

# **Completion of Corporation Tax Returns Form CT1 2022**

## **Part 38-02-01G**

This document was last reviewed March 2025

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Guidance about how to access help in completing the ROS Form CT1 is available in Tax and Duty Manual (TDM) [Part 38-02-01](#) including links to the TDMs for the various years' CT1s.

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## Introduction

This manual contains information about how to access help in completing the ROS Form CT1, and it contains updates about the 2022 Form CT1.

The Corporation Tax Return for accounting periods ending in 2022 is available since 12 March 2022: for filing through ROS online and ROS offline. The updates to the 2022 return are summarised for the highlighted panels.

|  |           |                |
|--|-----------|----------------|
| <b>Company Details</b>                     | <b>1</b>  | <b>Updated</b> |
| <b>Trading Results</b>                     | <b>2</b>  | <b>Updated</b> |
| <b>Extract from Accounts</b>               | <b>3</b>  | <b>Updated</b> |
| <b>Irish Rental Income</b>                 | <b>4</b>  | <b>Updated</b> |
| <b>Irish Investment &amp; Other Income</b> | <b>5</b>  | <b>Updated</b> |
| <b>Foreign Income</b>                      | <b>6</b>  |                |
| <b>Exempt Profits</b>                      | <b>7</b>  |                |
| <b>Capital Gains</b>                       | <b>8</b>  |                |
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| <b>Research &amp; Development Credit</b>   | <b>11</b> | <b>Updated</b> |
| <b>Film Corporation Tax Credit</b>         | <b>12</b> |                |
| <b>Capital Gains (Development Land)</b>    | <b>13</b> |                |
| <b>Close Company Surcharge</b>             | <b>14</b> | <b>Updated</b> |
| <b>Recovery of Income Tax</b>              | <b>15</b> | <b>Updated</b> |
| <b>Dividend Withholding Tax</b>            | <b>16</b> |                |
| <b>Calculate</b>                           | <b>17</b> |                |
| <b>Property Based Incentives</b>           | <b>18</b> |                |
| <b>CT Self Assessment</b>                  | <b>19</b> | <b>Updated</b> |
| <b>CGT Self Assessment</b>                 | <b>20</b> |                |
| <b>Print View</b>                          | <b>21</b> |                |

Figure 1: Summary of ROS CT1 'panels' showing updates in the 2022 CT1

# 1 Company Details Panel

## 1.1 Transfer Pricing

New questions were added to 'Transfer Pricing' to facilitate work related to the global minimum effective tax, to allow the identification and monitoring of the relevant case base and for reporting purposes. Filers are required to identify whether a company is part of a multinational group in the scope of the new rules.

**Transfer pricing**

Does the company qualify for the SME exemption under section 835EA? ☒ Yes ☐ No

Is the company required to prepare a Local File ☒ Yes ☐ No

Is the company required to prepare a Master File ☒ Yes ☐ No

Is the company part of a multinational group which is required, whether in Ireland or elsewhere, to file a country-by-country report? ☒ Yes ☐ No

[▼ Hide Transfer pricing](#)

What is the jurisdiction of tax residence of the group's ultimate parent entity?

What is the name of the group's ultimate parent entity?

Figure 2: New questions to identify whether a company is part of a multinational group

## 1.2 Controlled Foreign Company (CFC) Panel

A question is included to reflect the amendments to the CFC provisions in the Finance Act 2021.

For accounting periods beginning on or after 1 January 2021, companies are required to report circumstances where a CFC charge arises because the exemptions in:

- section 835T (Effective tax rate exemption),
- section 835U (Low profit margin exemption), or
- section 835V (Low accounting profit exemption)

are not available because the CFC is resident in a listed territory (i.e. a non-cooperative jurisdiction for tax purposes).

If 'YES' was indicated at (a)(i) or (a)(ii) and the chargeable company is a 'connected' company under the provisions of Part 35B please ensure you complete section (k) with respect to the 'controlling' company where relevant.

If 'YES' was indicated at (a)(i) or (a)(ii) and the company is a 'controlling' company under the provisions of Part 35B please ensure you complete section (j) with respect to the 'connected' company where relevant.

If 'YES' was indicated at (a)(i) because Section 835YA applies, indicate by inserting X in the box. ☐

To enter or edit details for each Controlled Foreign Company please click on the CFC button. CFC

Figure 3: New CFC Panel question included

## 1.3 Interest Limitations Panel

Guidance on the Interest Limitations is set out in the [Notes for Guidance on Part 35D](#). A mandatory question is included requiring confirmation if the company is a standalone entity.

**Interest Limitation Panel**

1.1 Is the company a standalone entity within the meaning of Sec. 835AY? If yes, no further questions in this section need be completed. ☐ Yes ☐ No

**This is a required field.**

Figure 4: Mandatory question on Interest Limitation Panel

If the company is a standalone entity, there are no further questions. It is important for filers to note that if they select 'yes' in question 1.1, then they should **not** answer any more questions in this panel.

If the company is not a standalone entity, filers need to complete questions from 1.2 to 1.5 in addition to the Interest Limitation Panel.

|   |  |
|---|--|
| <p>1.2 If the answer to 1.1 is no, is the company a member of an interest group in accordance with Sec. 835AAK? (Mandatory if the answer to 1.1 is "No". The first period where 'yes' is indicated above shall satisfy the election requirement in section 835AAK TCA 1997. Where the aforementioned election has previously been made, then the first period after that election where 'no' is indicated above shall be considered the withdrawal of that election.)</p> | <input type="radio"/> Yes <input type="radio"/> No |
| <p>1.3 If the answer to 1.2 is yes, is the company the reporting company? (Mandatory if answer to 1.2 is "Yes")</p>   | <input type="radio"/> Yes <input type="radio"/> No |
| <p>1.4 If the answer to 1.3 is no, please provide details of the reporting company (Mandatory if the answer to 1.3 is "No")</p>   |  |
| Reporting company name  | <input type="text"/>                               |
| Tax Reference No  | <input type="text"/>                               |
| <p>1.5 Is the company carrying on a Long Term Public Infrastructure Project in this accounting period? If yes, please provide the amount of income, expenses and net interest expense directly connected with the qualifying long term infrastructure project(s) in respect of this accounting period:</p>  | <input type="radio"/> Yes <input type="radio"/> No |
| Income (net of interest)  | <input type="text"/>                               |
| Expenses (net of interest)  | <input type="text"/>                               |
| Net interest expense  | <input type="text"/>                               |
| <p>Where the answer to 1.2 is yes, please complete points 1.17 to 1.25 in all instances with regard to amounts allocated from the interest group</p>  | <input type="button" value="Interest Limitation"/> |

Figure 5: Further mandatory questions if the entity is not standalone

Filers should note that if they get an error message on the Company Details Panel ["Error: There are errors on this page. Please correct these errors before proceeding"], it is possible that error is on the Interest Limitation Panel. If a filer is unable to find the error message on the page, they may need to clear the whole page and re-enter the company details again.

## 1.4 Residency Details

The 'country of residence' dropdown is now mandatory where the 'company is trading in the State through a branch or agency' (and the box is ticked)

Figure 6: Country of Residency mandatory if the company is trading through a branch or agency

## 2 Trading Results

### 2.1 Accelerated Capital Allowances for Farm Safety Equipment

Changes have been made to the Capital Allowance questions, at (a) and an additional question at (e) has been included.

Figure 7: Changes to question (a) with new question added at (e)

|  |  |
|--|--|
| (i) The qualifying certificate number(s) issued by the Department of Food, Agriculture and the Marine"   | <input type="text"/>                       |
| Amount claimed from this certificate   | € <input type="text"/>                     |
| (i) The qualifying certificate number(s) issued by the Department of Food, Agriculture and the Marine"   | <input type="text"/>                       |
| Amount claimed from this certificate   | € <input type="text"/>                     |
| Add Details  | <input type="button" value="Add Details"/> |
| To Automatically calculate the value of Total Machinery and Plant - 'farm safety equipment' (section 285D TCA 1997), click the Total Credit Claimed button |  |
| <input type="button" value="Total Credit Claimed"/>  |  |
| Total Credit Claimed   | € <input type="text"/>                     |

Figure 8: All of the above are additional questions relating to Farm Safety Equipment

A new accelerated capital allowances scheme for farm safety equipment was introduced in section 17 of the Finance Act 2020 (section 285D); to provide that a farmer who incurs capital expenditure on qualifying equipment can claim accelerated allowances of 50% per annum over 2 years.

To provide for this, the existing on the Form CT1 that asks

**"Plant & Machinery excess capital allowances not claimed in this period for carry forward",**

will be amended in a future update to read

**"Machinery and Plant surplus capital allowances not included in (a) by reason of Sec. 403 and 404".**

Filers and agents are advised that until the wording of the question is updated on the Form CT1 for 2022, the question "Plant and Machinery excess capital allowance not claimed in the period" relates to those not claimed by reason by Section 403 and 404.



To Automatically calculate the value of  
Total Machinery and Plant - 'farm safety  
equipment' (section 285D TCA 1997),  
click the Total Credit Claimed button

Total Credit Claimed

Total Credit Claimed €

Plant & Machinery excess capital  
allowances not claimed in this period for  
carry forward €

**Industrial Buildings**

Industrial Buildings €

Figure 9: Question to be amended

### 3 Extracts from Accounts

#### 3.1 CRSS/BRSS

A new question is included for “Total CRSS and BRSS payments received”. Filers should note that this is informational and will not calculate into the net result.

|   |                                  |
|---|----------------------------------|
| *Depreciation/Amortisation, Goodwill/Capital write-off  | € <input type="text" value="0"/> |
| * (a) Provisions including Bad Debts - positive   | € <input type="text" value="0"/> |
| * (b) Provisions including bad debts – negative   | € <input type="text"/>           |
| *Other Expenses – Negative/Credit Entries   | € <input type="text" value="0"/> |
| *Other Expenses [Total]   | € <input type="text" value="0"/> |
| <b>Total CRSS and BRSS payments received</b>  | € <input type="text"/>           |
| *Note (Expenses and deductions) If you wish to comment on any one off or unusual expenses/deductions in this period use this 'additional notes' field | € <input type="text"/>           |

Figure 10: Update to the Extract of Accounts to account for CRSS and BRSS payments received

#### (i) CRSS

Guidance on the Covid Restriction Support Scheme (CRSS) is set out in the [Guidelines on the operation of the Covid Restrictions Support Scheme](#). Relevant information is included in paragraph 10 “How is the ACTE treated for tax purposes?”, and filers must review the CRSS material before completing the CT1.

Information on CRSS receipts can be found under the ‘eRepayment Claims’ link in ‘Other Services’ in ROS. To see previous claims, click on ‘Manage your Claims’. This shows a claimant’s Claims History, which is presented by Type, Submission date, Claimed Amount and Status (as per Figure 5). Clicking on ‘View’ on any specific claim returns the detail of that specific claim (including the period of the claim).

#### (ii) BRSS

Guidance on the Business Resumption Support Scheme (BRSS) is set out in the [Guidelines on the operation of the Business Resumption Support Scheme](#).

## 4 Irish Rental Income

### 4.1 Non-Resident Landlord

A new panel for Non-Resident Landlords or Collecting Agents has been added.

**Non-resident Landlord**

**As a non-resident landlord:**

Click on the checkbox if this form is being completed by a Collection Agent ☐

Click on the checkbox if the tax was withheld by your tenant on the gross rents (Note you must submit a Form R185 to Revenue in support of your claim for a credit for this tax) ☐

PPSN/Tax reference number of Tenant 1 (this will be shown on the form R185 given to you by the tenant as proof of tax withheld; you will need to retain that form as proof of tax withheld)

Amount of Irish tax withheld €

Click the 'Add another tenant' button to add details of further tenants.

Country of Residence of the non-resident company

Figure 11: New questions added for Non-Resident Landlords

The CT1 has been amended to allow credit for tax withheld from tenants in accordance with section 1041. This panel has a tab to include further tenants. However, if the taxpayer or agent has more than 10 tenants these details are to be submitted on a spreadsheet via My Enquiries. The amount of Irish Tax withheld is to be calculated similar to the Form 11.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 5 Irish Investment & Other Income

### 5.1 Digital Games Relief

Information on the Digital Games Relief is set out in the [Notes for Guidance on section 481A](#)

It is not possible to claim relief for dates prior to commencement of Section 481A. As the credit has not been commenced, the fields are greyed out until it is commenced. Further information will be added to this Manual on commencement.

## 5.2 Hybrid Mismatches

New heading and panel input “Reverse Hybrid Mismatches.” Finance Act 2021 introduced a new anti-hybrid rule which will apply to tax periods commencing on or after 1 Jan 2022. In broad terms, the rule, which is referred to as the “reverse hybrid rule”, will operate, where relevant, to charge income of an Irish partnership or Irish Common Contractual Fund (both otherwise tax transparent entities) to Corporation Tax in Ireland.

**Reverse Hybrid Mismatches**

4. Does a charge to Corporation Tax arise in respect of the reverse hybrid entity under section 835AVD(3) ☐

[▼ Hide Reverse Hybrid Mismatches](#)

5. Provide the following details in respect of the relevant participator(s) of the reverse hybrid entity that give rise to a reverse hybrid mismatch outcome (within the meaning of section 835AVD(1))

*Where a charge to Corporation Tax arises under this provision the relevant sections of this form must be completed, in respect of the profits and gains of the reverse hybrid entity that are attributable to the relevant participator(s) at (5), as if the reverse hybrid entity were a company resident in the State for the tax period.*

[Add Participator](#)

[Clear](#) [Next](#)

Figure 12: New Reverse Hybrid Mismatches Panel

If question 4 “Does a charge to Corporation Tax arise in respect of the reverse hybrid entity under section 835AVD(3)” is ticked, question (5) must be completed with the relevant participator detail. Furthermore, the mandatory boxes of the CT1 must be completed as if the reverse hybrid entity (being a partnership or CCF to which the rule applies) is a company resident in the State.

When the “Add Participator” button is clicked, a ‘Details of Participators’ panel is presented and information on the Name, Country of Establishment and Percentage Holding of each participator is to be provided (as per the Figure overleaf). Information can be provided on a maximum of 100 additional participators.

**Details of Participators**

**Participant - 1**

Name

Country of Establishment

Percentage Holding

Click on this button to add another relevant participator. You may add up to a maximum of 100 participators.

Please click on the Back to Irish Investment Income button to return to the Irish Investment Income

Figure 13: Details of additional Participators, maximum 100.

## 6 Deductions, Reliefs & Credits

### 6.1 Pre - Populated ePSWT

From September the CT1 will be prefilled with data from the PSWT notifications filed on ePSWT, in respect of companies with an accounting period end of June 2022 and later accounting periods. The CT1 and guidance will be updated as changes are made to the form.

## 7 Research & Development Credit

### 7.1 R&D Credit and Allowances

Research and Development tax credit for micro and small companies is to be increased from 25% to 30%, however this provision has not been commenced yet. Accordingly, question 2 (a)(ii) which enables filers to claim at the 30% rate is to remain greyed out as per previous CT1. New text is added to that panel to explain that the 30% rate is not applicable at this time, pending commencement.

| Research & Development Credit and Allowances  |                          |
|---|--------------------------|
| 1. Indicate, by ticking the appropriate box, if you are a 'relevant micro or small sized company' within the meaning of Sec. 766 (1)(c)       | <input type="checkbox"/> |
| 2. (a)(i) Amount of credit claimed under Sec.766 in this accounting period at 25% (include here any amounts surrendered under Sec. 766 (2A))  | € <input type="text"/>   |
| 2. (a)(ii) Amount of credit claimed under Sec. 766 in this accounting period at 30% (include here any amounts surrendered under Sec. 766(2A)) | € <input type="text"/>   |
| This R&D tax credit measure has not yet commenced, the 30% rate is not yet applicable at this time.   |                          |

Figure 14: Remaining greyed out as not available with new text below

## 8 Close Company Surcharge

### 8.1 Surcharges (Section 440 and Section 441 TCA 1997)

Amendment to the below questions to include more clarification of the company which paid the distribution and the company that received the distribution.

| Surcharges (Section 440 and Section 441 TCA 1997)                           |                          |
|---|--------------------------|
| If you are making an election under Section 434(3A)(a), please tick the box | <input type="checkbox"/> |
| The tax reference number of the company which paid the distribution         | <input type="text"/>     |
| The tax reference number of the company which received the distribution     | <input type="text"/>     |
| The date of the distribution  | <input type="text"/>     |
| The amount of the distribution covered by the election                      | € <input type="text"/>   |

Figure 15: Question split above for more clarification

## 9 Recovery of Income Tax

### 9.1 Royalties Paid

New panel input for the Self-Certification process which allows companies to pay interest, with a deduction at the rate specified in the Double Taxation Agreement between Ireland and the country of residence of the non-resident, rather than at the standard rate of 20% as required in Section 246(2) TCA 1997.

This panel will be updated mid-year to include an option to add up to 10 additional payments under questions (a) and (b).

**Interest paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax**

**If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident**

a. at a reduced rate of income tax please state the DTA relied on

Select a Country

The amount of interest paid €

Confirm that the interest deducted has been included in the panel above ☐

b. without the deduction of tax please state the DTA relied on

Select a Country

the amount of the interest paid without the deduction of income tax €

Figure 16: New panel included for Interest Paid

The heading below has been amended followed by a new question “Royalties paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax - non-resident individual”.

|   |                          |
|---|--------------------------|
| <b>Royalties paid WITHOUT the deduction of Income Tax - non-resident company</b>  |                          |
| Tick the box, if you are applying the administrative practice in Statement of Practice-CT 01/10 to the payment of a royalty to a non-resident company   | <input type="checkbox"/> |
| <b>Royalties paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax - non-resident individual</b>  |                          |
| If you are applying the practice set out in Paragraph 9.2 of Tax and Duty Manual 08-03-06 to the payment of a royalty to a non-resident individual and have either deducted income tax at a reduced rate of Income Tax from the royalty or paid the royalty without the deduction of Income Tax, insert a tick in the box | <input type="checkbox"/> |

Figure 17: Change to heading above and additional question input

## 10 CT Self-Assessment

### 10.1 LPT surcharge – advisory message

An 'LPT surcharge' is triggered if an LPT return or any LPT payment for any previous year is outstanding **when** the tax return is filed; see TDM [LPT Part 07-02](#). If a filer intends to address an LPT compliance issue, this should be done before CT1 is filed as otherwise the surcharge is generated if there is LPT non-compliance **at the time** of filing the CT1.

The CT1 2022 will be updated shortly to include the LPT compliance check and advisory message to filers. The advisory message will flag if an LPT surcharge is likely to be raised on the return, and it is intended to show the calculation of the LPT surcharge that could be raised.

## 11 46G company - 2022

The Form 46G company for accounting periods ending in 2022 is available for filing. Filers can complete either:

- the online version in ROS for up to 30 payees,
- the ROS offline version for up to 3,000 payees, or
- the 46G Return Tool and upload it to ROS.

Additional information about filing a Form 46G company or a Form 46G is available [here](#) on the Revenue website. If a filer is using the 46G Return Tool, please note that there are 3 sheets in the spreadsheet including an Instructions sheet and a Help sheet. These sheets are accessible on the tabs at the bottom of the sheet and are helpful in explaining how to complete and upload the file, and the validations that are in-built into the sheets to assist in submitting correct information.

Filers submitting a Form 46G for an accounting period should ensure that the period being returned **exactly** matches the accounting period in the Form CT1 for that same accounting period.



## Appendix: Extract from Accounts

| 2022 CT1 Extracts from Accounts   | Change / validation / notes  |
|---|--|
| *Income   | No change  |
| *Sales / Receipts / Turnover  | No change  |
| *Receipts from Government Agencies - GMS, etc.  | No change  |
| *Other Income   | No change  |
| Trading Account Items   | No change  |
| * Purchases   | Field is mandatory   |
| *Gross Trading Profits  | No change  |
| Expenses and Deductions   | All fields in section are mandatory  |
| *Salaries / Wages   | Amended wording – question split   |
| *Staff costs  | Amended wording – question split   |
| *Directors' remuneration including fees, bonuses, etc   | Field is mandatory   |
| *Sub-Contractors <b>for the purposes of RCT</b>   | Amended wording – question split   |
| * <b>Sub-contractors other</b>  | Amended wording – question split   |
| *Rent paid  | New question   |
| *Consultancy, Professional fees   | Field is mandatory   |
| *Motor, Travel and Subsistence  | Field is mandatory   |
| *Repairs / Renewals   | Field is mandatory   |
| *Interest Payable   | Field is mandatory   |
| *Depreciation/ <b>Amortisation</b> , Goodwill/Capital write-off'  | Amended text   |
| *(a) Provisions including Bad Debts - positive  | No change  |
| *(b) Provisions including Bad Debts – negative  | Amended text   |
| Other Expenses – Negative/Credit Entries  | New question   |
| Other Expenses [Total]  | No change  |
| Total CRSS and BRSS payments received   | New question   |
| <b>Note (Expenses and deductions)</b><br><b>If you wish to comment on any one off or unusual expenses/deductions in this period use this 'additional notes' field</b> | New question   |
| Extracts from Adjusted Net Profit / Loss Computation  | No change  |
| Profit / Loss per Accounts  | No change  |
| *A value must be provided for either Profit or Loss on ordinary activities before taxation  | No change  |
| Profit on ordinary activities before taxation   | No change  |
| Loss on ordinary activities before taxation   | No change  |
| Adjustments made to Profit/Loss <b>before tax</b> per Accounts  | Amended text   |
| <b>There are no adjustments required to the profit / loss per accounts</b><br>Tickbox   | New question. Tickbox added, with validation on field. Either the tickbox is ticked, or all the fields in the section must be completed. |
| *Subscriptions and Donations  | All are mandatory if the tickbox (as per the row above) is NOT ticked.   |
| *Entertainment Expenses   | No change  |
| *Disallowable Legal and Professional Expenses   | No change  |
| *Section 130 Loan Interest  | No change  |
| <b>Light, Heat and Phone</b>  | Deleted  |

| <b>2022 CT1 Extracts from Accounts</b>  | <b>Change / validation / notes</b> |
|---|------------------------------------|
| *Depreciation/Amortisation, Goodwill/Capital write-off  | New question                       |
| *Net gain on sale of fixed / chargeable assets €  | No change                          |
| *Net loss on sale of fixed / chargeable assets  | No change                          |
| Deduction for stock relief under S 666  | New question                       |
| Deduction for increase in carbon tax under section 664A   | New question                       |
| *Other deductions   | New question                       |
| *Other addbacks   | New question                       |
| Balance Sheet and Capital and Reserve Items   | No change                          |
| Director's current and loan account   | No change                          |
| *(a) Amounts owed by directors (debit balance)  | Field is mandatory                 |
| *(b) Amounts owing to directors (credit balance)  | Field is mandatory                 |
| Stock, Work in Progress, Finished goods   | No change                          |
| Trade Debtors   | New question                       |
| <b>Other</b> Debtors and Prepayments  | Amended text                       |
| Cash on hand / Bank - Debit   | No change                          |
| Bank / Loans / Overdraft - Credit   | No change                          |
| Trade creditors   | New question                       |
| <b>Other</b> Creditors and Accruals   | Amended text                       |
| Client Account Balances - Debit   | No change                          |
| Client Account Balances - Credit  | No change                          |
| Tax Creditors   | No change                          |
| *A value must be provided for either Shareholder's Funds positive or Shareholder's Funds negative                                 | No change                          |
| (a) Shareholder's Funds - positive  | No change                          |
| (b) If negative, state amount here  | No change                          |
| Notes to the Accounts   | No change                          |
| Tick appropriate box(es) below and give additional information, if appropriate, in the space provided at <b>Additional Notes</b>  | No change                          |
| Modified Auditors Report  | No change                          |
| Emphasis of Matter  | No change                          |
| Qualified Opinion   | No change                          |
| Disclaimed Opinion  | No change                          |
| Adverse Opinion   | No change                          |
| Change of Accounting Policies   | No change                          |
| Depreciation of fixed assets  | No change                          |
| Stocks and work in progress   | No change                          |
| Property Development transactions   | No change                          |
| Other   | No change                          |
| Prior Year Adjustments  | No change                          |
| Indicate if there are prior year adjustments arising from changes in accounting policies or from correction of fundamental errors | No change                          |
| Change in nature of Company's / business' activities  | No change                          |
| Indicate if there was a change in the nature of the Company's / business' activities during the accounting                        | No change                          |

| <b>2022 CT1 Extracts from Accounts</b>   | <b>Change / validation / notes</b> |
|--|------------------------------------|
| period   |                                    |
| Exceptional Items arising during the year  | No change                          |
| Indicate if exceptional items, as defined in the Financial Reporting Standards, occurred during the year | No change                          |
| Additional Notes   | No change                          |
| If you wish to expand on any item listed in Notes to the Accounts above, use this notes panel.           | No change                          |
| Please click on the Back to Extracts Accounts button to return to the Extracts From Accounts panel       | No change                          |