <>     | Balance at 31 December 2024                  |           |
|  |        | »  | 2,890,363 |
| » ROI  |        | »  | 821,163   |
| » IFRS REG                                   |        |  |           |
|  | =      |  |           |
| » trading as Ireland International F         | <>     | << double-click to launch s                  |           |
| » inancial Reporting Standards               |        | » mart-table designer >>                     |           |
| » Notes to the Financial Statements for th   |        | Testest                                      |           |
| » e Financial Year Ended 30 June 2024        |        |  |           |
|  | =      |  |           |
|  | <>     | Click here to enter data                     |           |
| » Lifetime                                   |        | » Lifetime                                   |           |
| » ECL not Lifetime Purchas                   |        | » ECL not Lifetime                           |           |
| » ed   |        | » Purchased                                  |           |

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| » Page 439  | <>  | » Page 406  |
| » ROI IFRS REG  |     | R<br>» OI IFRS REG  |
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| » trading as Ireland International Financial Reporting Standards  | <>  | » trading as Ireland International Financial Reporting Standards  |
|   | =   |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <>  | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|   | =   |   |
| »<br>» Total prior<br><br>»<br>» year<br>Trade and other receivables<br>»<br>» €<br>Balance at 30 June 2024<br>»<br>» 488,120<br>» << double-click to launch smart-table designer >>  | + - |   |
| Testtest<br>Click here to enter data  | =   | Testtest<br>Click here to enter data  |
| » Lifetime<br><br>» ECL not Lifetime Purchased<br>» based<br><br>» credit ECL credit 12 month<br>» credit<br><br>» impaired impaired ECL imp<br>» aired Total<br>Other current financial assets €<br>» € €<br>» € €<br>Balance at 1 July 2023 87,234<br>» 47,294 12,342 8<br>» 7,346 234,216<br>Transfer to 12 month ECL 27,467<br>» 72,346 71,236 1<br>» 2,343 183,392 | <>  | » Lifetime ECL Lifetime ECL<br>» Purchased<br><br>» not credit credi<br>» t credit<br><br>» impaired 12 month ECL impaired<br>» impaired<br>Other current financial assets<br>» € € €<br>» €<br>Balance at 1 January 2024 8<br>» 7,234 47,294 12,342<br>» 87,346<br>Transfer to 12 month ECL 2<br>» 7,467 72,346 71,236<br>» 12,343 |
| Transfer to lifetime ECL not credit impaired 76,347   | =   | Transfer to lifetime ECL not credit impaired 7  |
| » 23,465 72,364 7   | <>  | » 6,347 23,465 72,364   |
| » 6,347 248,523   |     | » 76,347  |
| Transfer to lifetime ECL credit   | =   | Transfer to lifetime ECL credit   |

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|   |            |    |                                       |         |
|---|------------|----|---------------------------------------|---------|
| impaired                                | 72,364     | <> | impaired                              | 7       |
| » 18,277                                | 72,436 8   |    | » 2,364 18,277                        | 72,436  |
| » 3,487 246,564                         |            |    | » 83,487                              |         |
| Net re-measurement of loss              |            | =  | Net re-measurement of loss            |         |
| allowance                               | 87,234     | <> | allowance                             | 8       |
| » 87,387                                | 18,737 8   |    | » 7,234 87,387                        | 18,737  |
| » 7,368 280,726                         |            |    | » 87,368                              |         |
| Net receivables originated              | 13,487     |    | Net receivables originated            | 1       |
| » 28,734                                | 41,347 8   |    | » 3,487 28,734                        | 41,347  |
| » 1,723 165,291                         |            |    | » 81,723                              |         |
| Financial assets that have been         |            | =  | Financial assets that have been       |         |
| derecognised                            | 81,734     | <> | derecognised                          | 8       |
| » 18,734                                | 12,343 9   |    | » 1,734 18,734                        | 12,343  |
| » 8,734 211,545                         |            |    | » 98,734                              |         |
| Write-offs                              | 18,347     |    | Write-offs                            | 1       |
| » 89,374                                | 23,487 9   |    | » 8,347 89,374                        | 23,487  |
| » 8,734 229,942                         |            |    | » 98,734                              |         |
| Recoveries of amounts                   |            | =  | Recoveries of amounts                 |         |
| previously written off                  | 138,476    | <> | previously written off                | 1       |
| » 87,364                                | 98,273 3   |    | » 38,476 87,364                       | 98,273  |
| » 4,787 358,900                         |            |    | » 34,787                              |         |
| Changes to models/risk                  |            | =  | Changes to models/risk                |         |
| parameters                              | 87,647     | <> | parameters                            | 8       |
| » 23,847                                | 87,346 3   |    | » 7,647 23,847                        | 87,346  |
| » 8,743 237,583                         |            |    | » 38,743                              |         |
| Foreign exchange and other              |            | =  | Foreign exchange and other            |         |
| movements                               | 18,736     | <> | movements                             | 1       |
| » 83,746                                | 63,276 1   |    | » 8,736 83,746                        | 63,276  |
| » 2,343 178,101                         |            |    | » 12,343                              |         |
|   |            | =  |                                       |         |
| Balance at 30 June 2024                 | 709,073    | <> | Balance at 31 December 2024           | 7       |
| » 580,568                               | 573,187 71 |    | » 09,073 580,568                      | 573,187 |
| » 1,955 2,574,783                       |            |    | » 711,955                             |         |
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|   |            | <> |                                       |         |
| » Page 440                              |            |    |                                       |         |
| » ROI IFRS REG                          |            |    |                                       |         |
| » trading as Ireland Internatio         |            |    |                                       |         |
| » nal Financial Reporting Standards     |            |    |                                       |         |
| » Notes to the Financial Statements for |            |    |                                       |         |
| » the Financial Year Ended 30 June 2024 |            |    |                                       |         |
| »                                       |            |    |                                       |         |
| » Total prior                           |            |    | » Total prior                         |         |
| »                                       |            |    |                                       |         |
| » year                                  |            |    | » Total                               |         |
| Other current financial assets          |            |    | Other current financial assets        |         |

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|   |         |   |   |
|---|---------|---|---|
| »   |         | »   | €   |
| »   | €       | »   | €   |
| Balance at 1 July 2023                            |         | Balance at 1 January 2024                         |   |
| »   |         | »   | 234,216   |
| »   | 87,348  | »   | 87,348  |
| Transfer to 12 month ECL                          |         | Transfer to 12 month ECL                          |   |
| »   |         | »   | 183,392   |
| »   | 23,423  | »   | 23,423  |
| Transfer to lifetime ECL not credit impaired      |         | Transfer to lifetime ECL not credit impaired      |   |
| »   |         | »   | 248,523   |
| »   | 12,734  | »   | 12,734  |
| Transfer to lifetime ECL credit impaired          |         | Transfer to lifetime ECL credit impaired          |   |
| »   |         | »   | 246,564   |
| »   | 87,346  | »   | 87,346  |
| Net re-measurement of loss allowance              |         | Net re-measurement of loss allowance              |   |
| »   |         | »   | 280,726   |
| »   | 13,847  | »   | 13,847  |
| Net receivables originated                        |         | Net receivables originated                        |   |
| »   |         | »   | 165,291   |
| »   | 12,366  | »   | 12,366  |
| Financial assets that have been derecognised      |         | Financial assets that have been derecognised      |   |
| »   |         | »   | 211,545   |
| »   | 98,137  | »   | 98,137  |
| Write-offs  |         | Write-offs  |   |
| »   |         | »   | 229,942   |
| »   | 87,634  | »   | 87,634  |
| Recoveries of amounts previously written off      |         | Recoveries of amounts previously written off      |   |
| »   |         | »   | 358,900   |
| »   | 23,457  | »   | 23,457  |
| Changes to models/risk parameters                 |         | Changes to models/risk parameters                 |   |
| »   |         | »   | 237,583   |
| »   | 23,476  | »   | 23,476  |
| Foreign exchange and other movements              |         | Foreign exchange and other movements              |   |
| »   |         | »   | 178,101   |
| »   | 27,346  | »   | 27,346  |
|   | =       |   |   |
| Balance at 30 June 2024                           | <>      | Balance at 31 December 2024                       |   |
| »   |         | »   | 2,574,78  |
| »   | 497,114 | » 3   | 497,114   |
|   | =       |   |   |
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|   |         | »   | Page 407  |
|   |         | »   | ROI IFRS REG  |
|   |         | »   | trading as Ireland International Financial Reporting Standards                  |
|   |         | »   | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
| Testtest  | =       | Testtest  |   |
| Click here to enter data                          |         | Click here to enter data                          |   |

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|  |    |   |
|--|----|---|
| <p>» Lifetime</p> <p>» ECL not Lifetime Pur</p> <p>» chased 12 month</p> <p>» credit ECL credit</p> <p>» credit ECL</p> <p>» impaired impaired im</p> <p>» paired Total</p> <p>Cash and short-term deposits €</p> <p>» € €</p> <p>» € €</p> <p>Balance at 1 July 2023 54,56</p> <p>» 5 34,345 343,456 6</p> <p>» 75,655 1,108,021</p> <p>Transfer to 12 month ECL 34,53</p> <p>» 4 65,454 34,534 3</p> <p>» 45,345 479,867</p> | <> | <p>» Lifetime ECL Lifetime ECL</p> <p>» Purchased</p> <p>» not credit credi</p> <p>» t credit</p> <p>» impaired 12 month ECL</p> <p>» impaired impaired</p> <p>» impaired</p> <p>Cash and short-term deposits</p> <p>» € €</p> <p>» €</p> <p>Balance at 1 January 2024 5</p> <p>» 4,565 34,345 343,456</p> <p>» 675,655</p> <p>Transfer to 12 month ECL 3</p> <p>» 4,534 65,454 34,534</p> <p>» 345,345</p> |
| <p>Transfer to lifetime ECL not</p> <p>credit impaired 6,45</p> <p>» 6 576,554 5,675</p> <p>» 43,346 632,031</p>   | =  | <p>Transfer to lifetime ECL not</p> <p>credit impaired 6</p> <p>» ,456 576,554 5,675</p> <p>» 43,346</p>  |
| <p>Transfer to lifetime ECL credit</p> <p>impaired 5,65</p> <p>» 6 345,345 34,534</p> <p>» 34,534 420,069</p>  | <> | <p>Transfer to lifetime ECL credit</p> <p>impaired 5</p> <p>» ,656 345,345 34,534</p> <p>» 34,534</p>   |
| <p>Net re-measurement of loss</p> <p>allowance 45,43</p> <p>» 5 6,575 56,756</p> <p>» 3,534 112,300</p> <p>Net receivables originated 56,75</p> <p>» 6 434,534 43,457</p> <p>» 56,753 591,500</p>  | =  | <p>Net re-measurement of loss</p> <p>allowance 4</p> <p>» 5,435 6,575 56,756</p> <p>» 3,534</p> <p>Net receivables originated 5</p> <p>» 6,756 434,534 43,457</p> <p>» 56,753</p>   |
| <p>» Page 441</p> <p>» ROI IFRS REG</p> <p>» trading as Ireland International F</p> <p>» inancial Reporting Standards</p> <p>» Notes to the Financial Statements for th</p> <p>» e Financial Year Ended 30 June 2024</p> <p>» Total prior</p> <p>» year</p> <p>Cash and short-term deposits</p> <p>» €</p> <p>Balance at 1 July 2023</p> <p>» 456,456</p> <p>Transfer to 12 month ECL</p>                                      |    |   |

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|  |          |                                  |
|--|----------|----------------------------------|
| » 343,457<br>Transfer to lifetime ECL not credit impaired<br>» 657,563<br>Transfer to lifetime ECL credit impaired<br>» 34,345<br>Net re-measurement of loss allowance<br>» 34,375<br>Net receivables originated<br>» 34,534 |          |                                  |
| » Page 442   |          |                                  |
| » ROI IFRS REG<br>trading as Ireland International<br>» 1 Financial Reporting Standards<br>Notes to the Financial Statements for the<br>» e Financial Year Ended 30 June 2024  |          |                                  |
| » Lifetime   |          |                                  |
| » ECL not Lifetime Purc<br>» hased   |          |                                  |
| » credit ECL credit  | 12 month |                                  |
| » credit   |          |                                  |
| » impaired impaired  | ECL      | imp                              |
| » aired Total  |          |                                  |
| Cash and short-term deposits   | €        |                                  |
| » € € €  |          |                                  |
| » € €  |          |                                  |
| Financial assets that have been  | =        | Financial assets that have been  |
| derecognised 4,345   | <>       | derecognised 4                   |
| » 56,756 45,345 5  |          | » ,345 56,756 45,345             |
| » 6,756 163,202  |          | » 56,756                         |
| Write-offs 345,345   |          | Write-offs 3                     |
| » 4,345 567,567 3  |          | » 45,345 4,345 567,567           |
| » 4,534 951,791  |          | » 34,534                         |
| Recoveries of amounts  | =        | Recoveries of amounts            |
| previously written off 65,643  | <>       | previously written off 6         |
| » 56,756 3,434 5   |          | » 5,643 56,756 3,434             |
| » 6,756 182,589  |          | » 56,756                         |
| Changes to models/risk   | =        | Changes to models/risk           |
| parameters 345,345   | <>       | parameters 3                     |
| » 34,345 56,756 3  |          | » 45,345 34,345 56,756           |
| » 4,534 470,980  |          | » 34,534                         |
| Foreign exchange and other   | =        | Foreign exchange and other       |
| movements 565,673  | <>       | movements 5                      |
| » 567,567 435,345 5  |          | » 65,673 567,567 435,345         |
| » 6,756 1,625,341  |          | » 56,756                         |
|  | =        |                                  |
| Balance at 30 June 2024 1,529,753  | <>       | Balance at 31 December 2024 1,52 |

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|  |  |
|--|--|
| » 2,182,576 1,626,859 1,39                   | » 9,753 2,182,576 1,626,85                   |
| » 8,503 6,737,691                            | » 9 1,398,503                                |
| =  | =  |
| << double-cli <>                             | << double-cli <>                             |
| » ck to launch smart-table designer >>       | » k to launch smart-table designer >>        |
| » Page 443                                   |  |
| » OI IFRS REG                                |  |
| » trading as Ireland Internation             |  |
| » al Financial Reporting Standards           |  |
| » Notes to the Financial Statements for      |  |
| » the Financial Year Ended 30 June 2024      |  |
| »  | »  |
| » Total prior                                | » Total prior                                |
| »  | » Total                                      |
| » year                                       | » year                                       |
| Cash and short-term deposits                 | Cash and short-term deposits                 |
| »  | » €  |
| » €  | » €  |
|  | Balance at 1 January 2024                    |
|  | » 1,108,02                                   |
|  | » 1 456,456                                  |
|  | Transfer to 12 month ECL                     |
|  | » 479,867                                    |
|  | » 343,457                                    |
|  | Transfer to lifetime ECL not credit impaired |
|  | » 632,031                                    |
|  | » 657,563                                    |
|  | Transfer to lifetime ECL credit impaired     |
|  | » 420,069                                    |
|  | » 34,345                                     |
|  | Net re-measurement of loss allowance         |
|  | » 112,300                                    |
|  | » 34,375                                     |
|  | Net receivables originated                   |
|  | » 591,500                                    |
|  | » 34,534                                     |
| Financial assets that have been derecognised | Financial assets that have been derecognised |
| »  | » 163,202                                    |
| » 43,456                                     | » 43,456                                     |
| Write-offs                                   | Write-offs                                   |
| »  | » 951,791                                    |
| » 34,345                                     | » 34,345                                     |
| Recoveries of amounts previously written off | Recoveries of amounts previously written off |
| »  | » 182,589                                    |
| » 43,534                                     | » 43,534                                     |
| Changes to models/risk parameters            | Changes to models/risk parameters            |
| »  | » 470,980                                    |
| » 76,544                                     | » 76,544                                     |

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|  |    |  |          |
|--|----|--|----------|
| Foreign exchange and other movements   |    | Foreign exchange and other movements   |          |
| »  |    | »  | 1,625,34 |
| » 34,345   |    | » 1 34,345   |          |
|  | =  |  |          |
| Balance at 30 June 2024  | <> | Balance at 31 December 2024  |          |
| »  |    | »  | 6,737,69 |
| » 1,792,954  |    | » 1 1,792,954  |          |
|  | =  |  |          |
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|  |    | » IFRS REG   | ROI      |
|  |    | » trading as Ireland International   |          |
|  |    | » 1 Financial Reporting Standards  |          |
|  |    | » Notes to the Financial Statements for the F  |          |
|  |    | » financial Year Ended 31 December 2024  |          |
| Testtesr Company   | =  | Testtesr Company   |          |
| The table below shows the ECL charges on financial assets for 2024 recorded in the income statement: |    | The table below shows the ECL charges on financial assets for 2024 recorded in the income statement: |          |
| Click here to enter data   |    | Click here to enter data   |          |
| »  | <> | »  |          |
| » Other  |    | » Other  |          |
| » comprehensive  |    | » comprehensive  |          |
| » Stage 1  |    | » Stage 1  | Sta      |
| » Stage 2  |    | » Stage 2  |          |
| » income Total   |    | » income   |          |
| » €  |    | » €  | €        |
| » €  |    | » €  |          |
| Financial investments at   | =  | Financial investments at   |          |
| amortised cost 3,452   | <> | amortised cost 3   |          |
| » 2,342 34,234   |    | » ,452 2,342 34,234  |          |
| » 2,342 42,370   |    | » 2,342  |          |
| Non-current financial assets 34,523  |    | Non-current financial assets 34  |          |
| » 3,423 2,342  |    | » ,523 3,423 2,342   |          |
| » 2,323 42,611   |    | » 2,323  |          |
| Trade and other receivables 23,423   |    | Trade and other receivables 23   |          |
| » 2,342 4,234  |    | » ,423 2,342 4,234   |          |
| » 2,342 32,341   |    | » 2,342  |          |
| Other current financial assets 23,423  |    | Other current financial assets 23  |          |
| » 4,234 3,423  |    | » ,423 4,234 3,423   |          |
| » 3,423 34,503   |    | » 3,423  |          |
| Cash and short-term deposits 52,345  |    | Cash and short-term deposits 52  |          |
| » 23,423 2,342   |    | » ,345 23,423 2,342  |          |
| » 4,234 82,344   |    | » 4,234  |          |

|  |     |  |
|--|-----|--|
|  | =   |  |
| Total impairment loss137,166   | <>  | Total impairment loss137   |
| »35,76446,575  |     | » ,16635,76446,575   |
| »14,664234,169   |     | »14,664  |
|  |     | »  |
|  |     | »Total   |
|  |     | »  |
|  |     | »€   |
|  |     | Financial investments at amortised cost  |
|  |     | »  |
|  |     | »42,370  |
|  |     | Non-current financial assets   |
|  |     | »  |
|  |     | »42,611  |
|  |     | Trade and other receivables  |
|  |     | »  |
|  |     | »32,341  |
|  |     | Other current financial assets   |
|  |     | »  |
|  |     | »34,503  |
|  |     | Cash and short-term deposits   |
|  |     | »  |
|  |     | »82,344  |
|  | =   |  |
|  | - + | Total impairment loss  |
|  |     | »  |
|  |     | »234,169   |
| The table below shows the ECL charges on financial assets for 2023 recorded in the income statement:<br>Click here to enter data | =   | The table below shows the ECL charges on financial assets for 2023 recorded in the income statement:<br>Click here to enter data |
|  | <>  |  |
| »Page 444  |     |  |
| »ROI IFRS REG  |     |  |
| »trading as Ireland International Financial Reporting Standards  |     |  |
| »Notes to the Financial Statements for the Financial Year Ended 30 June 2024   |     |  |
| »0   |     | »  |
| »ther  |     | »Other   |
| »comprehensive   |     | »comprehensive   |
| »Stage 1   |     | »ge 1Stage 2Stage 3Sta   |
| »comeTotal   |     | »income  |
| »€   |     |  |

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|                                |        |         |         |    |   |        |         |
|--------------------------------|--------|---------|---------|----|---|--------|---------|
| »                              | €      | €       |         | »  | €   | €      | €       |
| »                              | €      | €       |         | »  | €   |        |         |
| Financial investments at       |        |         |         | =  | Financial investments at                  |        |         |
| amortised cost                 |        |         | 2,342   | <> | amortised cost                            |        | 2       |
| »                              | 4,234  | 212,342 | 6       | »  | ,342                                      | 4,234  | 212,342 |
| »                              | 5,376  | 284,294 |         | »  |   | 65,376 |         |
| Non-current financial assets   |        |         | 23,423  |    | Non-current financial assets              |        | 23      |
| »                              | 3,423  | 23,423  | 2       | »  | ,423                                      | 3,423  | 23,423  |
| »                              | 3,423  | 73,692  |         | »  |   | 23,423 |         |
| Trade and other receivables    |        |         | 3,423   |    | Trade and other receivables               |        | 3       |
| »                              | 2,342  | 23,423  |         | »  | ,423                                      | 2,342  | 23,423  |
| »                              | 4,234  | 33,422  |         | »  |   | 4,234  |         |
| Other current financial assets |        |         | 2,342   |    | Other current financial assets            |        | 2       |
| »                              | 64,376 | 2,323   |         | »  | ,342                                      | 64,376 | 2,323   |
| »                              | 3,423  | 72,464  |         | »  |   | 3,423  |         |
| Cash and short-term deposits   |        |         | 74,387  |    | Cash and short-term deposits              |        | 74      |
| »                              | 1,223  | 2,323   |         | »  | ,387                                      | 1,223  | 2,323   |
| »                              | 2,342  | 80,275  |         | »  |   | 2,342  |         |
|                                |        |         |         | =  |   |        |         |
| Total impairment loss          |        |         | 105,917 | <> | Total impairment loss                     |        | 105     |
| »                              | 75,598 | 263,834 | 9       | »  | ,917                                      | 75,598 | 263,834 |
| »                              | 8,798  | 544,147 |         | »  |   | 98,798 |         |
|                                |        |         |         | »  | Page 409                                  |        |         |
|                                |        |         |         |    |   |        | R       |
|                                |        |         |         | »  | OI IFRS REG                               |        |         |
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|                                |        |         |         | »  | Financial Reporting Standards             |        |         |
|                                |        |         |         |    | Notes to the Financial Statements for the |        |         |
|                                |        |         |         | »  | Financial Year Ended 31 December 2024     |        |         |
|                                |        |         |         | »  |   |        |         |
|                                |        |         |         | »  | Total                                     |        |         |
|                                |        |         |         | »  |   |        |         |
|                                |        |         |         | »  | €   |        |         |
|                                |        |         |         |    | Financial investments at amortised cost   |        |         |
|                                |        |         |         | »  |   |        |         |
|                                |        |         |         | »  | 284,294                                   |        |         |
|                                |        |         |         |    | Non-current financial assets              |        |         |
|                                |        |         |         | »  |   |        |         |
|                                |        |         |         | »  | 73,692                                    |        |         |
|                                |        |         |         |    | Trade and other receivables               |        |         |
|                                |        |         |         | »  |   |        |         |
|                                |        |         |         | »  | 33,422                                    |        |         |
|                                |        |         |         |    | Other current financial assets            |        |         |
|                                |        |         |         | »  |   |        |         |
|                                |        |         |         | »  | 72,464                                    |        |         |
|                                |        |         |         |    | Cash and short-term deposits              |        |         |
|                                |        |         |         | »  |   |        |         |
|                                |        |         |         | »  | 80,275                                    |        |         |
|                                |        |         |         |    | Total impairment loss                     |        |         |

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|---|----|--|--|---|---------|
|   |    |  |  | » |         |
|   |    |  |  | » | 544,147 |
| Click here to enter data                            | =  | Click here to enter data                     |  |   |         |
| »   | <> | »  |  |   |         |
| » Lifetime  |    | » Lifetime                                   |  |   |         |
| » ECL not Lifetime Purc                             |    | » ECL not Lifeti                             |  |   |         |
| » based   |    | » me Purchased                               |  |   |         |
|   |    |  |  |   |         |
| » 12 month  |    | » 12 month credit ECL credi                  |  |   |         |
| » credit ECL credit                                 |    | » t credit                                   |  |   |         |
| » credit  |    |  |  |   |         |
| Financial investments at ECL                        |    | » ECL impaired impaire                       |  |   |         |
| » impaired impaired imp                             |    | » d impaired                                 |  |   |         |
| » aired Total                                       |    | Financial investments at amortised cost      |  |   |         |
| amortised cost €                                    |    | » € €  |  |   |         |
| » € €   |    | » € €  |  |   |         |
| Balance at 1 July 2023 23,423                       |    | Balance at 1 January 2024                    |  |   |         |
| » 23,423 2,342                                      |    | » 23,423 23,423 2,34                         |  |   |         |
| » 4,234 53,422                                      |    | » 2 4,234                                    |  |   |         |
| Transfer to 12 month ECL 2,342                      |    | Transfer to 12 month ECL                     |  |   |         |
| » 4,234 3,423 2                                     |    | » 2,342 4,234 3,42                           |  |   |         |
| » 3,423 33,422                                      |    | » 3 23,423                                   |  |   |         |
| Transfer to lifetime ECL not credit impaired 23,423 |    | Transfer to lifetime ECL not credit impaired |  |   |         |
| » 2,342 23,423                                      |    | » 23,423 2,342 23,42                         |  |   |         |
| » 2,342 51,530                                      |    | » 3 2,342                                    |  |   |         |
| Transfer to lifetime ECL credit                     |    | Transfer to lifetime ECL credit impaired     |  |   |         |
|   |    | » 3,423 23,423 23,42                         |  |   |         |
|   |    | » 3 2,342                                    |  |   |         |
| impaired 3,423                                      |    |  |  |   |         |
| » 23,423 23,423                                     |    |  |  |   |         |
| » 2,342 52,611                                      |    |  |  |   |         |
| Net re-measurement of loss allowance 23,423         |    | Net re-measurement of loss allowance         |  |   |         |
| » 2,342 23,423 2                                    |    | » 23,423 2,342 23,42                         |  |   |         |
| » 3,423 72,611                                      |    | » 3 23,423                                   |  |   |         |
| Net receivables originated 23,423                   |    | Net receivables originated                   |  |   |         |
| » 23,423 2,342 2                                    |    | » 23,423 23,423 2,34                         |  |   |         |
| » 3,423 72,611                                      |    | » 2 23,423                                   |  |   |         |
| Financial assets that have been derecognised 4,234  |    | Financial assets that have been derecognised |  |   |         |
| » 23,423 2,342 2                                    |    | » 4,234 23,423 2,34                          |  |   |         |
| » 3,423 53,422                                      |    | » 2 23,423                                   |  |   |         |
| Write-offs 23,423                                   |    | Write-offs                                   |  |   |         |
| » 23,423 2,342                                      |    | » 23,423 23,423 2,34                         |  |   |         |
| » 2,342 51,530                                      |    | » 2 2,342                                    |  |   |         |
| Recoveries of amounts previously written off 23,423 |    | Recoveries of amounts previously written off |  |   |         |
| » 4,234 2,342 5                                     |    | » 23,423 4,234 2,34                          |  |   |         |
| » 4,564 84,563                                      |    | » 2 54,564                                   |  |   |         |
| Changes to models/risk                              |    |  |  |   |         |

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|--|---------|----|--|--------|
| parameters                                   | 23,423  |    | Changes to models/risk parameters            |        |
| » 3,423 2,342                                | 56      |    | » 23,423 3,423 2,34                          |        |
| » 7,567 596,755                              |         |    | » 2 567,567                                  |        |
| Foreign exchange and other                   |         |    |  |        |
| movements                                    | 23,423  |    | Foreign exchange and other movements         |        |
| » 2,342 2,342                                |         |    | » 23,423 2,342 2,34                          |        |
| » 3,423 31,530                               |         |    | » 2 3,423                                    |        |
|  | =       |    |  |        |
| Balance at 30 June 2024                      | 197,383 | <> | Balance at 31 December 2024                  |        |
| » 136,032 90,086 73                          |         |    | » 197,383 136,032 90,08                      |        |
| » 0,506 1,154,007                            |         |    | » 6 730,506                                  |        |
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|  | =       |    |  |        |
| trading as Ireland Internatio                | <>      |    | trading as Ireland International F           |        |
| » nal Financial Reporting Standards          |         |    | » inancial Reporting Standards               |        |
|  | =       |    |  |        |
| Notes to the Financial Statements for        | <>      |    | Notes to the Financial Statements for the    |        |
| » the Financial Year Ended 30 June 2024      |         |    | » Financial Year Ended 31 December 2024      |        |
|  | =       |    |  |        |
| »  | <>      |    | »  |        |
| » Total prior                                |         |    | » Total prior                                |        |
| »  |         |    | »  | Total  |
| » year                                       |         |    | » year                                       |        |
| Financial investments at amortised cost      |         |    | Financial investments at amortised cost      |        |
| »  |         |    | »  | €      |
| » €  |         |    | » €  |        |
| Balance at 1 July 2023                       |         |    | Balance at 1 January 2024                    |        |
| »  |         |    | »  | 53,422 |
| » 83,878                                     |         |    | » 83,878                                     |        |
| Transfer to 12 month ECL                     |         |    | Transfer to 12 month ECL                     |        |
| »  |         |    | »  | 33,422 |
| » 453,454                                    |         |    | » 453,454                                    |        |
| Transfer to lifetime ECL not credit impaired |         |    | Transfer to lifetime ECL not credit impaired |        |
| »  |         |    | »  | 51,530 |
| » 56,756                                     |         |    | » 56,756                                     |        |
| Transfer to lifetime ECL credit impaired     |         |    | Transfer to lifetime ECL credit impaired     |        |
| »  |         |    | »  | 52,611 |
| » 4,345                                      |         |    | » 4,345                                      |        |
| Net re-measurement of loss allowance         |         |    | Net re-measurement of loss allowance         |        |
| »  |         |    | »  | 72,611 |
| » 6,575                                      |         |    | » 6,575                                      |        |
| Net receivables originated                   |         |    | Net receivables originated                   |        |
| »  |         |    | »  | 72,611 |

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|   |    |   |
|---|----|---|
| » 3,453<br>Financial assets that have been derecognised<br>»<br>» 6,575<br>Write-offs<br>»<br>» 8,674<br>Recoveries of amounts previously written off<br>»<br>» 34,534<br>Changes to models/risk parameters<br>»<br>» 345,345<br>Foreign exchange and other movements<br>»<br>» 456,456   | =  | » 3,453<br>Financial assets that have been derecognised<br>» 53,422<br>» 6,575<br>Write-offs<br>» 51,530<br>» 8,674<br>Recoveries of amounts previously written off<br>» 84,563<br>» 34,534<br>Changes to models/risk parameters<br>» 596,755<br>» 345,345<br>Foreign exchange and other movements<br>» 31,530<br>» 456,456   |
| Balance at 30 June 2024<br>»<br>» 1,460,045   | <> | Balance at 31 December 2024<br>» 1,154,007<br>» 1,460,045   |
|   | =  |   |
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| FFWFWFW<br>Click here to enter data   | =  | FFWFWFW<br>Click here to enter data   |
| » Lifetime<br>» ECL not Lifetime Purc<br>» based<br>» 12 month<br>» credit ECL credit<br>» credit<br>» ECL<br>» impaired impaired imp<br>» Total<br>Non-current financial assets €<br>» € €<br>» € €<br>Balance at 1 July 2023 75,38<br>» 7 87,348 3,412<br>» 4,123 170,270<br>Transfer to 12 month ECL 1,234<br>» 234,234 34,123 2<br>» 3,423 293,014<br>Transfer to lifetime ECL not credit impaired 45,63<br>» 3 2,342 4,123<br>» 2,134 54,232<br>Transfer to lifetime ECL credit impaired 23,42<br>» 3 2,342 23,423 2 | <> | » Lifetime<br>» ECL not Lifetime<br>» Purchased<br>» 12 month credit ECL credit<br>» credit<br>» ECL impaired impaired<br>» Total<br>Non-current financial assets<br>» € € €<br>» €<br>Balance at 1 January 2024<br>» 75,387 87,348 3,412<br>» 4,123 170,270<br>Transfer to 12 month ECL<br>» 1,234 234,234 34,123<br>» 23,423 293,014<br>Transfer to lifetime ECL not credit impaired<br>» 45,633 2,342 4,123<br>» 2,134 54,232<br>Transfer to lifetime ECL credit impaired<br>» 23,423 2,342 23,423 |

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|  |         |        |
|--|---------|--------|
| » 3,423                                      | 72,611  |        |
| Net re-measurement of loss allowance         |         |        |
| » 5  | 1,234   | 3,453  |
| » 2,342                                      | 52,374  |        |
| Net receivables originated                   |         | 1,234  |
| »  | 23,423  | 62,762 |
| » 3,423                                      | 110,842 | 2      |
| » Page 446                                   |         |        |
| » ROI IFRS REG                               |         |        |
| » trading as Ireland International F         |         |        |
| » inancial Reporting Standards               |         |        |
| » Notes to the Financial Statements for th   |         |        |
| » e Financial Year Ended 30 June 2024        |         |        |
| » Total prior                                |         |        |
| » year                                       |         |        |
| Non-current financial assets                 |         |        |
| » €  |         |        |
| Balance at 1 July 2023                       |         |        |
| » 1,234                                      |         |        |
| Transfer to 12 month ECL                     |         |        |
| » 1,234                                      |         |        |
| Transfer to lifetime ECL not credit impaired |         |        |
| » 1,234                                      |         |        |
| Transfer to lifetime ECL credit impaired     |         |        |
| » 1,234                                      |         |        |
| Net re-measurement of loss allowance         |         |        |
| » 4,123                                      |         |        |
| Net receivables originated                   |         |        |
| » 4,123                                      |         |        |
| » Page 447                                   |         |        |
| » ROI IFRS REG                               |         |        |
| » trading as Ireland International           |         |        |
| » l Financial Reporting Standards            |         |        |
| » Notes to the Financial Statements for th   |         |        |
| » e Financial Year Ended 30 June 2024        |         |        |
| » Lifetime                                   |         |        |
| » ECL not Lifetime Purc                      |         |        |
| » hased                                      |         |        |
| » 12 month                                   |         |        |
| » credit ECL credit                          |         |        |
| » credit                                     |         |        |
| » ECL  |         |        |
| » impaired impaired imp                      |         |        |

|                                      |        |         |
|--------------------------------------|--------|---------|
| »                                    | 23,423 | 72,611  |
| Net re-measurement of loss allowance |        |         |
| »                                    | 45,345 | 1,234   |
| »                                    | 2,342  | 52,374  |
| Net receivables originated           |        |         |
| »                                    | 1,234  | 23,423  |
| »                                    | 23,423 | 110,842 |



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|  |    |   |
|--|----|---|
| <p>»</p> <p>» 23,423</p> <p>Write-offs</p> <p>»</p> <p>» 23,423</p> <p>Recoveries of amounts previously written off</p> <p>»</p> <p>» 23,423</p> <p>Changes to models/risk parameters</p> <p>»</p> <p>» 23,423</p> <p>Foreign exchange and other movements</p> <p>»</p> <p>» 41,234</p> <p>Balance at 30 June 2024</p> <p>»</p> <p>» 148,108</p> <p style="text-align: right;">&lt;&lt; double-click to launch smart-table designer &gt;&gt;</p> |    |   |
| FFWFWFW<br>Click here to enter data  | =  | FFWFWFW<br>Click here to enter data   |
| <p>» Lifetime</p> <p>» ECL not Lifetime Pur</p> <p>» chased</p> <p>» 12 month</p> <p>» credit ECL credit</p> <p>» credit</p> <p>» ECL</p> <p>» impaired impaired im</p> <p>» paired Total</p> <p>Trade and other receivables €</p> <p>» € €</p> <p>» € €</p> <p>Balance at 1 July 2023 34,523</p> <p>» 45,234 5,234</p> <p>» 2,354 87,345</p> <p>Transfer to 12 month ECL 45,345</p> <p>» 34,234 5,234</p> <p>» 23,423 108,236</p>               | <> | <p>» Lifetime ECL Lifetime ECL</p> <p>» Purchased</p> <p>» not credit credi</p> <p>» t credit</p> <p>» 12 month ECL</p> <p>» impaired impaired</p> <p>» impaired</p> <p>Trade and other receivables</p> <p>» € €</p> <p>» €</p> <p>Balance at 1 January 2024 3</p> <p>» 4,523 45,234 5,234</p> <p>» 2,354</p> <p>Transfer to 12 month ECL 4</p> <p>» 5,345 34,234 5,234</p> <p>» 23,423</p> |
| Transfer to lifetime ECL not   | =  | Transfer to lifetime ECL not  |
| <p>credit impaired 23,452</p> <p>» 5,234 52,345</p> <p>» 3,245 84,276</p>  | <> | <p>credit impaired 2</p> <p>» 3,452 5,234 52,345</p> <p>» 3,245</p>   |
| Transfer to lifetime ECL credit  | =  | Transfer to lifetime ECL credit   |
| <p>impaired 23,423</p> <p>» 234,234 23,423</p> <p>» 3,245 284,325</p>  | <> | <p>impaired 2</p> <p>» 3,423 234,234 23,423</p> <p>» 3,245</p>  |
| Net re-measurement of loss   | =  | Net re-measurement of loss  |
| <p>allowance 3,245</p> <p>» 2,345 5,324</p>  | <> | <p>allowance 3</p> <p>» ,245 2,345 5,324</p>  |

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|  |         |  |         |
|--|---------|--|---------|
| » 23,423 34,337                              |         | » 23,423                                     |         |
| New receivables originated                   | 3,245   | New receivables originated                   | 3       |
| » 3,245                                      | 23,423  | » ,245                                       | 23,423  |
| » 2,342 32,255                               |         | » 2,342                                      |         |
| Financial assets that have been              |         | = Financial assets that have been            |         |
| derecognised                                 | 3,245   | <> derecognised                              | 3       |
| » 234,234                                    | 4,532   | » ,245                                       | 234,234 |
| » 3,453 245,464                              |         | » 3,453                                      | 4,532   |
| Write-offs                                   | 23,423  | Write-offs                                   | 2       |
| » 23,423                                     | 23,423  | » 3,423                                      | 23,423  |
| » 5,324 75,593                               |         | » 5,324                                      |         |
| Recoveries of amounts                        |         | = Recoveries of amounts                      |         |
| previously written off                       | 5,234   | <> previously written off                    | 5       |
| » 23,432                                     | 234,234 | » ,234                                       | 234,234 |
| » 34,234 497,134                             | 2       | » 234,234                                    |         |
| Changes to models/risk                       |         | = Changes to models/risk                     |         |
| parameters                                   | 23,423  | <> parameters                                | 2       |
| » 23,423                                     | 2,345   | » 3,423                                      | 23,423  |
| » 53,245 102,436                             |         | » 53,245                                     | 2,345   |
| Foreign exchange and other                   |         | = Foreign exchange and other                 |         |
| movements                                    | 45,234  | <> movements                                 | 4       |
| » 5,234                                      | 2,345   | » 5,234                                      | 2,345   |
| » 45,345 398,158                             | 3       | » 345,345                                    |         |
|  |         | =  |         |
| » Page 449                                   |         | <> Balance at 31 December 2024               | 2       |
|  |         | » 33,792                                     | 634,272 |
|  |         | » 699,633                                    | 381,862 |
| » ROI IFRS REG                               |         |  |         |
|  |         | =  |         |
| » trading as Ireland International           |         | <> << double-click                           |         |
| » 1 Financial Reporting Standards            |         | » k to launch smart-table designer >>        |         |
| Notes to the Financial Statements for the    |         |  |         |
| » e Financial Year Ended 30 June 2024        |         |  |         |
| » Total prior                                |         | » Total prior                                |         |
| » or   |         |  |         |
| » year                                       |         | » Total                                      |         |
| Trade and other receivables                  |         | » year                                       |         |
| » €  |         | Trade and other receivables                  |         |
| Balance at 1 July 2023                       |         | » €  |         |
| » 23,453                                     |         | Balance at 1 January 2024                    |         |
| Transfer to 12 month ECL                     |         | » 87,345                                     |         |
| » 4,532                                      |         | » 23,453                                     |         |
| Transfer to lifetime ECL not credit impaired |         | Transfer to 12 month ECL                     |         |
| » 45,234                                     |         | » 108,236                                    |         |
|  |         | » 4,532                                      |         |
|  |         | Transfer to lifetime ECL not credit impaired |         |
|  |         | » 84,276                                     |         |
|  |         | » 45,234                                     |         |

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|  |         |  |          |
|--|---------|--|----------|
| Transfer to lifetime ECL credit impaired     |         | Transfer to lifetime ECL credit impaired     |          |
| »  | 5,324   | »  | 284,325  |
| Net re-measurement of loss allowance         |         | »  | 5,324    |
| »  | 52,345  | Net re-measurement of loss allowance         |          |
| New receivables originated                   |         | »  | 34,337   |
| »  | 23,423  | »  | 52,345   |
| Financial assets that have been derecognised |         | New receivables originated                   |          |
| »  | 5,234   | »  | 32,255   |
| Write-offs                                   |         | »  | 23,423   |
| »  | 345,345 | Financial assets that have been derecognised |          |
| Recoveries of amounts previously written off |         | »  | 245,464  |
| »  | 32,423  | »  | 5,234    |
| Changes to models/risk parameters            |         | Write-offs                                   |          |
| »  | 34,534  | »  | 75,593   |
| Foreign exchange and other movements         |         | »  | 345,345  |
| »  | 75,387  | Recoveries of amounts previously written off |          |
|  |         | »  | 497,134  |
|  |         | »  | 32,423   |
|  |         | Changes to models/risk parameters            |          |
|  |         | »  | 102,436  |
|  |         | »  | 34,534   |
|  |         | Foreign exchange and other movements         |          |
|  |         | »  | 398,158  |
|  |         | »  | 75,387   |
|  | =       |  |          |
| » Page 450                                   | <>      |  |          |
| » ROI  |         |  |          |
| » IFRS REG                                   |         |  |          |
| » trading as Ireland International F         |         |  |          |
| » inancial Reporting Standards               |         |  |          |
| » Notes to the Financial Statements for th   |         |  |          |
| » e Financial Year Ended 30 June 2024        |         |  |          |
| » Lifetime                                   |         |  |          |
| » ECL not Lifetime Purchas                   |         |  |          |
| » ed   |         |  |          |
| » 12 month                                   |         |  |          |
| » credit ECL credit cre                      |         |  |          |
| » dit  |         |  |          |
| » ECL  |         |  |          |
| » impaired impaired impair                   |         |  |          |
| » ed Total                                   |         |  |          |
| Trade and other receivables €                |         |  |          |
| » € €  |         |  |          |
| » € €  |         |  |          |
| Balance at 30 June 2024 233,792              |         | Balance at 31 December 2024                  |          |
| » 634,272 381,862 699,6                      |         | »  | 1,949,55 |
| » 33 1,949,559                               |         | » 9 647,234                                  |          |
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| » trading as Ireland International Financial Reporting Standards   | <>  | » trading as Ireland International Financial Reporting Standards  |
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| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <>  | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|  | =   |   |
| »<br>» Total prior<br><br>»<br>» year<br>Trade and other receivables<br>»<br>» €<br>Balance at 30 June 2024<br>»<br>» 647,234<br>» << double-click to launch smart-table designer >>   | + - |   |
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| » Lifetime<br>» ECL not Lifetime Purchased<br>» used<br>» credit ECL credit 12 month c<br>» redit<br>» ECL<br>» impaired impaired impa<br>» ired Total<br>Other current financial assets €<br>» € €<br>» € €<br>Balance at 1 July 2023 23,412<br>» 1,234 1,234 4<br>» ,231 30,111<br>Transfer to 12 month ECL 3,412<br>» 1,234 32,423 2<br>» ,342 39,411 | <>  | » Lifetime ECL Lifetime ECL<br>» Purchased<br>» not credit credi<br>» t credit<br>» impaired 12 month ECL<br>» impaired impaired<br>» impaired<br>Other current financial assets<br>» € €<br>» €<br>Balance at 1 January 2024 2<br>» 3,412 1,234 1,234<br>» 4,231<br>Transfer to 12 month ECL 3<br>» ,412 1,234 32,423<br>» 2,342 |
| Transfer to lifetime ECL not credit impaired 3,412   | =   | Transfer to lifetime ECL not credit impaired 3  |
| » 23,423 4,123 23  | <>  | » ,412 23,423 4,123   |

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|   |  |                                       |  |
|---|--|---------------------------------------|--|
| » ,423 54,381                           |  | » 23,423                              |  |
| Transfer to lifetime ECL credit         |  | = Transfer to lifetime ECL credit     |  |
| impaired 23,423                         |  | <> impaired 2                         |  |
| » 32,423 4,213 23                       |  | » 3,423 32,423 4,213                  |  |
| » ,423 83,482                           |  | » 23,423                              |  |
| Net re-measurement of loss              |  | = Net re-measurement of loss          |  |
| allowance 345,345                       |  | <> allowance 3                        |  |
| » 34,213 4,213 1                        |  | » 45,345 34,213 4,213                 |  |
| » ,235 385,006                          |  | » 1,235                               |  |
| Net receivables originated 1,234        |  | Net receivables originated 1          |  |
| » 3,421 2,342 1                         |  | » ,234 3,421 2,342                    |  |
| » ,234 8,231                            |  | » 1,234                               |  |
| Financial assets that have been         |  | = Financial assets that have been     |  |
| derecognised 34,234                     |  | <> derecognised 3                     |  |
| » 2,324 23,423 2                        |  | » 4,234 2,324 23,423                  |  |
| » ,342 62,323                           |  | » 2,342                               |  |
| Write-offs 34,534                       |  | Write-offs 3                          |  |
| » 4,123 1,234 23                        |  | » 4,534 4,123 1,234                   |  |
| » ,423 63,314                           |  | » 23,423                              |  |
| Recoveries of amounts                   |  | = Recoveries of amounts               |  |
| previously written off 3,412            |  | <> previously written off 3           |  |
| » 4,123 2,342 4                         |  | » ,412 4,123 2,342                    |  |
| » ,236 14,113                           |  | » 4,236                               |  |
| Changes to models/risk                  |  | = Changes to models/risk              |  |
| parameters 23,423                       |  | <> parameters 2                       |  |
| » 4,123 2,342 4                         |  | » 3,423 4,123 2,342                   |  |
| » ,123 34,011                           |  | » 4,123                               |  |
| Foreign exchange and other              |  | = Foreign exchange and other          |  |
| movements 23,412                        |  | <> movements 2                        |  |
| » 34,123 4,213 4                        |  | » 3,412 34,123 4,213                  |  |
| » ,213 65,961                           |  | » 4,213                               |  |
|   |  | =                                     |  |
| Balance at 30 June 2024 519,253         |  | <> Balance at 31 December 2024 5      |  |
| » 144,764 82,102 94                     |  | » 19,253 144,764 82,102               |  |
| » ,225 840,344                          |  | » 94,225                              |  |
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| <>                                      |  | <>                                    |  |
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| » nal Financial Reporting Standards     |  |                                       |  |
| » Notes to the Financial Statements for |  |                                       |  |
| » the Financial Year Ended 30 June 2024 |  |                                       |  |
| »                                       |  | »                                     |  |
| » Total prior                           |  | » Total prior                         |  |
| »                                       |  | »                                     |  |
|   |  | Total                                 |  |

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| <p>» year</p> <p>Other current financial assets</p> <p>»</p> <p>» €</p> <p>Balance at 1 July 2023</p> <p>»</p> <p>» 1,234</p> <p>Transfer to 12 month ECL</p> <p>»</p> <p>» 2,134</p> <p>Transfer to lifetime ECL not credit impaired</p> <p>»</p> <p>» 2,134</p> <p>Transfer to lifetime ECL credit impaired</p> <p>»</p> <p>» 2,134</p> <p>Net re-measurement of loss allowance</p> <p>»</p> <p>» 1,234</p> <p>Net receivables originated</p> <p>»</p> <p>» 32,423</p> <p>Financial assets that have been derecognised</p> <p>»</p> <p>» 23,423</p> <p>Write-offs</p> <p>»</p> <p>» 23,423</p> <p>Recoveries of amounts previously written off</p> <p>»</p> <p>» 23,423</p> <p>Changes to models/risk parameters</p> <p>»</p> <p>» 2,134</p> <p>Foreign exchange and other movements</p> <p>»</p> <p>» 2,134</p> |    | <p>» year</p> <p>Other current financial assets</p> <p>» €</p> <p>» €</p> <p>Balance at 1 January 2024</p> <p>» 30,111</p> <p>» 1,234</p> <p>Transfer to 12 month ECL</p> <p>» 39,411</p> <p>» 2,134</p> <p>Transfer to lifetime ECL not credit impaired</p> <p>» 54,381</p> <p>» 2,134</p> <p>Transfer to lifetime ECL credit impaired</p> <p>» 83,482</p> <p>» 2,134</p> <p>Net re-measurement of loss allowance</p> <p>» 385,006</p> <p>» 1,234</p> <p>Net receivables originated</p> <p>» 8,231</p> <p>» 32,423</p> <p>Financial assets that have been derecognised</p> <p>» 62,323</p> <p>» 23,423</p> <p>Write-offs</p> <p>» 63,314</p> <p>» 23,423</p> <p>Recoveries of amounts previously written off</p> <p>» 14,113</p> <p>» 23,423</p> <p>Changes to models/risk parameters</p> <p>» 34,011</p> <p>» 2,134</p> <p>Foreign exchange and other movements</p> <p>» 65,961</p> <p>» 2,134</p> |
|  | =  |  |
| <p>Balance at 30 June 2024</p> <p>»</p> <p>» 115,830</p>   | <> | <p>Balance at 31 December 2024</p> <p>» 840,344</p> <p>» 115,830</p>   |
|  | =  |  |
| <p>&lt;&lt; double-click to launch smart-table designer &gt;&gt;</p>   | <> | <p>&lt;&lt; double-click to launch smart-table designer &gt;&gt;</p> <p>» Page 413</p> <p>» R</p> <p>» OI IFRS REG</p> <p>» trading as Ireland International Financial Reporting Standards</p> <p>» Notes to the Financial Statements for the Financial Year Ended 31 December 2024</p>  |

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|  |    |                                     |
|--|----|-------------------------------------|
| FFWFWFW<br>Click here to enter data        | =  | FFWFWFW<br>Click here to enter data |
| » Lifetime                                 | <> |                                     |
| » ECL not Lifetime Purc                    |    | » Lifetime ECL Lifetime ECL         |
| » hased                                    |    | » Purchased                         |
| » 12 month                                 |    |                                     |
| » credit ECL credit                        |    | » not credit credi                  |
| » credit                                   |    | » t credit                          |
| » ECL                                      |    | » 12 month ECL                      |
| » impaired impaired imp                    |    | » impaired impaired                 |
| » aired Total                              |    | » impaired                          |
| Cash and short-term deposits €             |    | Cash and short-term deposits        |
| » € €                                      |    | » € €                               |
| » € €                                      |    | » €                                 |
| Balance at 1 July 2023 87,48               |    | Balance at 1 January 2024 8         |
| » 7 64,762 2,345 4                         |    | » 7,487 64,762 2,345                |
| » 5,345 199,939                            |    | » 45,345                            |
| Transfer to 12 month ECL 52,34             |    | Transfer to 12 month ECL 5          |
| » 5 84,329 2,345                           |    | » 2,345 84,329 2,345                |
| » 2,342 141,361                            |    | » 2,342                             |
| Transfer to lifetime ECL not               | =  | Transfer to lifetime ECL not        |
| credit impaired 23,42                      | <> | credit impaired 2                   |
| » 3 23,423 3,245 2                         |    | » 3,423 23,423 3,245                |
| » 3,423 73,514                             |    | » 23,423                            |
| Transfer to lifetime ECL credit            | =  | Transfer to lifetime ECL credit     |
| impaired 23,42                             | <> | impaired 2                          |
| » 3 5,234 2,345 2                          |    | » 3,423 5,234 2,345                 |
| » 3,423 54,425                             |    | » 23,423                            |
| Net re-measurement of loss                 | =  | Net re-measurement of loss          |
| allowance 23,42                            | <> | allowance 2                         |
| » 3 2,234 2,345 2                          |    | » 3,423 2,234 2,345                 |
| » 3,423 51,425                             |    | » 23,423                            |
| Net receivables originated 32,42           |    | Net receivables originated 3        |
| » 3 2,345 23,423                           |    | » 2,423 2,345 23,423                |
| » 2,342 60,533                             |    | » 2,342                             |
| » Page 453                                 |    |                                     |
| » ROI IFRS REG                             |    |                                     |
| » trading as Ireland International F       |    |                                     |
| » inancial Reporting Standards             |    |                                     |
| » Notes to the Financial Statements for th |    |                                     |
| » e Financial Year Ended 30 June 2024      |    |                                     |
| » Total prior                              |    |                                     |
| » year                                     |    |                                     |
| Cash and short-term deposits               |    |                                     |
| » €  |    |                                     |
| Balance at 1 July 2023                     |    |                                     |

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|  |    |   |
|--|----|---|
| » 2,345<br>Transfer to 12 month ECL<br>» 2,345<br>Transfer to lifetime ECL not credit impaired<br>» 2,345<br>Transfer to lifetime ECL credit impaired<br>» 3,245<br>Net re-measurement of loss allowance<br>» 2,345<br>Net receivables originated<br>» 2,345 |    |   |
| » Page 454   |    |   |
| » ROI IFRS REG<br>trading as Ireland International<br>» 1 Financial Reporting Standards<br>Notes to the Financial Statements for the<br>» Financial Year Ended 30 June 2024  |    |   |
| » Lifetime<br>» ECL not Lifetime Purc<br>» hased<br>» credit ECL credit<br>» credit<br>» impaired impaired ECL<br>» aired Total imp<br>Cash and short-term deposits €<br>» € €<br>» € €  |    |   |
| Financial assets that have been  | =  | Financial assets that have been   |
| derecognised 6,523<br>» 23,423 23,423 2<br>» 3,423 76,792<br>Write-offs 234,234<br>» 23,423 2,342 2<br>» 3,423 283,422   | <> | derecognised 6<br>» ,523 23,423 23,423<br>» 23,423<br>Write-offs 2<br>» 34,234 23,423 2,342<br>» 23,423 |
| Recoveries of amounts  | =  | Recoveries of amounts   |
| previously written off 34,234<br>» 23,423 2,345<br>» 2,342 62,344  | <> | previously written off 3<br>» 4,234 23,423 2,345<br>» 2,342   |
| Changes to models/risk   | =  | Changes to models/risk  |
| parameters 2,342<br>» 3,423 23,423<br>» 5,234 34,422   | <> | parameters 2<br>» ,342 3,423 23,423<br>» 5,234  |
| Foreign exchange and other   | =  | Foreign exchange and other  |
| movements 52,345<br>» 64,828 5,234<br>» 5,234 127,641  | <> | movements 5<br>» 2,345 64,828 5,234<br>» 5,234  |

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|   |    |   |
|---|----|---|
|   | =  |   |
| Balance at 30 June 2024 572,202   | <> | Balance at 31 December 2024 5                     |
| » 320,847 92,815 17   |    | » 72,202 320,847 92,815                           |
| » 9,954 1,165,818   |    | » 179,954   |
|   | =  |   |
| << double-click to launch smart-table designer >>                             | <> | << double-click to launch smart-table designer >> |
| » Page 455  |    |   |
| » ROI IFRS REG  |    |   |
| » trading as Ireland International Financial Reporting Standards              |    |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 |    |   |
| »   |    | »   |
| » Total prior   |    | » Total prior                                     |
| »   |    | » Total   |
| » year  |    | » year  |
| Cash and short-term deposits  |    | Cash and short-term deposits                      |
| »   |    | » €   |
| » €   |    | » €   |
|   |    | Balance at 1 January 2024                         |
|   |    | » 199,939   |
|   |    | » 2,345   |
|   |    | Transfer to 12 month ECL                          |
|   |    | » 141,361   |
|   |    | » 2,345   |
|   |    | Transfer to lifetime ECL not credit impaired      |
|   |    | » 73,514  |
|   |    | » 2,345   |
|   |    | Transfer to lifetime ECL credit impaired          |
|   |    | » 54,425  |
|   |    | » 3,245   |
|   |    | Net re-measurement of loss allowance              |
|   |    | » 51,425  |
|   |    | » 2,345   |
|   |    | Net receivables originated                        |
|   |    | » 60,533  |
|   |    | » 2,345   |
| Financial assets that have been derecognised                                  |    | Financial assets that have been derecognised      |
| »   |    | » 76,792  |
| » 23,423  |    | » 23,423  |
| Write-offs  |    | Write-offs  |
| »   |    | » 283,422   |
| » 5,234   |    | » 5,234   |
| Recoveries of amounts previously written off                                  |    | Recoveries of amounts previously written off      |
| »   |    | » 62,344  |
| » 23,423  |    | » 23,423  |
| Changes to models/risk parameters   |    | Changes to models/risk parameters                 |

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|  |         |  |   |
|--|---------|--|---|
| »  |         | »  | 34,422  |
| »  | 3,423   | »  | 3,423   |
| Foreign exchange and other movements                                     |         | Foreign exchange and other movements                                     |   |
| »  |         | »  | 127,641   |
| »  | 98,348  | »  | 98,348  |
|  | =       |  |   |
| Balance at 30 June 2024  | <>      | Balance at 31 December 2024  |   |
| »  |         | »  | 1,165,81  |
| »  | 168,821 | » 8  | 168,821   |
|  | =       |  |   |
| << double-click to launch smart-table designer >>                        | <>      | << double-click to launch smart-table designer >>                        |   |
|  |         | »  | Page 414  |
|  |         |  | ROI IF  |
|  |         | »  | RS REG  |
|  |         |  | trading as Ireland International Financial Reporting Standards                  |
|  |         | »  | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
| FFWFWFW  | =       | FFWFWFW  |   |
| 45 Derivatives held for risk management and hedge accounting             | <>      | 47 Derivatives held for risk management and hedge accounting             |   |
|  | =       |  |   |
| Group  |         | Group  |   |
| Derivatives held for risk management                                     |         | Derivatives held for risk management                                     |   |
| The following table provides a reconciliation                            |         | The following table provides a reconciliation                            |   |
| » by risk category of components of equity and                           |         | » by risk category of components of equity and                           |   |
| » analysis of other  |         | » analysis of other  |   |
| comprehensive income items (net of tax) resulting from hedge accounting. |         | comprehensive income items (net of tax) resulting from hedge accounting. |   |
| Click here to enter data   |         | Click here to enter data   |   |
|  | <>      |  |   |
| »  | 2024    | »  | 2023  |
| »  | 2023    |  |   |
|  |         |  | Asset   |
| »  | Assets  | »  | Liabilities   |
| »  | Assets  | »  | Liabilities   |
|  |         |  | €   |
| »  | €       | »  | €   |
| »  | €       | »  | €   |
|  | =       |  |   |
| Non-current  |         | Non-current  |   |
| Equity price risk  | <>      | Equity price risk  | 98,237  |
| »  | 98,237  | »  | 23,478  |
| »  | 47      | »  | 98,734  |
| Residual value risk  |         | Residual value risk  | 63,278  |
| »  | 63,278  | »  | 87,347  |
| »  | 23      | »  | 87,234  |
|  | =       |  |   |
| Current  |         | Current  |   |
| Other price risk   | <>      | Other price risk   | 72,364  |

(continued)

|   |    |  |
|---|----|--|
| » 72,364 23,424 87,2  |    | » 23,424 87,234  |
| » 34 23,424   |    | » 23,424   |
| Testtest  | =  | Testtest   |
| » Page 456  | <> | » age 415 P  |
| » ROI IFRS REG  |    | » ROI IFRS REG   |
|   | =  |  |
| » trading as Ireland Internatio<br>» nal Financial Reporting Standards  | <> | » trading as Ireland International Fi<br>» nancial Reporting Standards   |
|   | =  |  |
| » Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Hedge accounting<br>Fair value hedges<br>Click here to enter data<br>The company uses interest rate swaps to hedge<br>» its exposure to changes in the fair value of<br>» fixed rate euros notes  | =  | Hedge accounting<br>Fair value hedges<br>Click here to enter data<br>The company uses interest rate swaps to hedge<br>» its exposure to changes in the fair value of<br>» fixed rate euros notes   |
| issued and fixed rate loans and advances in re<br>» spect of a benchmark interest rates. Interes<br>» t rate swaps are matched to<br>specific issuances of fixed rate notes or loan<br>» s.   | <> | issued and fixed rate loans and advances in re<br>» spect of a benchmark interest rates. Interes<br>» t rate swaps are<br>matched to specific issuances of fixed rate no<br>» tes or loans.  |
| The company hedges interest rate risk only to<br>» the extent to benchmark interest rates. The<br>» benchmark rate is a   | =  | The company hedges interest rate risk only to<br>» the extent to benchmark interest rates. The<br>» benchmark rate is a  |
| component of interest rate risk that is observ<br>» able in the relevant environments. Hedge acc<br>» ounting is applied where<br>economic hedge relationships meet the hedge ac<br>» counting criteria.  | <> | component of interest rate risk that is observ<br>» able in the relevant environments. Hedge acc<br>» ounting is applied<br>where economic hedge relationships meet the he<br>» dge accounting criteria.   |
|   | =  |  |
| By using derivative financial instruments to h<br>» edge exposures to changes in interest rates,<br>» the company also exposes<br>itself to credit risk of the derivatives count<br>» erparty, which is not offset by the hedge it<br>» ems. The company minimises<br>counterparty credit risk in derivative instrum<br>» ents by entering into transactions with high<br>» quality counterparties<br>whose credit rating is higher than A, requirin<br>» g the counterparties to post collateral and<br>» clearing through clearing<br>counterparties. | <> | By using derivative financial instruments to h<br>» edge exposures to changes in interest rates,<br>» the company also<br>exposes itself to credit risk of the derivativ<br>» es counterparty, which is not offset by the<br>» hedge items. The company<br>minimises counterparty credit risk in derivati<br>» ve instruments by entering into transactions<br>» with high quality<br>counterparties whose credit rating is higher t<br>» han A, requiring the counterparties to post<br>» collateral and clearing<br>through clearing counterparties. |
| When fair value hedge accounting is applied by<br>» the company, the company assesses whether t   | =  | When fair value hedge accounting is applied by<br>» the company, the company assesses whether t  |

(continued)

|  |    |  |
|--|----|--|
| » he derivative  |    | » he derivative  |
| designated in each hedging relationship is expected to be and has been highly effective in offsetting changes in fair value of the hedged item using a regression analysis. The assessment is based on an evaluation of the quantitative measures of the regression results. | <> | designated in each hedging relationship is expected to be and has been highly effective in offsetting changes in fair value of the hedged item using a regression analysis. The assessment is based on an evaluation of the quantitative measures of the regression results. |
| Under the company policy, in order to conclude that a hedge relationship is effective, all of the following criteria should be met.  |    | Under the company policy, in order to conclude that a hedge relationship is effective, all of the following criteria should be met.  |
|  | =  |  |
| - The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.   | <> | - The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.   |
| - The slope of the regression line is with a X X-XX range.   | =  | - The slope of the regression line is with a X X-XX range.   |
| - The confidence level of the slope is at least XX%.   |    | - The confidence level of the slope is at least XX%.   |
| In these hedge relationships, the main sources of ineffectiveness are;   |    | In these hedge relationships, the main sources of ineffectiveness are;   |
| - The effect of the counterparty and the company's own credit risk.  |    | - The effect of the counterparty and the company's own credit risk.  |
| There were no other sources of ineffectiveness in these hedge relationships.   |    | There were no other sources of ineffectiveness in these hedge relationships.   |
| Fair value gains on derivative held in qualifying fair value hedging relationships and the hedging gain or loss on the hedged items are included in net interest income.   | <> | Fair value gains on derivative held in qualifying fair value hedging relationships and the hedging gain or loss on the hedged items are included in net interest income.   |
|  | =  |  |
| » Page 457   | <> | » Page 416   |
| ROI I  |    | ROI IFR  |
| » FRS REG  |    | » S REG  |
|  | =  |  |
| trading as Ireland International Financial Reporting Standards   | <> | trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| At 30 June 2024, the group held the following hedging instruments in fair value hedges.  | <> | At 31 December 2024, the group held the following hedging instruments in fair value hedges.  |
|  | =  |  |
| Click here to enter data   |    | Click here to enter data   |
| » n 1 Less than 1 to 3 3 months to   | <> | » 1 to 3 3 months to Less than 1   |

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|   |    |  |  |
|---|----|--|--|
| » More than 5<br>Hedging instrument mont<br>» h months 1 year 1 to 5 year<br>» s years<br><br>» € € €<br>» € €  |    | » More than 5<br>Hedging instrument month<br>» months 1 year 1 to 5 years<br>» years €<br><br>» € €<br>» € €   |  |
| Commodity price risk  | =  | Commodity price risk   |  |
| Futures contract 234,2<br>» 34 23,234 234,234 2<br>» 34,234 234,234   | <> | Futures contract 234,234<br>» 23,234 234,234 234,234<br>» 34,234   |  |
| Market Risk   | =  | Market Risk  |  |
| Hedge 1,236,7<br>» 80 1,236,780 1,236,780 1,<br>» 236,780 1,236,780   | <> | Hedge 1,236,780<br>» 1,236,780 1,236,780 1,236,780<br>» 1,236,780  |  |
|   | =  |  |  |
| » Page 458  | <> | » Page 417   |  |
| » ROI IFRS REG  |    | » ROI IFRS REG   |  |
|   | =  |  |  |
| » trading<br>» as Ireland International Financial Reportin<br>» g Standards   |    | » trading<br>» as Ireland International Financial Reportin<br>» g Standards  |  |
| » Notes to the Fin<br>» ancial Statements for the Financial Year End<br>» ed 30 June 2024   | <> | » Notes to the Fi<br>» ancial Statements for the Financial Year En<br>» ded 31 December 2024   |  |
| The amount relating to items designated as hed<br>» ging instruments and hedge ineffectiveness i<br>» n 2024 were as follows;<br>Click here to enter data   | =  | The amount relating to items designated as hed<br>» ging instruments and hedge ineffectiveness i<br>» n 2024 were as follows;<br>Click here to enter data  |  |
| » Line item in C<br>» hange in<br><br>» the statement f<br>» air value<br>» Nominal<br><br>» of financial<br>» used for Hedge<br>» amount<br><br>» position ca<br>» lculating ineffectiveness Line item<br>» in impacted by<br><br>» where<br>» hedge recognised profit or<br>» loss interest rate<br>Nominal | <> | » Line item<br>» in Change in<br><br>» the statem<br>» ent fair value<br>» Nominal<br><br>» of finan<br>» cial used for Hedge<br>» amount<br><br>» positio<br>» n calculating ineffectiveness<br>» Line item in impacted by<br><br>» where<br>» hedge recognised<br>» profit or loss interest rate<br>Nomina |  |

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|  |  |
|--|--|
| » Carrying amount hedging ineff                | » 1 Carrying amount hedging                      |
| » ectiveness in profit or that inclu           | » ineffectiveness in profit or                   |
| » des benchmark                                | » that includes benchmark                        |
| amount   | amoun  |
| » Assets Liabilities instruments               | » t Assets Liabilities instrumen                 |
| » for 2024 loss hedge                          | » ts for 2024 loss                               |
| » reform                                       | » hedge reform                                   |
| €  | €  |
| » € € included                                 | » € € € included                                 |
| » € € € ineffective                            | » € € €  |
| » ness €                                       | » ineffectiveness €                              |
| Commodity price risk                           | = Commodity price risk                           |
| Futures contract 233,455                       | <> Futures contract 233,4                        |
| » 23,423 32,436 1236780                        | » 55 23,423 32,436 1236780                       |
| » 23,236 23,423 1236780                        | » 23,236 23,423                                  |
| » 234,234                                      | » 1236780 234,234                                |
| Market Risk                                    | = Market Risk                                    |
| Hedge 1,236,780 1,2                            | <> Hedge 1,236,7                                 |
| » 36,780 1,236,780 1236780 1                   | » 80 1,236,780 1,236,780 1236780                 |
| » ,236,780 1,236,780 1236780                   | » 1,236,780 1,236,780                            |
| » 1,236,780                                    | » 1236780 1,236,780                              |
|  | =  |
| » Page 459                                     | <> » Page 418                                    |
| » ROI IFRS REG                                 | » ROI IFRS REG                                   |
|  | =  |
| » trading as                                   | <> » trading                                     |
| » Ireland International Financial Reporting St | » as Ireland International Financial Reportin    |
| » andards                                      | » g Standards                                    |
|  | =  |
| » Notes to the Fin                             | <> » Notes to the Fi                             |
| » ancial Statements for the Financial Year End | » nancial Statements for the Financial Year En   |
| » ed 30 June 2024                              | » ded 31 December 2024                           |
| The amount relating to items designated as hed | = The amount relating to items designated as hed |
| » ging instruments and hedge ineffectiveness i | » ging instruments and hedge ineffectiveness i   |
| » n 2023 were as follows;                      | » n 2023 were as follows;                        |
| Click here to enter data                       | Click here to enter data                         |
| » Line   | <> »   |
| » item in Change in                            | » Line item in Change in                         |
| » the s  | »  |
| » tatement fair value                          | » the statement fair value                       |
| » of   | »  |
| » financial used for Hedge                     | » of financial used for                          |
| » Hedge  | » Hedge  |
| »  | »  |
| » position calculating ineffectiveness         | » position calculating ineff                     |

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|  |    |  |  |
|--|----|--|--|
| » Line item in                                 |    | » effectiveness Line item in                   |  |
| »  |    | »  |  |
| » where hedge recognise                        |    | » where hedge re                               |  |
| » d profit or loss                             |    | » cognised profit or loss                      |  |
| No   |    |  |  |
| » minimal Carrying amount                      |    | » Nominal Carrying amount                      |  |
| » hedging ineffectiveness in profit            |    | » hedging ineffectiveness in                   |  |
| » or that includes                             |    | » profit or that includes                      |  |
| a  |    |  |  |
| » mount Assets Liabilities inst                |    | » amount Assets Liabilit                       |  |
| » ruments for 2024 loss                        |    | » ies instruments for 2024                     |  |
| » hedge  |    | » loss hedge                                   |  |
| » € € € i                                      |    | » € € €  |  |
| » ncluded €                                    |    | » included €                                   |  |
| » ineffectiveness                              |    | » € ineffectiveness                            |  |
| Commodity price risk                           | =  | Commodity price risk                           |  |
| Futures contract                               | <> | Futures contract                               |  |
| » 23,426 234,234 34,234                        |    | » 23,426 234,234 34,234                        |  |
| » 1236780 324,234 345,345                      |    | » 1236780 324,234                              |  |
| » 1236780                                      |    | » 345,345 1236780                              |  |
| Market Risk                                    | =  | Market Risk                                    |  |
| Hedge 1,                                       | <> | Hedge  |  |
| » 236,780 1,236,780 1,236,780                  |    | » 1,236,780 1,236,780 1,236,78                 |  |
| » 1236780 1,236,780 1,236,780                  |    | » 0 1236780 1,236,780 1                        |  |
| » 1236780                                      |    | » ,236,780 1236780                             |  |
|  | =  |  |  |
| » Page 460                                     | <> | » Page 419                                     |  |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |  |
|  | =  |  |  |
| » trading as                                   | <> | » trading                                      |  |
| » Ireland International Financial Reporting St |    | » as Ireland International Financial Reportin  |  |
| » andards                                      |    | » g Standards                                  |  |
|  | =  |  |  |
| » Notes to the Fin                             | <> | » Notes to the Fi                              |  |
| » ancial Statements for the Financial Year End |    | » nancial Statements for the Financial Year En |  |
| » ed 30 June 2024                              |    | » ded 31 December 2024                         |  |
|  | =  |  |  |
| The amount relating to items designated as hed |    | The amount relating to items designated as hed |  |
| » ge items in 2024 were as follows;            |    | » ge items in 2024 were as follows;            |  |
| Click here to enter data                       |    | Click here to enter data                       |  |
| »  | <> | »  |  |
| »  |    | »  |  |
| » Accumulated                                  |    | » Accumulated                                  |  |
| »  |    | »  |  |
| »  |    | »  |  |
| » amount of fair                               |    | » amount of fair                               |  |

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» value hedge

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» stments on the financial used for

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» ed in the position calculatin

» g ceased to be

» carrying amount of

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» or 2024 or losses

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| Market Risk                                    | =  | Market Risk                                    |
| testtest                                       | <> | testtest                                       |
| » 543,345 23,423 45,454                        |    | » 543,345 23,423                               |
| » 23,425 Testetst 23,423                       |    | » 45,454 23,425 Testetst                       |
| » 32,344                                       |    | » 23,423 32,344                                |
|  | =  |  |
| » Page 461                                     | <> | » Page 420                                     |
| » ROI IFRS REG                                 |    | » ROI IFRS REG                                 |
|  | =  |  |
| » trading as                                   | <> | » trading                                      |
| » Ireland International Financial Reporting St |    | » as Ireland International Financial Reportin  |
| » andards                                      |    | » g Standards                                  |
|  | =  |  |
| » Notes to the Fin                             | <> | » Notes to the Fi                              |
| » ancial Statements for the Financial Year End |    | » nancial Statements for the Financial Year En |
| » ed 30 June 2024                              |    | » ded 31 December 2024                         |
| The amount relating to items designated as hed | =  | The amount relating to items designated as hed |
| » ge items in 2023 were as follows;            |    | » ge items in 2023 were as follows;            |
| Click here to enter data                       |    | Click here to enter data                       |
| »  | <> | »  |
| »  |    | »  |
| » Accumulated                                  |    | » Accumulated                                  |
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| »  |    | »  |
| » amount of fair                               |    | » amount of fair                               |
| »  |    | »  |
| »  |    | »  |
| » value hedge                                  |    | » value hedge                                  |
| »  |    | »  |
| »  |    | »  |
| » adjustments                                  |    | » adjustments                                  |
| »  |    | »  |
| »  |    | »  |
| » remaining in                                 |    | » remaining in                                 |
| »  |    | »  |
| »  |    | »  |
| » the statement                                |    | » the statement                                |
| »  |    | »  |
| » Line item in                                 |    | » Line item in                                 |
| » of financial                                 |    | » of financial                                 |
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| » the Change in                                | » the Cha   |
| » position for                                 | » nge in position for                             |
| » Accumulated amount                           | » A   |
| » of fair statement of fair value              | » ccumulated amount of fair statement of fa       |
| » hedged items                                 | » ir value hedged items                           |
| » value adju                                   | »   |
| » stments on the financial used for            | » value adjustments on the financial u            |
| » that have                                    | » sed for that have                               |
| » hedge item includ                            | »   |
| » ed in the position calculatin                | » hedge item included in the position cal         |
| » g ceased to be                               | » culating ceased to be                           |
| » carrying amount of                           | » ca  |
| » the hedge where hedge                        | » rrying amount of the hedge where                |
| » adjusted for                                 | » hedge adjusted for                              |
| » Carrying amount                              | » Carrying amount                                 |
| » item hedging ineffectiveness                 | » item hedging ineffecti                          |
| » hedging gains                                | » veness hedging gains                            |
| » Assets Liabilities Assets                    | » Assets Liabilities                              |
| » Liabilities instruments for 2024             | » Assets Liabilities instruments f                |
| » or losses                                    | » or 2024 or losses                               |
| » € € €  | » € € €   |
| » € included €                                 | » € € included                                    |
| » €  | » € €   |
| Market Risk                                    | = Market Risk                                     |
| testtest                                       | <> testtest                                       |
| » 23,234 24,236 23,423                         | » 23,234 24,236                                   |
| » 5,565 Testetst 23,423                        | » 23,423 5,565 Testetst                           |
| » 45,346                                       | » 23,423 45,346                                   |
|  | =   |
| » Page 462                                     | <> » Page 421                                     |
| » ROI IFRS REG                                 | » ROI IF  |
|  | =   |
| » trading as Ireland International             | <> » trading as Ireland International             |
| » 1 Financial Reporting Standards              | » Financial Reporting Standards                   |
|  | =   |
| » Notes to the Financial Statements for        | <> » Notes to the Financial Statements for the F  |
| » the Financial Year Ended 30 June 2024        | » inancial Year Ended 31 December 2024            |
|  | =   |
| Included within interest income or expense are | Included within interest income or expense are    |
| » fair value gains of €324,234 on derivatives  | » fair value gains of €324,234 on derivatives     |
| » held in qualifying fair                      | » held in qualifying fair                         |
| value hedging relationships.                   | value hedging relationships.                      |
| Also included within interest income or expens | <> Also included within interest income or expens |

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| » e is €234,234 which represents the net incre<br>» ase in the fair value of<br>the hedged item attributable to the hedged ris<br>» k.   |    | » e is €234,234 which represents the net incre<br>» ase in the fair value<br>of the hedged item attributable to the hedged<br>» risk.  |
| Click here to enter data<br>Testtest<br>Testtest<br>Testtest   | =  | Click here to enter data<br>Testtest<br>Testtest<br>Testtest   |
| » Page 463<br>ROI I<br>» FRS REG   | <> | » Page 422<br>ROI<br>» IFRS REG  |
|  | =  |  |
| » trading as Ireland International<br>» al Financial Reporting Standards   | <> | » trading as Ireland International<br>» Financial Reporting Standards  |
|  | =  |  |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =  |  |
| Below are details of the hedging instruments a<br>» nd hedged items impacted by the IFRS 9/IAS 3<br>» 9 amendments due to<br>interest rate benchmark reform.   | <> | Below are details of the hedging instruments a<br>» nd hedged items impacted by the IFRS 9/IAS 3<br>» 9 amendments due<br>to interest rate benchmark reform.   |
| Click here to enter data   | =  | Click here to enter data   |
| » Nominal<br>» amount<br>Instrument type<br>» Maturing € Hedged<br>» item<br>Testtest<br>» 1236780 34,234 Testte<br>» st<br>» 27 August 2021   | <> | » Nominal<br>» amount<br>Instrument type<br>» Maturing € Hedged item<br>Testtest<br>» 1236780 34,234 Testtest<br>» 27 August 2021  |
|  | =  |  |
| Cash flow hedges<br>Click here to enter data   |    | Cash flow hedges<br>Click here to enter data   |
| The company uses interest rate and cross curre<br>» ncy swaps to hedge the interest rate risks i<br>» n respect of the benchmark<br>interest rate (main LIBOR and Euribor) and for<br>» eign currency risks (mainly US dollar and st<br>» erling) from its issuance<br>of floating rate notes denominated in foreign<br>» currencies. The company's policy of hedging<br>» interest rate risk and<br>currency risk in respect of the benchmark inte<br>» rest rate and currency exposure are as expla<br>» ined above for fair value | <> | The company uses interest rate and cross curre<br>» ncy swaps to hedge the interest rate risks i<br>» n respect of the<br>benchmark interest rate (main LIBOR and Euribo<br>» r) and foreign currency risks (mainly US dol<br>» lar and sterling)<br>from its issuance of floating rate notes denom<br>» inated in foreign currencies. The company's<br>» policy of hedging<br>interest rate risk and currency risk in respec<br>» t of the benchmark interest rate and currenc<br>» y exposure are as |

(continued)

|   |    |   |
|---|----|---|
| hedges.   |    | explained above for fair value hedges.  |
|   | =  |   |
| The company's approach to managing market risk » , including interest rate risk and foreign c » urrency risk, is discussed in risk management note to these financial sta » tements.. The company determines the amount » of the exposure to which it applies hedge accounting by assessing » the potential impact of changes in interest » rates and foreign currency exchange traded of the future cash flow from i » ts issuance of floating rate notes denominat » ed in foreign currencies. Assessment for the interest rate risk and curr » ency exposure risk is performed using analyt » ical techniques to estimate the maximum exposure to the company. | <> | The company's approach to managing market risk » , including interest rate risk and foreign c » urrency risk, is discussed in risk management note to these fin » ancial statements.. The company determines t » he amount of the exposure to which it applies hedge accounting » by assessing the potential impact of changes » in interest rates and foreign currency exchange traded of the future » cash flow from its issuance of floating rat » e notes denominated in foreign currencies. Assessment for the interes » t rate risk and currency exposure risk is pe » rformed using analytical techniques to estimate the maximum exposure to » the company. |
| As noted above for fair value hedges, by using » derivative financial instruments to hedge e » xposure to changes in  | =  | As noted above for fair value hedges, by using » derivative financial instruments to hedge e » xposure to changes in  |
| interest rates and foreign currency exchange r » ates, the company exposes itself to credit r » isk of the counterparties to the derivatives, which is not offset by the he » dged items. This exposure is managed similar » ly to that for fair value hedges.  | <> | interest rates and foreign currency exchange r » ates, the company exposes itself to credit r » isk of the counterparties to the derivatives, which is not offset by the » hedged items. This exposure is managed simi » larly to that for fair value hedges.   |
| The company assess whether the derivative desi » gned in each hedging relationship is expecte » d to be and has been  | =  | The company assess whether the derivative desi » gned in each hedging relationship is expecte » d to be and has been  |
| highly effective in offsetting changes in cash » flows of the hedged item (prospectively and » retrospectively) using a regression analysis. Under the company policy, in order to conclude » that the hedging relationship is effective, » all of the following criteria should be met.  | <> | highly effective in offsetting changes in cash » flows of the hedged item (prospectively and » retrospectively) using a regression analysis. Under the company policy, in order to conclude » that the hedging relationship is effective, » all of the following criteria should be met.  |
|   | =  |   |
| - The regression co-efficient (R squared), whi » ch measures the correlation between the vari » ables in the regression, is at least XX.  | <> | - The regression co-efficient (R squared), whi » ch measures the correlation between the vari » ables in the regression, is at least XX.  |
| - The slope of the aggression line in within a » XX-XX range.<br>- The confidence level of the slope is at leas » t XX%   | =  | - The slope of the aggression line in within a » XX-XX range.<br>- The confidence level of the slope is at leas » t XX%   |
|   | <> |   |

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|---|----|---|
| » Page 464  |    | » Page 423  |
| ROI   |    |   |
| » IFRS REG  |    | » ROI IFRS REG  |
|   | =  |   |
| trading as Ireland International Financial Reporting Standards  | <> | trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
| In these hedge relationships, the main sources of ineffectiveness are;  | =  | In these hedge relationships, the main sources of ineffectiveness are;  |
| - The effect of the counterparty and the company's own credit risk on the fair value of the swap both interest rate risk and currency risk, which is not reflected in the fair value of the hedged item attributable to the change in interest rate and foreign currency; and | <> | - The effect of the counterparty and the company's own credit risk on the fair value of the swap both interest rate risk and currency risk, which is not reflected in the fair value of the hedged item attributable to the change in interest rate and foreign currency; and |
| - Difference in maturities of the swap and the notes.   | =  | - Difference in maturities of the swap and the notes.   |
| There were no other sources of ineffectiveness in these hedge relationships.  |    | There were no other sources of ineffectiveness in these hedge relationships.  |
| 3453452334  |    | 3453452334  |
| At 30 June 2024, the group held the following hedging instruments in fair value hedges.   | <> | At 31 December 2024, the group held the following hedging instruments in fair value hedges.   |
|   | =  |   |
| Click here to enter data  |    | Click here to enter data  |
| Less than 1   | <> | Less than 1   |
| » 1 to 3 3 months to  |    | » 1 to 3 3 months to  |
| » More than 5   |    | » More than 5   |
| Hedging instrument  |    | Hedging instrument  |
| » months 1 year 1 to  |    | » months 1 year 1 to 5  |
| » 5 years years   |    | » years years   |
| » € € € €   |    | » € € € €   |
| » € €   |    | » € €   |
| Commodity price risk  | =  | Commodity price risk  |
| Futures contract 234,2  | <> | Futures contract 234,234  |
| » 34 23,234 342,346 2   |    | » 23,234 342,346 232,   |
| » 32,436 34,234   |    | » 436 34,234  |
| Testtest  | =  | Testtest  |
| Testtest 232,3  | <> | Testtest 232,346  |
| » 46 234,236 23,246   |    | » 234,236 23,246 34,  |
| » 34,236 324,234  |    | » 236 324,234   |
|   | =  |   |
| » Page 465  | <> | » Page 424  |
| ROI IFRS REG  |    | ROI IFRS REG  |
|   | =  |   |

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|---|----|---|
| trading as<br>» Ireland International Financial Reporting St<br>» andards   | <> | tr<br>» ading as Ireland International Financial Rep<br>» orting Standards  |
|   | =  |   |
| Notes to the Fin<br>» ancial Statements for the Financial Year End<br>» ed 30 June 2024   | <> | Notes to the F<br>» inancial Statements for the Financial Year E<br>» nded 31 December 2024   |
| The amount relating to items designated as hed<br>» ging instruments and hedge ineffectiveness i<br>» n 2024 were as follows;<br>Click here to enter data   | =  | The amount relating to items designated as hed<br>» ging instruments and hedge ineffectiveness i<br>» n 2024 were as follows;<br>Click here to enter data   |
| Commodity price risk<br>Futures contract<br>Testtest<br>Testtest<br><br>» Page 466<br><br>» ROI IFRS REG<br><br>» trading as I<br>» reland International Financial Reporting Sta<br>» ndards<br><br>» Notes to the Financi<br>» al Statements for the Financial Year Ended 3<br>» 0 June 2024   | <> |   |
| » e item  |    | » Line item   |
| » in the Change in Change in<br>» tement fair value the value of sta<br>» nt Amou<br>» of f<br>» inancial used for the hedging reclas<br>» sified p<br>» osition calculating instrument<br>» Hedge Line item in from h<br>» edge Line item<br><br>» where hedge recognised in inef<br>» fectiveness profit or loss reser<br>» ve to in profit or<br>Nominal Carrying amount h<br>» edging ineffectiveness other rec<br>» ognised in that includes prof<br>» it or loss<br>amount Assets Liabilities instr |    | » in the Change in Change in<br>» Amount<br>» statement fair value the value of<br>» reclassifie<br>» d Nominal o<br>» f financial used for the hedging<br>» Hedge from<br>» amount<br>» position calculating instrument inef<br>» fectiveness Line item in hedge<br>» Line item impacted by<br><br>» where hedge recognised in re<br>» cognised profit or loss reserve to<br>» in profit or interest rate<br>Nominal Carrying amount<br>» hedging ineffectiveness other<br>» in profit or that includes profit or<br>» loss benchmark<br>amount Assets Liabilities i |

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|  |  |
|--|--|
| » uments for 2024 comprehensive pr             | » nstruments for 2024 comprehensive              |
| » ofit or loss hedge                           | » loss hedge loss                                |
| » loss affected by                             | » affected by reform                             |
| € € € in                                       | € € €  |
| » cluded € income                              | » included € income                              |
| » € ineffectiveness                            | » € ineffectiveness €                            |
| » € reclassified                               | » reclassified €                                 |
|  | Commodity  |
|  | price  |
|  | risk   |
|  | Futures  |
| 64,532 235,243 56,456 1                        | contract64,532 235,243 56,456                    |
| » 236780 23,423 234,234                        | » 1236780 23,423 234,234                         |
| » 5,645 1236780 34                             | » 5,645 1236780 34,534                           |
| » ,534 1236780                                 | » 1236780 324,234                                |
|  | Testtest   |
| 34,362 234,326 343,456 1                       | Testtest 34,362 234,326 343,456                  |
| » 236780 23,423 23,234                         | » 1236780 23,423 23,234                          |
| » 456,456 1236780 45                           | » 456,456 1236780 45,645                         |
| » ,645 1236780                                 | » 1236780 23,235                                 |
|  | =  |
| » Nominal amou                                 | + -  |
| » nt impacted by interest rate benchmark refor |  |
| » m  |  |
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| » 324,234                                      |  |
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| » 23,235                                       |  |
| The amount relating to items designated as hed | = The amount relating to items designated as hed |
| » ging instruments and hedge ineffectiveness i | » ging instruments and hedge ineffectiveness i   |
| » n 2023 were as follows;                      | » n 2023 were as follows;                        |
|  | <> Click here to enter data                      |
| » Page 467                                     | » Page 425                                       |
| » ROI IFRS REG                                 | » ROI IFRS REG                                   |
|  | =  |
| » trading a                                    | <> t   |
| » s Ireland International Financial Reporting  | » rading as Ireland International Financial Re   |
| » Standards                                    | » porting Standards                              |
|  | =  |
| » Notes to the Fin                             | <> Notes to the                                  |
| » ancial Statements for the Financial Year End | » Financial Statements for the Financial Year    |

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| » ed 30 June 2024                              |  |  |  | » Ended 31 December 2024                       |  |  |  |
| <a href="#">Click here to enter data</a>       |  |  |  |  |  |  |  |
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| <>   |  |  |  |  |  |  |  |
| » Line item                                    |  |  |  | » Line item                                    |  |  |  |
| » in the Change in Change in                   |  |  |  | » in the Change in                             |  |  |  |
| » unt  |  |  |  | » Change in Amount                             |  |  |  |
| » statement fair value the valu                |  |  |  | » statement fair value                         |  |  |  |
| » e of recla                                   |  |  |  | » the value of                                 |  |  |  |
| » ssified                                      |  |  |  | » reclassified                                 |  |  |  |
| » of financial used for the hedg               |  |  |  | » of financial used for                        |  |  |  |
| » ing Hedge                                    |  |  |  | » the hedging Hedge                            |  |  |  |
| » from   |  |  |  | » from   |  |  |  |
| » position calculating instrume                |  |  |  | » position calculating                         |  |  |  |
| » nt ineffectiveness Line item in h            |  |  |  | » instrument ineffectiveness Line item i       |  |  |  |
| » edge Line item                               |  |  |  | » n hedge Line item                            |  |  |  |
| » where hedge recognise                        |  |  |  | » where hedge                                  |  |  |  |
| » d in recognised profit or loss rese          |  |  |  | » recognised in recognised profit or l         |  |  |  |
| » rve to in profit or                          |  |  |  | » oss reserve to in profit or                  |  |  |  |
| » Nominal Carrying amount                      |  |  |  | » amount Nominal Carrying                      |  |  |  |
| » hedging ineffectiveness other                |  |  |  | » hedging ineffectiveness                      |  |  |  |
| » in profit or that includes pro               |  |  |  | » other in profit or that includ               |  |  |  |
| » fit or loss                                  |  |  |  | » es profit or loss                            |  |  |  |
| » amount Assets Liabilitie                     |  |  |  | » amount Assets                                |  |  |  |
| » s instruments for 2024 comprehensive         |  |  |  | » Liabilities instruments for 2024             |  |  |  |
| » loss hedge                                   |  |  |  | » comprehensive loss hedge                     |  |  |  |
| » loss affected by                             |  |  |  | » loss affected by                             |  |  |  |
| » € € €  |  |  |  | » € €  |  |  |  |
| » included € income                            |  |  |  | » € included €                                 |  |  |  |
| » € ineffectiveness                            |  |  |  | » income € ineffectiveness                     |  |  |  |
| » € reclassified                               |  |  |  | » s € reclassified                             |  |  |  |
| Commodity price                                |  |  |  | Commodity price                                |  |  |  |
| risk   |  |  |  | = risk   |  |  |  |
| <>   |  |  |  |  |  |  |  |
| Futures contract 43,454 45,345 23,234          |  |  |  | Futures contract 43,454 45,345                 |  |  |  |
| » 1236780 4,564 56,453                         |  |  |  | » 23,234 1236780 4,564                         |  |  |  |
| » 23,234 1236780 4                             |  |  |  | » 56,453 23,234 1236780                        |  |  |  |
| » 5,464 1236780                                |  |  |  | » 45,464 1236780                               |  |  |  |
| Testtest                                       |  |  |  | = Testtest                                     |  |  |  |
| <>   |  |  |  |  |  |  |  |
| Testtest 345,346 34,345 32,346                 |  |  |  | Testtest 345,346 34,345                        |  |  |  |
| » 1236780 45,645 56,456                        |  |  |  | » 32,346 1236780 45,645                        |  |  |  |
| » 23,234 1236780 2                             |  |  |  | » 56,456 23,234 1236780                        |  |  |  |
| » 3,423 1236780                                |  |  |  | » 23,423 1236780                               |  |  |  |
| =  |  |  |  |  |  |  |  |
| The amount relating to items designated as hed |  |  |  | The amount relating to items designated as hed |  |  |  |

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| » ge items in 2024 were as follows;<br>Click here to enter data  |    | » ge items in 2024 were as follows;<br>Click here to enter data  |
| » Page 468   | <> | » Page 426   |
| » ROI IFRS REG   |    | » ROI IFRS REG   |
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| » trading as<br>» Ireland International Financial Reporting St<br>» andards  | <> | » trading<br>» as Ireland International Financial Reportin<br>» g Standards  |
|  | =  |  |
| » Notes to the Fin<br>» ancial Statements for the Financial Year End<br>» ed 30 June 2024  | <> | » Notes to the Fi<br>» nancial Statements for the Financial Year En<br>» ded 31 December 2024  |
|  | =  |  |
| »<br>»<br>» Balances<br><br>»<br>»<br>» remaining in the<br><br>»<br>» Change in<br>» cash flow hedge<br><br>»<br>» fair value<br>» reserve from<br><br>» Line it<br>» em in the used for<br>» hedging<br><br>» statemen<br>» t of calculating<br>» relationships for<br><br>» financia<br>» l position hedge<br>» which hedge<br><br>» Carrying amount where hedg<br>» ing ineffectiveness Cash flow<br>» accounting is no<br><br>» Assets Liabilities instrume<br>» nts for 2024 hedge reserve<br>» longer applied | <> | »<br>»<br>» Balances<br><br>»<br>»<br>» remaining in the<br><br>»<br>» Change in<br>» cash flow hedge<br><br>»<br>» fair value<br>» reserve from<br><br>» Line item in the used for<br>» hedging<br><br>» statement of calculating<br>» relationships for<br><br>» financial position hedge<br>» which hedge<br><br>» Carrying amount<br>» where hedging ineffectiveness<br>» Cash flow accounting is no<br><br>» Assets Liabilitie<br>» s instruments for 2024 hedg<br>» e reserve longer applied |

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| » € € included   | » € €  |
| » €  | » included €   |
| » €  | » € €  |
| 1236780  | = 1236780  |
| 1236780  | <> 1236780   |
| » 434,535 232,380 1236780  | » 434,535 232,380  |
| » 34,346 334,534   | » 1236780 34,346 334,  |
| » 34,534   | » 534 34,534   |
| The amount relating to items designated as hed<br>» ge items in 2023 were as follows;<br>Click here to enter data  | = The amount relating to items designated as hed<br>» ge items in 2023 were as follows;<br>Click here to enter data  |
|  | -+ » Page 427<br>» ROI IFRS REG<br>» trading as Ire<br>» land International Financial Reporting Stand<br>» ards<br>» Notes to the Financial<br>» Statements for the Financial Year Ended 31<br>» December 2024   |
| »<br>»<br>» Balances<br><br>»<br>»<br>» emaining in the r  | = »<br>»<br>» Balances<br><br>»<br>»<br>» emaining in the r  |
| »<br>» Change in<br>» cash flow hedge<br><br>»<br>» fair value<br>» reserve from<br><br>» Line it<br>» em in the used for<br>» hedging<br><br>» statemen<br>» t of calculating<br>» relationships for<br><br>» financia<br>» l position hedge<br>» which hedge<br><br>» Carrying amount where hedg | <> »<br>» Change in<br>» cash flow hedge<br><br>»<br>» fair value<br>» reserve from<br><br>» Line item i<br>» n the used for<br>» hedging<br><br>» statement<br>» of calculating<br>» relationships for<br><br>» financial<br>» position hedge<br>» which hedge<br><br>» Carrying amount where hedgi |

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| » ing ineffectiveness Cash flow<br>» accounting is no   |    | » ng ineffectiveness Cash flow<br>» accounting is no  |  |
| » Assets Liabilities instrume<br>» nts for 2024 hedge reserve<br>» longer applied   |    | » Assets Liabilities instrume<br>» nts for 2024 hedge reserve<br>» longer applied   |  |
| » € € included<br>» € €<br>» €  |    | » € € inclu<br>» ded € €<br>» €   |  |
| 1236780   | =  | 1236780   |  |
| 1236780   | <> | 1236780   |  |
| » 32,342 456,456 1236780<br>» 23,480 645,643<br>» 34,534  |    | » 32,342 456,456 1236<br>» 780 23,480 645,643<br>» 34,534   |  |
|   | =  |   |  |
| » Page 469  | <> | » Page 428  |  |
| ROI   | =  | ROI   |  |
| » IFRS REG  |    | » IFRS REG  |  |
| » trading as Ireland Internation<br>» al Financial Reporting Standards  | <> | » trading as Ireland International<br>» Financial Reporting Standards   |  |
|   | =  |   |  |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |  |
| During 2024, net gains of €87,348 relating to<br>» the effective portion of cash flow hedges we<br>» re recognised in other<br>comprehensive income.  | =  | During 2024, net gains of €87,348 relating to<br>» the effective portion of cash flow hedges we<br>» re recognised in other<br>comprehensive income.  |  |
| During 2024, gains of €82,734 and losses of €1<br>» 2,344 relating to cash flow hedges were tran<br>» sferred from equity to<br>profit or loss and are reflected in interest i<br>» ncome or expenses. Net ineffectiveness recog<br>» nised on cash flow hedges<br>during 2024 was a loss of €73,487. | <> | During 2024, gains of €82,734 and losses of €1<br>» 2,344 relating to cash flow hedges were tran<br>» sferred from equity<br>to profit or loss and are reflected in interes<br>» t income or expenses. Net ineffectiveness re<br>» cognised on cash flow<br>hedges during 2024 was a loss of €73,487. |  |
| Click here to enter data<br>Testtest<br>Testtest<br>Testtest  | =  | Click here to enter data<br>Testtest<br>Testtest<br>Testtest  |  |
| Below are details of the hedging instruments a<br>» nd hedged items impacted by the IFRS 9/IAS 3<br>» 9 amendments due to<br>interest rate benchmark reform.  | <> | Below are details of the hedging instruments a<br>» nd hedged items impacted by the IFRS 9/IAS 3<br>» 9 amendments due<br>to interest rate benchmark reform.  |  |
| Click here to enter data  | =  | Click here to enter data  |  |
| » Nominal<br>» amount<br>Instrument type<br>» Maturing € H  | <> | » Nominal<br>» amount<br>Instrument type M<br>» aturing € Hedged item   |  |

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|--|----|--|
| » edged item<br>Testtest<br>» 1236780 345,345 T<br>» esttest<br>» 27 August 2021   |    | Testtest 1<br>» 236780 345,345 Testtest<br>2<br>» 7 August 2021  |
| Hedges of a net investment in a foreign operat<br>» ion<br>Click here to enter data  | =  | Hedges of a net investment in a foreign operat<br>» ion<br>Click here to enter data  |
| A foreign currency exposure arises from a net<br>» investment in subsidiaries that have a diffe<br>» rent functional currency<br>from that of the Parent Company. The risk aris<br>» es from the fluctuation in spot exchange rat<br>» es between the functional<br>currency of the subsidiaries and the Parent Co<br>» mpany functional currency. Which causes the<br>» amount of the net<br>investment to vary. This risk may have signifi<br>» cant impact on the company's financial state<br>» ments. The company's<br>policy in to hedge these exposures only when n<br>» ot doing so would be expected to have a sign<br>» ificant impact on<br>company financial position. | <> | A foreign currency exposure arises from a net<br>» investment in subsidiaries that have a diffe<br>» rent functional<br>currency from that of the Parent Company. The<br>» risk arises from the fluctuation in spot exc<br>» hange rates between<br>the functional currency of the subsidiaries an<br>» d the Parent Company functional currency. Wh<br>» ich causes the<br>amount of the net investment to vary. This ris<br>» k may have significant impact on the company<br>» 's financial<br>statements. The company's policy in to hedge t<br>» hese exposures only when not doing so would<br>» be expected to<br>have a significant impact on company financial<br>» position. |
| The company uses a mixture of forward foreign<br>» exchange contracts and foreign currency-deno<br>» minated debt as<br>hedging instruments.<br>Testtest   | =  | The company uses a mixture of forward foreign<br>» exchange contracts and foreign currency-deno<br>» minated debt as<br>hedging instruments.<br>Testtest   |
| At 30 June 2024, the group held the following<br>» hedging instruments in fair value hedges.   | <> | At 31 December 2024, the group held the follow<br>» ing hedging instruments in fair value hedges<br>» .  |
| Click here to enter data   | =  | Click here to enter data   |
| » Page 470<br>ROI IFRS R<br>» EG   | <> | » Page 429<br>ROI IFRS RE<br>» G   |
|  | =  |  |
| » trading as Ireland Internati<br>» onal Financial Reporting Standards   | <> | » trading as Ireland International F<br>» inancial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
|  | =  |  |
| » Less than 1<br>» 1 to 3 3 months to Mo<br>» re than 5  | <> | » Less than 1<br>» 1 to 3 3 months to More th<br>» an 5  |



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|---|-----|---|
| <p>» tement fair value the value of sta</p> <p>» Amou</p> <p>» nt</p> <p>» of f</p> <p>» inancial used for the hedging</p> <p>» reclas</p> <p>» sified</p> <p>» position calculating instrument</p> <p>» Hedge Line item in from h</p> <p>» edge Line item</p> <p>» where hedge recognised in inef</p> <p>» fectiveness profit or loss reser</p> <p>» ve to in profit or</p> <p>Nominal Carrying amount h</p> <p>» edging ineffectiveness other rec</p> <p>» ognised in that includes prof</p> <p>» it or loss</p> <p>amount Assets Liabilities instr</p> <p>» uments for 2024 comprehensive pr</p> <p>» ofit or loss hedge</p> <p>» loss affected by</p> <p>€ € € in</p> <p>» cluded € income</p> <p>» € ineffectiveness</p> <p>» € reclassified</p> |     | <p>» statement fair value the value of</p> <p>» reclass</p> <p>» ified amount</p> <p>» of financial used for the hedging</p> <p>» Hedge fr</p> <p>» om impacted</p> <p>» position calculating instrument in</p> <p>» effectiveness Line item in hed</p> <p>» ge Line item by interest</p> <p>» where hedge recognised in</p> <p>» recognised profit or loss reserv</p> <p>» e to in profit or rate</p> <p>Nominal Carrying amount</p> <p>» hedging ineffectiveness other</p> <p>» in profit or that includes profi</p> <p>» t or loss benchmark</p> <p>amount Assets Liabilities</p> <p>» instruments for 2024 comprehensive</p> <p>» loss hedge 1</p> <p>» oss affected by reform</p> <p>€ € €</p> <p>» included € income</p> <p>» € ineffectiveness</p> <p>» reclassified €</p> |
|   |     | <p>Equity</p> <p>price</p> <p>risk</p> <p>Futures</p>   |
| <p>4,780 5,343 23,234 1</p> <p>» 236780 34,234 453,453</p> <p>» 345,342 Testtest 1,236</p> <p>» ,780 123456789</p>  |     | <p>contract 4,780 5,343 23,234</p> <p>» 1236780 34,234 453,453</p> <p>» 345,342 Testtest 1,236,</p> <p>» 780 123456789 1,236,780</p>  |
| <p>64,554 56,453 345,345 1</p> <p>» 236780 345,345 756,754</p> <p>» 35,347 Testtest 345</p> <p>» ,345 1236780</p>   |     | <p>1236780 64,554 56,453 345,345</p> <p>» 1236780 345,345 756,754</p> <p>» 35,347 Testtest 345,</p> <p>» 345 1236780 345,345</p>  |
|   | =   |   |
| <p>» Nominal amou</p> <p>» nt impacted by interest rate benchmark refor</p> <p>» m</p> <p>»</p> <p>»</p> <p>» €</p> <p>»</p>  | + - |   |

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|--|----|--|
| »<br>» 1,236,780<br>»<br>»<br>» 345,345  |    |  |
| The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;  | =  | The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;  |
|  | <> | <a href="#">Click here to enter data</a>   |
| » Page 473   |    | » Page 431   |
| » ROI IFRS REG   |    | » ROI IFRS REG   |
|  | =  |  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024<br><a href="#">Click here to enter data</a>  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| » Line item<br>» in the Change in Change in<br>» Amount<br>» statement fair value the value of<br>» reclassified<br>» of financial used for the hedging<br>» Hedge fro<br>» m<br>» position calculating instrument<br>» ineffectiveness Line item in hedg<br>» e Line item<br>» where hedge recognised in<br>» recognised profit or loss reserve<br>» to in profit or<br>» Nominal Carrying amount<br>» hedging ineffectiveness other<br>» in profit or that includes profit<br>» or loss<br>» amount Assets Liabilities<br>» s instruments for 2024 comprehensive | <> | » Line item<br>» in the Change in Chang<br>» e in<br>» Amount<br>» statement fair value th<br>» e value of r<br>» eclassified<br>» of financial used for th<br>» e hedging Hedge<br>» from<br>» position calculating in<br>» strument ineffectiveness Line item in<br>» hedge Line item<br>» where hedge reco<br>» gnised in recognised profit or loss<br>» reserve to in profit or<br>» Nominal Carrying am<br>» ount hedging ineffectiveness o<br>» ther in profit or that includes<br>» profit or loss<br>» amount Assets L<br>» iabilities instruments for 2024 compre |

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|  |   |
|--|---|
| » loss hedge lo                                | » hensive loss hedge                              |
| » ss affected by                               | » loss affected by                                |
| € € €  | € €   |
| » included € income                            | » € included € inc                                |
| » € ineffectiveness                            | » ome € ineffectiveness                           |
| » € reclassified                               | » € reclassified                                  |
| Equity   | Equity price risk                                 |
| price  |   |
| risk   |   |
| Futures  |   |
| contract 34,235 23,423 345,345                 | Futures contract 34,235 23,423                    |
| » 1236780 43,453 234,234                       | » 345,345 1236780 43,453 234                      |
| » 23,425 Testtest 1,236,7                      | » ,234 23,425 Testtest                            |
| » 80 123456789                                 | » 1,236,780 123456789                             |
| 1236780  | = 1236780   |
| 1236780 34,345 34,534 64,545                   | <> 1236780 34,345 34,534                          |
| » 1236780 64,564 4,645                         | » 64,545 1236780 64,564 4                         |
| » 454,564 Testtest 6,7                         | » ,645 454,564 Testtest                           |
| » 56 1236780                                   | » 6,756 1236780                                   |
|  | =   |
| » Page 474                                     | <> » Page 432                                     |
| » ROI IFRS REG                                 | » FRS REG ROI I                                   |
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| » trading as Ireland International             | <> » trading as Ireland International             |
| » al Financial Reporting Standards             | » Financial Reporting Standards                   |
|  | =   |
| » Notes to the Financial Statements fo         | <> » Notes to the Financial Statements for the F  |
| » r the Financial Year Ended 30 June 2024      | » inancial Year Ended 31 December 2024            |
|  | =   |
| The net ineffectiveness recognised on cash flo | The net ineffectiveness recognised on cash flo    |
| » w hedges during 2024 was a gain of €89,234.  | » w hedges during 2024 was a gain of €89,234.     |
| Click here to enter data                       | Click here to enter data                          |
| Testtest                                       | Testtest  |
| Testtest                                       | Testtest  |
| Testtest                                       | Testtest  |
|  | =   |
| Below are details of the hedging instruments a | <> Below are details of the hedging instruments a |
| » nd hedged items impacted by the IFRS 9/IAS 3 | » nd hedged items impacted by the IFRS 9/IAS 3    |
| » 9 amendments due to                          | » 9 amendments due                                |
| interest rate benchmark reform.                | to interest rate benchmark reform.                |
| Click here to enter data                       | = Click here to enter data                        |
|  | <>  |
| » Nominal                                      | » Nominal   |
| » amount                                       | » amount  |
| Instrument type                                | Instrument type Mat                               |
| » Maturing € Hedge                             | » uring € Hedged i                                |
| » d item                                       | » tem   |
| Testtest                                       | Testtest 123                                      |
| » 1236780 76,567 Testt                         | » 6780 76,567 Testtest                            |
| » est  |   |

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|  |    |  |
|--|----|--|
| » 27 August 2021   |    | » August 2021  |
| The following table provides a reconciliation<br>» by risk category of components of equity and<br>» analysis of other<br>comprehensive income items (net of tax) result<br>» ing from hedge accounting.<br>Click here to enter data | =  | The following table provides a reconciliation<br>» by risk category of components of equity and<br>» analysis of other<br>comprehensive income items (net of tax) result<br>» ing from hedge accounting.<br>Click here to enter data |
| » Foreign<br>» currency<br>» translation Revaluation<br>» Other<br>» reserve reserve<br>» e 1 reserve 2<br>» € €<br>» € €  | <> | » Foreign<br>» sh flow currency<br>» edging translation Revaluation<br>» Other Other<br>» reserve reserve reserve<br>» reserve 1 reserve 2<br>» € € €<br>» € € €   |
|  | =  |  |
| Balance as at 1 July 2023 82,378<br>» 32,847 87,642<br>» 23,457 87,634   | <> | Balance as at 1 January 2024<br>» 82,378 32,847 87,642<br>» 23,457 87,634  |
| Cash flow hedges   | =  | Cash flow hedges   |
| Testetest 82,743<br>» 98,234 23,457<br>» 98,723 82,737   | <> | Testetest<br>» 82,743 98,234 23,457<br>» 98,723 82,737   |
|  | =  |  |
| Hedge of net investments in<br>foreign operations<br>Testtest 87,234<br>» 92,387 23,478<br>» 23,434 23,454   | <> | Hedge of net investments in foreign<br>operations<br>Testtest<br>» 87,234 92,387 23,478<br>» 23,434 23,454   |
|  | =  |  |
| » 92,387 23,478 87,234<br>» 23,434 23,454  | <> | » 87,234 92,387 23,478<br>» 23,434 23,454  |
|  | =  |  |
| Balance as at 30 June 2024 252,355<br>» 223,468 134,577 145,6<br>» 14 193,825  | <> | Balance as at 31 December 2024<br>» 252,355 223,468 134,577<br>» 145,614 193,825   |
|  | =  |  |
| Out of balance to SOCIE<br>categories 169,977<br>» 190,621 46,935 122,1<br>» 57 106,191  | <> | Out of balance to SOCIE categories<br>» 169,977 190,621 46,935<br>» 122,157 106,191  |
| » Page 475   |    | » Page 433   |

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| » ROI IFRS REG  |    | » RS REG  | ROI IF |
|---|----|---|--------|
|   | =  |   |        |
| » trading as Ireland International<br>» al Financial Reporting Standards  | <> | » trading as Ireland International<br>» Financial Reporting Standards   |        |
|   | =  |   |        |
| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |        |
| Company<br>Derivatives held for risk management<br>The following table provides a reconciliation<br>» by risk category of components of equity and<br>» analysis of other<br>comprehensive income items (net of tax) result<br>» ing from hedge accounting.<br>Click here to enter data | =  | Company<br>Derivatives held for risk management<br>The following table provides a reconciliation<br>» by risk category of components of equity and<br>» analysis of other<br>comprehensive income items (net of tax) result<br>» ing from hedge accounting.<br>Click here to enter data |        |
| » 2024<br>» 2023<br><br>» Assets Liabilities Ass<br>» ets Liabilities<br><br>» € €<br>» € €   | <> | » 2024 2023<br><br>» s Liabilities Assets<br>» Liabilities<br><br>» € € €<br>» € €  |        |
| Non-current   | =  | Non-current   |        |
| Residual value risk<br>» 85,873 5,234 23,4<br>» 50 98,436   | <> | Residual value risk 85,873<br>» 5,234 23,450<br>» 98,436  |        |
| Current   | =  | Current   |        |
| Prepayment risk<br>» 23,450 75,873 2,3<br>» 45 85,387   | <> | Prepayment risk 23,450<br>» 75,873 2,345<br>» 85,387  |        |
| FFWFWFW<br>Hedge accounting<br>Fair value hedges<br>Click here to enter data<br>The company uses interest rate swaps to hedge<br>» its exposure to changes in the fair value of<br>» fixed rate euros notes   | =  | FFWFWFW<br>Hedge accounting<br>Fair value hedges<br>Click here to enter data<br>The company uses interest rate swaps to hedge<br>» its exposure to changes in the fair value of<br>» fixed rate euros notes   |        |
| issued and fixed rate loans and advances in re<br>» spect of a benchmark interest rates. Interes<br>» t rate swaps are matched to<br>specific issuances of fixed rate notes or loan<br>» s.   | <> | issued and fixed rate loans and advances in re<br>» spect of a benchmark interest rates. Interes<br>» t rate swaps are<br>matched to specific issuances of fixed rate no<br>» tes or loans.   |        |
| The company hedges interest rate risk only to<br>» the extent to benchmark interest rates. The  | =  | The company hedges interest rate risk only to<br>» the extent to benchmark interest rates. The  |        |

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|  |    |  |
|--|----|--|
| » benchmark rate is a component of interest rate risk that is observable in the relevant environments. Hedge accounting is applied where economic hedge relationships meet the hedge accounting criteria.  | <> | » benchmark rate is a component of interest rate risk that is observable in the relevant environments. Hedge accounting is applied where economic hedge relationships meet the hedge accounting criteria.  |
|  | =  |  |
| By using derivative financial instruments to hedge exposures to changes in interest rates, the company also exposes itself to credit risk of the derivatives counterparty, which is not offset by the hedge items. The company minimises counterparty credit risk in derivative instruments by entering into transactions with high quality counterparties whose credit rating is higher than A, requiring the counterparties to post collateral and clearing through clearing counterparties. | <> | By using derivative financial instruments to hedge exposures to changes in interest rates, the company also exposes itself to credit risk of the derivatives counterparty, which is not offset by the hedge items. The company minimises counterparty credit risk in derivative instruments by entering into transactions with high quality counterparties whose credit rating is higher than A, requiring the counterparties to post collateral and clearing through clearing counterparties. |
|  | =  |  |
| When fair value hedge accounting is applied by the company, the company assesses whether the derivative designated in each hedging relationship is expected to be and has been highly effective in offsetting changes in fair value of the hedged item using a regression analysis. The assessment is based on an evaluation of the quantitative measures of the regression results.   | <> | When fair value hedge accounting is applied by the company, the company assesses whether the derivative designated in each hedging relationship is expected to be and has been highly effective in offsetting changes in fair value of the hedged item using a regression analysis. The assessment is based on an evaluation of the quantitative measures of the regression results.   |
|  | =  |  |
| » Page 476   | <> | » Page 434   |
| ROI I  | =  | ROI I  |
| » FRS REG  |    | » FRS REG  |
| trading as Ireland International Financial Reporting Standards   | <> | trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| Under the company policy, in order to conclude that a hedge relationship is effective, all of the following criteria should be met.  | <> | Under the company policy, in order to conclude that a hedge relationship is effective, all of the following criteria should be met.  |
|  | =  |  |
| - The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.   | <> | - The regression co-efficient (R squared), which measures the correlation between the variables in the regression, is at least XX.   |

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|---|----|---|
| - The slope of the regression line is with a X<br>» X-XX range.<br>- The confidence level of the slope is at least<br>» t XX%.<br>In these hedge relationships, the main sources<br>» of ineffectiveness are;<br>- The effect of the counterparty and the company's own credit risk.<br>There were no other sources of ineffectiveness<br>» in these hedge relationships. | =  | - The slope of the regression line is with a X<br>» X-XX range.<br>- The confidence level of the slope is at least<br>» t XX%.<br>In these hedge relationships, the main sources<br>» of ineffectiveness are;<br>- The effect of the counterparty and the company's own credit risk.<br>There were no other sources of ineffectiveness<br>» in these hedge relationships. |
| Fair value gains on derivative held in qualifying fair value hedging relationships and the hedging gain or loss on the hedged items are included in net interest income.<br>At 30 June 2024, the company held the following hedging instruments in fair value hedges.   | <> | Fair value gains on derivative held in qualifying fair value hedging relationships and the hedging gain or loss on the hedged items are included in net interest income.<br>At 31 December 2024, the company held the following hedging instruments in fair value hedges.   |
| Click here to enter data  | =  | Click here to enter data  |
| Less than<br>» n 1 1 to 3 3 months to<br>» More than 5<br>Hedging instrument month<br>» h months 1 year 1 to<br>» 5 years years<br><br>» € € €<br>» € €   | <> | Less than<br>» 1 1 to 3 3 months to<br>» More than 5<br>Hedging instrument month<br>» months 1 year 1 to 5<br>» years years<br><br>» € €<br>» € €   |
| Equity price risk   | =  | Equity price risk   |
| Forward contract 34,5<br>» 34 33,423 45,345<br>» 3,434 453,434  | <> | Forward contract 34,534<br>» 33,423 45,345 3,<br>» 434 453,434  |
| FFWFWFW   | =  | FFWFWFW   |
| FFWFWFW 352,3<br>» 40 5,234 5,234<br>» 5,234 52,345   | <> | FFWFWFW 352,340<br>» 5,234 5,234 5,<br>» 234 52,345   |
|   | =  |   |
| » Page 477  | <> | » Page 435  |
| » ROI IFRS REG  |    | » ROI IFRS REG  |
| trading<br>» as Ireland International Financial Reporting<br>» g Standards  | =  | trading<br>» as Ireland International Financial Reporting<br>» g Standards  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
| The amount relating to items designated as hedging instruments and hedge ineffectiveness is   | =  | The amount relating to items designated as hedging instruments and hedge ineffectiveness is   |

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| » n 2024 were as follows;<br>Click here to enter data |  |  |  | » n 2024 were as follows;<br>Click here to enter data |  |  |  |
| » Line item in C                                      |  |  |  | <>  |  |  |  |
| » hange in  |  |  |  | » in Change in  |  |  |  |
| » the statement f                                     |  |  |  | » the statem  |  |  |  |
| » air value   |  |  |  | » ent fair value                                      |  |  |  |
| » Nominal   |  |  |  | » Nominal   |  |  |  |
| » of financial  |  |  |  | » of finan  |  |  |  |
| » used for Hedge                                      |  |  |  | » cial used for Hedge                                 |  |  |  |
| » amount  |  |  |  | » amount  |  |  |  |
| » position ca   |  |  |  | » positio   |  |  |  |
| » lculating ineffectiveness Line item                 |  |  |  | » n calculating ineffectiveness                       |  |  |  |
| » in impacted by                                      |  |  |  | » Line item in impacted by                            |  |  |  |
| » where   |  |  |  | » where   |  |  |  |
| » hedge recognised profit or                          |  |  |  | » hedge recognised                                    |  |  |  |
| » loss interest rate                                  |  |  |  | » profit or loss interest rate                        |  |  |  |
| » Nominal   |  |  |  | » Nomina  |  |  |  |
| » Carrying amount hedging ineff                       |  |  |  | » l Carrying amount hedging                           |  |  |  |
| » ectiveness in profit or that inclu                  |  |  |  | » ineffectiveness in profit or                        |  |  |  |
| » des benchmark                                       |  |  |  | » that includes benchmark                             |  |  |  |
| » amount  |  |  |  | » amoun   |  |  |  |
| » Assets Liabilities instruments                      |  |  |  | » t Assets Liabilities instrumen                      |  |  |  |
| » for 2024 loss hedge                                 |  |  |  | » ts for 2024 loss                                    |  |  |  |
| » reform  |  |  |  | » hedge reform  |  |  |  |
| » €   |  |  |  | » €   |  |  |  |
| » € € included  |  |  |  | » € € € included                                      |  |  |  |
| » € € ineffective                                     |  |  |  | » € € €   |  |  |  |
| » ness €  |  |  |  | » ineffectiveness €                                   |  |  |  |
| Equity price risk                                     |  |  |  | = Equity price risk                                   |  |  |  |
| Forward contract 345,234                              |  |  |  | <> Forward contract 345,2                             |  |  |  |
| » 98,080 90,898 0980988                               |  |  |  | » 34 98,080 90,898 0980988                            |  |  |  |
| » 98,098 98,797 89798779                              |  |  |  | » 98,098 98,797                                       |  |  |  |
| » 897,987   |  |  |  | » 89798779 897,987                                    |  |  |  |
| FFWFWFW   |  |  |  | = FFWFWFW   |  |  |  |
| FFWFWFW 87,987 89                                     |  |  |  | <> FFWFWFW 87,9                                       |  |  |  |
| » 8,797 987,897 897987                                |  |  |  | » 87 898,797 987,897 897987                           |  |  |  |
| » 987,987 987,897 897987                              |  |  |  | » 987,987 987,897                                     |  |  |  |
| » 897,987   |  |  |  | » 897987 897,987                                      |  |  |  |
|   |  |  |  | =   |  |  |  |
| » Page 478  |  |  |  | <>» Page 436  |  |  |  |
| » ROI IFRS REG  |  |  |  | » ROI IFRS REG  |  |  |  |
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| » trading as  |  |  |  | <>» trading   |  |  |  |
| » Ireland International Financial Reporting St        |  |  |  | » as Ireland International Financial Reportin         |  |  |  |
| » andards   |  |  |  | » g Standards   |  |  |  |

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| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;<br>Click here to enter data  | =  | The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;<br>Click here to enter data  |
| » Line item in Change in the statement of financial position used for Hedge calculation calculating ineffectiveness Line item in where hedge recognise d profit or loss No Nominal Carrying amount hedging ineffectiveness in profit or that includes a amount Assets Liabilities instr uments hedge for 2024 loss € € € in cluded € € ineffectiveness | <> | » Line item in Change in the statement of financial used for Hedge position calculating ineffectiveness Line item in where hedge re cognised profit or loss Nominal Carrying amount hedging ineffectiveness in profit or that includes amount Assets Liabiliti es instruments for 2024 loss hedge € € € included € ineffectiveness |
| Equity price risk  | =  | Equity price risk  |
| Forward contract 9<br>» 89,088 34,345 98,908 0<br>» 980988 98,098 789,778<br>» 89798779  | <> | Forward contract<br>» 989,088 34,345 98,908<br>» 0980988 98,098<br>» 789,778 89798779  |
| FFWFWFW  | =  | FFWFWFW  |
| FFWFWFW 9<br>» 08,098 987,987 897,897<br>» 897987 987,987 987,897<br>» 897987  | <> | FFWFWFW<br>» 908,098 987,987 897,897<br>» 897987 987,987<br>» 987,897 897987   |
|  | =  |  |
| » Page 479   | <> | » Page 437   |

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| » trading as<br>» Ireland International Financial Reporting St<br>» andards  | <> | » trading<br>» as Ireland International Financial Reportin<br>» g Standards  |
|  | =  |  |
| » Notes to the Fin<br>» ancial Statements for the Financial Year End<br>» ed 30 June 2024  | <> | » Notes to the Fi<br>» nancial Statements for the Financial Year En<br>» ded 31 December 2024  |
| The amount relating to items designated as hed<br>» ge items in 2024 were as follows;<br>Click here to enter data  | =  | The amount relating to items designated as hed<br>» ge items in 2024 were as follows;<br>Click here to enter data  |
| »<br>»<br>» Accumulated<br><br>»<br>»<br>» amount of fair<br><br>»<br>»<br>» value hedge<br><br>»<br>»<br>» adjustments<br><br>»<br>»<br>» remaining in<br><br>»<br>»<br>» the statement<br><br>»<br>» Line item in<br>» of financial<br><br>»<br>» the Change in<br>» position for<br><br>» Accumulated amount<br>» of fair statement of fair value<br>» hedged items<br><br>» value adju | <> | »<br>»<br>» Accumulated<br><br>»<br>»<br>» amount of fair<br><br>»<br>»<br>» value hedge<br><br>»<br>»<br>» adjustments<br><br>»<br>»<br>» remaining in<br><br>»<br>»<br>» the statement<br><br>»<br>» Line item in<br>» of financial<br><br>»<br>» the Cha<br>» nge in position for<br><br>» A<br>» ccumulated amount of fair statement of fa<br>» ir value hedged items<br><br>» |

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| » stments on the financial used for            | » value adjustments on the financial u         |
| » that have                                    | » sed for that have                            |
| »  | »  |
| » ed in the hedge item includ                  | » hedge item included in the position cal      |
| » ceased to be position calculating            | » culating ceased to be                        |
| »  | »  |
| » carrying amount of                           | » ca   |
| » the hedge where hedge                        | » rrying amount of the hedge where             |
| » adjusted for                                 | » hedge adjusted for                           |
| »  | »  |
| » Carrying amount                              | » Carrying amount                              |
| » item hedging ineffectiveness                 | » item hedging ineffecti                       |
| » hedging gains                                | » veness hedging gains                         |
| »  | »  |
| » Assets Liabilities Assets                    | » Assets Liabilities                           |
| » Liabilities instruments for 2024             | » Assets Liabilities instruments f             |
| » or losses                                    | » or 2024 or losses                            |
| »  | »  |
| » € € €  | » € € €  |
| » € included €                                 | » € € included                                 |
| » €  | » € €  |
| FFWFWFW  | = FFWFWFW                                      |
| FFWFWFW  | <> FFWFWFW                                     |
| » 9,808 98,098 908,980                         | » 9,808 98,098                                 |
| » 908,908 989098 988                           | » 908,980 908,908 989098                       |
| » 908,098                                      | » 988 908,098                                  |
|  | =  |
| » Page 480                                     | <> » Page 438                                  |
| » ROI IFRS REG                                 | » ROI IFRS REG                                 |
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| » trading as                                   | <> » trading                                   |
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| » andards                                      | » g Standards                                  |
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| » Notes to the Fin                             | <> » Notes to the Fi                           |
| » ancial Statements for the Financial Year End | » nancial Statements for the Financial Year En |
| » ed 30 June 2024                              | » ded 31 December 2024                         |
|  | =  |
| The amount relating to items designated as hed | The amount relating to items designated as hed |
| » ge items in 2023 were as follows;            | » ge items in 2023 were as follows;            |
| Click here to enter data                       | Click here to enter data                       |
| »  | <> »   |
| »  | »  |
| » Accumulated                                  | » Accumulated                                  |
| »  | »  |
| »  | »  |
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| » amount of fair                               | » amount of fair                               |

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| » |                                   |                    |   | » |   |         |  |
| » |                                   |                    |   | » |   |         |  |
| » | value hedge                       |                    |   | » | value hedge                             |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   |                    |   | » |   |         |  |
| » | adjustments                       |                    |   | » | adjustments                             |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   |                    |   | » |   |         |  |
| » | remaining in                      |                    |   | » | remaining in                            |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   |                    |   | » |   |         |  |
| » | the statement                     |                    |   | » | the statement                           |         |  |
| » |                                   |                    |   | » |   |         |  |
| » | Line item in                      |                    |   | » | Line item in                            |         |  |
| » | of financial                      |                    |   | » | of financial                            |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   | the Change in      |   | » |   | the Cha |  |
| » | position for                      |                    |   | » | nge in position for                     |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   | Accumulated amount |   | » |   | Accu    |  |
| » | of fair statement of fair value   |                    |   | » | mulated amount of fair statement of fa  |         |  |
| » | hedged items                      |                    |   | » | ir value hedged items                   |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   | value adju         |   | » |   |         |  |
| » | stments on the financial used for |                    |   | » | value adjustments on the financial u    |         |  |
| » | that have                         |                    |   | » | sed for that have                       |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   | hedge item includ  |   | » |   |         |  |
| » | ed in the position calculating    |                    |   | » | hedge item included in the position cal |         |  |
| » | ceased to be                      |                    |   | » | culating ceased to be                   |         |  |
| » |                                   |                    |   | » |   |         |  |
| » |                                   | carrying amount of |   | » |   | carry   |  |
| » | the hedge where hedge             |                    |   | » | ing amount of the hedge where           |         |  |
| » | adjusted for                      |                    |   | » | hedge adjusted for                      |         |  |
| » |                                   |                    |   | » |   |         |  |
| » | Carrying amount                   |                    |   | » | Carrying amount                         |         |  |
| » | item hedging ineffectiveness      |                    |   | » | item hedging ineffecti                  |         |  |
| » | hedging gains                     |                    |   | » | veness hedging gains                    |         |  |
| » |                                   |                    |   | » |   |         |  |
| » | Assets Liabilities Assets         |                    |   | » | Assets Liabilities                      |         |  |
| » | Liabilities instruments for 2024  |                    |   | » | Liabilities instruments f               |         |  |
| » | or losses                         |                    |   | » | or 2024 or losses                       |         |  |
| » |                                   |                    |   | » |   |         |  |
| » | € € €                             |                    |   | » | € € €                                   |         |  |
| » |                                   | included           | € | » | € € included                            |         |  |
| » | €                                 |                    |   | » | € €                                     |         |  |

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| FFWFWFW  | <> | FFWFWFW  |
| » 98,089 653,356 908,908   |    | » 98,089 653,356   |
| » 98,980 989098 908,908  |    | » 908,908 98,980 989098  |
| » 980,098  |    | » 908,908 980,098  |
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| » ROI IFRS REG   |    | » RS REG   |
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| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Included within interest income or expense are   | =  | Included within interest income or expense are   |
| » fair value gains of €90,808 on derivatives   |    | » fair value gains of €90,808 on derivatives   |
| » held in qualifying fair value hedging relationships.   |    | » held in qualifying fair value hedging relationships.   |
| Also included within interest income or expense is €98,908 which represents the net increase in the fair value of the hedged item attributable to the hedged risk. | <> | Also included within interest income or expense is €98,908 which represents the net increase in the fair value of the hedged item attributable to the hedged risk. |
| Click here to enter data   | =  | Click here to enter data   |
| FFWFWFW  |    | FFWFWFW  |
| FFWFWFW  |    | FFWFWFW  |
| FFWFWFW  |    | FFWFWFW  |
| » Page 482   | <> | » Page 440   |
| » ROI IFRS REG   |    | » ROI IFRS REG   |
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| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.                      | <> | Below are details of the hedging instruments and hedged items impacted by the IFRS 9/IAS 39 amendments due to interest rate benchmark reform.                      |
| Click here to enter data   | =  | Click here to enter data   |
| » Nominal  | <> | » Nominal  |
| » amount   |    | » amount   |
| Instrument type  |    | Instrument type  |

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|   |    |   |
|---|----|---|
| <p>» Maturing € Hedged</p> <p>» item</p> <p>FFWFWFW</p> <p>» 987987 87,977 FFWFWF</p> <p>» W</p> <p>» 20 August 2021</p>  |    | <p>» Maturing € Hedged item</p> <p>FFWFWFW</p> <p>» 987987 87,977 FFWFWFW</p> <p>» 20 August 2021</p>   |
| <p>Cash flow hedges</p> <p>Click here to enter data</p>   | =  | <p>Cash flow hedges</p> <p>Click here to enter data</p>   |
| <p>The company uses interest rate and cross currency swaps to hedge the interest rate risks in respect of the benchmark interest rate (main LIBOR and Euribor) and for foreign currency risks (mainly US dollar and sterling) from its issuance of floating rate notes denominated in foreign currencies. The company's policy of hedging interest rate risk and currency risk in respect of the benchmark interest rate and currency exposure are as explained above for fair value hedges.</p>  | <> | <p>The company uses interest rate and cross currency swaps to hedge the interest rate risks in respect of the benchmark interest rate (main LIBOR and Euribor) and foreign currency risks (mainly US dollar and sterling) from its issuance of floating rate notes denominated in foreign currencies. The company's policy of hedging interest rate risk and currency risk in respect of the benchmark interest rate and currency exposure are as explained above for fair value hedges.</p>  |
| <p>The company's approach to managing market risk, including interest rate risk and foreign currency risk, is discussed in risk management note to these financial statements.. The company determines the amount of the exposure to which it applies hedge accounting by assessing the potential impact of changes in interest rates and foreign currency exchange traded of the future cash flow from its issuance of floating rate notes denominated in foreign currencies. Assessment for the interest rate risk and currency exposure risk is performed using analytical techniques to estimate the maximum exposure to the company.</p> | <> | <p>The company's approach to managing market risk, including interest rate risk and foreign currency risk, is discussed in risk management note to these financial statements.. The company determines the amount of the exposure to which it applies hedge accounting by assessing the potential impact of changes in interest rates and foreign currency exchange traded of the future cash flow from its issuance of floating rate notes denominated in foreign currencies. Assessment for the interest rate risk and currency exposure risk is performed using analytical techniques to estimate the maximum exposure to the company.</p> |
| <p>As noted above for fair value hedges, by using derivative financial instruments to hedge exposure to changes in</p>  | =  | <p>As noted above for fair value hedges, by using derivative financial instruments to hedge exposure to changes in</p>  |
| <p>interest rates and foreign currency exchange rates, the company exposes itself to credit risk of the counterparties to the derivatives, which is not offset by the hedged items. This exposure is managed similarly to that for fair value hedges.</p>   | <> | <p>interest rates and foreign currency exchange rates, the company exposes itself to credit risk of the counterparties to the derivatives, which is not offset by the hedged items. This exposure is managed similarly to that for fair value hedges.</p>   |

|   |    |   |
|---|----|---|
| The company assess whether the derivative desi<br>» gned in each hedging relationship is expecte<br>» d to be and has been  | =  | The company assess whether the derivative desi<br>» gned in each hedging relationship is expecte<br>» d to be and has been  |
| highly effective in offsetting changes in cash<br>» flows of the hedged item (prospectively and<br>» retrospectively) using a<br>regression analysis.<br>Under the company policy, in order to conclude<br>» that the hedging relationship is effective,<br>» all of the following criteria<br>should be met. | <> | highly effective in offsetting changes in cash<br>» flows of the hedged item (prospectively and<br>» retrospectively) using<br>a regression analysis.<br>Under the company policy, in order to conclude<br>» that the hedging relationship is effective,<br>» all of the following<br>criteria should be met. |
| - The regression co-efficient (R squared), whi<br>» ch measures the correlation between the vari<br>» ables in the regression, is<br>at least XX.   | <> | - The regression co-efficient (R squared), whi<br>» ch measures the correlation between the vari<br>» ables in the<br>regression, is at least XX.   |
| - The slope of the aggression line in within a<br>» XX-XX range.<br>- The confidence level of the slope is at leas<br>» t XX%   | =  | - The slope of the aggression line in within a<br>» XX-XX range.<br>- The confidence level of the slope is at leas<br>» t XX%   |
| » Page 483<br>ROI<br>» IFRS REG   | <> | » Page 441<br>ROI IFRS REG  |
| trading as Ireland Internati<br>» onal Financial Reporting Standards  | <> | trading as Ireland International<br>» Financial Reporting Standards   |
| Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| In these hedge relationships, the main sources<br>» of ineffectiveness are;   | =  | In these hedge relationships, the main sources<br>» of ineffectiveness are;   |
| - The effect of the counterparty and the compa<br>» ny's own credit risk on the fair value of th<br>» e swap both interest rate<br>risk and currency risk, which is not reflected<br>» in the fair value of the hedged item attrib<br>» utable to the change in interest<br>rate and foreign currency; and    | <> | - The effect of the counterparty and the compa<br>» ny's own credit risk on the fair value of th<br>» e swap both interest<br>rate risk and currency risk, which is not refl<br>» ected in the fair value of the hedged item a<br>» ttributable to the change<br>in interest rate and foreign currency; and   |
| - Difference in maturities of the swap and the<br>» notes.<br>There were no other sourced in ineffectiveness<br>» in these hedge relationships.<br>FFWFWFW  | =  | - Difference in maturities of the swap and the<br>» notes.<br>There were no other sourced in ineffectiveness<br>» in these hedge relationships.<br>FFWFWFW  |
| At 30 June 2024, the company held the followin<br>» g hedging instruments in fair value hedges.   | <> | At 31 December 2024, the company held the foll<br>» owing hedging instruments in fair value hedg<br>» es.   |
| Click here to enter data  | =  | Click here to enter data  |
| Less tha  | <> | Less than 1   |

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|  |  |
|--|--|
| » n 1 1 to 3 3 months to                       | » 1 to 3 3 months to                             |
| » More than 5                                  | » More than 5                                    |
| Hedging instrument mont                        | Hedging instrument mon                           |
| » h months 1 year 1 to                         | » th months 1 year 1 to 5                        |
| » 5 years years                                | » years years                                    |
| » € € €  | » € € €  |
| » € €  | » € €  |
| Equity price risk                              | = Equity price risk                              |
| Swap contract 23,4                             | <> Swap contract 23,                             |
| » 23 43,234 23,423                             | » 423 43,234 23,423 5,                           |
| » 5,442 234,234                                | » 442 234,234                                    |
| FFWFWFW  | = FFWFWFW  |
| FFWFWFW 5,4                                    | <> FFWFWFW 5,                                    |
| » 23 452,345 23,452                            | » 423 452,345 23,452 3,                          |
| » 3,452 345,234                                | » 452 345,234                                    |
|  | =  |
| » Page 484                                     | <> » Page 442                                    |
| » ROI IFRS REG                                 | » ROI IFRS REG                                   |
|  | =  |
| » trading as                                   | <> » tr  |
| » Ireland International Financial Reporting St | » ading as Ireland International Financial Rep   |
| » andards                                      | » orting Standards                               |
|  | =  |
| » Notes to the Fin                             | <> » Notes to the F                              |
| » ancial Statements for the Financial Year End | » inancial Statements for the Financial Year E   |
| » ed 30 June 2024                              | » nded 31 December 2024                          |
| The amount relating to items designated as hed | = The amount relating to items designated as hed |
| » ging instruments and hedge ineffectiveness i | » ging instruments and hedge ineffectiveness i   |
| » n 2024 were as follows;                      | » n 2024 were as follows;                        |
| Click here to enter data                       | Click here to enter data                         |
| Equity price risk                              | <>   |
| Swap contract                                  |  |
| FFWFWFW  |  |
| FFWFWFW  |  |
| » Page 485                                     |  |
| » ROI IFRS REG                                 |  |
| » trading as I                                 |  |
| » reland International Financial Reporting Sta |  |
| » ndards                                       |  |
| » Notes to the Financi                         |  |
| » al Statements for the Financial Year Ended 3 |  |
| » 0 June 2024                                  |  |
| » e item Lin                                   | » Line item                                      |
| » in the Change in Change in                   | » in the Change in Change in                     |

|  |  |                        |  |                 |  |             |  |       |                           |        |                        |  |                  |  |               |  |
|--|--|------------------------|--|-----------------|--|-------------|--|-------|---------------------------|--------|------------------------|--|------------------|--|---------------|--|
|  |  |                        |  | sta             |  |             |  |       | »                         | Amount |                        |  |                  |  |               |  |
| » tement                                       |  | fair value             |  | the value of    |  |             |  |       | » statement               |        | fair value             |  | the value of     |  |               |  |
| »  |  |                        |  |                 |  | Amou        |  |       | »                         |        |                        |  | reclassifi       |  |               |  |
| » nt   |  |                        |  |                 |  |             |  |       | » ed                      |        | Nominal                |  |                  |  |               |  |
|  |  |                        |  |                 |  | of f        |  |       |                           |        |                        |  | o                |  |               |  |
| » inancial                                     |  | used for               |  | the hedging     |  |             |  |       | » f financial             |        | used for               |  | the hedging      |  |               |  |
| »  |  |                        |  |                 |  | reclas      |  |       | » Hedge                   |        |                        |  | from             |  |               |  |
| » sified                                       |  |                        |  |                 |  |             |  |       | »                         |        | amount                 |  |                  |  |               |  |
|  |  |                        |  |                 |  | p           |  |       |                           |        |                        |  |                  |  |               |  |
| » osition                                      |  | calculating            |  | instrument      |  |             |  |       | » position                |        | calculating            |  | instrument inef  |  |               |  |
| » Hedge  |  |                        |  | Line item in    |  | from h      |  |       | » fectiveness             |        | Line item in           |  | hedge            |  |               |  |
| » edge   |  | Line item              |  |                 |  |             |  |       | »                         |        | Line item impacted by  |  |                  |  |               |  |
|  |  |                        |  |                 |  |             |  |       |                           |        |                        |  |                  |  |               |  |
| » where  |  | hedge                  |  | recognised in   |  | inef        |  |       | » where                   |        | hedge                  |  | recognised in re |  |               |  |
| » fectiveness                                  |  | profit or loss         |  |                 |  | reser       |  |       | » cognised                |        | profit or loss         |  | reserve t        |  |               |  |
| » ve to  |  | in profit or           |  |                 |  |             |  |       | » o                       |        | in profit or           |  | interest rate    |  |               |  |
|  |  | Nominal                |  | Carrying amount |  | h           |  |       |                           |        | Nominal                |  | Carrying amount  |  |               |  |
| » edging ineffectiveness                       |  |                        |  | other           |  | rec         |  |       | » hedging ineffectiveness |        |                        |  | other            |  |               |  |
| » ognised in                                   |  | that includes          |  |                 |  | prof        |  |       | » in profit or            |        | that includes          |  | profit o         |  |               |  |
| » it or  |  | loss                   |  |                 |  |             |  |       | » r                       |        | loss benchmark         |  |                  |  |               |  |
|  |  | amount                 |  | Assets          |  | Liabilities |  | instr |                           |        | amount                 |  | Assets           |  | Liabilities i |  |
| » uments                                       |  | for 2024 comprehensive |  |                 |  | pr          |  |       | » nstruments              |        | for 2024 comprehensive |  |                  |  |               |  |
| » ofit or loss                                 |  |                        |  | hedge           |  |             |  |       | » loss                    |        |                        |  | hedge            |  | loss          |  |
| » loss   |  | affected by            |  |                 |  |             |  |       | »                         |        | affected by            |  | reform           |  |               |  |
|  |  | €                      |  | €               |  | €           |  | in    |                           |        | €                      |  | €                |  | €             |  |
| » cluded                                       |  | €                      |  | income          |  |             |  |       | » included                |        | €                      |  | income           |  |               |  |
| »  |  | €                      |  | ineffectiveness |  |             |  |       | »                         |        | € ineffectiveness      |  |                  |  | €             |  |
| »  |  | €                      |  | reclassified    |  |             |  |       | »                         |        | reclassified           |  | €                |  |               |  |
|  |  |                        |  |                 |  |             |  |       | Equity                    |        |                        |  |                  |  |               |  |
|  |  |                        |  |                 |  |             |  |       | price                     |        |                        |  |                  |  |               |  |
|  |  |                        |  |                 |  |             |  |       | risk                      |        |                        |  |                  |  |               |  |
|  |  |                        |  |                 |  |             |  |       | Swap                      |        |                        |  |                  |  |               |  |
|  |  | 98,797                 |  | 897,897,897     |  | 87,987      |  |       | contract98,797            |        | 897,897,897            |  | 87,987           |  |               |  |
| » 89797  |  | 897,987                |  |                 |  | 98,797      |  |       | » 89797                   |        | 897,987                |  | 98,797           |  |               |  |
| » 897,879                                      |  |                        |  | 987987          |  | 987         |  |       | » 897,879                 |        |                        |  | 987987           |  | 987,987       |  |
| » ,987   |  | 987897                 |  |                 |  |             |  |       | »                         |        | 987897                 |  | 8,789,797        |  |               |  |
|  |  |                        |  |                 |  |             |  |       | FFWFWFW                   |        |                        |  |                  |  |               |  |
|  |  | 90,898                 |  | 234,234         |  | 90,889      |  |       | FFWFW9F0W,898             |        | 234,234                |  | 90,889           |  |               |  |
| » 908098                                       |  | 98                     |  |                 |  | 908,908     |  |       | » 908098                  |        | 98                     |  | 908,908          |  |               |  |
| » 342,342                                      |  |                        |  | 908908890       |  | 90          |  |       | » 342,342                 |        |                        |  | 908908890        |  | 90,880        |  |
| » ,880   |  | 90808908               |  |                 |  |             |  |       | »                         |        | 90808908               |  | 98,890           |  |               |  |
|  |  |                        |  |                 |  |             |  | =     |                           |        |                        |  |                  |  |               |  |
|  |  |                        |  |                 |  |             |  | + -   |                           |        |                        |  |                  |  |               |  |
| »  |  |                        |  | Nominal amou    |  |             |  |       |                           |        |                        |  |                  |  |               |  |
| » nt impacted by interest rate benchmark refor |  |                        |  |                 |  |             |  |       |                           |        |                        |  |                  |  |               |  |
| » m  |  |                        |  |                 |  |             |  |       |                           |        |                        |  |                  |  |               |  |
| »  |  |                        |  |                 |  |             |  |       |                           |        |                        |  |                  |  |               |  |
| »  |  |                        |  |                 |  |             |  |       |                           |        |                        |  |                  |  |               |  |
| »  |  | €                      |  |                 |  |             |  |       |                           |        |                        |  |                  |  |               |  |

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|   |    |  |
|---|----|--|
| »<br>»<br>» 8,789,797<br>»<br>»<br>» 98,890   |    |  |
| The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;   | =  | The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2023 were as follows;  |
| »<br>» Page 486<br>» ROI IFRS REG   | <> | Click here to enter data<br>» Page 443<br>» ROI IFRS REG   |
|   | =  |  |
| » trading as<br>» Ireland International Financial Reporting<br>» Standards  | <> | trading as<br>» Ireland International Financial Reporting<br>» Standards   |
|   | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024<br>Click here to enter data   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|   | =  |  |
| » Line item<br>» in the Change in Change in<br>» Amount<br>» unit<br>» statement fair value the value<br>» of reclassified<br>» of financial used for the hedg<br>» ing Hedge<br>» from<br>» position calculating instrume<br>» nt ineffectiveness Line item in h<br>» edge Line item<br>» where hedge recognise<br>» d in recognised profit or loss rese<br>» rve to in profit or<br>» Nominal Carrying amount<br>» hedging ineffectiveness other<br>» in profit or that includes pro<br>» fit or loss<br>» amount Assets Liabilitie | <> | » Line item<br>» in the Change in<br>» Change in Amount<br>» statement fair value<br>» the value of reclassified<br>» of financial used for<br>» the hedging Hedge<br>» from<br>» position calculating<br>» instrument ineffectiveness Line item i<br>» n hedge Line item<br>» where hedge<br>» recognised in recognised profit or l<br>» oss reserve to in profit or<br>» Nominal Carrying a<br>» mount hedging ineffectiveness<br>» other in profit or that includ<br>» es profit or loss<br>» amount Assets |

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|  |  |
|--|--|
| » s instruments for 2024 comprehensive         | » Liabilities instruments for 2024               |
| » loss hedge                                   | » comprehensive loss hedge                       |
| » loss affected by                             | » loss affected by                               |
| € € €  | € €  |
| » included € income                            | » € included €                                   |
| » € ineffectiveness                            | » income € ineffectiveness                       |
| » € reclassified                               | » s € reclassified                               |
| Equity   | Equity price risk                                |
| price  |  |
| risk   |  |
| Swap   |  |
| contract 987,987 987,897 897,897               | Swap contract 987,987 987,897                    |
| » 89797 987,897 987,978                        | » 897,897 89797 987,897                          |
| » 987,987 987987 89                            | » 987,978 987,987 987987                         |
| » 7,987 987897                                 | » 897,987 987897                                 |
| FFWFWFW  | = FFWFWFW  |
| FFWFWFW808,098 342,325 98,098                  | <> FFWFWFW 808,098 342,325                       |
| » 908098 988,098 988 3,423,                    | » 98,098 908098 988,098                          |
| » 498,089 908908890 98                         | » 988 3,423,498,089 908908890                    |
| » 8,908 90808908                               | » 988,908 90808908                               |
| The amount relating to items designated as hed | = The amount relating to items designated as hed |
| » ge items in 2024 were as follows;            | » ge items in 2024 were as follows;              |
| Click here to enter data                       | Click here to enter data                         |
| » Page 487                                     | <> » Page 444                                    |
| » ROI IFRS REG                                 | » ROI IFRS REG                                   |
|  | =  |
| trading as                                     | <> trading                                       |
| » Ireland International Financial Reporting St | » as Ireland International Financial Reportin    |
| » andards                                      | » g Standards                                    |
|  | =  |
| Notes to the Fin                               | <> Notes to the Fi                               |
| » ancial Statements for the Financial Year End | » nancial Statements for the Financial Year En   |
| » ed 30 June 2024                              | » ded 31 December 2024                           |
|  | =  |
| »  | <> »   |
| »  | »  |
| » Balances                                     | » Balances                                       |
| »  | »  |
| »  | »  |
| » emaining in the                              | » remaining in the                               |
| »  | »  |
| » Change in                                    | » Change in                                      |
| » cash flow hedge                              | » cash flow hedge                                |
| »  | »  |
| » fair value                                   | » fair value                                     |

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|  |  |
|--|--|
| » reserve from                                 | » reserve from                                   |
| »  | »  |
| » em in the used for                           | » Line item in the used for                      |
| » hedging                                      | » hedging  |
| »  | »  |
| » t of calculating                             | » statement of calculating                       |
| » relationships for                            | » relationships for                              |
| »  | »  |
| » l position hedge                             | » financial position hedge                       |
| » which hedge                                  | » which hedge                                    |
| »  | »  |
| » Carrying amount where hedg                   | » Carrying amount                                |
| » ing ineffectiveness Cash flow                | » where hedging ineffectiveness                  |
| » accounting is no                             | » Cash flow accounting is no                     |
| »  | »  |
| » Assets Liabilities instrume                  | » Assets Liabilitie                              |
| » nts for 2024 hedge reserve                   | » s instruments for 2024 hedg                    |
| » longer applied                               | » e reserve longer applied                       |
| »  | »  |
| » € € included                                 | » € €  |
| »  | »  |
| » €  | » included €                                     |
| »  | » €  |
| FFWFWFW  | = FFWFWFW  |
| FFWFWFW  | <> FFWFWFW                                       |
| » 908,088 98,098 098098                        | » 908,088 98,098                                 |
| » 342,345 98,098                               | » 098098 342,345 98,                             |
| » 98,098                                       | » 098 98,098                                     |
| The amount relating to items designated as hed | = The amount relating to items designated as hed |
| » ge items in 2023 were as follows;            | » ge items in 2023 were as follows;              |
| Click here to enter data                       | Click here to enter data                         |
|  | <>   |
|  | » Page 445                                       |
|  | » ROI IFRS REG                                   |
|  | » trading as Irela                               |
|  | » nd International Financial Reporting Standar   |
|  | » ds   |
|  | » Notes to the Financial S                       |
|  | » tatements for the Financial Year Ended 31 De   |
|  | » cember 2024                                    |
| »  | »  |
| »  | »  |
| » Balances                                     | » Balances                                       |
| »  | »  |
| »  | »  |
| » r  | » rema   |
| » emaining in the                              | » ining in the                                   |

Beyond Compare v4.4.6

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|  |    |  |
|--|----|--|
| During 2024, gains of €98,797 and losses of €6<br>» 5,288 relating to cash flow hedges were tran<br>» sferred from equity to<br>profit or loss and are reflected in interest i<br>» ncome or expenses. Net ineffectiveness recog<br>» nised on cash flow hedges<br>during 2024 was a loss of €87,357.  | <> | During 2024, gains of €98,797 and losses of €6<br>» 5,288 relating to cash flow hedges were tran<br>» sferred from equity<br>to profit or loss and are reflected in interes<br>» t income or expenses. Net ineffectiveness re<br>» cognised on cash flow<br>hedges during 2024 was a loss of €87,357.  |
| Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  | =  | Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  |
| Below are details of the hedging instruments a<br>» nd hedged items impacted by the IFRS 9/IAS 3<br>» 9 amendments due to<br>interest rate benchmark reform.   | <> | Below are details of the hedging instruments a<br>» nd hedged items impacted by the IFRS 9/IAS 3<br>» 9 amendments due<br>to interest rate benchmark reform.   |
| Click here to enter data   | =  | Click here to enter data   |
| »<br>»<br>»<br>Instrument type<br>» Maturing € Hedged ite<br>» m<br>FFWFWFW<br>» 897987 2,423 FFWFWFW<br>» 20 August 2021  | <> | »<br>»<br>»<br>Instrument type M<br>» aturing € Hedged item<br>FFWFWFW 8<br>» 97987 2,423 FFWFWFW<br>» 0 August 2021 2   |
| Hedges of a net investment in a foreign operat<br>» ion<br>Click here to enter data  | =  | Hedges of a net investment in a foreign operat<br>» ion<br>Click here to enter data  |
| A foreign currency exposure arises from a net<br>» investment in subsidiaries that have a diffe<br>» rent functional currency<br>from that of the Parent Company. The risk aris<br>» es from the fluctuation in spot exchange rat<br>» es between the functional<br>currency of the subsidiaries and the Parent Co<br>» mpany functional currency. Which causes the<br>» amount of the net<br>investment to vary. This risk may have signifi<br>» cant impact on the company's financial state<br>» ments. The company's<br>policy in to hedge these exposures only when n<br>» ot doing so would be expected to have a sign<br>» ificant impact on<br>company financial position. | <> | A foreign currency exposure arises from a net<br>» investment in subsidiaries that have a diffe<br>» rent functional<br>currency from that of the Parent Company. The<br>» risk arises from the fluctuation in spot exc<br>» hange rates between<br>the functional currency of the subsidiaries an<br>» d the Parent Company functional currency. Wh<br>» ich causes the<br>amount of the net investment to vary. This ris<br>» k may have significant impact on the company<br>» 's financial<br>statements. The company's policy in to hedge t<br>» hese exposures only when not doing so would<br>» be expected to<br>have a significant impact on company financial<br>» position. |
| The company uses a mixture of forward foreign<br>» exchange contracts and foreign currency-deno<br>» minated debt as   | =  | The company uses a mixture of forward foreign<br>» exchange contracts and foreign currency-deno<br>» minated debt as   |

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|  |    |  |
|--|----|--|
| hedging instruments.<br>FFWFWFW  |    | hedging instruments.<br>FFWFWFW  |
| At 30 June 2024, the company held the following hedging instruments in fair value hedges.  | <> | At 31 December 2024, the company held the following hedging instruments in fair value hedges.  |
| Click here to enter data   | =  | Click here to enter data   |
| » Page 489<br>ROI IFRS REG   | <> | » Page 447<br>ROI IFRS REG   |
| » EG   |    | » G  |
|  | =  |  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| » Less than 1 month<br>» 1 to 3 months to 3 months to 5 months<br>» Hedging instrument<br>» months 1 year 1 to 5 years years<br>» rs<br>» €<br>» € | <> | » Less than 1 month<br>» 1 to 3 months to 3 months to 5 months<br>» Hedging instrument<br>» months 1 year 1 to 5 years years<br>» rs<br>» €<br>» € |
| Prepayment risk  | =  | Prepayment risk  |
| Swap contract 23,423 2,342 234,234 3,423 4,234   | <> | Swap contract 23,423 2,342 234,234 3,423 4,234   |
| FFWFWFW  | =  | FFWFWFW  |
| FFWFWFW 22,352 234,234 234,234 4,234   | <> | FFWFWFW 22,352 234,234 234,234 4,234   |
| » 34   |    | » 234  |
|  | =  |  |
| » age 490<br>ROI IFRS REG  | <> | » age 448<br>ROI IFRS REG  |
|  | =  |  |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
|  | =  |  |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
|  | =  |  |
| The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;                                  |    | The amount relating to items designated as hedging instruments and hedge ineffectiveness in 2024 were as follows;                                  |

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| Click here to enter data   | Click here to enter data             |
|--|--------------------------------------|
| <p>Prepayment risk</p> <p>Swap contract</p> <p>FFWFWFW</p> <p>FFWFWFW</p> <p>» Page 491</p> <p>» ROI IFRS REG</p> <p>» trading as I</p> <p>» reland International Financial Reporting Sta</p> <p>» ndards</p> <p>» Notes to the Financi</p> <p>» al Statements for the Financial Year Ended 3</p> <p>» 0 June 2024</p> | <>                                   |
| » e item   | » Line item                          |
| » in the Change in Change in   | » in the Change in Change in         |
| » tement fair value the value of sta   | » statement fair value the value of  |
| » nt Amou  | » reclassif                          |
| » of f   | » amount                             |
| » inancial used for the hedging  | » of financial used for the hedging  |
| » reclas   | » Hedge from                         |
| » sified   | » impacted                           |
| » position calculating instrument  | » position calculating instrument in |
| » Hedge Line item in from h  | » effectiveness Line item in hedge   |
| » edge Line item   | » Line item by interest              |
| » where hedge recognised in inef   | » where hedge recognised in          |
| » fectiveness profit or loss reser   | » recognised profit or loss reserve  |
| » ve to in profit or   | » to in profit or rate               |
| Nominal Carrying amount h  | Nominal Carrying amount              |
| » edging ineffectiveness other rec   | » hedging ineffectiveness other      |
| » ognised in that includes prof  | » in profit or that includes profit  |
| » it or loss   | » or loss benchmark                  |
| amount Assets Liabilities instr  | amount Assets Liabilities            |
| » uments for 2024 comprehensive pr   | » instruments for 2024 comprehensive |
| » ofit or loss hedge   | » loss hedge los                     |
| » loss affected by   | » s affected by reform               |
| € € € in   | € € €                                |
| » cluded € ineffectiveness   | » included € ineffectiveness         |
| » € reclassified   | » reclassified €                     |
|  | Prepayment risk                      |
|  | Swap                                 |



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|  |         |                        |            |               |  |           |                         |       |                |
|--|---------|------------------------|------------|---------------|--|-----------|-------------------------|-------|----------------|
| » f  |         |                        |            | reclassi      | » value of                                       |           |                         |       | rec            |
| » fied   |         |                        |            |               | » lassified                                      |           |                         |       |                |
| » of financial                                   |         | used for               |            | the hedging   | » of financial                                   |           | used for                |       | the            |
| » Hedge  |         |                        |            | fro           | » hedging  |           | Hedge                   |       |                |
| » m  |         |                        |            |               | » from   |           |                         |       |                |
| » position                                       |         | calculating            |            | instrument    | » position                                       |           | calculating             |       | inst           |
| » ineffectiveness                                |         | Line item in           |            | hedg          | » rument ineffectiveness                         |           | Line item in            |       |                |
| » e  |         | Line item              |            |               | » hedge  |           | Line item               |       |                |
| » where  |         | hedge                  |            | recognised in | » where  |           | hedge                   |       | recogn         |
| » recognised                                     |         | profit or loss         |            | reserve       | » ised in  |           | recognised              |       | profit or loss |
| » to in profit or                                |         |                        |            |               | » serve to                                       |           | in profit or            |       |                |
| » Nominal  |         | Carrying amount        |            |               | » nt   |           | Nominal                 |       | Carrying amou  |
| » hedging ineffectiveness                        |         |                        |            | other         | » er   |           | hedging ineffectiveness |       | oth            |
| » in profit or                                   |         | that includes          |            | profit        | » rofit or                                       |           | in profit or            |       | that includes  |
| » or loss  |         |                        |            |               | » amount   |           | loss                    |       |                |
| » s instruments                                  |         | Assets                 | Liabilitie |               | » bilities instruments                           |           | Assets                  | Lia   |                |
| » loss hedge                                     |         | for 2024 comprehensive |            | lo            | » nsive  |           | loss                    | hedge |                |
| » ss affected by                                 |         |                        |            |               | » loss   |           | affected by             |       |                |
| » €  |         | €                      | €          |               | » €  |           | €                       | €     |                |
| » included                                       |         | €                      | income     |               | » e  |           | included                | €     | incom          |
| » € ineffectiveness                              |         |                        |            |               | » €  |           | € ineffectiveness       |       |                |
| » € reclassified                                 |         |                        |            |               | » €  |           | reclassified            |       |                |
| Prepayment                                       |         |                        |            |               | Prepayment                                       |           | risk                    |       |                |
| risk   |         |                        |            |               |  |           |                         |       |                |
| Swap   |         |                        |            |               |  |           |                         |       |                |
| contract   | 3,434   | 456,456                | 2,323      |               | Swap contract                                    | 3,434     | 456,456                 |       |                |
| » 897897987                                      |         | 453,234                | 52,342     |               | » 2,323  | 897897987 | 453,234                 | 52,3  |                |
| » 23,423   | 987987  |                        | 897,9      |               | » 42   | 23,423    | 987987                  |       |                |
| » 87   | 897987  |                        |            |               | » 897,987  | 897987    |                         |       |                |
| FFWFWFW  |         |                        |            | =             | FFWFWFW  |           |                         |       |                |
| FFWFWFW98,787                                    |         | 452,343                | 89,797     | <>            | FFWFWFW  | 98,787    | 452,343                 |       |                |
| » 9878979  |         | 87,897                 | 897,987    |               | » 89,797   | 9878979   | 87,897                  | 897,9 |                |
| » 98,798   | 8977    |                        | 9,8        |               | » 87   | 98,798    | 8977                    |       |                |
| » 78   | 8789797 |                        |            |               | » 9,878  | 8789797   |                         |       |                |
|  |         |                        |            | =             |  |           |                         |       |                |
| »  |         |                        |            | <>            | »  |           |                         |       |                |
|  |         |                        |            |               |  |           |                         |       |                |
| » ROI IFRS REG                                   |         |                        |            |               | » FRS REG  |           |                         |       | ROI I          |
|  |         |                        |            | =             |  |           |                         |       |                |
| » trading as Ireland International               |         |                        |            | <>            | » trading as Ireland International F             |           |                         |       |                |
| » al Financial Reporting Standards               |         |                        |            |               | » inancial Reporting Standards                   |           |                         |       |                |
|  |         |                        |            | =             |  |           |                         |       |                |
| » Notes to the Financial Statements for th       |         |                        |            | <>            | » Notes to the Financial Statements for the F    |           |                         |       |                |
| » e Financial Year Ended 30 June 2024            |         |                        |            |               | » inancial Year Ended 31 December 2024           |           |                         |       |                |
|  |         |                        |            | =             |  |           |                         |       |                |
| » The net ineffectiveness recognised on cash flo |         |                        |            |               | » The net ineffectiveness recognised on cash flo |           |                         |       |                |
| » w hedges during 2024 was a gain of €89,797.    |         |                        |            |               | » w hedges during 2024 was a gain of €89,797.    |           |                         |       |                |

Beyond Compare v4.4.6

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|   |           |        |         |                   |   |         |          |
|---|-----------|--------|---------|-------------------|---|---------|----------|
| <b>foreign operations</b>                 |           |        |         | <b>operations</b> |   |         |          |
| NewRow_0                                  |           |        | 2,345   | NewRow_0          |   |         |          |
| »   | 3,245     | 75,377 |         | »                 | 2,345   | 3,245   | 75,377   |
| » 98,437                                  | 53,763    |        |         | »                 | 98,437  | 53,763  |          |
|   |           |        |         | =                 |   |         |          |
|   |           |        | 2,345   | <>                |   |         |          |
| »   | 3,245     | 75,377 |         | »                 | 2,345   | 3,245   | 75,377   |
| » 98,437                                  | 53,763    |        |         | »                 | 98,437  | 53,763  |          |
|   |           |        |         | =                 |   |         |          |
| Balance as at 30 June 2024                |           |        | 111,182 | <>                | Balance as at 31 December 2024                |         |          |
| »   | 9,043     | 81,156 | 17      | »                 | 111,182                                       | 9,043   | 81,156   |
| » 6,505                                   | 200,395   |        |         | »                 | 176,505                                       | 200,395 |          |
|   |           |        |         | =                 |   |         |          |
| <b>Out of balance to SOCIE categories</b> |           |        | 25,795  | <>                | <b>Out of balance to SOCIE categories</b>     |         |          |
| »   | 6,698     | 78,811 | 13      | »                 | 25,795  | 6,698   | 78,811   |
| » 2,971                                   | 148,050   |        |         | »                 | 132,971                                       | 148,050 |          |
| »   | Page 494  |        |         | »                 | Page 451                                      |         |          |
|   |           |        | ROI I   |                   |   |         | ROI IF   |
| » FRS REG                                 |           |        |         | »                 | RS REG  |         |          |
|   |           |        |         | =                 |   |         |          |
| » trading as Ireland Internati            |           |        |         | <>                | » trading as Ireland Internati                |         |          |
| » onal Financial Reporting Standards      |           |        |         | »                 | » al Financial Reporting Standards            |         |          |
|   |           |        |         | =                 |   |         |          |
| » Notes to the Financial Statements for   |           |        |         | <>                | » Notes to the Financial Statements for the F |         |          |
| » the Financial Year Ended 30 June 2024   |           |        |         | »                 | » inancial Year Ended 31 December 2024        |         |          |
|   |           |        |         | =                 |   |         |          |
| 46 Investment securities                  |           |        |         | <>                | 48 Investment securities                      |         |          |
|   |           |        |         | =                 |   |         |          |
| Group                                     |           |        |         |                   | Group   |         |          |
| »   |           | 2024   | 202     | <>                | »   | 2024    | 2023     |
| » 3                                       |           |        |         |                   |   |         |          |
| »   | €         |        |         | »                 | €   | €       |          |
| » €                                       |           |        |         |                   |   |         |          |
| Investment securities measured at FVTPL   |           |        |         |                   | Investment securities measured at FVTPL       |         |          |
| »   | 1,731,492 |        | 1,73    | »                 | 1,731,492                                     |         | 1,731,49 |
| » 1,492                                   |           |        |         | »                 | 2   |         |          |
| Designated as at FVTPL                    |           |        |         |                   | Designated as at FVTPL                        |         |          |
| »   | 742,068   |        | 748,3   | »                 | 742,068                                       |         | 748,374  |
| » 74                                      |           |        |         |                   |   |         |          |
| Measured at amortised cost                |           |        |         |                   | Measured at amortised cost                    |         |          |
| »   | 742,068   |        | 742,3   | »                 | 742,068                                       |         | 742,374  |
| » 74                                      |           |        |         |                   |   |         |          |
| Measured at FVOCI                         |           |        |         |                   | Measured at FVOCI                             |         |          |
| »   | 742,072   |        | 742,3   | »                 | 742,072                                       |         | 742,374  |
| » 74                                      |           |        |         |                   |   |         |          |
| Designated at FVOCI                       |           |        |         |                   | Designated at FVOCI                           |         |          |
| »   | 900,805   |        | 1,02    | »                 | 900,805                                       |         | 1,026,16 |
| » 6,160                                   |           |        |         | »                 | 0   |         |          |

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|  |    |  |
|--|----|--|
|  | =  |  |
| » 4,858,505 4,99                             | <> | » 4,858,505 4,990,77                         |
| » 0,774                                      |    | » 4  |
| Click here to enter data                     | =  | Click here to enter data                     |
| » 2024 202                                   | <> | » 2024 2023                                  |
| » 3  |    |  |
| » €  |    | » € €  |
| » €  |    |  |
| Investment securities measured at FVTPL      | =  | Investment securities measured at FVTPL      |
| Debt securities                              | <> | Debt securities                              |
| » 123,678 123,6                              |    | » 123,678 123,678                            |
| » 78   |    |  |
| Equity securities                            |    | Equity securities                            |
| » 123,678 123,6                              |    | » 123,678 123,678                            |
| » 78   |    |  |
| Asset-backed securities                      |    | Asset-backed securities                      |
| » 123,678 123,6                              |    | » 123,678 123,678                            |
| » 78   |    |  |
| Corporate bonds                              |    | Corporate bonds                              |
| » 123,678 123,6                              |    | » 123,678 123,678                            |
| » 78   |    |  |
| NewRow_0                                     |    | NewRow_0                                     |
| » 1,236,780 1,23                             |    | » 1,236,780 1,236,78                         |
| » 6,780                                      |    | » 0  |
|  | =  |  |
| » 1,731,492 1,73                             | <> | » 1,731,492 1,731,49                         |
| » 1,492                                      |    | » 2  |
| Testest                                      | =  | Testest                                      |
| Click here to enter data                     |    | Click here to enter data                     |
| » 2024 202                                   | <> | » 2024 2023                                  |
| » 3  |    |  |
| » €  |    | » € €  |
| » €  |    |  |
| Investment securities designated as at FVTPL | =  | Investment securities designated as at FVTPL |
| Debt securities                              | <> | Debt securities                              |
| » 123,678 123,6                              |    | » 123,678 123,678                            |
| » 78   |    |  |
| Equity securities                            |    | Equity securities                            |
| » 123,678 123,6                              |    | » 123,678 123,678                            |
| » 78   |    |  |
| Asset-backed securities                      |    | Asset-backed securities                      |
| » 123,678 123,6                              |    | » 123,678 123,678                            |

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|  |       |    |  |         |  |
|--|-------|----|--|---------|--|
| » 78   |       |    |  |         |  |
| Corporate bonds                                |       |    | Corporate bonds                                |         |  |
| » 123,678                                      | 123,7 |    | » 123,678                                      | 123,780 |  |
| » 80   |       |    |  |         |  |
| NewRow_0                                       |       |    | NewRow_0                                       |         |  |
| » 123,678                                      | 126,7 |    | » 123,678                                      | 126,780 |  |
| » 80   |       |    |  |         |  |
|  |       | =  |  |         |  |
| » 618,390                                      | 621,5 | <> | » 618,390                                      | 621,594 |  |
| » 94   |       |    |  |         |  |
|  |       | =  |  |         |  |
| Testtest                                       |       |    | Testtest                                       |         |  |
| » Page 495                                     |       | <> | » Page 452                                     |         |  |
|  | ROI   |    |  | ROI     |  |
| » IFRS REG                                     |       |    | » IFRS REG                                     |         |  |
|  |       | =  |  |         |  |
| » trading as Ireland Internati                 |       | <> | » trading as Ireland Internati                 |         |  |
| » onal Financial Reporting Standards           |       |    | » onal Financial Reporting Standards           |         |  |
|  |       | =  |  |         |  |
| » Notes to the Financial Statements for        |       | <> | » Notes to the Financial Statements for the F  |         |  |
| » the Financial Year Ended 30 June 2024        |       |    | » inancial Year Ended 31 December 2024         |         |  |
|  |       | =  |  |         |  |
| Click here to enter data                       |       |    | Click here to enter data                       |         |  |
| » 2024   | 202   | <> | » 2024   | 2023    |  |
| » 3  |       |    |  |         |  |
| » €  |       |    | » €  | €       |  |
| » €  |       |    |  |         |  |
|  |       | =  |  |         |  |
| Investment securities measured at amortised co |       |    | Investment securities measured at amortised co |         |  |
| » st   |       |    | » st   |         |  |
| Debt securities                                |       | <> | Debt securities                                |         |  |
| » 123,678                                      | 123,6 |    | » 123,678                                      | 123,678 |  |
| » 78   |       |    |  |         |  |
| Equity securities                              |       |    | Equity securities                              |         |  |
| » 123,678                                      | 123,6 |    | » 123,678                                      | 123,678 |  |
| » 78   |       |    |  |         |  |
| Asset-backed securities                        |       |    | Asset-backed securities                        |         |  |
| » 123,678                                      | 123,6 |    | » 123,678                                      | 123,678 |  |
| » 78   |       |    |  |         |  |
| Corporate bonds                                |       |    | Corporate bonds                                |         |  |
| » 123,678                                      | 123,7 |    | » 123,678                                      | 123,780 |  |
| » 80   |       |    |  |         |  |
| NewRow_0                                       |       |    | NewRow_0                                       |         |  |
| » 123,678                                      | 123,7 |    | » 123,678                                      | 123,780 |  |
| » 80   |       |    |  |         |  |
|  |       | =  |  |         |  |
| » 618,390                                      | 618,5 | <> | » 618,390                                      | 618,594 |  |

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|   |    |   |
|---|----|---|
| » 94                                      |    |   |
| Testtest<br>Click here to enter data      | =  | Testtest<br>Click here to enter data      |
| » 2024 202                                | <> | » 2024 2023                               |
| » 3                                       |    |   |
| » €                                       |    | » € €                                     |
| » €                                       |    |   |
| Investment securities measured at FVOCI   | =  | Investment securities measured at FVOCI   |
| Debt securities                           | <> | Debt securities                           |
| » 123,678 123,6                           |    | » 123,678 123,678                         |
| » 78                                      |    |   |
| Equity securities                         |    | Equity securities                         |
| » 123,678 123,6                           |    | » 123,678 123,678                         |
| » 78                                      |    |   |
| Asset-backed securities                   |    | Asset-backed securities                   |
| » 123,678 123,6                           |    | » 123,678 123,678                         |
| » 78                                      |    |   |
| Corporate bonds                           |    | Corporate bonds                           |
| » 123,678 123,7                           |    | » 123,678 123,780                         |
| » 80                                      |    |   |
| NewRow_0                                  |    | NewRow_0                                  |
| » 123,680 123,7                           |    | » 123,680 123,780                         |
| » 80                                      |    |   |
|   | =  |   |
| » 618,392 618,5                           | <> | » 618,392 618,594                         |
| » 94                                      |    |   |
| Testtest<br>Click here to enter data      | =  | Testtest<br>Click here to enter data      |
| » 2024 202                                | <> | » 2024 2023                               |
| » 3                                       |    |   |
| » €                                       |    | » € €                                     |
| » €                                       |    |   |
| Investment securities designated at FVOCI | =  | Investment securities designated at FVOCI |
| Debt securities                           | <> | Debt securities                           |
| » 136,780 136,7                           |    | » 136,780 136,780                         |
| » 80                                      |    |   |
| Equity securities                         |    | Equity securities                         |
| » 12,345 137,8                            |    | » 12,345 137,800                          |
| » 00                                      |    |   |
| Asset-backed securities                   |    | Asset-backed securities                   |
| » 126,780 126,7                           |    | » 126,780 126,780                         |
| » 80                                      |    |   |
| Corporate bonds                           |    | Corporate bonds                           |

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|  |         |       |          |  |                 |
|--|---------|-------|----------|--|-----------------|
| »  | 123,780 | 126,7 | »        | 123,780  | 126,780         |
| » 80   |         |       |          |  |                 |
| NewRow_0                                       |         |       | NewRow_0 |  |                 |
| »  | 126,780 | 123,7 | »        | 126,780  | 123,780         |
| » 80   |         |       |          |  |                 |
|  |         |       | =        |  |                 |
| »  | 526,465 | 651,9 | <>       | »  | 526,465 651,920 |
| » 20   |         |       |          |  |                 |
| Testtest                                       |         |       | =        | Testtest                                       |                 |
| » Page 496                                     |         |       | <>       | » Page 453                                     |                 |
|  | ROI I   |       |          | ROI IFR  |                 |
| » FRS REG                                      |         |       | » S REG  |  |                 |
|  |         |       | =        |  |                 |
| » trading as Ireland International F           |         |       | <>       | » trading as Ireland International Fi          |                 |
| » inancial Reporting Standards                 |         |       |          | » nancial Reporting Standards                  |                 |
|  |         |       | =        |  |                 |
| » Notes to the Financial Statements for th     |         |       | <>       | » Notes to the Financial Statements for the F  |                 |
| » e Financial Year Ended 30 June 2024          |         |       |          | » inancial Year Ended 31 December 2024         |                 |
|  |         |       | =        |  |                 |
| At Saturday 1 July 2023, the company designate |         |       | <>       | At Monday 1 January 2024, the company designat |                 |
| » d certain investments shown in the following |         |       |          | » ed certain investments shown in the followin |                 |
| » table as equity                              |         |       |          | » g table as equity                            |                 |
| securities as at fair value through other comp |         |       | =        | securities as at fair value through other comp |                 |
| » rehensive income. In 2023, these investments |         |       |          | » rehensive income. In 2023, these investments |                 |
| » were classified as                           |         |       |          | » were classified as                           |                 |
| available for sale and measured at cost. The f |         |       | <>       | available for sale and measured at cost. The f |                 |
| » air value through other comprehensive income |         |       |          | » air value through other comprehensive income |                 |
| » designation was made                         |         |       |          | » designation was                              |                 |
| because the investments are expected to be hel |         |       |          | made because the investments are expected to b |                 |
| » d for the long term for strategic purposes.  |         |       |          | » e held for the long term for strategic purpo |                 |
|  |         |       |          | » ses.   |                 |
| Click here to enter data                       |         |       | =        | Click here to enter data                       |                 |
|  |         |       | <>       |  |                 |
| »  |         |       |          | »  |                 |
| » Dividend                                     |         |       |          | » Dividend                                     |                 |
| »  |         |       |          | »  |                 |
| » income                                       |         |       |          | » income                                       |                 |
| »  |         |       |          | »  |                 |
| » Fair value at                                |         |       |          | » Fair value at                                |                 |
| » recognised                                   |         |       |          | » recognised                                   |                 |
| »  |         |       |          | »  |                 |
| » 2024 2024                                    |         |       |          | » 2024 2024                                    |                 |
| »  |         |       |          | »  |                 |
| » € €  |         |       |          | » €  |                 |
| NewRow_0                                       |         |       | NewRow_0 |  |                 |
| »  |         |       | »        | 123,780  |                 |

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|  |    |  |
|--|----|--|
| » 123,780 123,780  | =  | » 123,780  |
| Click here to enter data   | =  | Click here to enter data   |
| »<br>» Dividend<br>»<br>» income<br>» Fair value at<br>» recognised<br>»<br>» 2023 2023<br>»<br>» € €<br>NewRow_0<br>»<br>» 126,780 123,680  | <> | »<br>» Dividend<br>»<br>» income<br>» Fair value at<br>» recognised<br>» 2023<br>» 2023<br>» €<br>» €<br>NewRow_0<br>» 126,780<br>» 123,680  |
| None of these strategic investments were disposed of during 2024, and there was no transfer of any cumulative gain or loss within equity relating to these investments.  | <> | None of these strategic investments were disposed of during 2024, and there was no transfer of any cumulative gain or loss within equity relating to these investments.  |
| » Page 497<br>» ROI I<br>» FRS REG   | <> | » Page 454<br>» ROI IF<br>» RS REG   |
| » trading as Ireland International Financial Reporting Standards   | <> | » trading as Ireland International Financial Reporting Standards   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Company  | =  | Company  |
| » 2024 2023<br>» € €<br>Investment securities measured at FVTPL<br>» 253,341 171,623<br>Designated as at FVTPL<br>» 615,737 230,345<br>Measured at amortised cost<br>» 201,961 219,932<br>Measured at FVOCI<br>» 855,368 337,163 | <> | » 2024 2023<br>» € €<br>Investment securities measured at FVTPL<br>» 253,341 171,623<br>Designated as at FVTPL<br>» 615,737 230,345<br>Measured at amortised cost<br>» 201,961 219,932<br>Measured at FVOCI<br>» 855,368 337,163 |

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|  |           |         |                     |  |           |
|--|-----------|---------|---------------------|--|-----------|
| Designated at FVOCI                          |           |         | Designated at FVOCI |  |           |
| »  | 337,923   | 737,503 | »                   | 337,923                                      | 737,503   |
|  |           |         | =                   |  |           |
| »  | 2,264,330 | 1,69    | <>                  | »  | 2,264,330 |
| » 6,566                                      |           |         |                     | » 6  | 1,696,56  |
|  |           |         | =                   |  |           |
| Click here to enter data                     |           |         |                     | Click here to enter data                     |           |
| »  | 2024      | 2023    | <>                  | »  | 2024      |
| »  | €         | €       |                     | »  | 2023      |
|  |           |         |                     | »  | €         |
|  |           |         |                     | »  | €         |
| Investment securities measured at FVTPL      |           |         | =                   | Investment securities measured at FVTPL      |           |
| Debt securities                              |           |         | <>                  | Debt securities                              |           |
| »  | 32,450    | 52,345  |                     | »  | 32,450    |
| Equity securities                            |           |         |                     | »  | 52,345    |
| »  | 44,345    | 5,234   |                     | »  | 44,345    |
| Asset-backed securities                      |           |         |                     | »  | 5,234     |
| »  | 4,344     | 45,234  |                     | »  | 44,345    |
| Corporate bonds                              |           |         |                     | »  | 45,234    |
| »  | 73,775    | 3,434   |                     | »  | 4,344     |
| NewRow_0                                     |           |         |                     | »  | 45,234    |
| »  | 98,427    | 65,376  |                     | »  | 73,775    |
|  |           |         |                     | »  | 3,434     |
|  |           |         | =                   | NewRow_0                                     | 65,376    |
|  |           |         |                     | »  | 98,427    |
|  |           |         |                     | »  | 65,376    |
|  |           |         |                     |  |           |
| »  | 253,341   | 171,623 | <>                  | »  | 253,341   |
|  |           |         |                     | »  | 171,623   |
|  |           |         | =                   |  |           |
| FFWFWFW                                      |           |         |                     | FFWFWFW                                      |           |
| Click here to enter data                     |           |         |                     | Click here to enter data                     |           |
| »  | 2024      | 2023    | <>                  | »  | 2024      |
| »  | €         | €       |                     | »  | 2023      |
|  |           |         |                     | »  | €         |
|  |           |         |                     | »  | €         |
| Investment securities designated as at FVTPL |           |         | =                   | Investment securities designated as at FVTPL |           |
| Debt securities                              |           |         | <>                  | Debt securities                              |           |
| »  | 3,434     | 4,534   |                     | »  | 3,434     |
| Equity securities                            |           |         |                     | »  | 4,534     |
| »  | 45,654    | 56,456  |                     | »  | 3,434     |
| Asset-backed securities                      |           |         |                     | »  | 45,654    |
| »  | 345,345   | 4,234   |                     | »  | 56,456    |
| Corporate bonds                              |           |         |                     | »  | 345,345   |
| »  | 45,546    | 34,345  |                     | »  | 4,234     |
| NewRow_0                                     |           |         |                     | »  | 345,345   |
| »  | 87,879    | 65,388  |                     | »  | 45,546    |
|  |           |         |                     | »  | 34,345    |
|  |           |         | =                   | NewRow_0                                     | 65,388    |
|  |           |         |                     | »  | 87,879    |
|  |           |         |                     | »  | 65,388    |
|  |           |         |                     |  |           |
| »  | 527,858   | 164,957 | <>                  | »  | 527,858   |
|  |           |         |                     | »  | 164,957   |
|  |           |         | =                   |  |           |
| FFWFWFW                                      |           |         |                     | FFWFWFW                                      |           |
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|---|----|---|
|   | =  |   |
| » Page 498  | <> | » Page 455  |
| ROI   |    | ROI   |
| » IFRS REG  |    | » IFRS REG  |
|   | =  |   |
| » trading as Ireland International Financial Reporting Standards              | <> | » trading as Ireland International Financial Reporting Standards                  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |
| Click here to enter data  | <> |   |
| » 2024 2023   |    | » 2024 2023   |
| » € €   |    | » € €   |
|   | =  |   |
| Investment securities measured at amortised cost                              |    | Investment securities measured at amortised cost                                  |
| Debt securities   | <> | Debt securities   |
| » 3,450 52,345  |    | » 3,450 52,345  |
| Equity securities   |    | Equity securities   |
| » 2,345 34,345  |    | » 2,345 34,345  |
| Asset-backed securities   |    | Asset-backed securities   |
| » 2,345 2,345   |    | » 2,345 2,345   |
| Corporate bonds   |    | Corporate bonds   |
| » 2,345 2,345   |    | » 2,345 2,345   |
| NewRow_0  |    | NewRow_0  |
| » 95,738 64,276   |    | » 95,738 64,276   |
|   | =  |   |
| » 106,223 155,656   | <> | » 106,223 155,656   |
|   | =  |   |
| FFWFWFW   |    | FFWFWFW   |
| Click here to enter data  |    | Click here to enter data  |
| » 2024 2023   | <> | » 2024 2023   |
| » € €   |    | » € €   |
|   | =  |   |
| Investment securities measured at FVOCI                                       |    | Investment securities measured at FVOCI   |
| Debt securities   | <> | Debt securities   |
| » 65,387 52,345   |    | » 65,387 52,345   |
| Equity securities   |    | Equity securities   |
| » 98,383 45,234   |    | » 98,383 45,234   |
| Asset-backed securities   |    | Asset-backed securities   |
| » 2,345 4,523   |    | » 2,345 4,523   |
| Corporate bonds   |    | Corporate bonds   |
| » 2,345 64,287  |    | » 2,345 64,287  |
| NewRow_0  |    | NewRow_0  |
| » 343,454 85,387  |    | » 343,454 85,387  |

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|   |    |   |
|---|----|---|
|   | =  |   |
| » 511,914 251,776   | <> | » 511,914 251,776   |
| FFWFWFW<br>Click here to enter data   | =  | FFWFWFW<br>Click here to enter data   |
| » 2024 2023   | <> | » 2024 2023   |
| » € €   |    | » € €   |
| Investment securities designated at FVOCI   | =  | Investment securities designated at FVOCI   |
| Debt securities   | <> | Debt securities   |
| » 3,443 23,453  |    | » 3,443 23,453  |
| Equity securities   |    | Equity securities   |
| » 76,387 34,534   |    | » 76,387 34,534   |
| Asset-backed securities   |    | Asset-backed securities   |
| » 34,534 4,523  |    | » 34,534 4,523  |
| Corporate bonds   |    | Corporate bonds   |
| » 34,523 345,345  |    | » 34,523 345,345  |
| NewRow_0  |    | NewRow_0  |
| » 34,534 98,375   |    | » 34,534 98,375   |
|   | =  |   |
| » 183,421 506,230   | <> | » 183,421 506,230   |
| FFWFWFW   | =  | FFWFWFW   |
| » Page 499  | <> | » Page 456  |
| » ROI I   |    | » ROI IFR   |
| » FRS REG   |    | » S REG   |
|   | =  |   |
| » trading as Ireland International F<br>» inancial Reporting Standards  | <> | » trading as Ireland International Fi<br>» nancial Reporting Standards  |
|   | =  |   |
| » Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|   | =  |   |
| » At Saturday 1 July 2023, the company designate<br>» d certain investments shown in the following<br>» table as equity   | <> | » At Monday 1 January 2024, the company designat<br>» ed certain investments shown in the followin<br>» g table as equity   |
| » securities as at fair value through other comp<br>» rehensive income. In 2023, these investments<br>» were classified as  | =  | » securities as at fair value through other comp<br>» rehensive income. In 2023, these investments<br>» were classified as  |
| » available for sale and measured at cost. The f<br>» air value through other comprehensive income<br>» designation was made<br>» because the investments are expected to be hel<br>» d for the long term for strategic purposes. | <> | » available for sale and measured at cost. The f<br>» air value through other comprehensive income<br>» designation was<br>» made because the investments are expected to b<br>» e held for the long term for strategic purpo<br>» ses. |
| Click here to enter data  | =  | Click here to enter data  |
|   | <> |   |

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|   |  |   |  |
|---|--|---|--|
| »   |  | »   |  |
| »   | Dividend   | »   | Dividend   |
| »   |  | »   |  |
| »   | income   | »   | income   |
| »   |  | »   |  |
| »   | Fair value at  | »   | Fair value at  |
| »   | recognised   | »   | recognised   |
| »   |  | »   |  |
| »   | 2024 2024  | »   | 2024   |
| »   |  | »   |  |
| »   | € €  | »   | €  |
| NewRow_0  |  | NewRow_0  |  |
| »   |  | »   | 34,230   |
| »   | 34,230 85,738  | »   | 85,738   |
| Click here to enter data  | =  | Click here to enter data  |  |
| »   |  | <>  | »  |
| »   | Dividend   | »   | Dividend   |
| »   |  | »   |  |
| »   | income   | »   | income   |
| »   |  | »   |  |
| »   | Fair value at  | »   | Fair value at  |
| »   | recognised   | »   | recognised   |
| »   |  | »   |  |
| »   | 2023 2023  | »   | 2023   |
| »   |  | »   |  |
| »   | € €  | »   | €  |
| NewRow_0  |  | NewRow_0  |  |
| »   |  | »   | 34,523   |
| »   | 34,523 98,375  | »   | 98,375   |
| None of these strategic investments were disposed of during 2024, and there was no transfer of any cumulative gain or loss within equity relating to these investments. | <>   | None of these strategic investments were disposed of during 2024, and there was no transfer of any cumulative gain or loss within equity relating to these investments. |  |
| »   |  | »   |  |
| »   | Page 500   | »   | Page 457   |
| »   | ROI IF   | »   | ROI IFR  |
| »   | RS REG   | »   | S REG  |
| »   |  | »   |  |
| »   | trading as Ireland International Financial Reporting Standards | <>  | »  |
| »   |  | »   | trading as Ireland International Financial Reporting Standards |
| »   |  | »   |  |

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|   |    |   |
|---|----|---|
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|   | =  |   |
| 47 Related party transactions   | <> | 49 Related party transactions   |
| FFWFWFW   | =  | FFWFWFW   |
| » Page 501  | <> | » age 458 P   |
| ROI I   |    | ROI IF  |
| » FRS REG   |    | » RS REG  |
|   | =  |   |
| trading as Ireland International Financial Reporting Standards  | <> | trading as Ireland International Financial Reporting Standards  |
|   | =  |   |
| Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the Financial Year Ended 31 December 2024   |
|   | =  |   |
| Loans, transactions and guarantees  |    | Loans, transactions and guarantees  |
| During the year the aggregate of the amounts outstanding under all arrangements is €7,987 (2023 - €98,273), which represents 73,827% (2023 - €98,373%) of the group net assets. | <> | During the year the aggregate of the amounts outstanding under all arrangements is €7,987 (2023 - €98,273), which represents 73,827% (2023 - €98,373%) of the group net assets. |
| Transactions with directors   | =  | Transactions with directors   |
| Click here to enter data  |    | Click here to enter data  |
| 2024  | <> | 2024  |
| » Other   |    | » Other   |
| » payments  |    | » payments  |
| » made to   |    | » made to   |
| » ly Advances to Repayments compa   |    | » Advances to Repayments compa  |
| » ny by At 30 June  |    | » ny by December  |
| » 3 directors by director d   |    | » directors by director d   |
| » irector 2024  |    | » ctor 2024   |
| » € € € €   |    | » € € €   |
| » €   |    | » €   |
| Mr E Test   | =  | Mr E Test   |
| FFWFWFW 64,57   | <> | FFWFWFW 64,575  |
| » 5 4,534 64,543  |    | » 5 4,534 64,543 34,  |
| » 34,534 435,345  |    | » 534 435,345   |
|   | =  |   |
| The total above at the year end represents 98 7987% of the company net assets.  |    | The total above at the year end represents 98 7987% of the company net assets.  |
| The maximum amount outstanding during the year from the arrangements with the director was €987,987.  |    | The maximum amount outstanding during the year from the arrangements with the director was €987,987.  |

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|   |    |   |
|---|----|---|
| FFWFWFW.<br>FFWFWFW.<br>Click here to enter data  |    | FFWFWFW.<br>FFWFWFW.<br>Click here to enter data  |
| 2023<br>»<br>» Other<br><br>» pay<br>» ments<br><br>» m<br>» ade to<br><br>» ly Advances to Repayments At 1 Ju<br>» ny by At 30 June compa<br><br>» 2 directors by director 202<br>» irector 2023 d<br><br>» € € € €<br>» €                                     | <> | 2023<br>» Oth<br>» er<br><br>» paymen<br>» ts<br><br>» made<br>» to At 31<br><br>» Advances to Repayments At 1 January<br>» by December company<br><br>» directors by director 2023<br>» ctor 2023 dire<br><br>» €<br>» € €                                     |
| Mr E Test   | =  | Mr E Test   |
| FFWFWFW 34,53<br>» 4 564,564 345,345<br>» 65,643 345,345  | <> | FFWFWFW 34,534<br>» 564,564 345,345 65,<br>» 643 345,345  |
| The total above at the year end represents 87<br>» 87% of the company net assets.<br>The maximum amount outstanding during the yea<br>» r from the arrangements with the director wa<br>» s €345,345.<br>Transactions with officers<br>Click here to enter data | =  | The total above at the year end represents 87<br>» 87% of the company net assets.<br>The maximum amount outstanding during the yea<br>» r from the arrangements with the director wa<br>» s €345,345.<br>Transactions with officers<br>Click here to enter data |
| » Page 502<br><br>ROI IF<br>» RS REG  | <> | » Page 459<br><br>ROI IFRS<br>» REG   |
| trading as Ireland International F<br>» inancial Reporting Standards  | =  | trading as Ireland International F<br>» inancial Reporting Standards  |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
|   | =  |   |
| »<br>» Other<br><br>» paym<br>» ents<br><br>» ma<br>» de to   | <> | » Oth<br>» er<br><br>» paymen<br>» ts<br><br>» made<br>» to At 31   |

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|  |    |  |
|--|----|--|
| <p>» ly Advances to Repayments At 1 Ju<br/>» y by At 30 June compan<br/>202</p> <p>» 3 officers by officer<br/>» officer 2024</p> <p>2024</p> <p>» € € €<br/>» € €</p>   |    | <p>» Advances to Repayments At 1 January<br/>» by December company<br/>2024</p> <p>» officers by officer off<br/>» icer 2024</p> <p>2024 €</p> <p>» € € €<br/>» € €</p>  |
| FFWFWFW  | =  | FFWFWFW  |
| FFWFWFW 3,45   | <> | FFWFWFW 3,453  |
| <p>» 3 54,543 343,456<br/>» 345,345 435,455</p>  |    | <p>» 54,543 343,456 345,<br/>» 345 435,455</p>   |
| <p>The total above at the year end represents 98<br/>» 798% of the company net assets.<br/>The maximum amount outstanding during the yea<br/>» r from the arrangements with the officer was<br/>» €897,987.<br/>FFWFWFW.<br/>FFWFWFW.<br/>Click here to enter data</p> | =  | <p>The total above at the year end represents 98<br/>» 798% of the company net assets.<br/>The maximum amount outstanding during the yea<br/>» r from the arrangements with the officer was<br/>» €897,987.<br/>FFWFWFW.<br/>FFWFWFW.<br/>Click here to enter data</p> |
| <p>»<br/>» Other<br/><br/>» paym<br/>» ents</p> <p>» ma<br/>» de to</p> <p>» ly Advances to Repayments At 1 Ju<br/>» y by At 30 June compan<br/>202</p> <p>» 2 officers by officer<br/>» officer 2023</p> <p>2023</p> <p>» € € €<br/>» € €</p>                         | <> | <p>» Oth<br/>» er<br/><br/>» paymen<br/>» ts</p> <p>» made<br/>» to At 31</p> <p>» Advances to Repayments At 1 January<br/>» by December company<br/>2023</p> <p>» officers by officer off<br/>» icer 2023</p> <p>2023 €</p> <p>» € € €<br/>» € €</p>                  |
| FFWFWFW  | =  | FFWFWFW  |
| FFWFWFW 2,34   | <> | FFWFWFW 2,345  |
| <p>» 5 53,453 234,234<br/>» 456,456 746,488</p>  |    | <p>» 53,453 234,234 456,<br/>» 456 746,488</p>   |
| <p>The total above at the year end represents 98<br/>» 7897% of the company net assets.<br/>The maximum amount outstanding during the yea<br/>» r from the arrangements with the officer was<br/>» €454,456.<br/>Directors guarantees<br/>Click here to enter data</p> | =  | <p>The total above at the year end represents 98<br/>» 7897% of the company net assets.<br/>The maximum amount outstanding during the yea<br/>» r from the arrangements with the officer was<br/>» €454,456.<br/>Directors guarantees<br/>Click here to enter data</p> |

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|  |    |  |  |
|--|----|--|--|
| During the year the company entered into the f<br>» following guarantee on behalf of the director<br>» s:  |    | During the year the company entered into the f<br>» following guarantee on behalf of the director<br>» s:  |  |
| FFWFWFW on behalf of Lady D Test. The maximum<br>» liability that may be incurred by the compan<br>» y is €8,797 (2023<br>- €34,536). In fulfilling the guarantee the am<br>» ount paid and liability incurred amounted to<br>» €78,341 (2023 - €33,456).<br>€92,837 was repaid during the year (2023 - €7,<br>» 987). | <> | FFWFWFW on behalf of Lady D Test. The maximum<br>» liability that may be incurred by the compan<br>» y is €8,797<br>(2023 - €34,536). In fulfilling the guarantee<br>» the amount paid and liability incurred amoun<br>» ted to €78,341 (2023 -<br>€33,456). €92,837 was repaid during the year (<br>» 2023 - €7,987). |  |
| Dividends paid to directors<br>Click here to enter data  | =  | Dividends paid to directors<br>Click here to enter data  |  |
| » Page 503<br><br>» ROI IFRS REG<br>» trading as Ireland International<br>» Financial Reporting Standards<br>» Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | <> |  |  |
| » 2024 202<br>» 3<br><br>» €<br>» €  |    | » 202<br>» 4 2023<br><br>» € €   |  |
| Lady D Test  | =  | Lady D Test  |  |
| FFWFWFW<br>» 2,342 34,2<br>» 34  | <> | FFWFWFW<br>» 2,3<br>» 42 34,234  |  |
|  |    | » Page 460<br><br>» ROI IF<br>» RS REG<br>» trading as Ireland International Fina<br>» ncial Reporting Standards<br>» Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |  |
| Other transactions with directors<br>FFWFWFW<br>Click here to enter data<br>Key management personnel<br>Click here to enter data<br>FFWFWFW<br>Key management compensation<br>Click here to enter data   | =  | Other transactions with directors<br>FFWFWFW<br>Click here to enter data<br>Key management personnel<br>Click here to enter data<br>FFWFWFW<br>Key management compensation<br>Click here to enter data   |  |
| » 2024 20<br>» 23  | <> | » 2024<br>» 2023   |  |

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|   |    |  |
|---|----|--|
| » €<br>» €<br>Salaries and other short term employee benefit<br>» s 12,345 12,3<br>» 45<br>Post-employment benefits<br>» 12,345 12,3<br>» 45<br>Other long-term benefits<br>» 12,345 12,3<br>» 45<br>Termination benefits<br>» 12,345 12,3<br>» 45<br>Share-based payments<br>» 12,345 12,3<br>» 45 |    | » € €<br>» €<br>Salaries and other short term employee benefit<br>» s 12,345<br>» 12,345<br>Post-employment benefits<br>» 12,345<br>» 12,345<br>Other long-term benefits<br>» 12,345<br>» 12,345<br>Termination benefits<br>» 12,345<br>» 12,345<br>Share-based payments<br>» 12,345<br>» 12,345 |
|   | =  |  |
| » 61,725 61,7<br>» 25   | <> | » 61,725<br>» 61,725   |
| Summary of transactions with key management<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Summary of transactions with parent entities<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  | =  | Summary of transactions with key management<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Summary of transactions with parent entities<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW   |
| » Page 504<br>» IFRS REG<br>» trading as Ireland International Fin<br>» ancial Reporting Standards<br>» Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | +- |  |
| Summary of transactions with entities with joi<br>» nt control or significant interest<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  | =  | Summary of transactions with entities with joi<br>» nt control or significant interest<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW   |
|   | -+ | » Page 461   |

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|   |     |   |
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|   |     | ROI<br>» IFRS REG<br>trading as Ireland International Fina<br>» ncial Reporting Standards<br>Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024  |
| Summary of transactions with entities with joi<br>» nt control or significant interest<br>Click here to enter data<br>TEST<br>TEST<br>TEST<br>TEST<br>Summary of transactions with subsidiaries<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Summary of transactions with subsidiaries<br>Click here to enter data<br>TEST<br>TEST<br>TEST<br>TEST<br>Summary of transactions with associates<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW | =   | Summary of transactions with entities with joi<br>» nt control or significant interest<br>Click here to enter data<br>TEST<br>TEST<br>TEST<br>TEST<br>Summary of transactions with subsidiaries<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>Summary of transactions with subsidiaries<br>Click here to enter data<br>TEST<br>TEST<br>TEST<br>TEST<br>Summary of transactions with associates<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW |
| » Page 505<br>» I IFRS REG<br>trading as Ireland International Fin<br>» ancial Reporting Standards<br>Notes to the Financial Statements for th<br>» e Financial Year Ended 30 June 2024   | + - |   |
| Summary of transactions with associates<br>Click here to enter data<br>TEST<br>TEST<br>TEST<br>TEST<br>Summary of transactions with joint ventures<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  | =   | Summary of transactions with associates<br>Click here to enter data<br>TEST<br>TEST<br>TEST<br>TEST<br>Summary of transactions with joint ventures<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW  |

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| Summary of transactions with joint ventures<br>Click here to enter data<br>TEST<br>TEST<br>TEST<br>TEST<br>Summary of transactions with other related par<br>» ties<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW | =  | Summary of transactions with joint ventures<br>Click here to enter data<br>TEST<br>TEST<br>TEST<br>TEST<br>TEST<br>Summary of transactions with other related par<br>» ties<br>Click here to enter data<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW<br>FFWFWFW |
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| Summary of transactions with other related par<br>» ties  | =  | Summary of transactions with other related par<br>» ties  |
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| » Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024           | <> | » Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |  |
| Income and receivables from related parties<br>Click here to enter data                      | =  | Income and receivables from related parties<br>Click here to enter data                   |  |
| » Entities   | <> | » Entities with   |  |
| » with joint   |    |   |  |
| » control or   |    | » joint control or  |  |
| » significant  |    | » significant   |  |
| » Joint  |    |   |  |
| » influence Subsidiary Parent<br>» ciates ventures Asso<br>2024 €                            |    | » nt influence Subsidiary Pare<br>» Associates<br>2024                                    |  |
| » € €  |    | » € €   |  |
| Sale of goods 6,454  |    | Sale of goods 6,  |  |
| » 3,450 34,520 2   |    | » 454 3,450 34,52   |  |
| » 3,420 87,687   |    | » 0 23,420  |  |
| Receipt of services 55,677   |    | Receipt of services 55,   |  |
| » 3,234 52,345 6   |    | » 677 3,234 52,34   |  |
| » 4,564 23,432   |    | » 5 64,564  |  |
| Sale of property or other assets 45,345  |    | Sale of property or other assets 45,  |  |
| » 5,324 45,643 3   |    | » 345 5,324 45,64   |  |
| » 4,234 4,534  |    | » 3 34,234  |  |
| Leases 34,345  |    | Leases 34,  |  |
| » 4,546 56,456   |    | » 345 4,546 56,45   |  |
| » 3,345 2,342  |    | » 6 3,345   |  |
| Transfers of research and<br>development 3,453   | =  | Transfers of research and<br>development 3,   |  |
| » 2,345 3,245  | <> | » 453 2,345 3,24  |  |
| » 5,645 43,534   |    | » 5 5,645   |  |
| Transfers under licence<br>agreements 56,756   | =  | Transfers under licence<br>agreements 56,   |  |
| » 2,342 22,434   | <> | » 756 2,342 22,43   |  |
| » 3,453 23,234   |    | » 4 3,453   |  |
| Transfers under finance<br>arrangements (excluding loans<br>and equity contributions) 34,534 | =  | Transfers under finance<br>arrangements (excluding loans<br>and equity contributions) 34, |  |
| » 4,564 2,345 4  | <> | » 534 4,564 2,34  |  |
| » 5,645 4,534  |    | » 5 45,645  |  |

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| Settlement of liabilities               | 5,656    | Settlement of liabilities              | 5,     |
| » 23,423 23,423                         | 3        | » 656 23,423                           | 23,42  |
| » 2,243 23,423                          |          | » 3 32,243                             |        |
|   | =        |  |        |
|   | 242,220  | <>                                     | 242,   |
| » 49,228 240,411                        | 21       | » 220 49,228                           | 240,41 |
| » 2,549 212,720                         |          | » 1 212,549                            |        |
| Expenses recognised as bad              |          | Expenses recognised as bad debt        | 3,     |
|   |          | » 434 4,564                            | 4,56   |
|   |          | » 4 2,342                              |        |
| debt                                    | 3,434    |  |        |
| » 4,564 4,564                           |          |  |        |
| » 2,342 34,534                          |          |  |        |
| Amounts receivable from                 |          | Amounts receivable from related        |        |
| related party                           | 5,657    | party                                  | 5,     |
| » 4,523 98,374                          | 4        | » 657 4,523                            | 98,37  |
| » 5,645 2,342                           |          | » 4 45,645                             |        |
| Provision for doubtful debts            | 2,345    | Provision for doubtful debts           | 2,     |
| » 45,234 27,834                         | 8        | » 345 45,234                           | 27,83  |
| » 7,786 98,797                          |          | » 4 87,786                             |        |
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| » nal Financial Reporting Standards     |          |  |        |
| Notes to the Financial Statements for   |          |  |        |
| » the Financial Year Ended 30 June 2024 |          |  |        |
| »                                       |          | »                                      | Key    |
| » Key Other related                     |          | » Other related                        |        |
| »                                       | manageme | » Joint ventures management            |        |
| » nt parties                            |          | » parties                              |        |
| 2024                                    |          | 2024                                   |        |
| »                                       |          | » €                                    |        |
| » € €                                   |          | » € €                                  |        |
| Sale of goods                           |          | Sale of goods                          |        |
| » 34                                    |          | » 87,687 34,53                         |        |
| » ,534 87,686                           |          | » 4 87,686                             |        |
| Receipt of services                     |          | Receipt of services                    |        |
| » 52                                    |          | » 23,432 52,34                         |        |
| » ,345 23,432                           |          | » 5 23,432                             |        |
| Sale of property or other assets        |          | Sale of property or other assets       |        |
| » 34                                    |          | » 4,534 34,34                          |        |
| » ,345 45,234                           |          | » 5 45,234                             |        |
| Leases                                  |          | Leases                                 |        |
| » 34                                    |          | » 2,342 34,34                          |        |
| » ,345 4,545                            |          | » 5 4,545                              |        |

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| Transfers of research and development          |    | Transfers of research and development          |  |
| » 5  |    | » 43,534 5,64                                  |  |
| » ,645 2,234                                   |    | » 5 2,234                                      |  |
| Transfers under licence agreements             |    | Transfers under licence agreements             |  |
| » 3  |    | » 23,234 3,43                                  |  |
| » ,434 4,565                                   |    | » 4 4,565                                      |  |
| Transfers under finance arrangements (excludin |    | Transfers under finance arrangements (excludin |  |
| » g loans and equity                           |    | » g  |  |
| contributions)                                 |    | loans and equity contributions)                |  |
| » 65   |    | » 4,534 65,64                                  |  |
| » ,645 3,243                                   |    | » 5 3,243                                      |  |
| Settlement of liabilities                      |    | Settlement of liabilities                      |  |
| » 34   |    | » 23,423 34,53                                 |  |
| » ,534 4,545                                   |    | » 4 4,545                                      |  |
|  | =  |  |  |
| » 264  | <> | » 212,720 264,82                               |  |
| » ,827 175,484                                 |    | » 7 175,484                                    |  |
| Expenses recognised as bad debt                |    | Expenses recognised as bad debt                |  |
| » 565  |    | » 34,534 565,65                                |  |
| » ,656 2,342                                   |    | » 6 2,342                                      |  |
| Amounts receivable from related party          |    | Amounts receivable from related party          |  |
| » 35   |    | » 2,342 35,34                                  |  |
| » ,345 2,342                                   |    | » 5 2,342                                      |  |
| Provision for doubtful debts                   |    | Provision for doubtful debts                   |  |
| » 56   |    | » 98,797 56,75                                 |  |
| » ,756 87,687                                  |    | » 6 87,687                                     |  |
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| » the Financial Year Ended 30 June 2024        |    | » inancial Year Ended 31 December 2024         |  |
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| » Entities                                     | <> | Click here to enter data                       |  |
| » with joint                                   |    | » Entities with                                |  |
| » control or                                   |    | » joint control or                             |  |
| » significant                                  |    | » significant                                  |  |

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| » nal Financial Reporting Standards            |  |  |  |
| » Notes to the Financial Statements for        |  |  |  |
| » the Financial Year Ended 30 June 2024        |  |  |  |
| »  |  |  |  |
| » Key Other related                            |  | » Key  |  |
| »  |  | » Other related                                |  |
| » nt parties                                   |  | » Joint ventures management                    |  |
| 2023   |  | 2023   |  |
| »  |  | » €  |  |
| » € €  |  | » € €  |  |
| Sale of goods                                  |  | Sale of goods                                  |  |
| » 98   |  | » 76,578 98,72                                 |  |
| » ,723 98,797                                  |  | » 3 98,797                                     |  |
| Receipt of services                            |  | Receipt of services                            |  |
| » 45   |  | » 98,797 45,34                                 |  |
| » ,345 76,575                                  |  | » 5 76,575                                     |  |
| Sale of property or other assets               |  | Sale of property or other assets               |  |
| » 3  |  | » 3,453 3,45                                   |  |
| » ,453 2,324                                   |  | » 3 2,324                                      |  |
| Leases   |  | Leases   |  |
| » 65   |  | » 2,342 65,46                                  |  |
| » ,464 23,423                                  |  | » 4 23,423                                     |  |
| Transfers of research and development          |  | Transfers of research and development          |  |
| » 34   |  | » 3,453 34,53                                  |  |
| » ,534 44,564                                  |  | » 4 44,564                                     |  |
| Transfers under licence agreements             |  | Transfers under licence agreements             |  |
| » 565  |  | » 2,342 565,64                                 |  |
| » ,645 2,345                                   |  | » 5 2,345                                      |  |
| Transfers under finance arrangements (excludin |  | Transfers under finance arrangements (excludin |  |
| » g loans and equity                           |  | » g loans and equity                           |  |
| contributions)                                 |  | contributions)                                 |  |
| » 34   |  | » 5,234 34,53                                  |  |
| » ,534 23,423                                  |  | » 4 23,423                                     |  |
| Settlement of liabilities                      |  | Settlement of liabilities                      |  |
| » 34   |  | » 2,342 34,53                                  |  |
| » ,534 45,452                                  |  | » 4 45,452                                     |  |
|  |  |  |  |
|  |  |  |  |
| » 882  |  | » 194,541 882,23                               |  |
| » ,232 316,903                                 |  | » 2 316,903                                    |  |
| Expenses recognised as bad debt                |  | Expenses recognised as bad debt                |  |
| » 4  |  | » 2,345 4,56                                   |  |
| » ,565 2,323                                   |  | » 5 2,323                                      |  |
| Amounts receivable from related party          |  | Amounts receivable from related party          |  |

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|  |   |
|--|---|
| » 34   | » 2,345 34,53   |
| » ,534 53,245  | » 4 53,245  |
| Provision for doubtful debts   | Provision for doubtful debts  |
| » 4  | » 2,345 4,53  |
| » ,535 45,324  | » 5 45,324  |
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| » Page 512   | » Page 467  |
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| trading as Ireland International   | trading as Ireland International  |
| » Financial Reporting Standards  | » Financial Reporting Standards   |
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| Notes to the Financial Statements for the Financial Year Ended 30 June 2024  | Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
| =  | =   |
| Expenditure with and payables to related parties<br>Click here to enter data | Expenditure with and payables to related parties<br>Click here to enter data    |
| <>   | <>  |
| » Entities   | » Entities with   |
| » with joint   |   |
| » control or   | » joint control or  |
| » significant  | » significant   |
| » Joint  |   |
| » influence Subsidiary Parent  | » nt influence Subsidiary Pare  |
| » tes ventures Associates  | » Associates  |
| 2024 €   | 2024 €  |
| » € €  | » € €   |
| Purchase of goods 3,245  | Purchase of goods 3,  |
| » 32,343 3,245 98,7  | » 245 32,343 3,245  |
| » 76 24,310  | » 98,776  |
| Rendering of services 3,245  | Rendering of services 3,  |
| » 24,523 87,347 2,3  | » 245 24,523 87,347   |
| » 23 2,432   | » 2,323   |
| =  | =   |
| Purchase of property or other  | Purchase of property or other   |
| assets 2,345   | assets 2,   |
| » 45,645 4,523 5,3   | » 345 45,645 4,523  |
| » 45 1,234   | » 5,345   |
| Leases 3,453   | Leases 3,   |
| » 2,345 4,564 4,5  | » 453 2,345 4,564   |
| » 45 2,134   | » 4,545   |
| =  | =   |
| Transfers of research and  | Transfers of research and   |

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|   |         |    |   |      |
|---|---------|----|---|------|
| development   | 56,567  | <> | development   | 56,  |
| » 98,244 2,342 23,4   |         |    | » 567 98,244 2,342  |      |
| » 23 3,453  |         |    | » 23,423  |      |
| Transfers under licence   |         | =  | Transfers under licence   |      |
| agreements  | 345,345 | <> | agreements  | 345, |
| » 23,234 234,234 45,2   |         |    | » 345 23,234 234,234  |      |
| » 34 2,342  |         |    | » 45,234  |      |
| Transfers under finance arrangements (excluding loans and equity contributions) | 56,756  | <> | Transfers under finance arrangements (excluding loans and equity contributions) | 56,  |
| » 45,645 23,423 5,3   |         |    | » 756 45,645 23,423   |      |
| » 24 1,234  |         |    | » 5,324   |      |
| Settlement of liabilities   | 34,534  |    | Settlement of liabilities   | 34,  |
| » 23,423 3,232 23,4   |         |    | » 534 23,423 3,232  |      |
| » 23 34,534   |         |    | » 23,423  |      |
|   |         | =  |   |      |
| test  | 505,490 | <> | test  | 505, |
| » 295,402 362,910 208,3   |         |    | » 490 295,402 362,910   |      |
| » 93 71,673   |         |    | » 208,393   |      |
| Amounts payable to related party  | 34,534  |    | Amounts payable to related party  | 34,  |
| » 98,234 23,423 87,9  |         |    | » 534 98,234 23,423   |      |
| » 89 3,412  |         |    | » 87,989  |      |
|   |         | =  |   |      |
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| » trading as Ireland International Financial Reporting Standards                |         |    |   |      |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   |         |    |   |      |
| »   |         |    | »   | Key  |
| » Key Other related   |         |    | » Other related   |      |
| »   | managem |    | » Joint ventures management   |      |
| » ent parties   |         |    | » parties   |      |
| 2024  |         |    | 2024  |      |
| »   |         |    | » €   | €    |
| » € €   |         |    | » €   |      |
| Purchase of goods   |         |    | Purchase of goods   |      |
| » 3   |         |    | » 24,310 3,442  |      |
| » ,442 98,776   |         |    | » 98,776  |      |
| Rendering of services   |         |    | Rendering of services   |      |
| » 2   |         |    | » 2,432 2,345   |      |
| » ,345 5,324  |         |    | » 5,324   |      |
| Purchase of property or other assets  |         |    | Purchase of property or other assets  |      |
| » 2   |         |    | » 1,234 2,345   |      |
| » ,345 2,234  |         |    | » 2,234   |      |

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|  |             |            |  |   |            |
|--|-------------|------------|--|---|------------|
| Leases   |             |            | Leases   |   |            |
| »  | 3           |            | »  | 2,134                                       | 3,536      |
| » ,536   | 6,544       |            | »  | 6,544                                       |            |
| Transfers of research and development          |             |            | Transfers of research and development          |   |            |
| »  | 34          |            | »  | 3,453                                       | 34,534     |
| » ,534   | 45,456      |            | »  | 45,456                                      |            |
| Transfers under licence agreements             |             |            | Transfers under licence agreements             |   |            |
| »  | 64          |            | »  | 2,342                                       | 64,564     |
| » ,564   | 2,323       |            | »  | 2,323                                       |            |
| Transfers under finance arrangements (excludin |             |            | Transfers under finance arrangements (excludin |   |            |
| » g loans and equity                           |             |            | » g  |   |            |
| contributions)                                 |             |            | loans and equity contributions)                |   |            |
| »  | 23          |            | »  | 1,234                                       | 23,423     |
| » ,423   | 23,423      |            | »  | 23,423                                      |            |
| Settlement of liabilities                      |             |            | Settlement of liabilities                      |   |            |
| »  | 45          |            | »  | 34,534                                      | 45,645     |
| » ,645   | 76,576      |            | »  | 76,576                                      |            |
|  | =           |            |  | =   |            |
| test   |             |            | test   |   |            |
| »  | 179         |            | »  | 71,673                                      | 179,834    |
| » ,834   | 260,656     |            | »  | 260,656                                     |            |
| Amounts payable to related party               |             |            | Amounts payable to related party               |   |            |
| »  | 234         |            | »  | 3,412                                       | 234,234    |
| » ,234   | 3,453       |            | »  | 3,453                                       |            |
|  | =           |            |  | =   |            |
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|  |             |            | »  | Page 468                                    |            |
|  |             |            |  |   | ROI        |
|  |             |            | »  | IFRS REG                                    |            |
|  |             |            |  | trading as Ireland International            |            |
|  |             |            | »  | Financial Reporting Standards               |            |
|  |             |            |  | Notes to the Financial Statements for the F |            |
|  |             |            | »  | inancial Year Ended 31 December 2024        |            |
| Click here to enter data                       | =           |            | Click here to enter data                       |   |            |
|  | <>          |            |  |   |            |
| »  | Entities    |            | »  | Entities with                               |            |
| »  | with joint  |            |  |   |            |
| »  | control or  |            | »  | joint control or                            |            |
| »  | significant |            | »  | significant                                 |            |
| »  | Joint       |            |  |   |            |
|  | Parent      |            |  |   | Pare       |
| »  | influence   | Subsidiary | »  | nt influence                                | Subsidiary |
| » ociates                                      | ventures    |            | »  | Associates                                  |            |
| 2023   | €           | €          | 2023   | €   | €          |
| »  | €           | €          | »  | €   | €          |
| Purchase of goods                              | 82,734      |            | Purchase of goods                              | 82,   |            |

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|   |                                 |
|---|---------------------------------|
| » 52,345 98,237                         | » 734 52,345 98,237             |
| » 2,345 12,342                          | » 2,345                         |
| Rendering of services 3,453             | Rendering of services 3,        |
| » 4,564 2,345                           | » 453 4,564 2,345               |
| » 2,345 23,234                          | » 2,345                         |
| Purchase of property or other           | = Purchase of property or other |
| assets 5,645                            | <> assets 5,                    |
| » 2,345 3,234                           | » 645 2,345 3,234               |
| » 43,534 4,123                          | » 43,534                        |
| Leases 3,434                            | Leases 3,                       |
| » 23,423 4,523                          | » 434 23,423 4,523              |
| » 2,432 3,453                           | » 2,432                         |
| Transfers of research and               | = Transfers of research and     |
| development 55,664                      | <> development 55,              |
| » 4,523 23,246                          | » 664 4,523 23,246              |
| » 2,345 1,234                           | » 2,345                         |
| Transfers under licence                 | = Transfers under licence       |
| agreements 3,453                        | <> agreements 3,                |
| » 4,523 23,423                          | » 453 4,523 23,423              |
| » 2,345 2,323                           | » 2,345                         |
| Transfers under finance                 | = Transfers under finance       |
| arrangements (excluding loans           | arrangements (excluding loans   |
| and equity contributions) 5,656         | <> and equity contributions) 5, |
| » 2,342 2,345                           | » 656 2,342 2,345               |
| » 23,423 4,534                          | » 23,423                        |
| » Page 514                              |                                 |
| ROI                                     |                                 |
| » IFRS REG                              |                                 |
| trading as Ireland Internatio           |                                 |
| » nal Financial Reporting Standards     |                                 |
| Notes to the Financial Statements for   |                                 |
| » the Financial Year Ended 30 June 2024 |                                 |
| » Key 0                                 |                                 |
| » ther related                          |                                 |
| » management pa                         |                                 |
| » rties                                 |                                 |
| 2023                                    |                                 |
| » €                                     |                                 |
| » €                                     |                                 |
| Purchase of goods                       |                                 |
| » 2,345 4                               |                                 |
| » ,535                                  |                                 |
| Rendering of services                   |                                 |
| » 2,345 2                               |                                 |
| » ,342                                  |                                 |
| Purchase of property or other assets    |                                 |
| » 2,345 4                               |                                 |
| » ,545                                  |                                 |
| Leases                                  |                                 |

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|---|----|---|
| » 3,423 23<br>» ,423<br>Transfers of research and development<br>» 45,645 4<br>» ,545<br>Transfers under licence agreements<br>» 5,234 23<br>» ,243<br>Transfers under finance arrangements (excludin<br>» g loans and equity<br>contributions)<br>» 23,234 23<br>» ,423  |    |   |
| » Page 515<br>ROI<br>» IFRS REG<br>trading as Ireland International<br>» Financial Reporting Standards<br>Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024<br>» Entities<br>» with joint<br>» control or<br>» significant<br>» Joint<br>» influence Subsidiary Parent<br>» tes ventures Associa<br>2023 €<br>» € €<br>» € €<br>Settlement of liabilities 3,434<br>» 5,324 24,234 4,5<br>» 32 41,234 |    | Settlement of liabilities 3,<br>» 434 5,324 24,234<br>» 4,532   |
| 163,473<br>» 99,389 181,587 83,3<br>» 01 92,477<br>Amounts payable to related<br>party 34,523<br>» 5,234 23,452 4,5<br>» 23 34,213  |    | =<br><> 163,<br>» 473 99,389 181,587<br>» 83,301<br>Amounts payable to related party 34,<br>» 523 5,234 23,452<br>» 4,523 |
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| <p>» IFRS REG</p> <p>» trading as Ireland International</p> <p>» Financial Reporting Standards</p> <p>» Notes to the Financial Statements for t</p> <p>» he Financial Year Ended 30 June 2024</p> | ROI |   |
| »   |     | » Key   |
| » Key Other related   |     | » Other related   |
| »   |     | » Joint ventures management   |
| » nt parties  |     | » parties   |
| 2023  |     | 2023  |
| »   |     | » €   |
| » €   |     | » €   |
|   |     | <p>Purchase of goods</p> <p>» 12,342 2,345</p> <p>» 4,535</p> <p>Rendering of services</p> <p>» 23,234 2,345</p> <p>» 2,342</p> <p>Purchase of property or other assets</p> <p>» 4,123 2,345</p> <p>» 4,545</p> <p>Leases</p> <p>» 3,453 3,423</p> <p>» 23,423</p> <p>Transfers of research and development</p> <p>» 1,234 45,645</p> <p>» 4,545</p> <p>Transfers under licence agreements</p> <p>» 2,323 5,234</p> <p>» 23,243</p> <p>Transfers under finance arrangements (excludin</p> <p>» g</p> <p>loans and equity contributions)</p> <p>» 4,534 23,234</p> <p>» 23,423</p> |
| Settlement of liabilities   |     | Settlement of liabilities   |
| »   |     | » 41,234 2,345  |
| » ,345 4,545  |     | » 4,545   |
|   | =   |   |
| »   | <>  | » 92,477 86,916   |
| » ,916 90,601   |     | » 90,601  |
| Amounts payable to related party  |     | Amounts payable to related party  |
| »   |     | » 34,213 2,345  |
| » ,345 45,645   |     | » 45,645  |
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| » Page 517<br>» I IFRS REG RO   | <> | » Page 469<br>» RS REG ROI IF  |
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| » trading as Ireland International Financial Reporting Standards  | <> | » trading as Ireland International Financial Reporting Standards   |
|   | =  |  |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024   | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024  |
| Loans to related parties<br>Click here to enter data  | =  | Loans to related parties<br>Click here to enter data   |
| » Entities<br>» with joint<br>» control or<br>» significant<br>» Joint<br>» Parent<br>» influence Subsidiary<br>» ates ventures<br>2024<br>» € €<br>» € €<br>At start of period 34,534<br>» 23,425 23,246 34,<br>» 342 23,423<br>Advanced 5,656<br>» 34,234 5,234 5,<br>» 324 1,234<br>Repaid 3,435<br>» 4,564 5,345 2,<br>» 342 23,423<br>Interest charged 45,234<br>» 2,342 3,245 2,<br>» 345 3,453<br>Interest received 52,345<br>» 4,564 23,423 4,<br>» 343 56,465<br>Impairment 28,746<br>» 2,342 45,645 2,<br>» 232 2,341<br>Expenses recognised as bad debt 98,734<br>» 2,345 45,234 34,<br>» 534 87,688 | <> | » Entities with<br>» joint control or<br>» significant<br>» Parent<br>» influence Subsidiary<br>» Associates<br>2024<br>» € €<br>» € €<br>At start of period 34,53<br>» 4 23,425 23,246<br>» 34,342<br>Advanced 5,65<br>» 6 34,234 5,234<br>» 5,324<br>Repaid 3,43<br>» 5 4,564 5,345<br>» 2,342<br>Interest charged 45,23<br>» 4 2,342 3,245<br>» 2,345<br>Interest received 52,34<br>» 5 4,564 23,423<br>» 4,343<br>Impairment 28,74<br>» 6 2,342 45,645<br>» 2,232<br>Expenses recognised as bad debt 98,73<br>» 4 2,345 45,234<br>» 34,534 |
|   | =  |  |
| At end of period 268,684  | <> | At end of period 268,68  |

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|                                       |                                       |
|---------------------------------------|---------------------------------------|
| » 73,816 151,372 85,                  | » 4 73,816 151,372                    |
| » 462 198,027                         | » 85,462                              |
|                                       | =                                     |
| Provision for doubtful debts 34,543   | <> Provision for doubtful debts 34,54 |
| » 98,374 87,643 2,                    | » 3 98,374 87,643                     |
| » 345 1,234                           | » 2,345                               |
|                                       | =                                     |
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| » Ke                                  | » Key                                 |
| » y Other related                     | » Other related                       |
| » manageme                            | » Joint ventures management           |
| » nt parties                          | » parties                             |
| 2024                                  | 2024                                  |
| » € €                                 | » € €                                 |
| At start of period                    | At start of period                    |
| » 86,7                                | » 23,423 86,786                       |
| » 86 2,345                            | » 2,345                               |
| Advanced                              | Advanced                              |
| » 2,3                                 | » 1,234 2,345                         |
| » 45 23,423                           | » 23,423                              |
| Repaid                                | Repaid                                |
| » 45,3                                | » 23,423 45,346                       |
| » 46 4,545                            | » 4,545                               |
| Interest charged                      | Interest charged                      |
| » 5,2                                 | » 3,453 5,234                         |
| » 34 23,423                           | » 23,423                              |
| Interest received                     | Interest received                     |
| » 43,5                                | » 56,465 43,534                       |
| » 34 45,645                           | » 45,645                              |
| Impairment                            | Impairment                            |
| » 56,7                                | » 2,341 56,756                        |
| » 56 23,423                           | » 23,423                              |
| Expenses recognised as bad debt       | Expenses recognised as bad debt       |
| » 4,5                                 | » 87,688 4,534                        |
| » 34 32,432                           | » 32,432                              |
|                                       | =                                     |
| At end of period                      | <> At end of period                   |
| » 244,5                               | » 198,027 244,535                     |
| » 35 155,236                          | » 155,236                             |
|                                       | =                                     |
| Provision for doubtful debts          | <> Provision for doubtful debts       |
| » 87,2                                | » 1,234 87,236                        |
| » 36 2,345                            | » 2,345                               |
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| » I IFRS REG  | RO         | » RS REG  | ROI IF |
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| » trading as Ireland International Financial Reporting Standards              | <>         | » trading as Ireland International Financial Reporting Standards                  |        |
|   | =          |   |        |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <>         | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |        |
| Click here to enter data  | =          | Click here to enter data  |        |
| » Entities  | <>         | » Entities with   |        |
| » with joint  |            |   |        |
| » control or  |            | » joint control or  |        |
| » significant   |            | » significant   |        |
| » Joint   |            |   |        |
| » influence Subsidiary Parent   |            | » influence Subsidiary Paren  |        |
| » ates ventures   | Associ     | » Associates  |        |
| 2023  | €          | 2023  | €      |
| » €   | €          | » €   | €      |
| » €   | €          | » €   | €      |
| At start of period  | 52,345     | At start of period  | 52,34  |
| » 5,345   | 3,245 53,  | » 5 5,345   | 3,245  |
| » 245 98,797  |            | » 53,245  |        |
| Advanced  | 3,434      | Advanced  | 3,43   |
| » 5,464   | 2,345 23,  | » 4 5,464   | 2,345  |
| » 234 2,342   |            | » 23,234  |        |
| Repaid  | 2,345      | Repaid  | 2,34   |
| » 2,345   | 2,342 23,  | » 5 2,345   | 2,342  |
| » 423 2,342   |            | » 23,423  |        |
| Interest charged  | 2,345      | Interest charged  | 2,34   |
| » 23,423  | 45,534 34, | » 5 23,423  | 45,534 |
| » 534 2,323   |            | » 34,534  |        |
| Interest received   | 2,345      | Interest received   | 2,34   |
| » 5,523   | 23,423 2,  | » 5 5,523   | 23,423 |
| » 343 4,334   |            | » 2,343   |        |
| Impairment  | 2,345      | Impairment  | 2,34   |
| » 23,476  | 52,345 52, | » 5 23,476  | 52,345 |
| » 345 1,234   |            | » 52,345  |        |
| Expenses recognised as bad  |            | Expenses recognised as bad debt   | 52,34  |
|   |            | » 5 2,345   | 5,324  |
|   |            | » 2,234   |        |
| debt  | 52,345     |   |        |
| » 2,345   | 5,324 2,   |   |        |
| » 234 23,423  |            |   |        |
|   | =          |   |        |
| At end of period  | 117,504    | At end of period  | 117,50 |

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|---------------------------------------|---------------------------------------|
| » 67,921 134,558 191,                 | » 4 67,921 134,558                    |
| » 358 134,795                         | » 191,358                             |
|                                       | =                                     |
| Provision for doubtful debts 73,283   | <> Provision for doubtful debts 73,28 |
| » 23,486 98,234 77,                   | » 3 23,486 98,234                     |
| » 767 98,767                          | » 77,767                              |
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| » Ke                                  | » Key                                 |
| » y Other related                     | » Other related                       |
| » manageme                            | » Joint ventures management           |
| » nt parties                          | » parties                             |
| 2023                                  | 2023                                  |
| » € €                                 | » € €                                 |
| At start of period                    | At start of period                    |
| » 34,5                                | » 98,797 34,534                       |
| » 34 3,245                            | » 3,245                               |
| Advanced                              | Advanced                              |
| » 45,6                                | » 2,342 45,645                        |
| » 45 34,534                           | » 34,534                              |
| Repaid                                | Repaid                                |
| » 5,2                                 | » 2,342 5,234                         |
| » 34 23,423                           | » 23,423                              |
| Interest charged                      | Interest charged                      |
| » 3,5                                 | » 2,323 3,534                         |
| » 34 2,323                            | » 2,323                               |
| Interest received                     | Interest received                     |
| » 34,5                                | » 4,334 34,534                        |
| » 34 45,456                           | » 45,456                              |
| Impairment                            | Impairment                            |
| » 3,4                                 | » 1,234 3,452                         |
| » 52 52,345                           | » 52,345                              |
| Expenses recognised as bad debt       | Expenses recognised as bad debt       |
| » 23,4                                | » 23,423 23,452                       |
| » 52 23,243                           | » 23,243                              |
|                                       | =                                     |
| At end of period                      | <> At end of period                   |
| » 150,3                               | » 134,795 150,385                     |
| » 85 184,569                          | » 184,569                             |
|                                       | =                                     |
| Provision for doubtful debts          | <> Provision for doubtful debts       |
| » 28,3                                | » 98,767 28,374                       |
| » 74 98,796                           | » 98,796                              |
|                                       | =                                     |
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|   | =  |   |
| Notes to the Financial Statements for<br>» the Financial Year Ended 30 June 2024  | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Terms of loans to related parties<br>Click here to enter data<br>FFWFWFW<br>Testtest<br>Testtest<br>FFWFWFW<br>Testesr  | =  | Terms of loans to related parties<br>Click here to enter data<br>FFWFWFW<br>Testtest<br>Testtest<br>FFWFWFW<br>Testesr  |
| » Page 520<br>ROI<br>» IFRS REG   | <> | » Page 472<br>ROI IFRS<br>» REG   |
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| trading as Ireland Internat<br>» ional Financial Reporting Standards  | <> | trading as Ireland Internationa<br>» l Financial Reporting Standards  |
|   | =  |   |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024   | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024   |
| Loans from related parties<br>Click here to enter data  | =  | Loans from related parties<br>Click here to enter data  |
| » Entities<br><br>» with joint<br><br>» control or<br><br>» significant<br>» Joint<br><br>» influence      Parent<br>»      Subsidiary      Associ<br>» ates      ventures<br>2024      €<br>»      €      €<br>»      €      €<br>At start of period      34,546<br>»      23,423      87,468      2,<br>» 234      2,134<br>Advanced      98,237<br>»      2,534      5,234      3,<br>» 245      65,467<br>Repaid      2,345 | <> | » Entities with<br><br><br>» joint control or<br><br>»      significant<br><br>»      influence      Parent<br>»      Subsidiary<br>» Associates<br>2024      €<br>»      €      €<br>At start of period      34,546<br>»      23,423      87,468<br>»      2,234<br>Advanced      98,237<br>»      2,534      5,234<br>»      3,245<br>Repaid      2,345 |

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|   |   |
|---|---|
| » 5,234 456,456 2,                                | » 5,234 456,456                                   |
| » 432 54,354                                      | » 2,432   |
| Interest charged 2,345                            | Interest charged 2,345                            |
| » 234,234 32,423 45,                              | » 234,234 32,423                                  |
| » 542 34,567                                      | » 45,542  |
| Interest paid 2,345                               | Interest paid 2,345                               |
| » 4,564 23,425 23,                                | » 4,564 23,425                                    |
| » 423 3,453                                       | » 23,423  |
| Impairment 2,345                                  | Impairment 2,345                                  |
| » 2,342 53,245 45,                                | » 2,342 53,245                                    |
| » 345 4,645                                       | » 45,345  |
| =   | =   |
| At end of period 142,163                          | At end of period 142,163                          |
| » 272,331 658,251 122,                            | » 272,331 658,251                                 |
| » 221 164,620                                     | » 122,221   |
| =   | =   |
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| » y Other related Ke                              | » her related Key Ot                              |
| » nt parties manageme                             | » Joint ventures management                       |
| 2024  | 2024  |
| » € €   | » € € €   |
| At start of period                                | At start of period                                |
| » 3,4   | » 2,134 3,425                                     |
| » 25 3,245  | » 3,245   |
| Advanced  | Advanced  |
| » 3,4   | » 65,467 3,452                                    |
| » 52 2,235  | » 2,235   |
| Repaid  | Repaid  |
| » 35,4  | » 54,354 35,434                                   |
| » 34 23,234                                       | » 23,234  |
| Interest charged                                  | Interest charged                                  |
| » 45,6  | » 34,567 45,642                                   |
| » 42 4,564  | » 4,564   |
| Interest paid                                     | Interest paid                                     |
| » 23,4  | » 3,453 23,423                                    |
| » 23 65,466                                       | » 65,466  |
| Impairment  | Impairment  |
| » 4,5   | » 4,645 4,545                                     |
| » 45 98,686                                       | » 98,686  |
| =   | =   |
| At end of period                                  | At end of period                                  |
| » 115,9   | » 164,620 115,921                                 |
| » 21 197,430                                      | » 197,430   |
| =   | =   |
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| » ional Financial Reporting Standards     |    | » l Financial Reporting Standards             |
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| » he Financial Year Ended 30 June 2024    |    | » inancial Year Ended 31 December 2024        |
|   | =  |   |
| » Entities                                | <> | » Entities with                               |
| » with joint                              |    |   |
| » control or                              |    | » joint control or                            |
| » significant                             |    | » significant                                 |
| » Joint                                   |    |   |
| » influence Subsidiary Parent             |    | » t influence Subsidiary Paren                |
| » tes ventures Associa                    |    | » Associates                                  |
| 2023 €                                    |    | 2023 €  |
| » € €                                     |    | » € €   |
| At start of period 23,874                 |    | At start of period 23,87                      |
| » 45,645 32,948 52,3                      |    | » 4 45,645 32,948                             |
| » 45 87,375                               |    | » 52,345                                      |
| Advanced 34,537                           |    | Advanced 34,53                                |
| » 2,345 23,423 5,2                        |    | » 7 2,345 23,423                              |
| » 34 3,412                                |    | » 5,234                                       |
| Repaid 45,345                             |    | Repaid 45,34                                  |
| » 3,423 2,345 5,2                         |    | » 5 3,423 2,345                               |
| » 34 76,577                               |    | » 5,234                                       |
| Interest charged 98,234                   |    | Interest charged 98,23                        |
| » 4,564 2,342 5,3                         |    | » 4 4,564 2,342                               |
| » 24 3,453                                |    | » 5,324                                       |
| Interest paid 87,236                      |    | Interest paid 87,23                           |
| » 2,342 45,645 23,4                       |    | » 6 2,342 45,645                              |
| » 23 45,645                               |    | » 23,423                                      |
| Impairment 34,762                         |    | Impairment 34,76                              |
| » 53,245 34,224 34,5                      |    | » 2 53,245 34,224                             |
| » 34 3,435                                |    | » 34,534                                      |
|   | =  |   |
| At end of period 323,988                  | <> | At end of period 323,98                       |
| » 111,564 140,927 126,0                   |    | » 8 111,564 140,927                           |
| » 94 219,897                              |    | » 126,094                                     |
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| » K                                       |  | Key Ot  |  |
| » ey Other related                        |  | » her related                                 |  |
| » management                              |  | » Joint ventures management                   |  |
| » t parties                               |  | » parties                                     |  |
| 2023                                      |  | 2023  |  |
| » €                                       |  | » € €   |  |
| At start of period                        |  | At start of period                            |  |
| » 234,                                    |  | » 87,375 234,524                              |  |
| » 524 53,245                              |  | » 53,245                                      |  |
| Advanced                                  |  | Advanced                                      |  |
| » 23,                                     |  | » 3,412 23,234                                |  |
| » 234 5,324                               |  | » 5,324                                       |  |
| Repaid                                    |  | Repaid  |  |
| » 45,                                     |  | » 76,577 45,645                               |  |
| » 645 4,534                               |  | » 4,534                                       |  |
| Interest charged                          |  | Interest charged                              |  |
| » 2,                                      |  | » 3,453 2,345                                 |  |
| » 345 4,532                               |  | » 4,532                                       |  |
| Interest paid                             |  | Interest paid                                 |  |
| » 52,                                     |  | » 45,645 52,345                               |  |
| » 345 32,453                              |  | » 32,453                                      |  |
| Impairment                                |  | Impairment                                    |  |
| » 23,                                     |  | » 3,435 23,424                                |  |
| » 424 234,234                             |  | » 234,234                                     |  |
|   |  | =   |  |
| At end of period                          |  | <> At end of period                           |  |
| » 381,                                    |  | » 219,897 381,517                             |  |
| » 517 334,322                             |  | » 334,322                                     |  |
|   |  | =   |  |
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|   |  | » inancial Year Ended 31 December 2024        |  |
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| Terms of loans from related parties       |  | Terms of loans from related parties           |  |

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| 48 Parent and ultimate parent undertaking  | <>  | 50 Parent and ultimate parent undertaking  |  |
| Description of relationships between entity an<br>» d parents, including any changes A<br>Description of relationships between entity an<br>» d parents, including any changes B<br>Description of relationships between entity an<br>» d parents, including any changes C<br>The company's immediate parent is Parent Entit<br>» y A1.<br>The ultimate parent is Ultimate Parent A2.<br>The most senior parent entity producing public<br>» ly available financial statements is Mr Seni<br>» or Parent Test. These<br>financial statements are available upon reques<br>» t from Address 1, Address 2, Address 3, Town<br>» , County, FS12 3FS<br>The ultimate controlling party is Ultimate Con<br>» trol Party A3. | =   | Description of relationships between entity an<br>» d parents, including any changes A<br>Description of relationships between entity an<br>» d parents, including any changes B<br>Description of relationships between entity an<br>» d parents, including any changes C<br>The company's immediate parent is Parent Entit<br>» y A1.<br>The ultimate parent is Ultimate Parent A2.<br>The most senior parent entity producing public<br>» ly available financial statements is Mr Seni<br>» or Parent Test. These<br>financial statements are available upon reques<br>» t from Address 1, Address 2, Address 3, Town<br>» , County, FS12 3FS<br>The ultimate controlling party is Ultimate Con<br>» trol Party A3. |  |
| » Page 523<br><br>» IFRS REG<br><br>» trading as Ireland Internatio<br>» nal Financial Reporting Standards<br>» Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024  | + - |  |  |
| Relationship between entity and parents<br>The parent of the largest group in which these<br>» financial statements are consolidated is PA<br>» RENT OF LARGEST<br>GROUP, incorporated in COUNTRY OF PARENT OF LA<br>» RGEST GROUP.<br>The address of PARENT OF LARGEST GROUP is:<br>ADDRESS OF PARENT OF LARGEST GROUP<br>FURTHER INFORMATION ON PARENT OF LARGEST GROUP<br>» .   | =   | Relationship between entity and parents<br>The parent of the largest group in which these<br>» financial statements are consolidated is PA<br>» RENT OF LARGEST<br>GROUP, incorporated in COUNTRY OF PARENT OF LA<br>» RGEST GROUP.<br>The address of PARENT OF LARGEST GROUP is:<br>ADDRESS OF PARENT OF LARGEST GROUP<br>FURTHER INFORMATION ON PARENT OF LARGEST GROUP<br>» .   |  |
| The parent of the smallest group in which thes<br>» e financial statements are consolidated is N<br>» AME OF PARENT OF<br>SMALLEST GROUP, incorporated in COUNTRY OF PAR<br>» ENT OF SMALLEST GROUP.   | <>  | The parent of the smallest group in which thes<br>» e financial statements are consolidated is N<br>» AME OF PARENT<br>OF SMALLEST GROUP, incorporated in COUNTRY OF<br>» PARENT OF SMALLEST GROUP.  |  |
| The address of NAME OF PARENT OF SMALLEST GROU<br>» P is:<br>ADDRESS OF PARENT OF SMALLEST GROUP   | =   | The address of NAME OF PARENT OF SMALLEST GROU<br>» P is:<br>ADDRESS OF PARENT OF SMALLEST GROUP   |  |

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| FURTHER INFORMATION OF SMALLEST GROUP.  |    | FURTHER INFORMATION OF SMALLEST GROUP.  |
|---|----|---|
| 49 Non adjusting events after the financial period                            | <> | 51 Non adjusting events after the financial period                                |
| Click here to enter data<br>Parent Entity A1                                  | =  | Click here to enter data<br>Parent Entity A1                                      |
| 50 Transition to IFRS   | <> | 52 Transition to IFRS   |
| Test  | =  | Test  |
| » Page 524  | <> | » ge 475 Pa   |
| » ROI IFRS REG  |    | » OI IFRS REG R   |
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| » trading as Ireland International Financial Reporting Standards              | <> | » trading as Ireland International Financial Reporting Standards                  |
|   | =  |   |
| » Notes to the Financial Statements for the Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the Financial Year Ended 31 December 2024 |
|   | =  |   |
| » Consolidated Statement of Financial Position as at 1 July 2022              | <> | » Consolidated Statement of Financial Position as at 1 January 2023               |
|   | =  |   |
| » As originally reported Reclassification Remeasurement As restated           | <> | » As originally reported Reclassification Remeasurement As restated               |
| » € € €   |    | » € €   |
| » €   |    | » € €   |
|   | =  |   |
| Assets  |    | Assets  |
| Non-current assets  |    | Non-current assets  |
| Property, plant and equipment   | <> | Property, plant and equipment   |
| » 76,454 98,844 8   |    | » 76,454 98,844 87,64   |
| » 7,645 262,943   |    | » 5 262,943   |
| Investment properties   |    | Investment properties   |
| » 3,344 3,453   |    | » 3,344 3,453 6,75  |
| » 6,756 13,553  |    | » 6 13,553  |
| Intangible assets   |    | Intangible assets   |
| » 56,765 56,756   |    | » 56,765 56,756 4,56  |
| » 4,564 118,085   |    | » 4 118,085   |
| Equity accounted investments  |    | Equity accounted investments  |
| » 3,453 3,453 6   |    | » 3,453 3,453 67,86   |
| » 7,867 74,773  |    | » 7 74,773  |
| Other non-current financial assets  |    | Other non-current financial assets  |
| » 56,756 56,756   |    | » 56,756 56,756 4,56  |
| » 4,564 118,076   |    | » 4 118,076   |
| Deferred tax assets   |    | Deferred tax assets   |
| » 34,534 3,453  |    | » 34,534 3,453 6,76   |
| » 6,767 44,754  |    | » 7 44,754  |
|   | =  |   |
|   | <> |   |

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|--|--|
| » 231,306 222,715 17                           | » 231,306 222,715 178,16                     |
| » 8,163 632,184                                | » 3 632,184                                  |
| Current assets                                 | = Current assets                             |
| Inventories                                    | <> Inventories                               |
| » 3,453 3,453 4                                | » 3,453 3,453 45,64                          |
| » 5,645 52,551                                 | » 5 52,551                                   |
| Trade and other receivables                    | Trade and other receivables                  |
| » 3,453 5,675 6                                | » 3,453 5,675 67,86                          |
| » 7,867 76,995                                 | » 7 76,995                                   |
| Income tax asset                               | Income tax asset                             |
| » 5,656 34,557                                 | » 5,656 34,557 4,56                          |
| » 4,564 44,777                                 | » 4 44,777                                   |
| Cash and cash equivalents                      | Cash and cash equivalents                    |
| » 3,453 45,345 34                              | » 3,453 45,345 345,63                        |
| » 5,634 394,432                                | » 4 394,432                                  |
| Other current financial assets                 | Other current financial assets               |
| » 6,756 4,534                                  | » 6,756 4,534 5,64                           |
| » 5,645 16,935                                 | » 5 16,935                                   |
|  | =  |
| » 22,771 93,564 46                             | » 22,771 93,564 469,35                       |
| » 9,355 585,690                                | » 5 585,690                                  |
|  | =  |
| Non-current assets classified as held for sale | <> Non-current assets classified as held for |
| » 34,534 74,534 5                              | sale   |
| » 6,756 165,824                                | » 34,534 74,534 56,75                        |
|  | » 6 165,824                                  |
|  | =  |
| Total assets                                   | <> Total assets                              |
| » 288,611 390,813 70                           | » 288,611 390,813 704,27                     |
| » 4,274 1,383,698                              | » 4 1,383,698                                |
|  | =  |
| Equity and liabilities                         | Equity and liabilities                       |
| Equity   | Equity                                       |
| Share capital                                  | <> Share capital                             |
| » (5,654) (4,534)                              | » (5,654) (4,534) (3,4                       |
| » (3,453) (13,641)                             | » 53) (13,641)                               |
| Share premium                                  | Share premium                                |
| » (34,534) (6,756) (                           | » (34,534) (6,756) (56,7                     |
| » 56,756) (98,046)                             | » 56) (98,046)                               |
| Capital redemption reserve                     | Capital redemption reserve                   |
| » (45,645) (4,534) (                           | » (45,645) (4,534) (34,4                     |
| » 34,456) (84,635)                             | » 56) (84,635)                               |
| Foreign currency translation reserve           | Foreign currency translation reserve         |
| » (3,453) (67,657) (                           | » (3,453) (67,657) (45,4                     |
| » 45,456) (116,566)                            | » 56) (116,566)                              |
| Revaluation reserve                            | Revaluation reserve                          |
| » (4,564) (34,534) (                           | » (4,564) (34,534) (67,8                     |
| » 67,867) (106,965)                            | » 67) (106,965)                              |

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| Available for sale reserve                   |    |  |  |  | Available for sale reserve                   |        |  |  |  |
| » (3,453) (56,756)                           | (4 |  |  |  | » (3,453) (56,756)                           | (456,4 |  |  |  |
| » 56,456) (516,665)                          |    |  |  |  | » 56) (516,665)                              |        |  |  |  |
| Cash flow hedging reserve                    |    |  |  |  | Cash flow hedging reserve                    |        |  |  |  |
| » (3,453) (3,453)                            | (  |  |  |  | » (3,453) (3,453)                            | (67,8  |  |  |  |
| » 67,867) (74,773)                           |    |  |  |  | » 67) (74,773)                               |        |  |  |  |
| Other reserves                               |    |  |  |  | Other reserves                               |        |  |  |  |
| » (3,453) (5,675)                            | (  |  |  |  | » (3,453) (5,675)                            | (45,6  |  |  |  |
| » 45,645) (54,773)                           |    |  |  |  | » 45) (54,773)                               |        |  |  |  |
| Retained earnings                            |    |  |  |  | Retained earnings                            |        |  |  |  |
| » (5,645) (45,456)                           | (  |  |  |  | » (5,645) (45,456)                           | (44,5  |  |  |  |
| » 44,567) (95,668)                           |    |  |  |  | » 67) (95,668)                               |        |  |  |  |
|  | =  |  |  |  |  |        |  |  |  |
| Equity attributable to owners of the company | <> |  |  |  | Equity attributable to owners of the company |        |  |  |  |
| » (109,854) (229,355)                        | (8 |  |  |  | » (109,854) (229,355)                        | (822,5 |  |  |  |
| » 22,523) (1,161,732)                        |    |  |  |  | » 23) (1,161,732)                            |        |  |  |  |
|  | =  |  |  |  |  |        |  |  |  |
|  | <> |  |  |  | Non-controlling interests                    |        |  |  |  |
|  |    |  |  |  | » 345,365 34,534                             | 6,86   |  |  |  |
|  |    |  |  |  | » 7 386,766                                  |        |  |  |  |
| » Page 525                                   |    |  |  |  | » Page 476                                   |        |  |  |  |
| » ROI IFRS REG                               |    |  |  |  | » ROI IFRS REG                               |        |  |  |  |
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| » trading as Ireland Internat                | <> |  |  |  | » trading as Ireland Internati               |        |  |  |  |
| » ional Financial Reporting Standards        |    |  |  |  | » onal Financial Reporting Standards         |        |  |  |  |
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| Notes to the Financial Statements for        | <> |  |  |  | Notes to the Financial Statements for the F  |        |  |  |  |
| » the Financial Year Ended 30 June 2024      |    |  |  |  | » inancial Year Ended 31 December 2024       |        |  |  |  |
|  | =  |  |  |  |  |        |  |  |  |
| » As originally                              | <> |  |  |  | » As originally                              |        |  |  |  |
| » reported Reclassification Remeasure        |    |  |  |  | » reported Reclassification Remeasuremen     |        |  |  |  |
| » ment As restated                           |    |  |  |  | » t As restated                              |        |  |  |  |
| » € € €                                      |    |  |  |  | » € €  |        |  |  |  |
| » €  |    |  |  |  | » € €  |        |  |  |  |
| Non-controlling interests                    |    |  |  |  |  |        |  |  |  |
| » 345,365 34,534                             |    |  |  |  |  |        |  |  |  |
| » 6,867 386,766                              |    |  |  |  |  |        |  |  |  |
|  | =  |  |  |  |  |        |  |  |  |
| Total equity                                 | <> |  |  |  | Total equity                                 |        |  |  |  |
| » 455,219 263,889                            | 82 |  |  |  | » 455,219 263,889                            | 829,3  |  |  |  |
| » 9,390 1,548,498                            |    |  |  |  | » 90 1,548,498                               |        |  |  |  |
|  | =  |  |  |  |  |        |  |  |  |
| Non-current liabilities                      |    |  |  |  | Non-current liabilities                      |        |  |  |  |
| Loans and borrowings (non-current)           | <> |  |  |  | Loans and borrowings (non-current)           |        |  |  |  |
| » (56,756) (56,756)                          | (  |  |  |  | » (56,756) (56,756)                          | (45,   |  |  |  |
| » 45,645) (159,157)                          |    |  |  |  | » 645) (159,157)                             |        |  |  |  |

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| Retirement benefit obligations                   |    | Retirement benefit obligations                   |
| » (3,453) (3,453)                                |    | » (3,453) (3,453) (3,                            |
| » (3,453) (10,359)                               |    | » 453) (10,359)                                  |
| Provisions (non-current)                         |    | Provisions (non-current)                         |
| » (676,456) (56,756) (                           |    | » (676,456) (56,756) (34,                        |
| » 34,534) (767,746)                              |    | » 534) (767,746)                                 |
| Deferred income (non-current)                    |    | Deferred income (non-current)                    |
| » (3,453) (34,534)                               |    | » (3,453) (34,534) (5,                           |
| » (5,665) (43,652)                               |    | » 665) (43,652)                                  |
| Other non-current financial liabilities          |    | Other non-current financial liabilities          |
| » (45,347) (567,567) (                           |    | » (45,347) (567,567) (34,                        |
| » 34,534) (647,448)                              |    | » 534) (647,448)                                 |
| Deferred tax liabilities                         |    | Deferred tax liabilities                         |
| » (34,534) (34,534) (                            |    | » (34,534) (34,534) (34,                         |
| » 34,534) (103,602)                              |    | » 534) (103,602)                                 |
|  | =  |  |
| » (819,999) (753,600) (1                         | <> | » (819,999) (753,600) (158,                      |
| » 58,365) (1,731,964)                            |    | » 365) (1,731,964)                               |
|  | =  |  |
| Current liabilities                              |    | Current liabilities                              |
| Trade and other payables                         | <> | Trade and other payables                         |
| » (56,756) (5,675)                               |    | » (56,756) (5,675) (4,                           |
| » (4,534) (66,965)                               |    | » 534) (66,965)                                  |
| Loans and borrowings (current)                   |    | Loans and borrowings (current)                   |
| » (34,534) (34,534)                              |    | » (34,534) (34,534) (3,                          |
| » (3,453) (72,521)                               |    | » 453) (72,521)                                  |
| Income tax liability                             |    | Income tax liability                             |
| » (64,367) (6,753) (                             |    | » (64,367) (6,753) (56,                          |
| » 56,754) (127,874)                              |    | » 754) (127,874)                                 |
| Other current financial liabilities              |    | Other current financial liabilities              |
| » (34,347) (3,453) (5                            |    | » (34,347) (3,453) (567,                         |
| » 67,563) (605,363)                              |    | » 563) (605,363)                                 |
| Deferred income (current)                        |    | Deferred income (current)                        |
| » (34,534) (56,756) (                            |    | » (34,534) (56,756) (34,                         |
| » 34,534) (125,824)                              |    | » 534) (125,824)                                 |
| Dividends payable                                |    | Dividends payable                                |
| » (343,457) (34,534) (                           |    | » (343,457) (34,534) (34,                        |
| » 34,534) (412,525)                              |    | » 534) (412,525)                                 |
| Provisions (current)                             |    | Provisions (current)                             |
| » (43,534) (6,756) (                             |    | » (43,534) (6,756) (56,                          |
| » 56,756) (107,046)                              |    | » 756) (107,046)                                 |
|  | =  |  |
| » (611,529) (148,461) (7                         | <> | » (611,529) (148,461) (758,                      |
| » 58,128) (1,518,118)                            |    | » 128) (1,518,118)                               |
|  | =  |  |
| Liabilities associated with assets held for sale | <> | Liabilities associated with assets held for sale |
| » (67,463) (4,645)                               |    | » (67,463) (4,645) (5,                           |
| » (5,345) (77,453)                               |    | » 345) (77,453)                                  |
|  | =  |  |

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|  |    |  |
|--|----|--|
| Total liabilities                              | <> | Total liabilities                              |
| » (1,844,356) (941,240) (9                     |    | » (1,844,356) (941,240) (928,                  |
| » 28,705) (3,714,301)                          |    | » 705) (3,714,301)                             |
|  | =  |  |
| Total equity and liabilities                   | <> | Total equity and liabilities                   |
| » (2,299,575) (1,205,129) (1,7                 |    | » (2,299,575) (1,205,129) (1,758,              |
| » 58,095) (5,262,799)                          |    | » 095) (5,262,799)                             |
|  | =  |  |
| » Page 526                                     | <> | » Page 477                                     |
| » ROI IFRS REG                                 |    | » OI IFRS REG R                                |
|  | =  |  |
| » trading as Ireland Internati                 | <> | » trading as Ireland Internationa              |
| » onal Financial Reporting Standards           |    | » l Financial Reporting Standards              |
|  | =  |  |
| » Notes to the Financial Statements for t      | <> | » Notes to the Financial Statements for the F  |
| » he Financial Year Ended 30 June 2024         |    | » inancial Year Ended 31 December 2024         |
|  | =  |  |
| Consolidated Statement of Financial Position a | <> | Consolidated Statement of Financial Position a |
| » t 30 June 2023                               |    | » t 31 December 2023                           |
|  | =  |  |
| » As originally                                | <> | » As originally                                |
| » reported Reclassification Remeasure          |    | » reported Reclassification Remeasurement      |
| » ment As restated                             |    | » As restated                                  |
| » € € €  |    | » € €  |
| » €  |    | » € €  |
|  | =  |  |
| Assets   |    | Assets   |
| Non-current assets                             |    | Non-current assets                             |
| Property, plant and equipment                  | <> | Property, plant and equipment                  |
| » 856,756 67,535 8                             |    | » 856,756 67,535 86,75                         |
| » 6,754 1,011,045                              |    | » 4 1,011,045                                  |
| Investment properties                          |    | Investment properties                          |
| » 34,456 3,453 5                               |    | » 34,456 3,453 56,76                           |
| » 6,764 94,673                                 |    | » 4 94,673                                     |
| Intangible assets                              |    | Intangible assets                              |
| » 3,435 7,656 4                                |    | » 3,435 7,656 45,68                            |
| » 5,686 56,777                                 |    | » 6 56,777                                     |
| Equity accounted investments                   |    | Equity accounted investments                   |
| » 5,656 3,453 4                                |    | » 5,656 3,453 45,64                            |
| » 5,645 54,754                                 |    | » 5 54,754                                     |
| Other non-current financial assets             |    | Other non-current financial assets             |
| » 56,756 5,675 8                               |    | » 56,756 5,675 87,67                           |
| » 7,675 150,106                                |    | » 5 150,106                                    |
| Deferred tax assets                            |    | Deferred tax assets                            |
| » 3,434 34,363 4                               |    | » 3,434 34,363 45,64                           |
| » 5,645 83,442                                 |    | » 5 83,442                                     |
|  | =  |  |

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|  |  |  |  |    |   |  |  |  |
|--|--|--|--|----|---|--|--|--|
| » 960,493 122,135 36                           |  |  |  | <> | » 960,493 122,135 368,16                  |  |  |  |
| » 8,169 1,450,797                              |  |  |  |    | » 9 1,450,797                             |  |  |  |
| Current assets                                 |  |  |  | =  | Current assets                            |  |  |  |
| Inventories                                    |  |  |  | <> | Inventories                               |  |  |  |
| » 4,353 65,675 6                               |  |  |  |    | » 4,353 65,675 67,86                      |  |  |  |
| » 7,867 137,895                                |  |  |  |    | » 7 137,895                               |  |  |  |
| Trade and other receivables                    |  |  |  |    | Trade and other receivables               |  |  |  |
| » 34,534 3,453 5                               |  |  |  |    | » 34,534 3,453 56,75                      |  |  |  |
| » 6,756 94,743                                 |  |  |  |    | » 6 94,743                                |  |  |  |
| Income tax asset                               |  |  |  |    | Income tax asset                          |  |  |  |
| » 6,534 56,756 6                               |  |  |  |    | » 6,534 56,756 68,67                      |  |  |  |
| » 8,678 131,968                                |  |  |  |    | » 8 131,968                               |  |  |  |
| Cash and cash equivalents                      |  |  |  |    | Cash and cash equivalents                 |  |  |  |
| » 3,456 34,534                                 |  |  |  |    | » 3,456 34,534 6,56                       |  |  |  |
| » 6,567 44,557                                 |  |  |  |    | » 7 44,557                                |  |  |  |
| Other current financial assets                 |  |  |  |    | Other current financial assets            |  |  |  |
| » 34,534 56,756                                |  |  |  |    | » 34,534 56,756 7,86                      |  |  |  |
| » 7,865 99,155                                 |  |  |  |    | » 5 99,155                                |  |  |  |
|  |  |  |  | =  |   |  |  |  |
| » 83,411 217,174 20                            |  |  |  | <> | » 83,411 217,174 207,73                   |  |  |  |
| » 7,733 508,318                                |  |  |  |    | » 3 508,318                               |  |  |  |
|  |  |  |  | =  |   |  |  |  |
| Non-current assets classified as held for sale |  |  |  | <> | Non-current assets classified as held for |  |  |  |
| » 4,645 3,434 4                                |  |  |  |    |   |  |  |  |
| » 5,645 53,724                                 |  |  |  |    | sale                                      |  |  |  |
|  |  |  |  |    | » 4,645 3,434 45,64                       |  |  |  |
|  |  |  |  |    | » 5 53,724                                |  |  |  |
|  |  |  |  | =  |   |  |  |  |
| Total assets                                   |  |  |  | <> | Total assets                              |  |  |  |
| » 1,048,549 342,743 62                         |  |  |  |    | » 1,048,549 342,743 621,54                |  |  |  |
| » 1,547 2,012,839                              |  |  |  |    | » 7 2,012,839                             |  |  |  |
| Equity and liabilities                         |  |  |  | =  | Equity and liabilities                    |  |  |  |
| Equity   |  |  |  |    | Equity                                    |  |  |  |
| Share capital                                  |  |  |  | <> | Share capital                             |  |  |  |
| » (34,534) (56,756) (                          |  |  |  |    | » (34,534) (56,756) (67,8                 |  |  |  |
| » 67,867) (159,157)                            |  |  |  |    | » 67) (159,157)                           |  |  |  |
| Share premium                                  |  |  |  |    | Share premium                             |  |  |  |
| » (45,645) (3,453) (                           |  |  |  |    | » (45,645) (3,453) (56,7                  |  |  |  |
| » 56,756) (105,854)                            |  |  |  |    | » 56) (105,854)                           |  |  |  |
| Capital redemption reserve                     |  |  |  |    | Capital redemption reserve                |  |  |  |
| » (3,453) (5,675) (                            |  |  |  |    | » (3,453) (5,675) (76,8                   |  |  |  |
| » 76,867) (85,995)                             |  |  |  |    | » 67) (85,995)                            |  |  |  |
| Foreign currency translation reserve           |  |  |  |    | Foreign currency translation reserve      |  |  |  |
| » (45,645) (34,534) (                          |  |  |  |    | » (45,645) (34,534) (56,7                 |  |  |  |
| » 56,756) (136,935)                            |  |  |  |    | » 56) (136,935)                           |  |  |  |
| Revaluation reserve                            |  |  |  |    | Revaluation reserve                       |  |  |  |
| » (3,453) (56,756) (                           |  |  |  |    | » (3,453) (56,756) (67,8                  |  |  |  |

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|  |    |  |        |
|--|----|--|--------|
| » 67,867) (128,076)                          |    | » 67) (128,076)                              |        |
| Available for sale reserve                   |    | Available for sale reserve                   |        |
| » (45,645) (34,534)                          |    | » (45,645) (34,534)                          | (5,6   |
| » (5,675) (85,854)                           |    | » 75) (85,854)                               |        |
| Cash flow hedging reserve                    |    | Cash flow hedging reserve                    |        |
| » (5,664) (56,756)                           | (  | » (5,664) (56,756)                           | (68,6  |
| » 68,678) (131,098)                          |    | » 78) (131,098)                              |        |
| Other reserves                               |    | Other reserves                               |        |
| » (3,453) (34,534)                           | (  | » (3,453) (34,534)                           | (67,5  |
| » 67,567) (105,554)                          |    | » 67) (105,554)                              |        |
| Retained earnings                            |    | Retained earnings                            |        |
| » (5,663) (65,464)                           | (  | » (5,663) (65,464)                           | (67,8  |
| » 67,867) (138,994)                          |    | » 67) (138,994)                              |        |
|  | =  |  |        |
| Equity attributable to owners of the company | <> | Equity attributable to owners of the company |        |
| » (193,155) (348,462) (5                     |    | » (193,155) (348,462)                        | (535,9 |
| » 35,900) (1,077,517)                        |    | » 00) (1,077,517)                            |        |
|  | =  |  |        |
|  | <> | Non-controlling interests                    |        |
|  |    | » 3,434 5,656                                | 787,66 |
|  |    | » 5 796,755                                  |        |
| » Page 527                                   |    | » Page 478                                   |        |
| » ROI IFRS REG                               |    | » ROI IFRS REG                               |        |
|  | =  |  |        |
| » trading as Ireland Internat                | <> | » trading as Ireland Internati               |        |
| » ional Financial Reporting Standards        |    | » onal Financial Reporting Standards         |        |
|  | =  |  |        |
| Notes to the Financial Statements for        | <> | Notes to the Financial Statements for the F  |        |
| » the Financial Year Ended 30 June 2024      |    | » inancial Year Ended 31 December 2024       |        |
|  | =  |  |        |
| » As originally                              | <> | » As originally                              |        |
| » reported Reclassification Remeasure        |    | » reported Reclassification Remeasuremen     |        |
| » ment As restated                           |    | » t As restated                              |        |
| » € € €                                      |    | » € €  |        |
| » €  |    | » € €  |        |
| Non-controlling interests                    |    |  |        |
| » 3,434 5,656 78                             |    |  |        |
| » 7,665 796,755                              |    |  |        |
|  | =  |  |        |
| Total equity                                 | <> | Total equity                                 |        |
| » 196,589 354,118 1,3                        |    | » 196,589 354,118 1,323,                     |        |
| » 23,565 1,874,272                           |    | » 565 1,874,272                              |        |
|  | =  |  |        |
| Non-current liabilities                      |    | Non-current liabilities                      |        |
| Loans and borrowings (non-current)           | <> | Loans and borrowings (non-current)           |        |
| » (56,546) (34,534) (                        |    | » (56,546) (34,534) (34,                     |        |

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|  |      |  |         |
|--|------|--|---------|
| » 34,536) (125,616)                              |      | » 536) (125,616)                                 |         |
| Retirement benefit obligations                   |      | Retirement benefit obligations                   |         |
| » (3,453) (56,756)                               | (    | » (3,453) (56,756)                               | (34,    |
| » 34,346) (94,555)                               |      | » 346) (94,555)                                  |         |
| Provisions (non-current)                         |      | Provisions (non-current)                         |         |
| » (56,653) (34,534)                              | (3   | » (56,653) (34,534)                              | (345,   |
| » 45,343) (436,530)                              |      | » 343) (436,530)                                 |         |
| Deferred income (non-current)                    |      | Deferred income (non-current)                    |         |
| » (34,537) (56,756)                              | (5   | » (34,537) (56,756)                              | (545,   |
| » 45,645) (636,938)                              |      | » 645) (636,938)                                 |         |
| Other non-current financial liabilities          |      | Other non-current financial liabilities          |         |
| » (34,354) (34,534)                              | (3   | » (34,354) (34,534)                              | (345,   |
| » 45,345) (414,233)                              |      | » 345) (414,233)                                 |         |
| Deferred tax liabilities                         |      | Deferred tax liabilities                         |         |
| » (45,645) (45,643)                              | (4   | » (45,645) (45,643)                              | (434,   |
| » 34,345) (525,633)                              |      | » 345) (525,633)                                 |         |
|  | =    |  |         |
| » (231,188) (262,757)                            | (1,7 | » (231,188) (262,757)                            | (1,739, |
| » 39,560) (2,233,505)                            |      | » 560) (2,233,505)                               |         |
|  | =    |  |         |
| Current liabilities                              |      | Current liabilities                              |         |
| Trade and other payables                         |      | Trade and other payables                         |         |
| » (34,536) (3,453)                               | (    | » (34,536) (3,453)                               | (34,    |
| » 34,534) (72,523)                               |      | » 534) (72,523)                                  |         |
| Loans and borrowings (current)                   |      | Loans and borrowings (current)                   |         |
| » (65,456) (54,534)                              |      | » (65,456) (54,534)                              | (5,     |
| » (5,654) (125,644)                              |      | » 654) (125,644)                                 |         |
| Income tax liability                             |      | Income tax liability                             |         |
| » (34,534) (32,434)                              | (    | » (34,534) (32,434)                              | (34,    |
| » 34,345) (101,313)                              |      | » 345) (101,313)                                 |         |
| Other current financial liabilities              |      | Other current financial liabilities              |         |
| » (5,657) (23,324)                               | (    | » (5,657) (23,324)                               | (54,    |
| » 54,545) (83,526)                               |      | » 545) (83,526)                                  |         |
| Deferred income (current)                        |      | Deferred income (current)                        |         |
| » (86,785) (4,545)                               | (    | » (86,785) (4,545)                               | (67,    |
| » 67,653) (158,983)                              |      | » 653) (158,983)                                 |         |
| Dividends payable                                |      | Dividends payable                                |         |
| » (4,564) (3,432)                                | (    | » (4,564) (3,432)                                | (43,    |
| » 43,345) (51,341)                               |      | » 345) (51,341)                                  |         |
| Provisions (current)                             |      | Provisions (current)                             |         |
| » (67,867) (45,645)                              |      | » (67,867) (45,645)                              | (4,     |
| » (4,564) (118,076)                              |      | » 564) (118,076)                                 |         |
|  | =    |  |         |
| » (299,399) (167,367)                            | (2   | » (299,399) (167,367)                            | (244,   |
| » 44,640) (711,406)                              |      | » 640) (711,406)                                 |         |
|  | =    |  |         |
| Liabilities associated with assets held for sale |      | Liabilities associated with assets held for sale |         |
| » (564,564) (3,434)                              |      | » (564,564) (3,434)                              | (3,     |
| » (3,423) (571,421)                              |      | » 423) (571,421)                                 |         |

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|  |    |   |
|--|----|---|
|  | =  |   |
| Total liabilities                              | <> | Total liabilities                               |
| » (1,098,585) (439,214) (2,7                   |    | » (1,098,585) (439,214) (2,775,                 |
| » 75,288) (4,313,087)                          |    | » 288) (4,313,087)                              |
|  | =  |   |
| Total equity and liabilities                   | <> | Total equity and liabilities                    |
| » (1,295,174) (793,332) (4,0                   |    | » (1,295,174) (793,332) (4,098,                 |
| » 98,853) (6,187,359)                          |    | » 853) (6,187,359)                              |
|  | =  |   |
| » Page 528                                     | <> | » Page 479                                      |
| ROI  | =  | ROI   |
| » IFRS REG                                     |    | » IFRS REG                                      |
| » trading as Ireland Internat                  | <> | » trading as Ireland International              |
| » ional Financial Reporting Standards          |    | » Financial Reporting Standards                 |
|  | =  |   |
| Notes to the Financial Statements fo           | <> | Notes to the Financial Statements for the F     |
| » r the Financial Year Ended 30 June 2024      |    | » inancial Year Ended 31 December 2024          |
|  | =  |   |
| Consolidated Income Statement for the year end | <> | Consolidated Income Statement for the year end  |
| » ed 30 June 2023                              |    | » ed 31 December 2023                           |
|  | =  |   |
| » inally                                       | <> | » As  |
| » As orig                                      |    | » originally                                    |
| » rep  |    | » reported Reclassification Remeasurement As re |
| » orted Reclassification Remeasurement         |    | » stated  |
| » As restated                                  |    | » Note  |
| » Note   |    | » Note  |
| » € € €  |    | » € € €   |
| » €  |    |   |
|  | =  |   |
| Revenue  | <> | Revenue   |
| » 6,545 34,534 34,534 75                       |    | » 6,545 34,534 34,534                           |
| » ,613   |    | » 75,613  |
|  | =  |   |
| Cost of sales                                  | <> | Cost of sales                                   |
| » 3,453 45,645 56,435 10                       |    | » 3,453 45,645 56,435 1                         |
| » 5,533  |    | » 05,533  |
|  | =  |   |
| Gross  | <> | Gross   |
| » 9,998 80,179 90,969 18                       |    | » 9,998 80,179 90,969 1                         |
| » 1,146  |    | » 81,146  |
|  | =  |   |
| Distribution costs                             | <> | Distribution costs                              |
| » 5,645 34,534 3,453 43                        |    | » 5,645 34,534 3,453                            |
| » ,632   |    | » 43,632  |
|  | =  |   |
| Administrative expenses                        | <> | Administrative expenses                         |
| » 6,456 54,645 6,453 11                        |    | » 56,456 54,645 6,453 1                         |
| » 7,554  |    | » 17,554  |

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|  |    |   |
|--|----|---|
|  | =  |   |
| Other operating income 3                 | <> | Other operating income                      |
| » 4,534 34,534 34,534 10                 |    | » 34,534 34,534 34,534 1                    |
| » 3,602                                  |    | » 03,602                                    |
|  | =  |   |
| Other operating expense                  | <> | Other operating expense                     |
| » 4,564 4,564 6,564 15                   |    | » 4,564 4,564 6,564                         |
| » ,692                                   |    | » 15,692                                    |
|  | =  |   |
| Other gains / losses 3                   | <> | Other gains / losses                        |
| » 4,534 3,453 34,534 72                  |    | » 34,534 3,453 34,534                       |
| » ,521                                   |    | » 72,521                                    |
|  | =  |   |
| Operating 14                             | <> | Operating                                   |
| » 5,731 211,909 176,507 53               |    | » 145,731 211,909 176,507 5                 |
| » 4,147                                  |    | » 34,147                                    |
| Finance income                           |    | Finance income                              |
| » 4,564 45,645 56,456 10                 |    | » 4,564 45,645 56,456 1                     |
| » 6,665                                  |    | » 06,665                                    |
| Finance costs                            |    | Finance costs                               |
| » 3,453 34,534 3,434 41                  |    | » 3,453 34,534 3,434                        |
| » ,421                                   |    | » 41,421                                    |
|  | =  |   |
| Net finance income / cost                | <> | Net finance income / cost                   |
| » 8,017 80,179 59,890 14                 |    | » 8,017 80,179 59,890 1                     |
| » 8,086                                  |    | » 48,086                                    |
|  | =  |   |
| Share of of equity accounted             |    | Share of of equity accounted                |
| investees 4                              | <> | investees                                   |
| » 5,645 45,645 56,456 14                 |    | » 45,645 45,645 56,456 1                    |
| » 7,746                                  |    | » 47,746                                    |
|  | =  |   |
| before tax 19                            | <> | before tax                                  |
| » 9,393 337,733 292,853 82               |    | » 199,393 337,733 292,853 8                 |
| » 9,979                                  |    | » 29,979                                    |
|  | =  |   |
| Income tax 3                             | <> | Income tax                                  |
| » 4,534 34,534 34,534 10                 |    | » 34,534 34,534 34,534 1                    |
| » 3,602                                  |    | » 03,602                                    |
|  | =  |   |
| for the financial year 23                | <> | for the financial year                      |
| » 3,927 372,267 327,387 93               |    | » 233,927 372,267 327,387 9                 |
| » 3,581                                  |    | » 33,581                                    |
|  | =  |   |
| » Page 529                               | <> | » Page 480                                  |
| ROI IFRS REG                             |    | ROI IFRS REG                                |
|  | =  |   |
| trading as Ireland International Fin     | <> | trading as Ireland International Fina       |
| » ancial Reporting Standards             |    | » ncial Reporting Standards                 |
|  | =  |   |
| Notes to the Financial Statements for th | <> | Notes to the Financial Statements for the F |

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|   |    |   |
|---|----|---|
| » e Financial Year Ended 30 June 2024   |    | » inancial Year Ended 31 December 2024  |
| FFWFWFW   | =  | FFWFWFW   |
| Page 5  | <> | Page 481  |
| » 30  |    |   |
| » ROI IFRS REG  |    | » OI IFRS REG R   |
|   | =  |   |
| » trading as Ireland Internati<br>onal Financial Reporting Standards              | <> | » trading as Ireland Internationa<br>l Financial Reporting Standards                  |
|   | =  |   |
| » Notes to the Financial Statements for t<br>he Financial Year Ended 30 June 2024 | <> | » Notes to the Financial Statements for the F<br>inancial Year Ended 31 December 2024 |
|   | =  |   |
| Statement of Financial Position at 1 July 2022                                    | <> | Statement of Financial Position at 1 January 2<br>» 023                               |
|   | =  |   |
| » As originally   | <> | » As originally   |
| » reported Reclassification Remeasuremen<br>» t As restated                       |    | » reported Reclassification Remeasurement<br>» As restated                            |
| » € € €   |    | » € €   |
| » €   |    | » € €   |
|   | =  |   |
| Assets  |    | Assets  |
| Non-current assets  |    | Non-current assets  |
| Property, plant and equipment   | <> | Property, plant and equipment   |
| » 4,534 32,532 43,4   |    | » 4,534 32,532 43,45  |
| » 53 80,519   |    | » 3 80,519  |
| Investment properties   |    | Investment properties   |
| » 45,635 5,645 52,3   |    | » 45,635 5,645 52,34  |
| » 45 103,625  |    | » 5 103,625   |
| Intangible assets   |    | Intangible assets   |
| » 34,534 65,756 2,3   |    | » 34,534 65,756 2,34  |
| » 45 102,635  |    | » 5 102,635   |
| Investments in subsidiaries, joint ventures<br>and associates                     |    | Investments in subsidiaries, joint<br>ventures and associates                         |
| » 54,645 4,456 4,6  |    | » 54,645 4,456 4,65   |
| » 56 63,757   |    | » 6 63,757  |
| Other non-current financial assets  |    | Other non-current financial assets  |
| » 3,434 6,756 4,4   |    | » 3,434 6,756 4,45  |
| » 57 14,647   |    | » 7 14,647  |
| Deferred tax assets   |    | Deferred tax assets   |
| » 56,546 3,245 5,6  |    | » 56,546 3,245 5,64   |
| » 45 65,436   |    | » 5 65,436  |
|   | =  |   |
| » 199,328 118,390 112,9   | <> | » 199,328 118,390 112,90  |
| » 01 430,619  |    | » 1 430,619   |
|   | =  |   |

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| Current assets                                 |    | Current assets                            |
|--|----|---|
| Inventories                                    | <> | Inventories                               |
| » 34,354 4,564 3,2                             |    | » 34,354 4,564 3,24                       |
| » 45 42,163                                    |    | » 5 42,163                                |
| Trade and other receivables                    |    | Trade and other receivables               |
| » 64,536 56,756 75,6                           |    | » 64,536 56,756 75,67                     |
| » 74 196,966                                   |    | » 4 196,966                               |
| Income tax asset                               |    | Income tax asset                          |
| » 34,534 4,564 5,3                             |    | » 34,534 4,564 5,34                       |
| » 42 44,440                                    |    | » 2 44,440                                |
| Cash and cash equivalents                      |    | Cash and cash equivalents                 |
| » 56,756 5,234 45,6                            |    | » 56,756 5,234 45,64                      |
| » 45 107,635                                   |    | » 5 107,635                               |
| Other current financial assets                 |    | Other current financial assets            |
| » 34,534 45,645 45,6                           |    | » 34,534 45,645 45,64                     |
| » 45 125,824                                   |    | » 5 125,824                               |
|  | =  |   |
| » 224,714 116,763 175,5                        | <> | » 224,714 116,763 175,55                  |
| » 51 517,028                                   |    | » 1 517,028                               |
|  | =  |   |
| Non-current assets classified as held for sale | <> | Non-current assets classified as held for |
| » 56,756 2,345 3,2                             |    | sale                                      |
| » 45 62,346                                    |    | » 56,756 2,345 3,24                       |
|  |    | » 5 62,346                                |
|  | =  |   |
| Total assets                                   | <> | Total assets                              |
| » 480,798 237,498 291,6                        |    | » 480,798 237,498 291,69                  |
| » 97 1,009,993                                 |    | » 7 1,009,993                             |
|  | =  |   |
| Equity and liabilities                         |    | Equity and liabilities                    |
| Equity   |    | Equity                                    |
| Share capital                                  | <> | Share capital                             |
| » (4,534) (45,465) (45,                        |    | » (4,534) (45,465) (45,6                  |
| » 645) (95,644)                                |    | » 45) (95,644)                            |
| Share premium                                  |    | Share premium                             |
| » (5,656) (45,645) (5,                         |    | » (5,656) (45,645) (5,3                   |
| » 324) (56,625)                                |    | » 24) (56,625)                            |
| Capital redemption reserve                     |    | Capital redemption reserve                |
| » (45,345) (5,324) (4,                         |    | » (45,345) (5,324) (4,5                   |
| » 564) (55,233)                                |    | » 64) (55,233)                            |
| Foreign currency translation reserve           |    | Foreign currency translation reserve      |
| » (56,756) (45,645) (6,                        |    | » (56,756) (45,645) (6,7                  |
| » 767) (109,168)                               |    | » 67) (109,168)                           |
| Revaluation reserve                            |    | Revaluation reserve                       |
| » (34,534) (45,645) (45,                       |    | » (34,534) (45,645) (45,6                 |
| » 645) (125,824)                               |    | » 45) (125,824)                           |
| Available for sale reserve                     |    | Available for sale reserve                |
| » (5,656) (3,245) (7,                          |    | » (5,656) (3,245) (7,5                    |
| » 567) (16,468)                                |    | » 67) (16,468)                            |

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|   |    |  |  |   |  |  |  |
|---|----|--|--|---|--|--|--|
| Cash flow hedging reserve               |    |  |  | Cash flow hedging reserve                     |  |  |  |
| » (34,534) (4,564) (4,                  |    |  |  | » (34,534) (4,564) (4,5                       |  |  |  |
| » 564) (43,662)                         |    |  |  | » 64) (43,662)                                |  |  |  |
| Other reserves                          |    |  |  | Other reserves                                |  |  |  |
| » (5,653) (45,645) (4,                  |    |  |  | » (5,653) (45,645) (4,5                       |  |  |  |
| » 564) (55,862)                         |    |  |  | » 64) (55,862)                                |  |  |  |
| Retained earnings                       |    |  |  | Retained earnings                             |  |  |  |
| » (2,345) (5,324) (45,                  |    |  |  | » (2,345) (5,324) (45,4                       |  |  |  |
| » 456) (53,125)                         |    |  |  | » 56) (53,125)                                |  |  |  |
|   | =  |  |  |   |  |  |  |
| Total equity                            | <> |  |  | Total equity                                  |  |  |  |
| » (195,013) (246,502) (170,             |    |  |  | » (195,013) (246,502) (170,0                  |  |  |  |
| » 096) (611,611)                        |    |  |  | » 96) (611,611)                               |  |  |  |
|   | =  |  |  |   |  |  |  |
| » Page 531                              | <> |  |  | » Page 482                                    |  |  |  |
| » ROI IFRS REG                          |    |  |  | » ROI IFRS REG                                |  |  |  |
|   | =  |  |  |   |  |  |  |
| » trading as Ireland Internat           | <> |  |  | » trading as Ireland Internati                |  |  |  |
| » ional Financial Reporting Standards   |    |  |  | » onal Financial Reporting Standards          |  |  |  |
|   | =  |  |  |   |  |  |  |
| » Notes to the Financial Statements for | <> |  |  | » Notes to the Financial Statements for the F |  |  |  |
| » the Financial Year Ended 30 June 2024 |    |  |  | » inancial Year Ended 31 December 2024        |  |  |  |
|   | =  |  |  |   |  |  |  |
| » As originally                         | <> |  |  | » As originally                               |  |  |  |
| » reported Reclassification Remeasure   |    |  |  | » reported Reclassification Remeasuremen      |  |  |  |
| » ment As restated                      |    |  |  | » t As restated                               |  |  |  |
| » € € €                                 |    |  |  | » € €   |  |  |  |
| » €                                     |    |  |  | » € €   |  |  |  |
|   | =  |  |  |   |  |  |  |
| Non-current liabilities                 |    |  |  | Non-current liabilities                       |  |  |  |
| Loans and borrowings (non-current)      | <> |  |  | Loans and borrowings (non-current)            |  |  |  |
| » (43,534) (5,234) (                    |    |  |  | » (43,534) (5,234) (67,                       |  |  |  |
| » 67,567) (116,335)                     |    |  |  | » 567) (116,335)                              |  |  |  |
| Retirement benefit obligations          |    |  |  | Retirement benefit obligations                |  |  |  |
| » (5,654) (45,645)                      |    |  |  | » (5,654) (45,645) (2,                        |  |  |  |
| » (2,345) (53,644)                      |    |  |  | » 345) (53,644)                               |  |  |  |
| Provisions (non-current)                |    |  |  | Provisions (non-current)                      |  |  |  |
| » (45,645) (2,345) (                    |    |  |  | » (45,645) (2,345) (45,                       |  |  |  |
| » 45,646) (93,636)                      |    |  |  | » 646) (93,636)                               |  |  |  |
| Deferred income (non-current)           |    |  |  | Deferred income (non-current)                 |  |  |  |
| » (5,675) (4,564) (                     |    |  |  | » (5,675) (4,564) (45,                        |  |  |  |
| » 45,645) (55,884)                      |    |  |  | » 645) (55,884)                               |  |  |  |
| Other non-current financial liabilities |    |  |  | Other non-current financial liabilities       |  |  |  |
| » (46,456) (45,645) (                   |    |  |  | » (46,456) (45,645) (45,                      |  |  |  |
| » 45,645) (137,746)                     |    |  |  | » 645) (137,746)                              |  |  |  |
| Deferred tax liabilities                |    |  |  | Deferred tax liabilities                      |  |  |  |
| » (56,756) (4,523)                      |    |  |  | » (56,756) (4,523) (6,                        |  |  |  |

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|  |    |  |
|--|----|--|
| » (6,754) (68,033)                               |    | » 754) (68,033)                                  |
|  | =  |  |
| » (203,720) (107,956) (2                         | <> | » (203,720) (107,956) (213,                      |
| » 13,602) (525,278)                              |    | » 602) (525,278)                                 |
|  | =  |  |
| Current liabilities                              |    | Current liabilities                              |
| Trade and other payables                         | <> | Trade and other payables                         |
| » (45,645) (45,645) (                            |    | » (45,645) (45,645) (45,                         |
| » 45,645) (136,935)                              |    | » 645) (136,935)                                 |
| Loans and borrowings (current)                   |    | Loans and borrowings (current)                   |
| » (52,345) (4,645) (                             |    | » (52,345) (4,645) (45,                          |
| » 45,647) (102,637)                              |    | » 647) (102,637)                                 |
| Income tax liability                             |    | Income tax liability                             |
| » (2,345) (2,345) (                              |    | » (2,345) (2,345) (54,                           |
| » 54,657) (59,347)                               |    | » 657) (59,347)                                  |
| Other current financial liabilities              |    | Other current financial liabilities              |
| » (45,645) (45,645) (                            |    | » (45,645) (45,645) (56,                         |
| » 56,456) (147,746)                              |    | » 456) (147,746)                                 |
| Deferred income (current)                        |    | Deferred income (current)                        |
| » (45,645) (56,758) (3                           |    | » (45,645) (56,758) (345,                        |
| » 45,457) (447,860)                              |    | » 457) (447,860)                                 |
| Dividends payable                                |    | Dividends payable                                |
| » (2,345) (5,324) (                              |    | » (2,345) (5,324) (67,                           |
| » 67,564) (75,233)                               |    | » 564) (75,233)                                  |
| Provisions (current)                             |    | Provisions (current)                             |
| » (56,756) (65,755)                              |    | » (56,756) (65,755) (5,                          |
| » (5,675) (128,186)                              |    | » 675) (128,186)                                 |
|  | =  |  |
| » (250,726) (226,117) (6                         | <> | » (250,726) (226,117) (621,                      |
| » 21,101) (1,097,944)                            |    | » 101) (1,097,944)                               |
|  | =  |  |
| Liabilities associated with assets held for sale | <> | Liabilities associated with assets held for sale |
| » (87,438) (56,756) (                            |    | » (87,438) (56,756) (34,                         |
| » 34,533) (178,727)                              |    | » 533) (178,727)                                 |
|  | =  |  |
| Total liabilities                                | <> | Total liabilities                                |
| » (541,884) (390,829) (8                         |    | » (541,884) (390,829) (869,                      |
| » 69,236) (1,801,949)                            |    | » 236) (1,801,949)                               |
|  | =  |  |
| Total equity and liabilities                     | <> | Total equity and liabilities                     |
| » (736,897) (637,331) (1,0                       |    | » (736,897) (637,331) (1,039,                    |
| » 39,332) (2,413,560)                            |    | » 332) (2,413,560)                               |
|  | =  |  |
| » Page 532                                       | <> | » Page 483                                       |
| » ROI IFRS REG                                   |    | » OI IFRS REG R                                  |
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| trading as Ireland Internati                     | <> | trading as Ireland Internationa                  |

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| » onal Financial Reporting Standards  |    | » l Financial Reporting Standards   |
|---|----|---|
|   | =  |   |
| Notes to the Financial Statements for t<br>» he Financial Year Ended 30 June 2024 | <> | Notes to the Financial Statements for the F<br>» inancial Year Ended 31 December 2024 |
|   | =  |   |
| Statement of Financial Position at 30 June 202<br>» 3                             | <> | Statement of Financial Position at 31 December<br>» 2023                              |
|   | =  |   |
| » As originally   | <> | » As originally   |
| » reported Reclassification Remeasuremen<br>» t As restated                       |    | » reported Reclassification Remeasurement<br>» As restated                            |
| » € € €   |    | » € €   |
| » €   |    | » € €   |
|   | =  |   |
| Assets  |    | Assets  |
| Non-current assets  |    | Non-current assets  |
| Property, plant and equipment   | <> | Property, plant and equipment   |
| » 23,423 4,234 7,4  |    | » 23,423 4,234 7,46   |
| » 64 35,121   |    | » 4 35,121  |
| Investment properties   |    | Investment properties   |
| » 4,234 5,434 34,5  |    | » 4,234 5,434 34,53   |
| » 34 44,202   |    | » 4 44,202  |
| Intangible assets   |    | Intangible assets   |
| » 23,423 35,343 567,5   |    | » 23,423 35,343 567,56  |
| » 67 626,333  |    | » 7 626,333   |
| Investments in subsidiaries, joint ventures<br>and associates                     |    | Investments in subsidiaries, joint<br>ventures and associates                         |
| » 3,434 34,534 3,4  |    | » 3,434 34,534 3,45   |
| » 53 41,421   |    | » 3 41,421  |
| Other non-current financial assets  |    | Other non-current financial assets  |
| » 34,367 45,645 56,7  |    | » 34,367 45,645 56,75   |
| » 56 136,768  |    | » 6 136,768   |
| Deferred tax assets   |    | Deferred tax assets   |
| » 3,434 45,645 34,3   |    | » 3,434 45,645 34,34  |
| » 45 83,424   |    | » 5 83,424  |
|   | =  |   |
| » 92,315 170,835 704,1  | <> | » 92,315 170,835 704,11   |
| » 19 967,269  |    | » 9 967,269   |
|   | =  |   |
| Current assets  |    | Current assets  |
| Inventories   | <> | Inventories   |
| » 34,534 3,453 56,7   |    | » 34,534 3,453 56,75  |
| » 56 94,743   |    | » 6 94,743  |
| Trade and other receivables   |    | Trade and other receivables   |
| » 7,645 3,453 34,5  |    | » 7,645 3,453 34,53   |
| » 34 45,632   |    | » 4 45,632  |
| Income tax asset  |    | Income tax asset  |
| » 34,534 45,645 56,7  |    | » 34,534 45,645 56,75   |

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|  |    |  |   |
|--|----|--|---|
| » 56 136,935                                   |    |  | » 6 136,935                               |
| Cash and cash equivalents                      |    |  | Cash and cash equivalents                 |
| » 564,564 3,453 34,5                           |    |  | » 564,564 3,453 34,53                     |
| » 34 602,551                                   |    |  | » 4 602,551                               |
| Other current financial assets                 |    |  | Other current financial assets            |
| » 3,453 4,564 5,6                              |    |  | » 3,453 4,564 5,67                        |
| » 75 13,692                                    |    |  | » 5 13,692                                |
|  | =  |  |   |
| » 644,730 60,568 188,2                         | <> |  | » 644,730 60,568 188,25                   |
| » 55 893,553                                   |    |  | » 5 893,553                               |
|  | =  |  |   |
| Non-current assets classified as held for sale | <> |  | Non-current assets classified as held for |
| » 34,534 34,534 3,4                            |    |  | sale                                      |
| » 53 72,521                                    |    |  | » 34,534 34,534 3,45                      |
|  |    |  | » 3 72,521                                |
|  | =  |  |   |
| Total assets                                   | <> |  | Total assets                              |
| » 771,579 265,937 895,8                        |    |  | » 771,579 265,937 895,82                  |
| » 27 1,933,343                                 |    |  | » 7 1,933,343                             |
|  | =  |  |   |
| Equity and liabilities                         |    |  | Equity and liabilities                    |
| Equity   |    |  | Equity                                    |
| Share capital                                  | <> |  | Share capital                             |
| » (45,645) (45,645) (56,                       |    |  | » (45,645) (45,645) (56,7                 |
| » 756) (148,046)                               |    |  | » 56) (148,046)                           |
| Share premium                                  |    |  | Share premium                             |
| » (34,347) (345,345) (3,                       |    |  | » (34,347) (345,345) (3,4                 |
| » 453) (383,145)                               |    |  | » 53) (383,145)                           |
| Capital redemption reserve                     |    |  | Capital redemption reserve                |
| » (34,347) (45,645) (56,                       |    |  | » (34,347) (45,645) (56,7                 |
| » 756) (136,748)                               |    |  | » 56) (136,748)                           |
| Foreign currency translation reserve           |    |  | Foreign currency translation reserve      |
| » (34,534) (3,453) (353,                       |    |  | » (34,534) (3,453) (353,4                 |
| » 453) (391,440)                               |    |  | » 53) (391,440)                           |
| Revaluation reserve                            |    |  | Revaluation reserve                       |
| » (65,454) (4,564) (43,                        |    |  | » (65,454) (4,564) (43,4                  |
| » 453) (113,471)                               |    |  | » 53) (113,471)                           |
| Available for sale reserve                     |    |  | Available for sale reserve                |
| » (34,354) (34,534) (56,                       |    |  | » (34,354) (34,534) (56,7                 |
| » 756) (125,644)                               |    |  | » 56) (125,644)                           |
| Cash flow hedging reserve                      |    |  | Cash flow hedging reserve                 |
| » (3,453) (45,645) (3,                         |    |  | » (3,453) (45,645) (3,4                   |
| » 434) (52,532)                                |    |  | » 34) (52,532)                            |
| Other reserves                                 |    |  | Other reserves                            |
| » (34,534) (3,453) (56,                        |    |  | » (34,534) (3,453) (56,7                  |
| » 756) (94,743)                                |    |  | » 56) (94,743)                            |
| Retained earnings                              |    |  | Retained earnings                         |
| » (34,534) (6,334) (354,                       |    |  | » (34,534) (6,334) (354,3                 |
| » 334) (395,202)                               |    |  | » 34) (395,202)                           |

(continued)

|   |    |   |
|---|----|---|
|   | =  |   |
| Total equity                            | <> | Total equity                                  |
| » (321,202) (534,618) (985,             |    | » (321,202) (534,618) (985,1                  |
| » 151) (1,840,971)                      |    | » 51) (1,840,971)                             |
|   | =  |   |
| » Page 533                              | <> | » Page 484                                    |
| » ROI IFRS REG                          |    | » ROI IFRS REG                                |
|   | =  |   |
| » trading as Ireland Internat           | <> | » trading as Ireland Internati                |
| » ional Financial Reporting Standards   |    | » onal Financial Reporting Standards          |
|   | =  |   |
| » Notes to the Financial Statements for | <> | » Notes to the Financial Statements for the F |
| » the Financial Year Ended 30 June 2024 |    | » inancial Year Ended 31 December 2024        |
|   | =  |   |
| » As originally                         | <> | » As originally                               |
| » reported Reclassification Remeasure   |    | » reported Reclassification Remeasuremen      |
| » ment As restated                      |    | » t As restated                               |
| » € € €                                 |    | » € €   |
| » €                                     |    | » € €   |
|   | =  |   |
| Non-current liabilities                 |    | Non-current liabilities                       |
| Loans and borrowings (non-current)      | <> | Loans and borrowings (non-current)            |
| » (34,534) (34,534) (6                  |    | » (34,534) (34,534) (657,                     |
| » 57,567) (726,635)                     |    | » 567) (726,635)                              |
| Retirement benefit obligations          |    | Retirement benefit obligations                |
| » (34,534) (3,453) (3                   |    | » (34,534) (3,453) (345,                      |
| » 45,345) (383,332)                     |    | » 345) (383,332)                              |
| Provisions (non-current)                |    | Provisions (non-current)                      |
| » (34,534) (34,347) (6                  |    | » (34,534) (34,347) (675,                     |
| » 75,675) (744,556)                     |    | » 675) (744,556)                              |
| Deferred income (non-current)           |    | Deferred income (non-current)                 |
| » (34,346) (34,534)                     |    | » (34,346) (34,534) (4,                       |
| » (4,534) (73,414)                      |    | » 534) (73,414)                               |
| Other non-current financial liabilities |    | Other non-current financial liabilities       |
| » (4,345) (3,453)                       |    | » (4,345) (3,453) (5,                         |
| » (5,656) (13,454)                      |    | » 656) (13,454)                               |
| Deferred tax liabilities                |    | Deferred tax liabilities                      |
| » (3,434) (3,434) (                     |    | » (3,434) (3,434) (34,                        |
| » 34,534) (41,402)                      |    | » 534) (41,402)                               |
|   | =  |   |
| » (145,727) (113,755) (1,7              | <> | » (145,727) (113,755) (1,723,                 |
| » 23,311) (1,982,793)                   |    | » 311) (1,982,793)                            |
|   | =  |   |
| Current liabilities                     |    | Current liabilities                           |
| Trade and other payables                | <> | Trade and other payables                      |
| » (5,645) (4,645) (                     |    | » (5,645) (4,645) (56,                        |

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|  |      |  |         |
|--|------|--|---------|
| » 56,756) (67,046)                               |      | » 756) (67,046)                                  |         |
| Loans and borrowings (current)                   |      | Loans and borrowings (current)                   |         |
| » (5,645) (34,534)                               | (    | » (5,645) (34,534)                               | (34,    |
| » 34,534) (74,713)                               |      | » 534) (74,713)                                  |         |
| Income tax liability                             |      | Income tax liability                             |         |
| » (3,453) (34,534)                               | (5   | » (3,453) (34,534)                               | (567,   |
| » 67,567) (605,554)                              |      | » 567) (605,554)                                 |         |
| Other current financial liabilities              |      | Other current financial liabilities              |         |
| » (3,453) (56,456)                               |      | » (3,453) (56,456)                               | (3,     |
| » (3,434) (63,343)                               |      | » 434) (63,343)                                  |         |
| Deferred income (current)                        |      | Deferred income (current)                        |         |
| » (45,343) (34,534)                              | (4   | » (45,343) (34,534)                              | (456,   |
| » 56,456) (536,333)                              |      | » 456) (536,333)                                 |         |
| Dividends payable                                |      | Dividends payable                                |         |
| » (2,323) (64,645)                               | (    | » (2,323) (64,645)                               | (66,    |
| » 66,456) (133,424)                              |      | » 456) (133,424)                                 |         |
| Provisions (current)                             |      | Provisions (current)                             |         |
| » (3,434) (3,436)                                | (    | » (3,434) (3,436)                                | (34,    |
| » 34,534) (41,404)                               |      | » 534) (41,404)                                  |         |
|  | =    |  |         |
| » (69,296) (232,784)                             | (1,2 | » (69,296) (232,784)                             | (1,219, |
| » 19,737) (1,521,817)                            |      | » 737) (1,521,817)                               |         |
|  | =    |  |         |
| Liabilities associated with assets held for sale |      | Liabilities associated with assets held for sale |         |
| » (63,877) (44,534)                              | (    | » (63,877) (44,534)                              | (45,    |
| » 45,345) (153,756)                              |      | » 345) (153,756)                                 |         |
|  | =    |  |         |
| Total liabilities                                |      | Total liabilities                                |         |
| » (278,900) (391,073)                            | (2,9 | » (278,900) (391,073)                            | (2,988, |
| » 88,393) (3,658,366)                            |      | » 393) (3,658,366)                               |         |
|  | =    |  |         |
| Total equity and liabilities                     |      | Total equity and liabilities                     |         |
| » (600,102) (925,691)                            | (3,9 | » (600,102) (925,691)                            | (3,973, |
| » 73,544) (5,499,337)                            |      | » 544) (5,499,337)                               |         |
|  | =    |  |         |
| » Page 534                                       | <>   | » Page 485                                       |         |
| ROI  | =    | ROI  |         |
| » IFRS REG                                       |      | » IFRS REG                                       |         |
| » trading as Ireland Internat                    | <>   | » trading as Ireland International               |         |
| » ional Financial Reporting Standards            |      | » Financial Reporting Standards                  |         |
|  | =    |  |         |
| Notes to the Financial Statements for            |      | Notes to the Financial Statements for the F      |         |
| » the Financial Year Ended 30 June 2024          | <>   | » inancial Year Ended 31 December 2024           |         |
|  | =    |  |         |
| Income Statement for the year ended 30 June 20   | <>   | Income Statement for the year ended 31 Decembe   |         |
| » 23   |      | » r 2023   |         |
|  | =    |  |         |
|  | <>   | » As   |         |

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| As orig                                |         |  |            |                         |   |         |         |   |   |
|--|---------|--|------------|-------------------------|---|---------|---------|---|---|
| » inally                               |         |  |            |                         | » originally                                    |         |         |   |   |
| rep                                    |         |  |            |                         |   |         |         |   |   |
| » orted Reclassification Remeasurement |         |  |            |                         | » reported Reclassification Remeasurement As re |         |         |   |   |
| » As restated                          |         |  |            |                         | » stated  |         |         |   |   |
| Note                                   |         |  |            |                         | Note  |         |         |   |   |
| » €                                    | €       |  |            | €                       | » €   | €       |         | € | € |
| » €                                    |         |  |            |                         | »   |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Revenue                                |         |  | 5          | <>                      | Revenue   |         |         |   |   |
| » 6,753                                | 87,387  |  | 65,376 20  |                         | » 56,753  | 87,387  | 65,376  |   | 2 |
| » 9,516                                |         |  |            |                         | » 09,516  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Cost of sales                          |         |  | <>         | Cost of sales           |   |         |         |   |   |
| » 3,437                                | 34,534  |  | 34,534 72  |                         | » 3,437   | 34,534  | 34,534  |   |   |
| » ,505                                 |         |  |            |                         | » 72,505  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Gross                                  |         |  | 6          | <>                      | Gross   |         |         |   |   |
| » 0,190                                | 121,921 |  | 99,910 28  |                         | » 60,190  | 121,921 | 99,910  |   | 2 |
| » 2,021                                |         |  |            |                         | » 82,021  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Distribution costs                     |         |  | <>         | Distribution costs      |   |         |         |   |   |
| » 5,344                                | 45,645  |  | 5,234 56   |                         | » 5,344   | 45,645  | 5,234   |   |   |
| » ,223                                 |         |  |            |                         | » 56,223  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Administrative expenses                |         |  | 6          | <>                      | Administrative expenses                         |         |         |   |   |
| » 3,445                                | 34,534  |  | 34,534 13  |                         | » 63,445  | 34,534  | 34,534  |   | 1 |
| » 2,513                                |         |  |            |                         | » 32,513  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Other operating income                 |         |  | 3          | <>                      | Other operating income                          |         |         |   |   |
| » 4,345                                | 56,456  |  | 56,567 14  |                         | » 34,345  | 56,456  | 56,567  |   | 1 |
| » 7,368                                |         |  |            |                         | » 47,368  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Other operating expense                |         |  | <>         | Other operating expense |   |         |         |   |   |
| » 5,656                                | 34,534  |  | 54,645 94  |                         | » 5,656   | 34,534  | 54,645  |   |   |
| » ,835                                 |         |  |            |                         | » 94,835  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Other gains / losses                   |         |  | 3          | <>                      | Other gains / losses                            |         |         |   |   |
| » 4,534                                | 4,523   |  | 3,453 42   |                         | » 34,534  | 4,523   | 3,453   |   |   |
| » ,510                                 |         |  |            |                         | » 42,510  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Operating                              |         |  | 20         | <>                      | Operating                                       |         |         |   |   |
| » 3,514                                | 297,613 |  | 254,343 75 |                         | » 203,514                                       | 297,613 | 254,343 |   | 7 |
| » 5,470                                |         |  |            |                         | » 55,470  |         |         |   |   |
| Finance income                         |         |  | 5          |                         | Finance income                                  |         |         |   |   |
| » 6,756                                | 34,534  |  | 3,433 94   |                         | » 56,756  | 34,534  | 3,433   |   |   |
| » ,723                                 |         |  |            |                         | » 94,723  |         |         |   |   |
| Finance costs                          |         |  | 3          |                         | Finance costs                                   |         |         |   |   |
| » 4,534                                | 6,464   |  | 34,534 75  |                         | » 34,534  | 6,464   | 34,534  |   |   |
| » ,532                                 |         |  |            |                         | » 75,532  |         |         |   |   |
|  |         |  |            |                         | =   |         |         |   |   |
| Net finance income / cost              |         |  | 9          | <>                      | Net finance income / cost                       |         |         |   |   |

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|  |         |         |       |    |  |         |         |       |
|--|---------|---------|-------|----|--|---------|---------|-------|
| » 1,290  | 40,998  | 37,967  | 17    |    | » 91,290                                       | 40,998  | 37,967  | 1     |
| » 0,255  |         |         |       |    | » 70,255                                       |         |         |       |
|  |         |         |       | =  |  |         |         |       |
| before tax                                     |         |         | 29    | <> | before tax                                     |         |         |       |
| » 4,804  | 338,611 | 292,310 | 92    |    | » 294,804                                      | 338,611 | 292,310 | 9     |
| » 5,725  |         |         |       |    | » 25,725                                       |         |         |       |
|  |         |         |       | =  |  |         |         |       |
| Income tax                                     |         |         | 3     | <> | Income tax                                     |         |         |       |
| » 4,534  | 45,234  | 34,537  | 11    |    | » 34,534                                       | 45,234  | 34,537  | 1     |
| » 4,305  |         |         |       |    | » 14,305                                       |         |         |       |
|  |         |         |       | =  |  |         |         |       |
| for the financial year                         |         |         | 32    | <> | for the financial year                         |         |         |       |
| » 9,338  | 383,845 | 326,847 |       |    | » 329,338                                      | 383,845 | 326,847 | 1,    |
| » 1,040,030                                    |         |         |       |    | » 040,030                                      |         |         |       |
|  |         |         |       | =  |  |         |         |       |
| » Page 535                                     |         |         |       | <> | » Page 486                                     |         |         |       |
|  |         |         |       |    | » ROI IFRS REG                                 |         |         |       |
|  |         |         |       |    | » trading as Ireland International             |         |         |       |
|  |         |         |       |    | » 1 Financial Reporting Standards              |         |         |       |
|  |         |         |       |    | » iXBRL Detailed Profit and Loss Account for   |         |         |       |
|  |         |         |       |    | » the Year Ended 31 December 2024              |         |         |       |
| »  |         |         | 2024  |    | »  |         |         | 2024  |
| »  | 2023    |         |       |    | »  | 2023    |         |       |
| »  |         |         | €     |    | »  |         |         |       |
| »  | €       |         |       |    | » €  | €       |         |       |
|  |         |         |       | =  |  |         |         |       |
| Cost of sales                                  |         |         |       |    | Cost of sales                                  |         |         |       |
| Distribution costs                             |         |         |       |    | Distribution costs                             |         |         |       |
| Administrative expenses                        |         |         |       |    | Administrative expenses                        |         |         |       |
| Other operating income                         |         |         |       |    | Other operating income                         |         |         |       |
| Other items                                    |         |         |       |    | Other items                                    |         |         |       |
| Gain after tax on sale of discontinued operati |         |         |       | <> | Gain after tax on sale of discontinued operati |         |         |       |
| » ons  |         |         | 410   |    | » ons  |         |         | 410   |
| »  | 820     |         |       |    | »  | 820     |         |       |
| Financial instrument fair value gain           |         |         |       |    | Financial instrument fair value gain           |         |         |       |
| »  |         |         | 3,633 |    | »  |         |         | 3,633 |
| »  | 7,266   |         |       |    | »  | 7,266   |         |       |
| Foreign exchange gain included in finance inco |         |         |       |    | Foreign exchange gain included in finance inco |         |         |       |
| » me   |         |         | 1,183 |    | » me   |         |         | 1,183 |
| »  | 2,366   |         |       |    | »  | 2,366   |         |       |
|  |         |         |       | =  |  |         |         |       |
| Profit on ordinary activities before taxation  |         |         |       | <> | Profit on ordinary activities before taxation  |         |         |       |
| »  |         |         | 5,226 |    | »  |         |         | 5,226 |
| »  | 10,452  |         |       |    | »  | 10,452  |         |       |
|  |         |         |       | =  |  |         |         |       |
| Tax on profit or loss on ordinary activities   |         |         |       | <> | Tax on profit or loss on ordinary activities   |         |         |       |
| »  |         |         | 83    |    | »  |         |         |       |
| »  | 166     |         |       |    | »  | 83      | 166     |       |

|  |    |  |
|--|----|--|
|  | =  |  |
| Profit for the financial year  | <> | Profit for the financial year  |
| » 5,309  |    | » 5,309  |
| » 10,618   |    | » 10,618   |
| There is a difference between the values assigned to Turnover within the primary statements (€13,153) and the iXBRL tagged detailed profit and loss (-).   | =  | There is a difference between the values assigned to Turnover within the primary statements (€13,153) and the iXBRL tagged detailed profit and loss (-).   |
| There is a difference between the values assigned to Gross Profit within the primary statements (€12,971) and the iXBRL tagged detailed profit and loss (-).   | <> | There is a difference between the values assigned to Gross Profit within the primary statements (€12,971) and the iXBRL tagged detailed profit and loss (-).   |
| There is a difference between the values assigned to Other Operating Income within the primary statements (€7,153) and the iXBRL tagged detailed profit and loss (-).<br>There is a difference between the values assigned to Government Grant Income within the primary statements (€98) and the iXBRL tagged detailed profit and loss (-).<br>There is a difference between the values assigned to Profit or Loss Before Tax within the primary statements (€71,879) and the iXBRL tagged detailed profit and loss (€8,740). | =  | There is a difference between the values assigned to Other Operating Income within the primary statements (€7,153) and the iXBRL tagged detailed profit and loss (-).<br>There is a difference between the values assigned to Government Grant Income within the primary statements (€98) and the iXBRL tagged detailed profit and loss (-).<br>There is a difference between the values assigned to Profit or Loss Before Tax within the primary statements (€71,879) and the iXBRL tagged detailed profit and loss (€8,740). |
|  | <> | <p>This page does not form part of the statutory financial statements.</p> <p>Page 487</p> <p>R</p> <p>OI IFRS REG</p> <p>trading as Ireland International Financial Reporting Standards</p> <p>iXBRL Detailed Profit and Loss Account for the Year Ended 31 December 2024</p>   |
| » 2024   |    | » 2024   |
| » 2023   |    | » 2023   |
| » €  |    | » €  |
| » €  |    | » €  |
| There is a difference between the values assigned to Turnover within the primary statements (€13,153) and the iXBRL tagged detailed profit and loss (-).<br>There is a difference between the values assigned to Turnover within the primary statements (€13,153) and the iXBRL tagged detailed profit and loss (-).   | =  | There is a difference between the values assigned to Turnover within the primary statements (€13,153) and the iXBRL tagged detailed profit and loss (-).<br>There is a difference between the values assigned to Turnover within the primary statements (€13,153) and the iXBRL tagged detailed profit and loss (-).   |

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|  |     |  |
|--|-----|--|
| » ned to Other Operating Income within the pri<br>» mary statements<br>(€7,153) and the iXBRL tagged detailed profit<br>» and loss (-).<br>There is a difference between the values assign<br>» ned to Government Grant Income within the pr<br>» imary statements<br>(€98) and the iXBRL tagged detailed profit and<br>» loss (-).<br>There is a difference between the values assign<br>» ned to Profit or Loss Before Tax within the<br>» primary statements<br>(€71,879) and the iXBRL tagged detailed profit<br>» and loss (-). |     | » ned to Other Operating Income within the pri<br>» mary statements<br>(€7,153) and the iXBRL tagged detailed profit<br>» and loss (-).<br>There is a difference between the values assign<br>» ned to Government Grant Income within the pr<br>» imary statements<br>(€98) and the iXBRL tagged detailed profit and<br>» loss (-).<br>There is a difference between the values assign<br>» ned to Profit or Loss Before Tax within the<br>» primary statements<br>(€71,879) and the iXBRL tagged detailed profit<br>» and loss (-). |
|  | - + | <div>This page does not form part of the statutory financial statements.</div> <div>Page 488</div>   |