



Companies Registration Office Report 2015

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PART 1 - INTRODUCTION

The Companies Registration Office (CRO) Mission Statement is:

to oversee the highest possible rate and quality of annual return filing on the part of companies in accordance with the relevant statutory provisions and to ensure that information on companies published in turn by the CRO is timely and accurately reflects the information provided by those companies.

The CRO is a government organisation under the remit of the Department of Jobs, Enterprise and Innovation and is the central repository of public statutory company law related information on Irish companies. Its main functions are:

- Incorporation of companies
- Registration of company post-incorporation documentation
- Enforcement, prosecution and striking companies off the register of companies
- Registration of business names/changes in business name particulars
- Provision of information to the public

You can register a Company, Business Name (Trading Name), Foreign Company (External Company) or Limited Partnership with the CRO

PART 2 - ACTIVITY IN 2015

The Companies Act 2014

The CRO saw major changes in legislation in 2015 with the introduction of the Companies Act 2014 on 1st June 2015.

The Companies Act 2014 consolidates the existing 17 Companies Acts, which date from 1963 to 2013, into one Act. It also introduces a number of reforms, which are designed to make it easier to operate a company in Ireland. The Act provides significant benefits to companies by reducing unnecessary bureaucracy and making company law obligations easier to understand. This landmark legislative project, which is the largest substantive Act in the history of the State, brings significant benefits to companies of all types throughout the country, and is part of the Government's drive to make Ireland the best small country in the world in which to do business.

Set out in 25 Parts, 1,448 sections and 17 Schedules, the Companies Act 2014 provides for a number of different company types and provides for company incorporation, everyday administration and management, to winding up and dissolution. The Act incorporates the rights and duties of its officers, shareholders and members as well as creditors.

The CRO staff had a challenging task implementing the Companies Act project. The CRO's forms and information leaflets all required analyzing and updating. The creation of extensive new content to reflect changes was required for the CRO website. On top of this the main areas of change had to be extracted and advertised and publicised to the CRO's stakeholders. The CRO staff worked

tirelessly to achieve this goal in the year preceding the commencement of the Act.

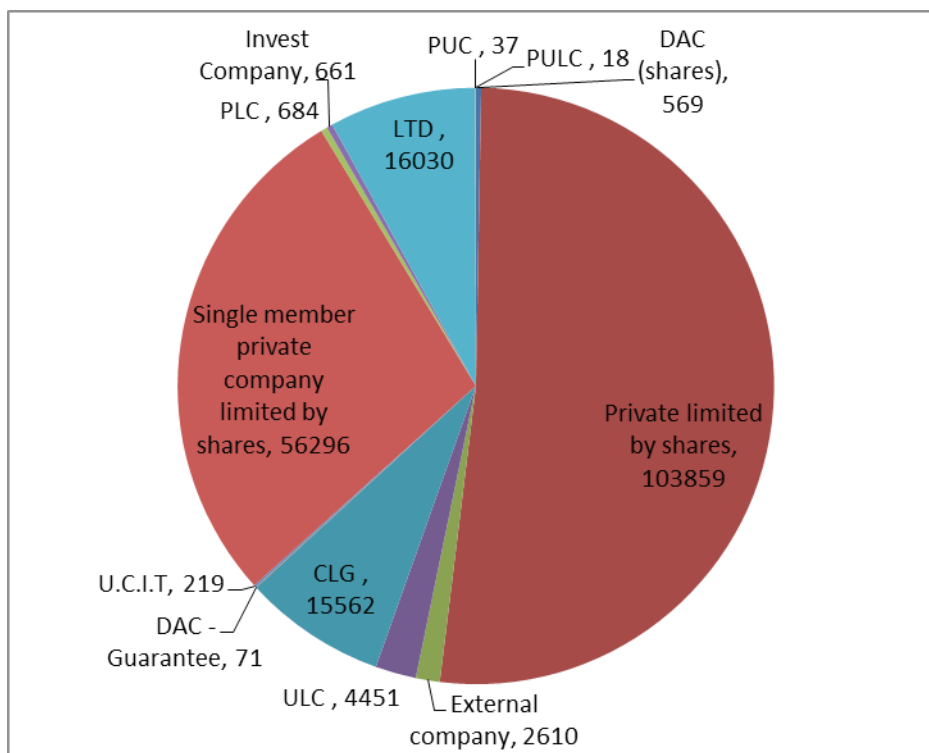
The Act affects all companies that were already on the register. Some of the main changes that came into effect on June 1st 2015 are listed below.

Conversions:

The Companies Act 2014 introduced two new company types that companies currently registered as “Private Limited by Shares” companies may convert to during an 18 month transition period:

- the LTD (Private company limited by shares), and
- the DAC (Designated Activity Company).

Present make-up of the register



LTDs: Existing companies cannot avail of the features of the simplified LTD company model without first converting their company to an LTD. A company may convert to an LTD by submitting Form N1 together with a special resolution and a copy of their new constitution to the CRO (Section 59 of the Act) . Conversion must be completed by 30th November 2016.

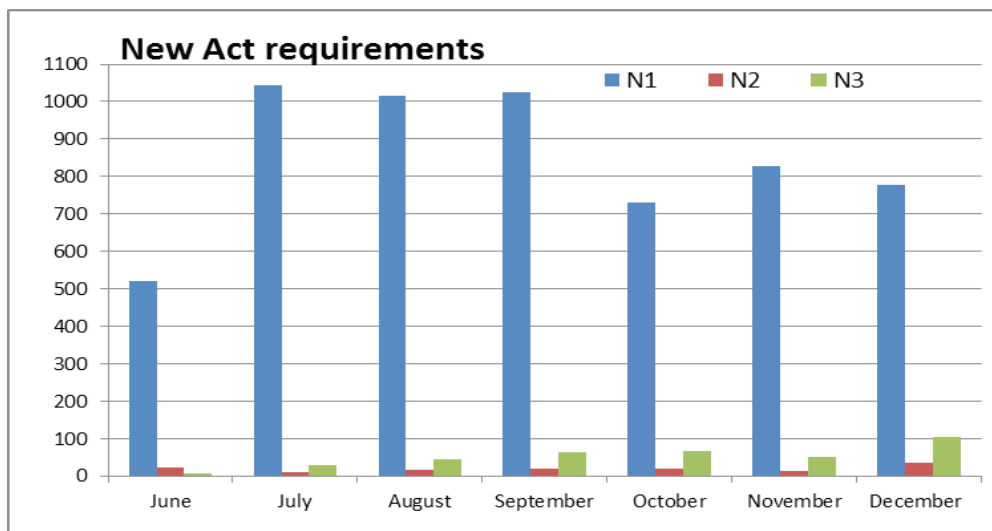
DACs: A company may convert to a DAC by submitting Form N2 with copies of an ordinary resolution (which must be passed by 31st August 2016) and new constitution to the CRO.

Both the N1 and N2 Forms are free to file.

Transition Period – 1st June 2015 to 30th November 2016

- the period of time is 18 months for LTD companies and 15 months for DACs,
- a company wishing to convert to a DAC must pass an Ordinary Resolution before 31 August 2016 and submit their new Constitution and Resolution with a Form N2 to the CRO,
- companies that do not convert to a LTD company type will operate under the DAC legislation until the end of Transition Period,
- if such companies choose to do nothing, they will be converted by the CRO, by law, to the LTD model at the end of the Transition Period – 30th November 2016
- a new electronic certificate of incorporation will be issued to the company by CRO.

There has been a low uptake on conversions to the end of 2015. 5,943 companies filed documents to convert to a LTD company, 144 submitted documents to convert to DACs.



At the end of the Transition Period, "private companies limited by shares" and the "single member private company limited by shares" will be converted to the new LTD company type where the company has failed to convert themselves.

Requirement to Change Company Name under Companies Act 2014:

The Companies Act 2014 provides that company names must include the company type suffix at the end of its name, unless exempted. An 18-month transition period has been allowed under the Act for the companies affected, public guarantee companies and unlimited companies, to change their name. Form N3 can be filed free of charge during the Transition Period for companies obliged to change their name.

Where a company does not change its name during the eighteen month Transition Period, the CRO will apply the legislation and effect the name change at the end of the Transition Period – 30th November 2016. If a company is currently exempted from stating "Limited" at the end of its name this exemption will continue under the new Act and the company does not need to take any action.

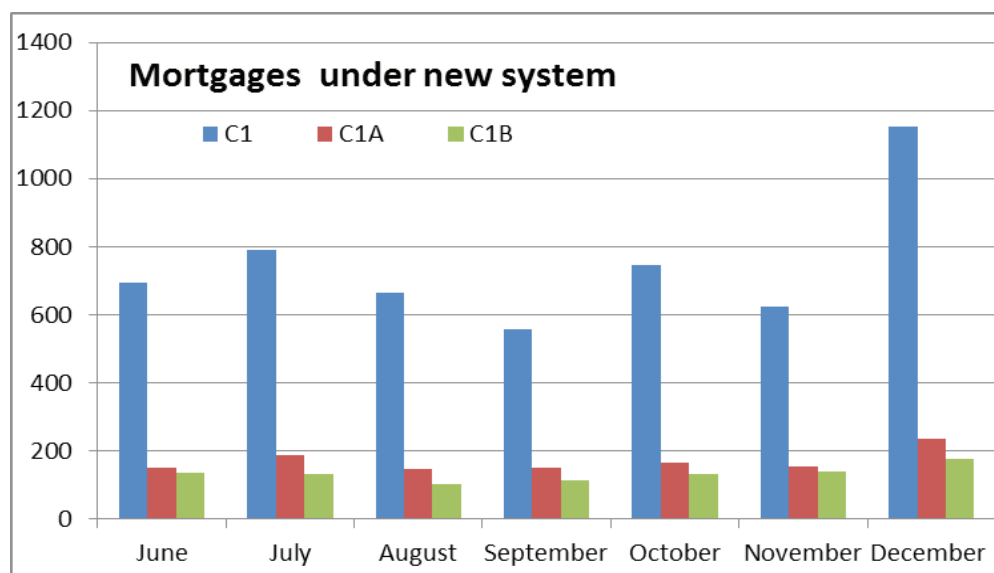
370 N3 Forms were filed by companies applying to change their name from the commencement of the Companies Act 2014 on 1st June 2015 to 31st December 2015.

Mortgages:

The Companies Act 2014 introduced a second method of submitting charges for registration with the CRO.

The Form C1a and C1b introduces a new Two Stage Procedure which can be followed – where notice of intention to create a charge (Form C1a) is followed within 21 days by notice of creation of the charge (Form C1b). Failure to file the Form C1b on time will lead to the Form C1a being rejected. Presenters can still opt for the One Stage Procedure using the Form C1.

Priority of charge is established by date and time of receipt of a fully completed submission to the CRO – the date of creation of the deed of charge no longer determines the priority. This applies in relation to both procedures. There is mandatory e-filing of Forms C1, C1a and C1b forms. ROS signatures are required and these can be obtained from Revenue.



Voluntary Strike-Off

The procedure for voluntary strike-off has been formalised under of the Companies Act 2014. The request for strike-off must be completed by all of the directors of the company and be accompanied by the necessary letter of no objection from the Revenue Commissioners and a newspaper advertisement.

Objection to strike-off should be made on a Form H16 detailing which criteria for strike-off was not met. A cancellation of a strike-off can be made on a Form H17.

Registered Office Address (ROA's)

Under the Companies Act 2014, a company's registered office may be placed in the care of an agent who has an office in the State and is approved for this purpose by the Registrar of Companies.

To become an approved ROA, the agent must file a Form B81 with the CRO. The agent must be an Irish registered company and their company number will then become their ROA identification number.

80 applications to become an approved ROA were received since the Companies Act 2014 commenced on June 1st 2015.

Audit Exemption

Under the Companies Act 2014, companies only have to meet 2 of the 3 criteria to qualify as a “small company” for the purposes of claiming an audit exemption. Guarantee and Group companies are able to qualify for the audit exemption. A Company Limited by Guarantee (CLG) is now eligible to avail of the audit exemption but where even one member objects, the company cannot avail of the exemption. There is a new audit exemption available to Dormant companies. These have their own qualifications that must be met in order to avail of the exemption (Chapter 16, Part 6).

Application to District Court for extension of time to file an annual return

Under Section 343(5) of the Companies Act 2014, applications for an extension of time to file an annual return can be made to the District Court. The District Court will (on notice to the Registrar) hear such an application and may make an Order extending the time to file. Where a company files an Order with the CRO within the time period provided by the District Court (usually 28 days), and subsequently files a correctly completed annual return within the extra time specified by the Court, the return will be deemed to have been filed on time and the consequences of late filing (late penalties / loss of audit exemption) will not apply to that annual return.

Consequently, from 1 June 2015, the administrative Waiver Scheme was discontinued and the CRO no longer engages in correspondence with companies appealing the application of penalties as a result of the late filing of an annual return. Instead, companies who need more time to file their return may make an application under section 343(5) to the District Court in the district court area where their registered office is situated.

From 1 June to 31 December 2015, the CRO was put on notice of 174 applications to the District Court for extensions of time to file under section 343(5) of the Act. In this period, 96 cases were heard by the District Court and Orders were granted by the Court in all 96 cases.

Under Court Rules, the Registrar must be put on Notice and be provided with an Affidavit at least 21 days before the District Court hearing date and if an Order is granted, it must be delivered to the CRO within 28 days of the Court date (unless the Court provides a longer period for delivery). Please see CRO Information Leaflet No. 39 for more information.

Voluntary Revision of Defective Financial Statements

Under the Companies Act 2014, if it appears to the Directors of a company that any financial statements or directors' report in respect of a particular year, which has been sent to the members, laid before the members in general meeting or delivered to the Registrar, did not comply with the

requirements of the Companies Act 2014, or with Article 4 of the International Accounting Standards Regulation, they may prepare revised financial statements or a revised directors' report in respect of that year or make the required correction(s) by way of supplementary note. The revision should be annexed to a Form B1X. The original financial statements will remain on the register.

From 1st June to 31st December 2015, 145 B1X Forms were received in the CRO.

Removal of place of business:

Place of Business registrations for external companies under the previous Companies Acts have been discontinued. No provision was made in the 2014 legislation for these types of registrations. The CRO wrote to these entities to notify them in advance of their removal from the Register with effect from 1st June 2015. The opportunity does exist to register as a Branch where the Place of Business is that of a foreign limited liability company and meets the branch registration criteria. There is no option to register with the CRO however where the Place of Business is that of a foreign unlimited liability company. In either scenario, these companies may however continue to exist and trade.

Age Requirement:

Under the Companies Act 2014, every director and secretary must be aged 18 or over. Any appointment where the company officer is a minor is void. This applies to companies that were incorporated prior to the new Act's introduction and any minor who at the time of commencement of the Act was a director, ceased to be a director.

Summary Approval Procedure (SAP)

The Summary Approval Procedure is a new provision of the Companies Act 2014. It permits certain restricted activities that would otherwise be prohibited. It is a means by which companies can engage in restricted activities by ensuring that the persons those restrictions are designed to protect, consent to the action.

It draws together several validation procedures from previous Acts.

The restricted activities are

- the financial assistance for the acquisition of shares (section 82),
- reduction in company capital (section 84),
- variation of company capital on reorganisations (section 91),
- prohibition on pre-acquisition profits or losses being treated in holding company's financial statements as profits available for distribution (section 118),
- prohibition of loans to directors and connected persons (section 239),
- domestic merger (section 464),
- members voluntary winding up (section 579).

There were 473 SAP notices received in 2015.

Domestic Mergers

Under the Companies Act 2014, it is possible for a private limited company to be involved in a merger or division of companies. Under the previous Companies Acts, this facility was only available to public limited companies (PLC's). Part 9 of the Companies Act 2014 allows an LTD company to be involved in a merger and such companies can use the Summary Approval Procedure (SAP). 4 separate merger notices have been received by the CRO in relation to 26 companies. PLC's still have the option to merge or divide under Part 17 of the Companies Act 2014 but as yet none have been received.

OTHER ACTIVITIES

Irish Collective Asset – Management Vehicles Act 2015

The Irish Collective Asset – Management Vehicles Act 2015 (ICAVs) Act was commenced on 12th March 2015 and the Central Bank of Ireland maintains the Register of ICAVs. The CRO are required under the legislation to de-register companies who have registered as ICAVs with the Central Bank. The CRO introduced a de-registration system and a statutory form was prescribed by the Minister for Jobs, Enterprise and Innovation to enable existing companies, following registration as ICAVs, to make application for de-registration from the Register. A certificate of de-registration of the company is issued, the Register records the de-registration of the company and notice is published in the CRO Gazette of the removal of the company from the Register. 11 companies were de-registered in this manner in 2015.

Unregistered Auditors

Acting as an auditor while not qualified to do so is an offence under the Companies Act 2014, prosecutable by the Office of the Director of Corporate Enforcement (ODCE).

In 2015, the CRO found that 8 companies filed auditor's reports signed by 4 individuals or firms who were not listed on the Register of Auditors. In addition, the CRO was notified of 20 companies, involving 10 auditors, where the individual auditor or audit firm whose name was on the auditor's report, stated that they did not carry out the audit. Following action by the CRO, most companies have since replaced their financial statements and a small number of companies have had their annual returns rejected.

The CRO is obliged to report all unregistered auditors cases to the ODCE and in 2015 the ODCE successfully prosecuted one individual under Sections 187 and 242 of the Companies Act 1990.

The number of unregistered auditors attempting to file false auditor's reports with the CRO has been reduced by 90% - from 115 in 2011 to 14 in 2015 .

Outreach

Outreach is an important aspect of the work of the CRO and was particularly so in the run up to the

commencement of the Companies Act 2014 in June.

The CRO has three stakeholder groups, all of which met twice during 2015: CROLink representing company secretaries and the legal profession, the Accountants' Forum and CROTECH which is comprised of two groups, the CRO bulk data customers and software vendors.

The CRO also engaged with representative groups on specific issues in preparation for commencement of the 2014 Act, for example the new regime in relation to the priority of charges. During 2015, the University of Ulster, the Dockland Innovation Project and the Court of Justice of Korea all made visits to the CRO.

Staff of the CRO gave over 20 presentations to external events and seminars during 2015 and attended at 15 events including the National Ploughing Championships and a number of "Taking Care of Business" events around the country.

There was an extensive information and advertising campaign in preparation for the commencement of the Companies Act 2014. The aim of the communication strategy was to ensure the CRO's stakeholders had sufficient notice of changes in legislation brought about by the Companies Act 2014.

The CRO now has a youtube channel available at:

<https://www.youtube.com/channel/UckvQn-QKT1bRaSmL3SPAJDg>

with videos on the following topics: How to upload financial statements for a B1 Annual Return/B1 Form instructions/C1 Form instructions.

It is intended to expand the range of videos over time. The CRO publishes a regular electronic bulletin giving up-to-date information on the Office's procedures, practices and services. There is no charge for the bulletin. Instructions on subscribing to the service are available from www.cro.ie. The CRO also uses Twitter to communicate with our stakeholders.

NORMAL ACTIVITY IN THE CRO

Incorporation

In 2015, the number of New Companies incorporated was 19,404. This is an average of over 1,600 new companies registered per month and is the highest number of new company registrations since 1998. The Companies Act 2014, commenced on 1 June 2015, introduced new company types and the main company types are as follows:- Private company limited by shares (LTD), Designated Activity Company (DAC), Private Unlimited Company (ULC), Public Limited Company (PLC), Public Unlimited Company (with shares)(PUC), Public Unlimited Company (without shares)(PULC) and Companies Limited by Guarantee (CLG).

The CRO revised its Fé-Phrainn scheme, which is a scheme which company formation agents may join in order to avail of accelerated registration timeframes. The scheme provided for advance submission of templates of constitutions (Memorandum and Articles of Association) for approval by

the CRO for use in company registration. The introduction of the new company types rendered all the template constitutions under the existing Fé Phrainn Scheme obsolete. New Companies Unit notified all agents of the requirement to submit new constitutions, and examined and approved those submitted within the deadline, in time for use on commencement of the Companies Act 2014. The CRO has committed to the following customer service targets for registration of new companies under the relevant scheme:-

Fé Phrainn Scheme - 10 working days

A1 Online Scheme - 5 working days

Ordinary Scheme - 15 working days

Since 1st June 2015 it has been possible for the first time to register a company online directly with the CRO, without using a company formation agent.

Limited Partnerships and External Companies

Targets were achieved for the processing of all Limited Partnerships and External companies documents within 15 days of receipt. 87 Limited Partnerships were registered in 2015.

Annual Returns

The function of the postal lodgements section in the CRO is to receive and scan all documents received by post and to make them available to the general public as quickly as possible. Customer service is a high priority and every effort is made to ensure that phone queries are handled in a timely and efficient manner.

There were over 180,000 annual returns received in the CRO in 2015, of these 87% were filed electronically.

Mortgages and Charges

Since commencement of the new Companies Act 2014 on 1 June 2015, the priority of charges has been determined by the time and date of receipt by the CRO of a fully completed charge submission. This is a fundamental change from previous legislation where a charge had priority from date of creation as evidenced by the Deed.

The CRO introduced mandatory electronic filing and signature to ensure certainty of the date and time of filing and the priority assigned. ROS signatures are required and they can be obtained from Revenue. When charge submissions are e-filed and electronically signed, the date of priority is automatically established.

The Act established a two stage notification system in addition to the existing one stage Form C1 where the charge is notified in one filing. A new Two Stage Procedure can be followed – where notice of intention to create a charge (Form C1a) is followed within 21 days by notice of creation of the charge (Form C1b). Failure to file the Form C1b on time will lead to the Form C1a being rejected. The number of C1's received in 2015 was 9,527, a figure similar to 2014 (9,515). However there are

also charges registered by means of the new two-stage procedure (submission of Forms C1a/C1b). By end of 2015, 929 C1b forms were received. The number of C6's received (declaration of a full satisfaction of a charge) in 2015 was 6,865 representing an increase of 63% over the 2014 figure of 4,195. Overall the number of satisfaction of charges has increased by 97% since 2012.

Enforcement

In 2015, the CRO continued to enforce the Companies Act against companies in default of their annual return filing obligations by way of involuntary strike-off and company prosecutions. However, enforcement measures were temporarily suspended in advance of the commencement of the Companies Act 2014 in order to align procedures under the old and new legislation. The reduction in the number of companies struck off in 2015 reflects the halting of strike off around June 2015. 3,072 companies were involuntarily struck off the register and 4,235 companies were struck-off on a voluntary basis. Prosecutions were only carried out in the first half of 2015 and again the number of companies prosecuted is lower than in previous years. 18 companies were prosecuted for failure to file annual returns, of which all 18 were convicted yielding €22,800 in fines. Enforcement measures (i.e. the issuing of strike off notices) resumed towards the end of 2015 and the first companies to be struck off under the new legislation will be in early 2016.

A total of 559 companies were restored to the register. Enforcement section continues to provide the "fast-track" administrative restoration facility to customers.

Voluntary Strike-Off

The procedure for voluntary strike-off has been formalised under the Companies Act 2014. The request for strike-off must be completed by all of the directors of the company and accompanied by the resolution to wind up the company, the required letter of no objection from the Revenue Commissioners and the newspaper advertisement. There is no longer a requirement to issue Strike-Off notices by Registered Post as was required under the 1963 Act which allows a significant saving of two registered post letters per voluntary strike off application. Objection to strike-off should be made on a Form H16 detailing the criteria for strike-off which were not met. A cancellation of a strike-off can be made on a Form H17. There were 4,235 voluntary strike-offs received in 2015.

Since the commencement of the Companies Act 2014, the CRO has received 17 objections and 10 cancellations.

Involuntary Strike-Off

The CRO continues to issue reminder letters to all companies in relation to Annual Return dates. In 2015, many of these continued to be issued by email and this yielded significant savings for the Office without disruption to the service that the reminders provide. Under the new Companies Act 2014, the Statutory Strike-Off notices continue to issue to the Registered Office address of the Company but there is an additional requirement to send a copy of the strike-off notice to the directors of the company at their residential address as recorded on the register of companies by prepaid ordinary post.

The issue of the strike-off notices to the directors incurs an extra expense but will be of great benefit and has already resulted in an increase in queries which will lead to greater awareness on the part of company directors of their responsibilities under the legislation and increase compliance with the Act. The CRO assisted ODCE throughout the year in its action to secure disqualification/restriction of the directors of dissolved insolvent companies by supplying affidavits and supporting certificates.

Liquidations and Receiverships

Up-to-date registers of liquidations, receiverships and examinerships were maintained, by registering all documents received within agreed business plan timeframes.

The number of liquidations initiated in 2015 decreased to 1,850 in 2015, compared to 2,008 in 2014. The downward trend in the number of companies where receivers were appointed continued with a fall of 135, from 462 in 2014 to 327 in 2015. The register of disqualified and restricted directors was also maintained, while reports of companies in liquidation continued to issue to ODCE on a regular basis.

E-filing

CORE was modernised early in 2015. The Portal and Electronic Forms were redeveloped in .Net technology. This has ensured continuity and a simplification of systems development moving forward, as well as providing an improved customer experience. As the portal and forms are developed in the same technology the user can navigate through a more seamless filing experience with Forms opening within the portal without the user having to leave the application. As with any systems change, there were some teething issues initially but these have eased and the system is now well bedded down.

Documents filed electronically in 2015	Total	Percentage
B1 - Annual Return	159,336	87%
B10 - Change in Director/Secretary information	56,592	80%
B2 - Change in Registered Office	13,146	85%

Information Unit

Commencement of the Companies Act 2014 gave rise to a significant increase in telephone calls. While this number evened out across the year, the initial spike saw an increase of 50% in calls during late Spring / early Summer. The CRO mitigated this through segregating calls using a numbering system and establishing dual teams with specific expertise to deal with these. The strategy has worked relatively well with no decrease in the information service delivered. Training was also given to staff to upskill them on the new aspects of registration brought about by the Companies Act 2014.

Corporate Function in the CRO

Financials

Expenditure 2015

The 2015 expenditure for the CRO was €7.244m. This represents an increase of 7.3% (€0.493m) on 2014, however, there has been an overall decrease in annual CRO expenditure of 26% since 2008.

The CRO expenditure 2015 and 2014 comparison:

	2012	2013	2014	2015
Pay	4.700m	4.489m	4.411m	4.695m
Non -Pay	2.289m	2.202m	2.340m	2.549m
Total	6.989m	6.989m	6.751m	7.244m

The 2015 outturn of €7.244m represents a saving of 2% on the monies originally provided for the year. The main reason why non-pay expenditure increased in 2015 over 2014 was the additional expenditure incurred in implementing the Companies Act 2014.

Income 2015

CRO received €17.72 million in 2015, which represents a decrease of 4.7% on the 2014 figure of €18.597m. The income received by CRO has been reducing over the last number of years, mainly due to more companies filing their annual returns on time, resulting in less late filing penalty fees, and more companies filing online which allows them to avail of lower filing fees.

CRO Income	2014	2015
Late Filing penalties	9.679m	8.239m
Submission Fees	7.784m	8.256m
Registry of Friendly Societies Fees	0.063m	0.056m
Miscellaneous, Enquiries Bulk Data Sales, Credit Notes, Customer Account balances)	1.074m	1.171m
Total	18.597m	17.722m

E-Day

The CRO is committed to facilitating and implementing more payments by electronic means, over the traditional methods of cash and cheque payments. In 2014 €462,712 was received by electronic means. This rose to €717,139 in 2015. The CRO will continue to promote electronic payments.

The CRO is currently reviewing alternative payment methods for customers who have traditionally paid by cheque. New options being considered include mandatory online payment when filing documents online, the use of Direct Debit facilities to pay for Bulk data as well as for topping up customer accounts with the CRO.

IT

The CRO have been working on consolidating and modernising technology. Storage and management options for our systems have been considered with a view to locating our systems in the best possible environment. The CRO continues to procure expert services to support the management of our complex array of IT systems. A major procurement of support and maintenance resources was undertaken in 2015 as well as smaller competitions for software and hardware.

Publications

The CRO completed its work of updating our website, including all Information Leaflets and Forms in time for commencement of the Companies Act 2014. We published draft content early to garner stakeholder feedback which helped shape the final versions. The CRO also undertook two significant advertising campaigns in 2015: The first was in relation to the Companies Act 2014 and was executed over three phases - newspaper advertising in January; an Information Flyer was issued to every Director on the Register in April; and a comprehensive campaign of urban radio, national newspapers, magazines and digital advertising in May. The second major campaign focused on annual returns and promoted the facility available to upload financial statements. The option has the potential to achieve significant savings for both companies and the CRO.

Overview of Energy Usage in 2015

The CRO is located in Parnell House, Dublin and O'Brien Road, Carlow. The CRO is the main energy user of Parnell House (67%) and shares the building along with a canteen, 3 meeting rooms, toilets and the reception area with The Registry of Friendly Societies (RFS) and The Competition and Consumer Protection Commission (CCPC). CRO Carlow is the minor energy user of O'Brien Road (45%) and shares the building with The National Employment Rights Authority while also sharing canteen facilities, toilets and the reception area.

The Energy Team in Parnell House were recognised by **Optimising Power @ Work** initiative in 2010 and the building was awarded runner-up in the **Best Performing Building – Air Conditioned Buildings** category. Parnell House currently holds a D2 energy rating, while O'Brien, Carlow, Road has a D1 rating.

In 2015, the CRO/RFS (Dublin & Carlow) consumed 803.91MWh of energy, consisting of:

- 362.89MWh of electricity;
- 441.02MWh of fossil fuels, with natural gas being the only fossil fuel used.
- The CRO currently does not use any renewable fuels.
- CO2 emissions: 267,646kgs

This energy consumption can be broken down by location:

Dublin – 685.03MWh of energy consisting of:

- 298.10MWh of electricity;

- 386.93MWh of fossil fuels, with natural gas being the only fossil fuel used.
- 1/3 of Energy consumption for Parnell House is paid for by the other tenants of the building, The Competition and Consumer Protection Commission (CCPC) Figures above relate to the total consumption for Parnell House.

Carlow – 118.88MWh of energy consisting of:

- 64.79MWh of electricity;
- 54.09MWh of fossil fuels, with natural gas being the only fossil fuel used.

Actions Undertaken in 2015

- Energy Saving related emails to staff reminding everyone to turn off PC monitors, printers etc. each evening (both locations).
- Monthly 'No-Lift Days' (Parnell House).
- Out of Hours energy Audits (Parnell House).
- Air Handling Unit operating hours monitored continuously (Parnell House).
- Heating timers regularly programmed in line with current weather conditions (both locations).

It is not possible to give specific figures of energy saving for all of the above actions. CRO Carlow had an increase of 0.27% in electricity usage in 2015 compared to 2014. Fossil fuel (gas) usage decreased by 24.4% in Parnell House but increased by 15.06% in CRO Carlow when compared with 2014 data. Overall energy usage decreased by 15.53% in Parnell House and increased by 6.5% in CRO Carlow. Overall CO₂ emissions have decreased by 12.77% for CRO/RFS compared to 2014.

Actions Planned for 2016

- New Energy Awareness Posters to be displayed around the building (both locations).
- Energy Awareness day (both locations).
- Presentations to staff (both locations).
- Out of Hours energy Audits (both locations).
- Monthly 'No-Lift Days'

It is thought that carrying out Energy Awareness campaigns can lead to overall savings of between 5-10%. By using BMS systems this allows both offices to manage energy usage remotely and efficiently and should show savings going forward.

PART 3 - COMING IN 2016

Provision of information to the public

All statutory information provided by companies to the CRO is available to the public for inspection and, where applicable, on payment of a small fee. Certain vital information, such as company name and registered office address, may be checked free of charge on the CRO website.

At the end of 2015, there were 198,482 Irish companies in existence on the register resulting in over 437,859 submissions being filed with the CRO during 2015. 69% of all documents were filed electronically. The CRO delivered strongly overall on its mission in 2015, achieving a target by year-end of 88% of companies being up-to-date in terms of filing of annual returns. Income for the year amounted to €17.722 million.

Development of Electronic Filing

The CRO continues to develop electronic-filing options. The facility to upload financial statements as a pdf document has been in place since 2014 while the requirement for charges to be notified electronically using ROS signatures has already been referred to.

Digitally certified copies of documents are available through www.cro.ie and digital certificates of charge and business names certificates will be rolled out in the first half of 2016 to be followed by digital certificates of incorporation later in the year. Following the ending of the transition period in November 2016, digital certificates of incorporation will issue to all companies which are converted automatically by the CRO.

The CRO is currently examining broadening the number of forms which can be filed online. All the high volume forms are already online with fairly high online filing rates: C1 (100% - mandatory e-filed), A1 (88%), B1 (89%), RBN (89%). We are considering putting 18 additional forms online which would amount to over 20,000 documents per year or almost 5% of the total filed.

Javascript

The CRO application, which applies ROS digital certificates as proof of electronic signatures on Forms, will be brought into line with Revenue's javascript service. This will reduce the inconsistency of service that existed between the two Government Offices.

Digital Certs

In 2015, the CRO rolled out digitally certified copies of documents. Customers can now purchase a digitally certified copy of any document filed with the CRO through the CRO search function. The electronic document can be used to demonstrate that a document was certified by the CRO as being a true copy. Once purchased, it can be forwarded to as many organisations as may be needed. The security and confirmation that the document originated from the CRO and has not been tampered with is embedded into the electronic PDF document.

In 2016, the CRO will roll out digital certificates to certificates of mortgages in quarter one, to certificates of business name registration in quarter two, and to certificates of incorporation of companies in quarter three. This will prepare the way for digital certificates of incorporation to be issued automatically and electronically to companies who will be automatically converted or have names changed at the end of November 2016 (end of transition period set out in the Companies Act 2014).

NB – Manual versions of the digital certificate will remain available for a period of time. It is envisaged, they will be phased out in 2016.

Transition Period – 1st June 2015 to 30th November 2016

Two dates to note for Conversions in 2016	
31st August 2016	Last chance for Private Limited by Shares companies incorporated under the previous Companies Act to convert to a Designated Activity Company (DAC).
30th November 2016	Conversion period ends, any private companies that have failed to convert will be converted by law to LTD company status

CRO Office relocation

The CRO will be relocating its office in Dublin. This is due to take place in the latter part of 2016.

PART 4 - LIFE OF A COMPANY

Incorporation of a company

A company is a legal form of business organisation. It is a separate legal entity and, therefore, is distinct from those who run it.

There are two basic company types, a private company and a public company. The majority of companies registered in Ireland are private companies and, of those, most are small with only one or two members.

The Companies Act 2014 generally allows one or more persons to form a private company for any lawful purpose by subscribing to a constitution. A private company may have a maximum of 149 members and there is no limit on the number of members of a public company. All company types, with the exception of the Private Company Limited by Shares (LTD), must have one secretary and a minimum of two directors. Formal qualifications are not required to be a company director. All company officers have wide responsibilities in law.

	Irish Companies on the Register	New Companies	Business Name Registrations	New Business Names	Limited Partnerships
2015	198,482	19,404	501,991	27,477	1,136
2005	157,160	17,206	254,263	25,135	584
1995	144,430	15,979	99,939	6,136	229
1985	86,608	6,481	60,411	4,752	
1975	39,723	3,564	31,789	2,063	
1965	13,350	1,157	18,363	1,068	
1955	7,692	449	13,436	944	
1945	3,981	305	8,918	686	

Registration of company post-incorporation documentation

Changes in the situation of the company's registered office or changes amongst the company's officers or in their particulars ought to be notified to the CRO on the relevant statutory forms, which must be properly completed and signed by a current officer of the company per the CRO records in accordance with the Companies Act 2014.

A company, whether trading or not, is obliged to deliver an annual return every year to the CRO. An annual return includes details of the company's directors and secretary, its registered office, and details of its shareholders and share capital. It must be signed by a director and by the company secretary. If the secretary is also a director, he/she may not sign in both capacities. Company financial statements are required to be annexed to a company's annual return in most cases. Company financial statements must be audited, save where the company qualifies for the exemption from having an auditor and such exemption is claimed by the company.

Enforcement, prosecution and striking companies off the register of companies

A company can be dissolved either through liquidation or through strike-off. The CRO continues to address the level of compliance by Irish registered companies. Strike-off is not always involuntary. A company that ceases to trade and has no outstanding creditors can request the Registrar to strike off the company.

A company can be restored to the register following strike-off. Where a company has been struck off the register for a period not exceeding 12 months, an application for restoration may be made by the company to the Registrar of Companies. Once the 12 months has elapsed, it is only possible to restore the company via Court Order Restoration.

Business Names

Registration of a business name does not result in the creation of an entity with separate legal personality. It is obligatory if any individual or partnership (whether composed of individuals or bodies corporate or any combination of both) or any body corporate carries on business under a name other than their own true names. Its purpose is to make public the identities of those individual(s), partnerships or corporate bodies being the legal entity behind the business name. A change in any of the particulars of a registered business name (e.g. change of business name or business address) should be notified to the Registrar within one month of the date of the change.

Limited Partnership

The Limited Partnership Act 1907 facilitates the creation of a partnership in which some members have limited liability for the debts of the firm. Their liability is limited to the extent of the amount of capital contributed by them to the partnership. As with a general partnership, a limited partnership is not a separate legal entity.

APPENDIX 1 DETAILED STATISTICS

Make up of Register and Activity on the Register

Make up of register of companies at end 2015

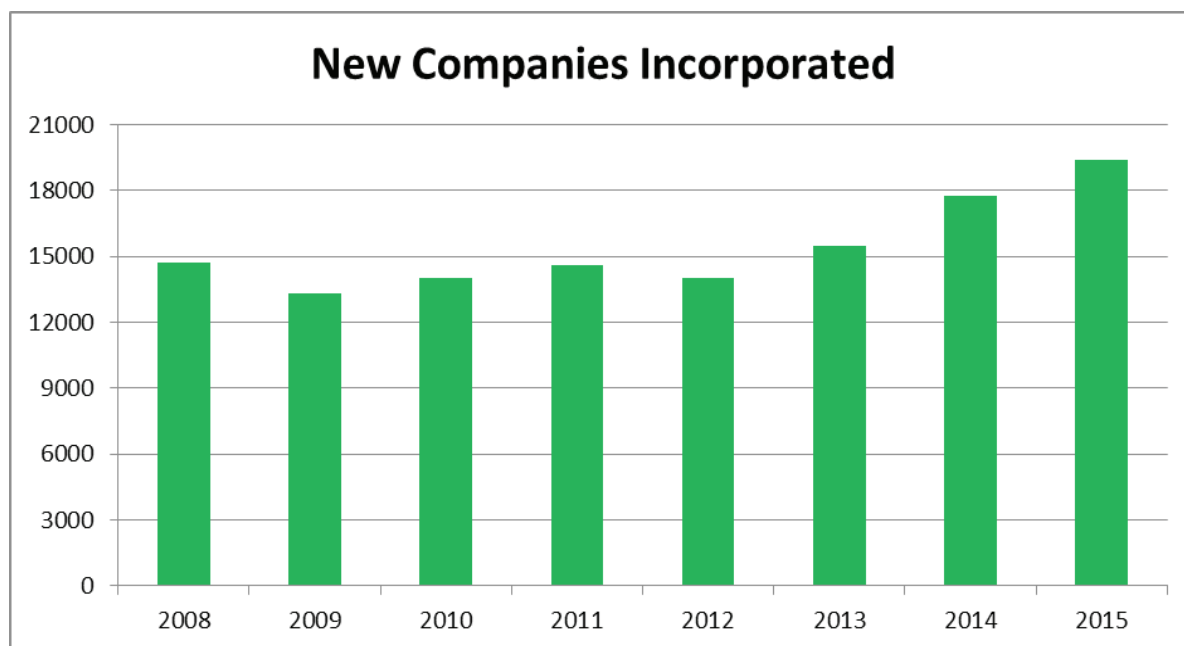
	2014	%	2015	%
Private Limited	166,166	86.36	176,754	87.89
Public Limited	1,667	0.87	1,564	0.77
Unlimited	4,401	2.29	4,506	2.24
Guarantee	15,381	8.00	15,633	7.77
External	4,770	2.47	2,609	1.29
EEIG	25	-	25	-
Total	192,410		201,091	

Note : this table excludes companies in the course of liquidation

Activity on the register of companies in 2015

	2014	2015	% +/-
Total New Companies Registered	17,782	19,404	+9.12
of which			
Private limited	17,018	18,598	+9.28
Public Limited	108	56	-48.15
Unlimited	181	197	+8.84
Guarantee	475	553	+16.42
Restorations			
By Companies within one year of strike off	556	439	
By the High Court or Circuit Court	150	120	
Companies Dissolved	13,008	9,128	
Net Change	+5,480	+10,835	

Total number of new companies incorporated in 2015:	19,404
Total number of companies dissolved during 2015:	9,128
Total number of companies restored to the register in 2015:	559



Restoration of Companies to the Register

Chapter 2 Part 12 of the Companies Act 2014 provides for the restoration of a dissolved company to the Register of companies. A company may be restored to the Register by application to the:

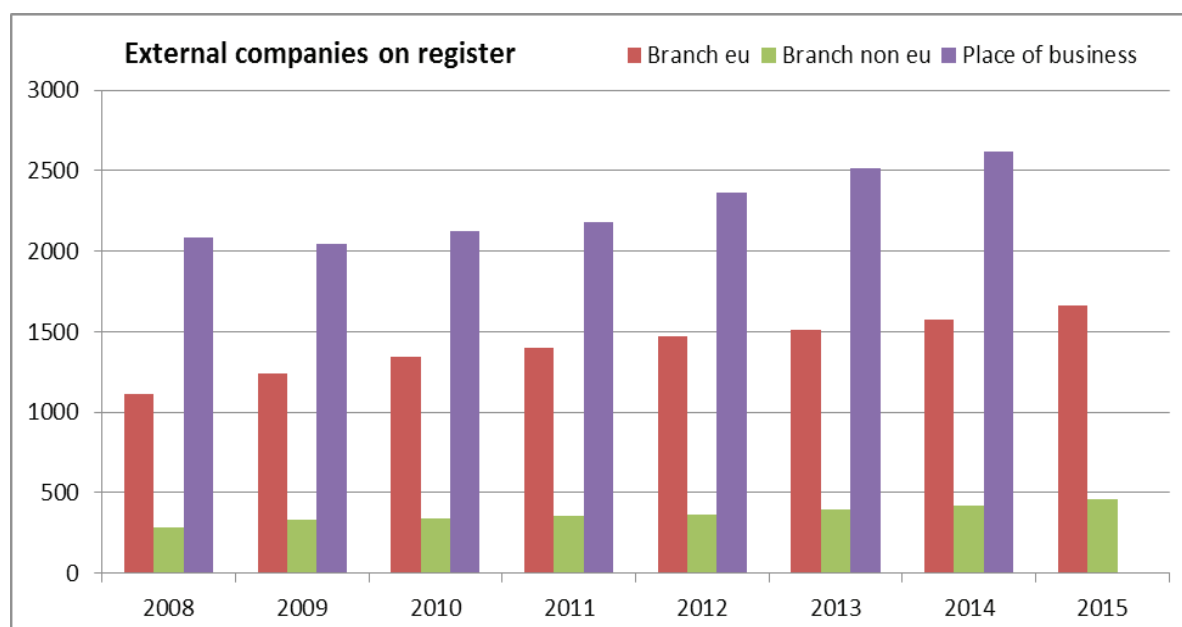
- High Court before twenty years have elapsed from the date of dissolution;
- Circuit Court before twenty years have elapsed from the date of dissolution, where the applicant is a creditor;
- Registrar of Companies before twelve months have elapsed from the date of dissolution, where the application is made by or on behalf of the company.

Year	Companies Restored to the Register	Companies on the Register	%
2009	975	185,052	0.5
2010	659	185,608	0.35
2011	739	185,181	0.4
2012	827	184,549	0.4
2013	778	187,139	0.4
2014	706	192,410	0.37
2015	559	201,901	0.27

External Register

Companies on external register at 31 December 2015:

	2013	2014	2015
Branches (EU)	1,622	1,692	1,781
Branches (Non-EU)	419	459	828
Place of business	2,511	2,619	-
Total on external register	4,552	4,770	2,609



Changes of Company Name

During 2015, a total of 2,354 company changes of name were approved. This figure includes companies which were directed to change name under Section 23 (2) of the Companies Act 1963/ Section 30(3) Companies Act 2014. In 2014, there were 2,001 changes in company name and 1,808 in 2013.

Irish Collective Asset-management Vehicles

The Irish Collective Asset-management Vehicles Act 2015 allows companies to be de-registered following conversion to an ICAV. Registration orders for ICAVs are granted by the Central Bank. 11 companies were de-registered following conversion to ICAV status.

Societas Europaea

1 Societas Europaea transferred to a foreign jurisdiction in 2015.

Year	IN	OUT	PLC
2012	2	0	2
2013	1	0	1
2014	0	1	0
2015	0	1	0

Investment Fund Migration

There was one company registered in the State, by way of continuation, following migration in 2015. Part 24 Companies Act 2014.

Domestic Mergers

Under the Companies Act 2014, Irish companies were enabled to merge together under the provisions of Part 9 and Part 17. Previously only PLCs were able to merge.

Year	Mergers	Number of Companies dissolved by virtue of merger	Part of the Act
2015	4	22	Part 9 CA 2014

Cross Border Mergers

7 company acquisitions were completed using the Cross Border Merger legislation in 2015 while another 4 were absorbed (were deleted from register). 1 acquisition and 2 further absorptions were planned in 2015 but have not been completed to date. 37 companies have been acquired under the legislation to date. 67 absorptions have been completed to date.

Year	Completed Acquisitions	Completed Absorptions	New Company
2012	4	8	1
2013	4	7	
2014	6	9	
2015	7	4	

Permission To Omit Suffix from Company Name

In 2015 the following associations/companies were granted permission to omit suffix from their names:

ABUNDANT GRACE	460199
ABORTION RIGHTS CAMPAIGN	573445
AL-FURQAN CULTURAL CENTRE OF GALWAY	564857
ALTRUISM IRELAND	565908
ANAMBRA-IRISH PROFESSIONALS ASSOCIATION IRELAND	566242
ANIMAL THERAPY IRELAND	567521
ANTI CORRUPTION INTERNATIONAL	571621
BARROWVALLEY COMMUNITY CHURCH	569807
BENEFACTS	553387
CATHOLIC MARRIAGE ENCOUNTER IN IRELAND	573439
CENTRE FOR CLIMATE CHANGE	566005
CHANGEX INTERNATIONAL	555232
COLMCILLE (COLUMBA) HERITAGE TRUST	121672
DCU EDUCATIONAL TRUST COMPANY	571811
DE COURCEY CLASSIC & VINTAGE CLUB	542751
DELIVERING DIGNITY WORLDWIDE	558138
DUNDALK COMMUNITY CHURCH	574338
EARTH AND MEDICAL FOUNDATION	556367
EXCITED DIGITAL MOVEMENT	566937
FAMILY CARERS IRELAND	572819
FUTURE VOICES IRELAND	567802
GLASDRUM	570223
GLOUNTHAUNE COMMUNITY ASSOCIATION	147106
IGBO UNION CORK IRELAND	561868
INNOVISTA IRELAND	560939
IONTAOBHAS UI CHADHAIN	564717
IRISH ASIAN ASSOCIATION	566547
IRISH ASSOCIATION OF DERMATOLOGISTS	552531
IRISH INNOCENCE PROJECT AT GRIFFITH COLLEGE	574288
IRISH PENAL REFORM TRUST	218442
IRISH SQUASH AND EDUCATION ASSOCIATION	566407
ISLAMIC RELIEF IRELAND	564903
LOSS OF GENERALITY	572019
LOUGHREA ARTS RECREATION AND CULTURE	570129
LOUGHREA COMMUNITY ENTERPRISE DEVELOPMENT	565764
MCF COMMUNITY CHURCH	556749
MID-WESTERN ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS	95577
MIDLETON COMMUNITY AND RECREATIONAL CENTRE DEVELOPMENT COMPANY	46450
MULHUDDART MOTOCROSS CLUB (MMC)	562620
OGLAIGH NAISIUNTA NA HEIREANN	328824
OPPORTUNITY KNOX CHARITY	574339

Permission to Omit Suffix from Company name (cntd)

OUTCOMERS	558655
P.I. YOUTH MEDIA ASSOCIATION	570350
PALPUNG BUDDHISM IRELAND	565763
PEACE BRIGADES INTERNATIONAL IRELAND	561658
PIEAPA-THE PHOENIX INSTITUTE FOR EDUCATIONAL ADVANCEMENT AND PERSONAL ACHIEVEMENT	571373
PROTECT THE CHILDREN OF THE WORLD	564557
RAVELOID	564550
REGULATORY SCIENCE IRELAND	565753
ROMA SUPPORT GROUP IRELAND	560687
ROYAL HORTICULTURAL SOCIETY OF IRELAND	571092
SAFE HAVEN HOUSING	527572
SAINT JOHN OF GOD HOSPITALLER SERVICES GROUP	568740
SENIOR CIVIL SERVICE ASSOCIATION	557126
SHARE READING	558482
SISTERS OF SAINT LOUIS IRISH REGION TRUST	574300
SKILLNETS	298694
SOCIAL ANXIETY IRELAND	572980
SPECIAL HEROES IRELAND	567966
ST VINCENT DE PAUL COMMUNITY EMPLOYMENT SCHEME	565188
THE CHINESE CHEONGSAM ASSOCIATION OF IRELAND	574077
THE DISCOVERY PROGRAMME: CENTRE FOR ARCHAEOLOGY AND INNOVATION IRELAND	243328
THE GRACE O'MALLEY FOUNDATION	565967
THE HOPE FOUNDATION	303111
THE IRISH INJURED JOCKEYS FUND	536817
THE LAURITZSON FOUNDATION	89823
THE LESLIE FOUNDATION	562684
THE OLD APOSTOLIC CHURCH (IRELAND)	559507
THE VICTORIA HOUSE FOUNDATION	547660
THEIR LIVES MATTER	565328
THRIFTIFY	570287
TUBEROUS SCLEROSIS COMPLEX IRELAND	572650
UNITED CHRISTIAN BROADCASTERS (IRELAND)	428075
WEST AFRICAN IRISH CHAMBER OF COMMERCE	567576

Enforcement Activities for 2015

Strike Off Process

Companies dissolved (struck off for failure to file returns)	3,072
Companies dissolved under Section 882 of Consolidated Finance Acts (Revenue Strikeoff)	0
Companies dissolved (voluntary strikeoff)	4,235

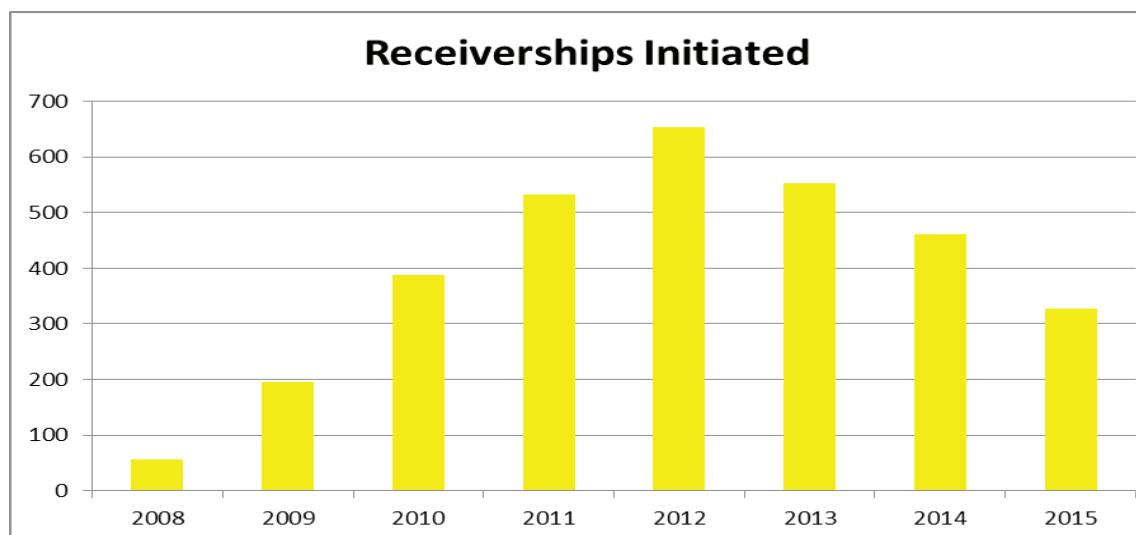
Company Prosecutions

Number of companies prosecuted	18
Number of companies convicted	18
Total amount of fines imposed	€22,800
Average fine imposed	€1,270

Solvency

Receiverships

	2008	2009	2010	2011	2012	2013	2014	2015
Companies in receivership: year end	259	427	732	1,146	1,790	2,140	2,498	2,600
Companies which went into receivership during the year	59	205	388	533	654	553	462	327



Examinership notifications received

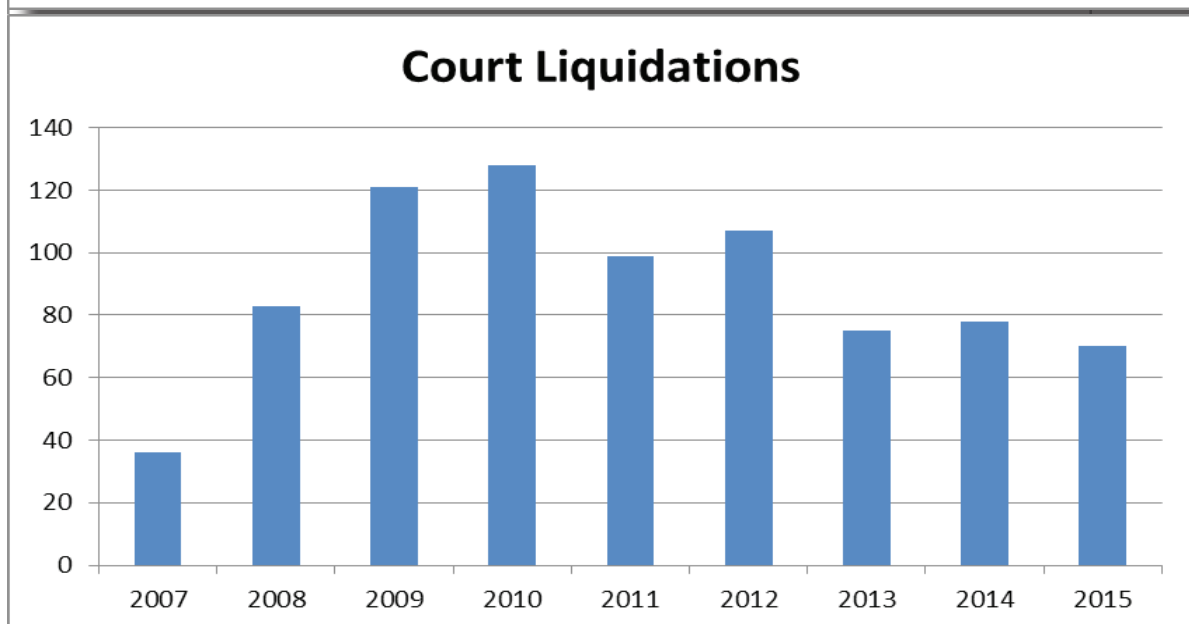
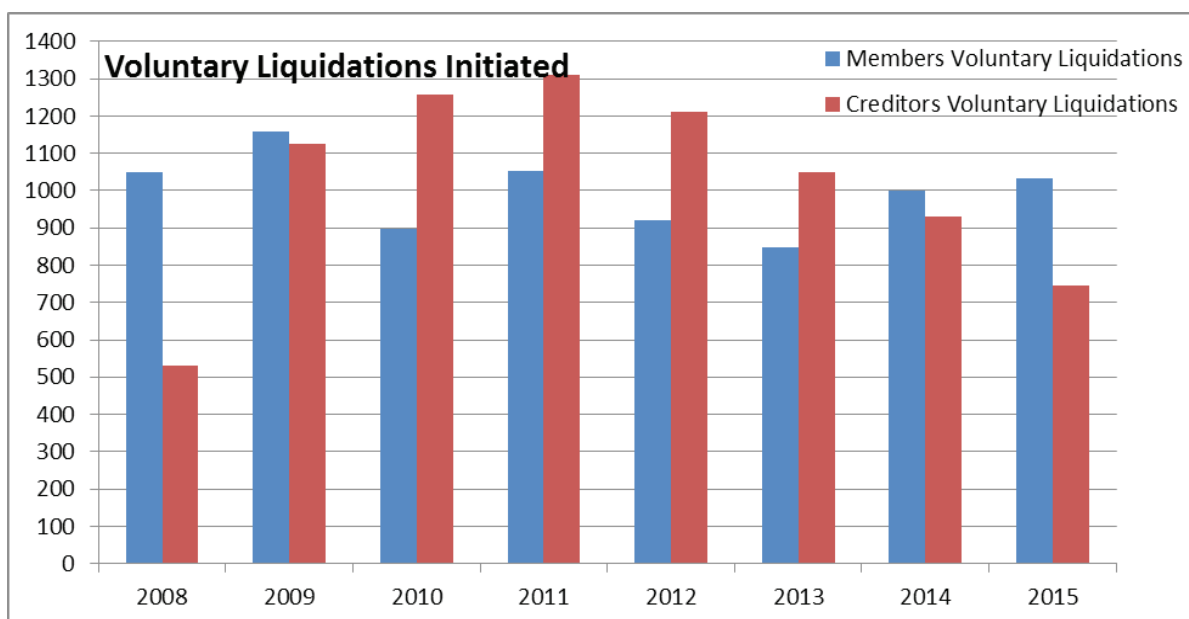
	2013	2014	2015
Application to the court for the appointment of an examiner :	39	31	25
Court order appointing an examiner :	24	35	21
Court order appointing interim examiner :	15	25	21
Court order confirming scheme of arrangements :	15	24	15
Court order amending scheme of arrangements :	0	13	5
Court order ceasing protection from the court :	0	2	1
Examinerships in force at year end :	19	7	3

Examinerships

21 companies went into examinership in 2015. By year end, 16 had returned to normal status, 2 had entered liquidation and 3 companies were in examinership.

Liquidations by type notified to the CRO

	2008	2009	2010	2011	2012	2013	2014	2015
Members Voluntary	1,051	1,158	899	1,054	919	848	1,001	1,034
Creditors Voluntary	530	1,124	1,258	1,311	1,210	1,043	929	746
Court Liquidations	83	121	128	99	107	76	78	70
Total	1,664	2,403	2,285	2,464	2,236	1,967	2,008	1,850



Companies in liquidation

Year	Number in course of liquidation
2012	7,938
2013	8,097
2014	8,176
2015	7,985

Notifications That Proper Books Were Not Kept

In accordance with the provisions of section 392 Companies Act 2014/s.194 Companies Act 1990, the Registrar received notices in respect of the following companies during 2015:

Company Name	Company Number
CHOCKABLOCK LIMITED	266468
COBIND FINISHING LIMITED	264029
COOLKENNO SPORTS FIELD LIMITED	386139
CUMANN HIUICEIRI NA GAILLIMHE TEORANTA	238752
DARTMOUNT LIMITED	511785
MURTANG LIMITED	410020
QUICK BITES LIMITED	347144
SHANNONSIDE PROPERTY DEVELOPMENT (PEARSE COURT MANAGEMENT) LIMITED	282400
SHERIFF YOUTH CLUB LIMITED	213891
THE TYRRELL TRUST LIMITED	238399
VINO CLASSICO LIMITED	463967

Registration of Prospectuses

Prospectuses

SI 324 /2005 gave effect to the Prospectus Directive 2003/71/EC. **Local offers** defined as such by being less than €5,000,000 whether for Irish or foreign registered companies should be presented to the CRO for registration.

Domestic Prospectuses

102 companies registered in the state submitted prospectuses during the year. Prospectuses were registered by the following companies:

AIB MORTGAGE BANK
ALFA BOND ISSUANCE PUBLIC LIMITED COMPANY
ALLIED IRISH BANKS (HOLDINGS AND INVESTMENTS) LIMITED
ALLIED IRISH BANKS PUBLIC LIMITED COMPANY
AMETHYST STRUCTURED FINANCE PUBLIC LIMITED COMPANY
ARBOUR CLO II LIMITED
ARCADE FINANCE PUBLIC LIMITED COMPANY
ARGON CAPITAL PUBLIC LIMITED COMPANY
AVOCA CLO XV LIMITED
AYSGARTH FINANCE DESIGNATED ACTIVITY COMPANY
BANK OF IRELAND MORTGAGE BANK
BEECHWOOD STRUCTURED FINANCE PUBLIC LIMITED COMPANY
BENU CAPITAL LIMITED
BILKREDIT 7 DESIGNATED ACTIVITY COMPANY
BLACK DIAMOND CLO 2015-1 DESIGNATED ACTIVITY COMPANY
BOOST ISSUER PUBLIC LIMITED COMPANY
BROOKFIELDS CAPITAL PUBLIC LIMITED COMPANY
CAIRN HOMES PUBLIC LIMITED COMPANY
CASTLE HILL ENHANCED FLOATING RATE OPPORTUNITIES LIMITED
CASTLE PARK CLO LIMITED
CBOM FINANCE PUBLIC LIMITED COMPANY
CLOVERIE PUBLIC LIMITED COMPANY
CORK STREET CLO DESIGNATED ACTIVITY COMPANY
CORSAIR FINANCE (IRELAND) LIMITED
CRH FINANCE LIMITED
CROWN GLOBAL SECONDARIES IV PUBLIC LIMITED COMPANY
CUSTOM MARKETS SECURITIES 2 PUBLIC LIMITED COMPANY
CVC CORDATUS LOAN FUND V LIMITED
DALATA HOTEL GROUP PUBLIC LIMITED COMPANY
DBINVESTOR SOLUTIONS 2 PUBLIC LIMITED COMPANY
DECO 2014-BONN LIMITED
DECO 2015 - HARP LIMITED
DILOSK RMBS NO.1 LIMITED
EBS MORTGAGE FINANCE

Domestic Prospectuses (cntnd)

EIRLES TWO LIMITED
EMERALD CAPITAL LIMITED
EPERON FINANCE PUBLIC LIMITED COMPANY
ESB FINANCE LIMITED
ESPACCIO SECURITIES PUBLIC LIMITED COMPANY
F.B.D. INSURANCE PUBLIC LIMITED COMPANY
FCA CAPITAL IRELAND PUBLIC LIMITED COMPANY
GALAXY CAPITAL PUBLIC LIMITED COMPANY
GREENSTREET STRUCTURED FINANCIAL PRODUCTS PUBLIC LIMITED COMPANY
HAITONG INVESTMENT IRELAND PUBLIC LIMITED COMPANY
HARVEST CLO XI LIMITED
HARVEST CLO XII LIMITED
HARVEST CLO XIV DESIGNATED ACTIVITY COMPANY
IBERDROLA FINANCE IRELAND LIMITED
IRIS II SPV LIMITED
IRIS SPV PUBLIC LIMITED COMPANY
IRISH RESIDENTIAL PROPERTIES REIT PUBLIC LIMITED COMPANY
KINNERTON OPPORTUNISTIC CREDITS C DESIGNATED ACTIVITY COMPANY
KOKS FINANCE LIMITED
LIBRETTO CAPITAL PUBLIC LIMITED COMPANY
LUNAR FUNDING V PUBLIC LIMITED COMPANY
LUNAR FUNDING VII PUBLIC LIMITED COMPANY
MBA COMMUNITY LOANS PUBLIC LIMITED COMPANY
MMC FINANCE LIMITED
NIMROD CAPITAL PUBLIC LIMITED COMPANY
OAK HILL EUROPEAN CREDIT PARTNERS III DESIGNATED ACTIVITY COMPANY
OAK HILL EUROPEAN CREDIT PARTNERS IV DESIGNATED ACTIVITY COMPANY
ODIN FINANCE DESIGNATED ACTIVITY COMPANY
OPAL FINANCIAL PRODUCTS PUBLIC LIMITED COMPANY
ORWELL PARK CLO LIMITED
PADDY POWER PUBLIC LIMITED COMPANY
PERMANENT TSB GROUP HOLDINGS PUBLIC LIMITED COMPANY
PERMANENT TSB PUBLIC LIMITED COMPANY
PREMIUM GREEN PUBLIC LIMITED COMPANY
PROFILE FINANCE PUBLIC LIMITED COMPANY
RECOLTE SECURITIES PUBLIC LIMITED COMPANY
RYANAIR LIMITED
RYE HARBOUR CLO, LIMITED
SALIX FINANCE LIMITED
SANTANDER INTERNATIONAL PRODUCTS PUBLIC LIMITED COMPANY
SECURED MULTI ASSET REPACKAGING TRUST PUBLIC LIMITED COMPANY
SENNEN FINANCE LIMITED
SHAMROCK CAPITAL PUBLIC LIMITED COMPANY
SIGNUM FINANCE 1 PUBLIC LIMITED COMPANY

Domestic Prospectuses (cntnd)

SIGNUM FINANCE II PUBLIC LIMITED COMPANY
SIGNUM FINANCE III PUBLIC LIMITED COMPANY
SIGNUM FINANCE V PUBLIC LIMITED COMPANY
SILVERBACK FINANCE LIMITED
SILVERSTATE FINANCIAL INVESTMENTS PUBLIC LIMITED COMPANY
SLIGO CARD FINANCE 2015 DESIGNATED ACTIVITY COMPANY
SOURCE PHYSICAL MARKETS PUBLIC LIMITED COMPANY
STARLING FINANCE PUBLIC LIMITED COMPANY
STRATUS CAPITAL PUBLIC LIMITED COMPANY
STRONGBRIDGE BIOPHARMA PUBLIC LIMITED COMPANY
SUMITG GUARANTEED SECURED OBLIGATION ISSUER DESIGNATED ACTIVITY COMPANY
TAURUS 2015-3 EU DESIGNATED ACTIVITY COMPANY
TRANSALP 1 SECURITIES PUBLIC LIMITED COMPANY
TRANSALP 2 SECURITIES PUBLIC LIMITED COMPANY
TRANSALP 3 SECURITIES PUBLIC LIMITED COMPANY
USIB FINANCE LIMITED
VESPUCCI STRUCTURED FINANCIAL PRODUCTS PUBLIC LIMITED COMPANY
VIDA FINANCE PUBLIC LIMITED COMPANY
VIGADO CAPITAL PUBLIC LIMITED COMPANY
VOYCE INVESTMENTS PUBLIC LIMITED COMPANY
WATERFORD CAPITAL INVESTMENTS PUBLIC LIMITED COMPANY
WAVES FINANCIAL INVESTMENTS PUBLIC LIMITED COMPANY
WILLOW NO.2 (IRELAND) PUBLIC LIMITED COMPANY
XL GROUP PUBLIC LIMITED COMPANY

Local Offerings – Domestic

PRAMERICA SYSTEMS IRELAND LIMITED

Purchase of Own Shares

During 2015, the Registrar received 262 notifications to purchase their own shares from the following 191 companies:

A. HARTMANN & SON LIMITED
AAA TAXIS LIMITED
ABILITY SOFTWARE LIMITED
ABSOL NATURAL ENERGY SYSTEMS LIMITED
ACCENTURE PUBLIC LIMITED COMPANY
ACE DRAUGHTING LIMITED
ADM LONDIS PUBLIC LIMITED COMPANY
ALCAZAR FOOD LIMITED
ALIMENTARY HEALTH LIMITED
ALLBRITE ENGINEERING LIMITED
ALLIANCE BRITISH COMMODITIES TRADING LIMITED
ASAVIE TECHNOLOGIES LIMITED
ASSOCIATED LOSS ADJUSTERS LIMITED
AVONBEG CAPITAL HOLDINGS
BALLYHOURA WIND LIMITED
BALLYKILL SALES LIMITED
BIBITEL GLOBAL LIMITED
BLACKHALL FINANCIAL SERVICES LIMITED
BLUE SILVER MERCHANTS UNLIMITED COMPANY
BRAMBLE HEALTHCARE HOLDINGS
BRAND MAGNET LIMITED
BRIAN MORAN ELECTRICAL LIMITED
BRUCE SHAW PROJECT MANAGEMENT LIMITED
BUSINESS MOBILE SECURITY SERVICES LIMITED
C & C GROUP IRISH HOLDINGS LIMITED
C & C GROUP PUBLIC LIMITED COMPANY
C L MOTOR FACTORS LIMITED
C.J.K. ELECTRICAL LIMITED
CASHLA HOLDINGS LIMITED
CASTLERATH CONSTRUCTION LIMITED
CAVENDISH LANE PROPERTIES LIMITED
CCL GLOBAL LIMITED
CCT EDUCATION LIMITED
CELTIC MEDIA LIMITED
CHEMISTRY STRATEGIC COMMUNICATIONS LIMITED
CISCOM TECHNOLOGY LIMITED
CLAVIS TECHNOLOGY LIMITED
CLEARYS OF KILCOCK LIMITED
COLLIERS FUNERAL SERVICE LIMITED
COMMERCIAL ENERGY RATINGS LIMITED
COOLAIR INVESTMENTS LIMITED

Purchase of Own Shares contd

CORBETT CONCRETE PRODUCTS LIMITED
CREGG LABOUR SOLUTIONS LIMITED
CROCANE WIND FARM LIMITED
CROSS FABRICATIONS LIMITED
CULLEN SOLICITORS SERVICES LIMITED
D.P.H. GROUNDWORKS LIMITED
DAMHSA LIMITED
DELISLE TAVERNS LIMITED
DIGITAL RIVER TECHNOLOGY LIMITED
DISTILLED MEDIA GROUP LIMITED
DISTRIBUTION AND EXHIBITION TRANSPORT LIMITED
DIVE AND MARINE SPECIALIST CONTRACTORS LIMITED
DK DONOHUE LIMITED
DOOLEY WOOL LIMITED
DUNKEEN OIL LIMITED
DUNVILLE PEAT & HERBAL PRODUCTS LIMITED
EMAC TILING LIMITED
EMERALD FURNITURE COMPANY LIMITED
EMERALD PROJECTS LIMITED
EPC MANAGEMENT LIMITED
ETELLIGENCE LIMITED
EXCELSYS TECHNOLOGIES LIMITED
FIRRIN FOODS LIMITED
FISHMOYNE DRAIN SERVICES LIMITED
FLEXIBLE CONNECTORS IRELAND LIMITED
FRANK MURPHY & SONS LIMITED
FTI FINANCE LIMITED
GAR HOLOHAN & ASSOCIATES LIMITED
GEORGE GILL & SONS CONSTRUCTION LIMITED
GERARD MCINERNEY UNLIMITED COMPANY
GERMAHON LIMITED
GLENFIELD ENGINEERING COMPANY LIMITED
GLOBAL INDEMNITY PUBLIC LIMITED COMPANY
GRANARY SUITES LIMITED
GREENSTREAM UNLIMITED COMPANY
HATTRICK SPORTS GROUP LIMITED
HIBERNIA NGS LIMITED
HORSEWARE PRODUCTS LIMITED
HTE ENGINEERING SERVICES LIMITED
HYTHERM (IRELAND) LIMITED
INDIEPENDENCE MUSIC & ARTS FESTIVAL LIMITED
INDUSTRIAL PACKAGING LIMITED
INGERSOLL-RAND PUBLIC LIMITED COMPANY
IRETON MOBILES LIMITED

Purchase of Own Shares contd

ISLAND SHIPPING LIMITED
IT FORCE LIMITED
IVYGLEN DEVELOPMENTS LIMITED
J. BEASLEY ENGINEERING WORKS LIMITED
J.B. TOUGH DENTAL LIMITED
J.J. KAVANAGH & SONS LIMITED
JACK CUTHBERT'S HANDMADE BREAD LIMITED
JAMES R. KEHOE & CO LIMITED
JCD TRANSPORT LIMITED
JERKO LIMITED
JJW CONSULTING LIMITED
JOHN PAUL HOLDINGS LIMITED
JOMARIE PROPERTIES LIMITED
JR ORONCO LIMITED
K-MAC FACILITIES MANAGEMENT SERVICES LIMITED
K.J.L. CONSTRUCTION LIMITED
KILLARNEY MECHANICAL SERVICES LIMITED
KINSALE CONSTRUCTION LIMITED
KIRWAN INSURANCE SERVICES LIMITED
KISH FISH COMPANY LIMITED
KITMAN LABS LIMITED
LEANA CONSTRUCTION LIMITED
LEENANE CULTURAL CENTRE LIMITED
LITTLE SPORT LIMITED
LOURYCON LIMITED
LOWER HATCH HOLDINGS LIMITED
MADCALM LIMITED
MADDENS BRIDGE COMPANY LIMITED
MAGNAVALE UNLIMITED COMPANY
MARKETHAVEN LIMITED
MEEHAN, MEEHAN & CO. LIMITED
MEMOREX TELEX IRELAND LIMITED
MERLYN INDUSTRIES LIMITED
MGM WEALTH MANAGEMENT LIMITED
MICHAEL PUNCH & PARTNERS LIMITED
MIDLAND ENVIRONMENTAL SERVICES LIMITED
MIDLAND NURSING AGENCY LIMITED
MILLEX LIMITED
MODERN WOODCRAFT LIMITED
MP & E TRADING COMPANY LIMITED
MULCAHY MCDONAGH CONSULTANCY SERVICES
MURPHY ENGINES OVERHAUL LIMITED
NALLINA HOLDINGS
NANGLE & NIESEN LIMITED

Purchase of Own Shares contd

NATIONAL BUSINESS MACHINES LIMITED
NATIONAL HARDWARE LIMITED
NEPHIN WHISKEY COMPANY LIMITED
NETSPEED LIMITED
NEW VINTAGE TRANSPORT LIMITED
NILMACK LIMITED
O'CONNOR'S DENTAL LABORATORY LIMITED
OPES PRIVATE CLIENTS LIMITED
OVOCA GOLD PUBLIC LIMITED COMPANY
PADDY POWER PUBLIC LIMITED COMPANY
PIE PHOTONICS LIMITED
PRESBIA PUBLIC LIMITED COMPANY
PURCON DEVELOPMENTS LIMITED
RATHBARON CONSTRUCTION LIMITED
RH PACKAGING LIMITED
RIGA CORK LIMITED
ROBIN FLIGHT LIMITED
ROBT. B. DALY & SON LIMITED
ROOMEX HOTELS LIMITED
ROOMEX LIMITED
ROSSFIELD PHARMACY LIMITED
ROSTANHALL INVESTMENTS LIMITED
ROUGHAN AND O'DONOVAN ENGINEERS LIMITED
RYAN HANLEY LIMITED
RYANAIR HOLDINGS PUBLIC LIMITED COMPANY
RYANS JEWELLERS LIMITED
SCREENTIME SHINAWIL LIMITED
SEAFOOD PROCESSORS LIMITED
SEAMUS COAKLEY & SONS LIMITED
SEAN REIHILL LIMITED
SEAQUEST ENGINEERING LIMITED
SHERRY FITZGERALD COUNTRYWIDE LIMITED
SHOOT BOOTHS LIMITED
SLEMISH PHARMACEUTICALS LIMITED
SNATH DUN NA NGALL TEORANTA
SOFTTRACE LIMITED
SPANISH POINT TECHNOLOGIES LIMITED
SPECIAL STEELS LIMITED
SPECTAC HOLDINGS LIMITED
STRONGBRIDGE BIOPHARMA PUBLIC LIMITED COMPANY
SURETANK GROUP LIMITED
T. S. O'CONNOR & SON LIMITED
TABULA RASA LIMITED
TALLANCO LIMITED

Purchase of Own Shares contd

TECHNO-PATH MANUFACTURING LIMITED
TENSILE TESTING SERVICES LIMITED
THE GALWAY TRAINING CENTRE LIMITED
THE GOLDEN HORSESHOE LIMITED
THE KERRY CLEANING CENTRE LIMITED
THE OLDE WORLD INN LIMITED
TIPPERARY NATURAL STONE LIMITED
TOTAL ICT SERVICES LIMITED
TREVOR MORROW LIMITED
TRIM PHARMACY LIMITED
VERTEK LIMITED
VOYAGERIP INTERNATIONAL SERVICES LIMITED
WADCOVE LIMITED
WARD DEVELOPMENTS LIMITED
WEXFORD FRUIT PRODUCERS LIMITED

European Economic Interest Groupings

There was no new EEIG registered in 2015.

The following is a list of all EEIGs registered:

AMEC HEGARTY JV EEIG, Co PJ Hegarty & Sons, Carrolls Quay, Cork
AQUACULTURE, INITIATIVE EEIG, Crofton House, Crofton Road, Dun Laoghaire, Co Dublin.
AVIVA EUROPE SERVICE EEIG, One Park Place, Hatch Street, Dublin 2
CARRIGRENNAN CIVIL JV EEIG, C/O P.J. Hegarty & Sons, Connolly Quay, Cork.
CONCORD CONSTRUCTION & PROPERTY CONSULTANTS EEIG, Slanelough, Ashford, Co Wicklow.
DELL COMPUTER EEIG, Innovation House, Cherrywood Science and Technology Park, Dublin 18.
DIAMONDDIAL EEIG, 7th Floor, Hume House, Ballsbridge, Dublin 4.
EBAS-AGRO EEIG, Capuchin Friary, Church Street, Dublin 7
ECOM EEIG, Port Road, Letterkenny, Co Donegal.
ECRIA EUROPEAN ECONOMIC INTEREST GROUPING, 4 South Anne Street, Dublin 2, Ireland.
ERNACT. EEIG, Lifford, Co. Donegal.
FIRSTINVEST INTERNATIONAL EUROPEAN ECONOMIC INTEREST GROUPING, 7th Floor, Hume House, Ballsbridge, Dublin 4
GROUP FOR EUROPEAN EDUCATION EEIG, Mount Kennett House, Henry Street, Limerick.
HVBS EEIG, Capuchin Friary, Church Street, Dublin 7.
IGROW - INTEGRATED TECHNOLOGIES AND SERVICES FOR SUSTAINABLE GROWTH EUROPEAN ECONOMIC INTEREST GROUPING (EEIG), Invent DCU, Dublin City University, Glasnevin, Dublin 9
METLIFE SERVICE EEIG, 20 on Hatch, Lower Hatch Street, Dublin 2
PLUSCHEM EEIG, NCC House, Lower Leeson Street, Dublin 2.
PYRAMOS EEIG, 11 Woodbine Park, Blackrock, Co. Dublin.
SEAFOOD DEVELOPMENTS EEIG, BIM HQ. P.O. Box 12, Crofton Road, Dun Laoghaire, Co. Dublin.
STRABANE/LIFFORD DEVELOPMENT COMMISSION EEIG, Lifford, Co Donegal.
SYSTEMS 2020 EEIG, Timberland, Tomriland Crosslands, Roundwood, Co. Wicklow
TORUS INTERNATIONAL ACCOUNTANCY EUROPEAN ECONOMIC INTEREST GROUPING, 30 Lower Leeson Street, Dublin 2.
TORUS INTERNATIONAL LEGAL EUROPEAN ECONOMIC INTEREST GROUPING, 30 Lower Leeson Street, Dublin 2.
VALMARIP EEIG, 29 Upper Mount Street, Dublin 2.
WORLD 3B2 CONSORTIUM EEIG, 7a Carrickbrennan Road, Monkstown, Co Dublin.

Limited Partnerships

Limited Partnerships registered during 2015: 87

Total registered at period end: 1,136

The following Limited Partnerships were registered in the year to 31 December 2015:

Emerald Albany Limited Partnership
Emerald Butterly Limited Partnership
The Folistown Farm Limited Partnership
The Robin Hill Farm Limited Partnership
The Carpenterview Limited Partnership
Emerald Rock Limited Partnership
The Abbey Partnership
Bandon Mill Race Car Park Partnership
The iNua Muckcross Partnership
FP2 Investments Limited Partnership
Portmarnock Partnership
Gainstar Limited Partnership
The Grafton City Hotel Partnership
Cooke Investment Limited Partnership
Arctic Fish (Ireland) Limited
Fleet Street Limited Partnership
The Andarosa Partnership
IDV Boyne Future Limited Partnership
Fountain Healthcare Partners Fund IIB L.P.
Emerald Everleigh Limited Partnership
Fit Foods
J&R Fitzwilliam Limited Partnership
J&R Burlington Limited Partnership
J&R Lehaunstown Limited Partnership
Barry Family Proprietorship
103 Newbury (Ireland) Limited Partnership
Gurrane Family Partnership, The
Hickey Lusaro Management Limited Partnership, The
Best Grow Global LP
Solid Business LP
Lighting Success LP
The Elgin Limited Partnership
Bagenalstown Social Housing 18 Partnership
Castletroy Partnership
Ballsbridge Hotel Partnership
Tyrex Partners LP LP
IDV Glanmire Limited Partnership
Mairead O'Connor Denis O'Connor
Arden Production LP

Limited Partnerships cntnd

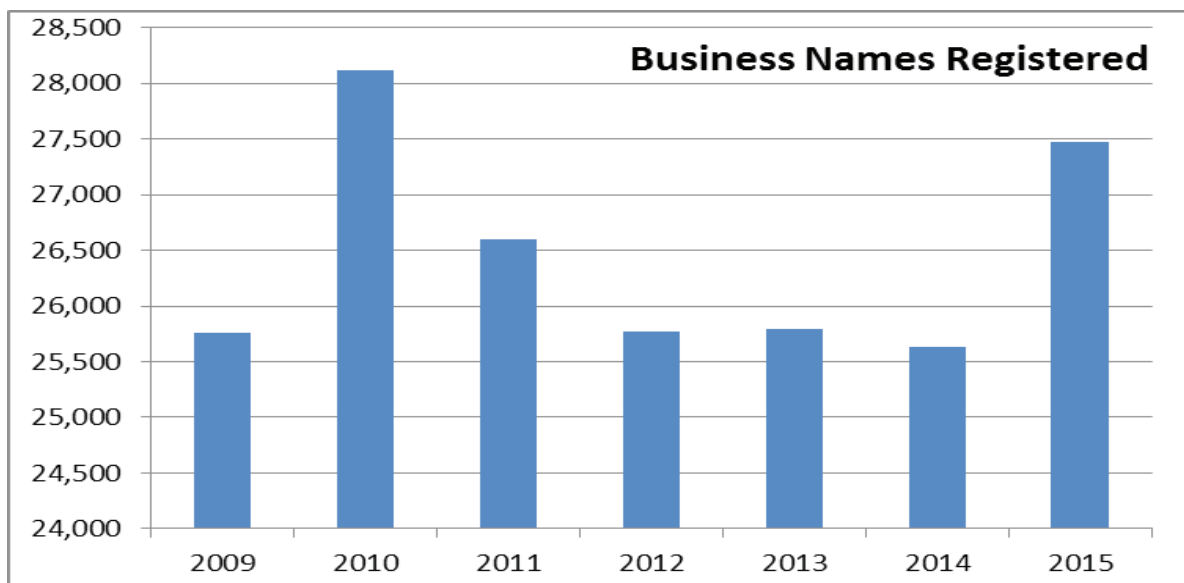
Tulira Estate Maintenance Limited Partnership
South Oriel Lands Limited Partnership
New Oriel Lands Limited Partnership
ELK
Woodstock Partners Limited Partnership
The Bank of Ireland Kernal Capital Growth Fund (ROI) II
GCD Partnership
Bridlewood Investment Trust
Multicultural Community Center (MCC Ireland)
Emerald Carechoice Limited Partnership
Leadtelligent LP
IGTI LP
Benefit Matters LP
Enterprise Able LP
Amaroni LP
Lavish Choice LP
IMRF II Frascati Limited Partnership
Rosegreen Systems LP
Bagenalstown China Social Housing Limited Partnership
TSAF 1 Brunswick Limited Partnership
BOSC Limited Partnership
Sky Aviation Leasing International L.P.
Whiterock Solutions LP
The iNua Kilkenny Partnership
Sky Aviation Leasing Ireland L.P.
TSAF 2 Mill St Limited Partnership
The Brophy Limited Partnership
Smile Shine Dental
Renatus Capital Partners Limited Partnership
Montico Partners
Maxfold Commercial L.P.
Ireland China Social Housing Limited Partnership
MAC Partnership
The Cavendish Lane Partnership
TSAF 2 Broadstone Limited Partnership
South Mall Partnership
The SG Hill Partnership
The RJ Hill Limited Partnership
Wilton Property Holding Limited Partnership
ACT V Co-investment Limited Partnership
SUAF II Co-investment Limited Partnership
Where to Next Productions
Trilium Treasury Limited Partnership
ACT V Venture Capital Fund Limited Partnership
Jewel Limited Partnership
Interport Commerce LP.

Registration of Business Names Act 1963

Make up of Register and Activity on the Register

Changes in the register	2010	2011	2012	2013	2014	2015
New registrations	28,118	26,600	25,766	25,795	25,663	27,477
Statement of changes in the registered particulars	2,396	1,964	2,007	1,850	2,099	2,114
Cessations	2,220	2,415	2,552	2,329	2,216	2,718
Total on register at year end	382,221	407,151	430,365	453,782	477,232	501,991

The CRO continues to receive a large number of applications to register business names. The chart below shows the number of new business names registered since 2009.



Disqualifications and restrictions of directors and other persons

Disqualifications - Chapter 4, Part 14 Companies Act 2014

By year end 3,901 persons were on the register of disqualified persons.

Restrictions under Chapter 5 Part 14 Companies Act 2014

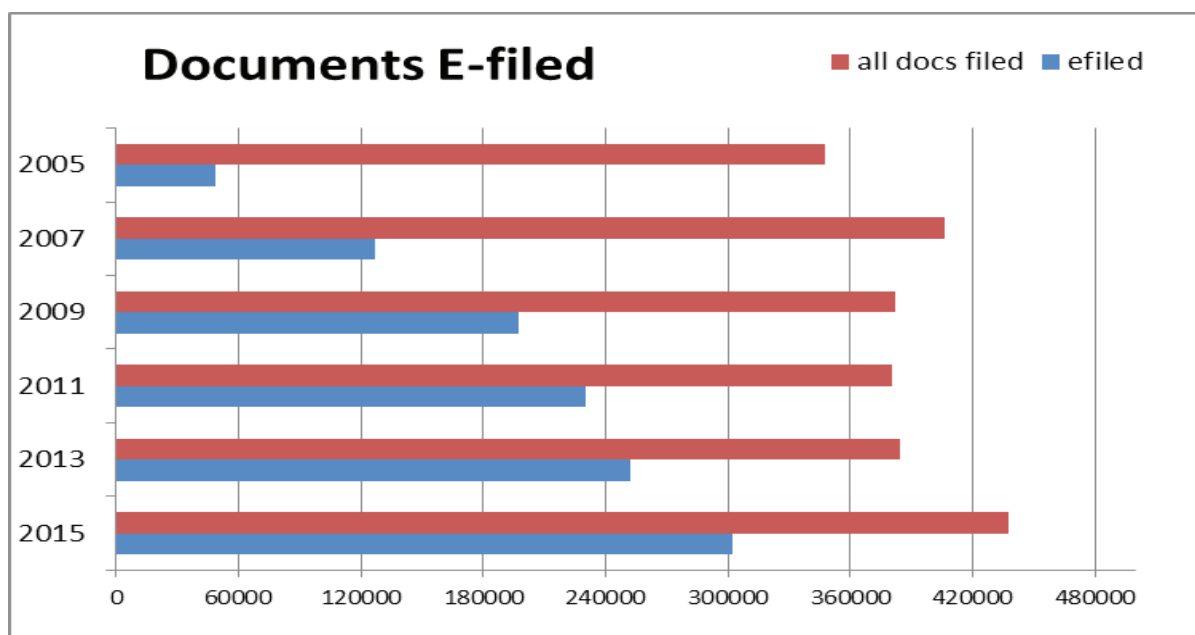
866 persons were on the restricted persons register at the end of 2015.

The disqualified and restricted registers can be searched online at www.cro.ie. This facility is updated daily.

Document Processing

Submissions Filed During The Year

Submission Type	2011	2012	2013	2014	2015
New Company	14,723	14,604	15,594	18,089	20,036
Annual Return	170,036	169,990	173,257	178,368	182,923
Change of Name	2,032	1,902	1,856	2,061	2,157
Change of Address	14,001	12,760	13,097	14,908	15,487
Change in Directors	66,755	63,601	67,581	69,700	70,319
Nomination of change of Annual Return Date	6,969	6,944	7,261	7,525	8,132
Authorisation of Electronic Filing Agent	8,819	6,551	6,236	7,663	8,073
B1x - Voluntary Rectification of financial statements	-	-	-	-	145
B42a - Rectification of register	-	-	-	-	42
Auditors Notice before company claims audit	1,528	1,325	1,366	1,272	5,192
Extension of time to file annual return - Form B93	-	-	-	-	58
Notice of appointment of receiver	624	790	663	551	401
Receivers Abstract	1,418	2,104	3,159	3,349	4,899
Notice of Receiver ceasing to act	26	107	144	129	200
Special Resolution to wind up and appoint a Liquidator	1,103	1,055	896	1,026	1,017
Special resolution to Wind up	114	98	148	144	112
Special resolution to appoint a liquidator	9	9	6	6	7
Liquidator's Statement of Account	1,483	1,799	1,971	1,846	1,908
Liquidator's Account of Acts and Dealings	2,435	2,443	3,544	2,952	3,105
Liquidator's Affidavit	3,052	3,249	4,694	4,299	5,552
Final Winding up meeting - Creditors	558	693	1,000	945	912
Final Winding up meeting – Members	915	1,098	947	885	960
Declaration of Solvency	1,061	926	854	1,004	1,034
Court Order to wind up and appoint Liquidator	103	113	81	80	70
Ordinary resolution to Wind up & appoint liquidator	1,128	938	820	757	630
Notice of Appointment of a liquidator	2,463	2,145	1,831	1,982	1,733
Conversion to LTD company (form N1)	-	-	-	-	5,943
Conversion to DAC (form N2)	-	-	-	-	144
Name change requirement New Act (form N3)	-	-	-	-	370
Re-Registration (form D20)					147
H15 - Request for Voluntary strike-off	5,614	4,642	4,248	4,425	4,814
H16 - Objection to voluntary strike-off	-	-	-	-	17
H17 - Request for cancellation of voluntary strike-off	-	-	-	-	10
Charge - Particulars of a charge - C1 form	6,151	6,964	7,207	9,515	9,527
Charge - Stage one of two stage procedure - C1a	-	-	-	-	1,188
Charge - Stage one of two stage procedure - C1b	-	-	-	-	929
Full satisfaction of charge	3171	3474	5272	4195	6,865
SAP - 203 financial assistance	-	-	-	-	410
SAP - 204 - variation of capital	-	-	-	-	36
SAP - 206 - Mergers.	-	-	-	-	26
B46 - Person authorised to bind company - Reg persons	-	-	-	-	37
Resignation of Auditor	3,069	3,435	2,465	3,684	4,126
Report that proper books not kept	15	20	19	9	11
Removal of Auditor	38	35	63	73	120
Notice of location of register of Members	604	405	538	319	694
Notice of increase in Nominal Capital	395	260	351	582	624
Alteration to Constitution	5062	4787	4978	6036	5,781
Allotment of Shares	4829	4753	4871	5251	5,827
Other Submissions	18,842	19,293	18,420	20,788	22,425
Total Submissions; Companies Act	349,145	343,310	355,438	374,418	405,177
Business Names	31,517	31,056	29,991	30,129	32,682
Total	380,662	374,366	385,429	404,547	437,859



Year	2007	2009	2011	2013	2015
All doc filed	406,219	381,795	380,662	385,429	437,859
e-filed	126,784	197,148	230,164	252,596	302,421

Unregistered submissions

	Dec 2011	Dec 2012	Dec 2013	Dec 2014	Dec 2015
All Companies	658,155	546,137	496,648	510,035	550,626
Live Companies Only	266,383	151,646	94,169	101,794	135,207

APPENDIX 2

REGISTRAR OF COMPANIES AND OTHER AUTHORISED PERSONS

Registrar of Companies	Ms. Maureen O'Sullivan
Assistant Registrar	Mr. Gerry Doyle
Assistant Registrar	Ms. Eileen O'Carroll
Assistant Registrar	Mr. Harry Lester
Legal Adviser	Dr. David McFadden

Persons Authorised

The following persons were authorised as at 31st December 2015 pursuant to section 887(8) of the Companies Act 2014, section 16 of the Registration of Business Names Act 1963 and section 15 of the Limited Partnerships Act 1907:

Ms. A. McCarron	Mr. P. Daly	Ms. S. Houlihan
Ms. A. King	Mr. P. Porter	Ms. J. Doyle
Ms. B. Byrne	Ms. S. Doyle	Ms. E. Nolan
Mr. P. Foran	Ms. F. Yule	Ms. I. Toomey
Ms. E. Kelly	Mr. G. Flood	Ms. E. Fitzgerald
Ms. D. Booth	Ms. H. Ryan	Mr. D. McDonnell
Ms. B. Furlong	Ms. M. Shortall	Mr. S. Foley
Ms. M. Giblin	Mr. C. Donegan	Ms. C. Cole
Ms. L. O'Sullivan	Mr. W. Flynn	Ms. A. Brogan
Mr. A. Dolan	Ms. C. Forrest	Ms. R. Tuite
Mr. D. Dwyer	Ms. M. Byrne	Mr. M. Donoghue
Ms. I. Farrelly		

APPENDIX 3

LEGISLATIVE CHANGES BROUGHT ABOUT BY COMPANIES ACT 2014

- S.I. No. 147 of 2015 Companies Act 2014 (Forms) Regulations 2015
- S.I. No. 169 of 2015 Companies Act 2014 (Commencement) Order 2015
- S.I. No. 203 of 2015 Companies Act 2014 (Section 897) Order 2015
- S.I. No. 212 of 2015 Companies Act 2014 (Forms) (No.2) Regulations 2015
- S.I. No. 213 of 2015 Companies Act 2014 (Fees) Regulations 2015
- S.I. No. 214 of 2015 Companies Act 2014 (Recognised Stock Exchanges) Regulations 2015
- S.I. No. 215 of 2015 Companies Act 2014 (Bonding) Order 2015
- S.I. No. 216 of 2015 Companies Act 2014 (Part 14 Prescribed Officers) Regulations 2015
- S.I. No. 218 of 2015 Companies Act 2014 (Section 208 Report) Regulations 2015
- S.I. No. 219 of 2015 Companies Act 2014 (Section 623 Account) Regulations 2015
- S.I. No. 220 of 2015 Companies Act 2014 (Commencement) (No.2) Order 2015
- S.I. No. 221 of 2015 Companies Act 2014 (Section 682) Regulations 2015
- S.I. No. 222 of 2015 Companies Act 2014 (Disqualification and Restriction Undertakings) Regulations 2015
- S.I. No. 223 of 2015 Companies Act 2014 (Section 1313) Regulations 2015
- S.I. No. 225 of 2015 Companies Act 2014 (Section 150) Regulations 2015
- S.I. No. 255 of 2015 Rules of the Superior Court (Companies Act 2014) Rules 2015
- S.I. No. 256 of 2015 District Court (Companies Act 2014) Rules 2015
- S.I. No. 471 of 2015 Circuit Court Rules (Companies Act 2014) 2015
- S.I. No. 497 of 2015 Companies Act 2014 (Section 682) (Revocation) Regulations 2015
- S.I. No. 498 of 2015 Companies Act 2014 (Section 457) Regulations 2015
- S.I. No. 499 of 2015 Companies Act 2014 (Section 580(4)) (Revocation) Regulations 2015
- S.I. No. 543 of 2015 Companies Act 2014 (Section 150)(No.2) Regulations 2015
- S.I. No. 616 of 2015 Rules of the Superior Court (Companies Act 2014) (No.2) Rules 2015

