

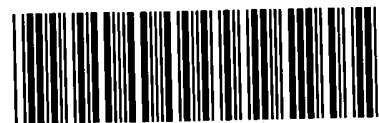
8 Moorgate Nominee Limited

**Directors' report and financial
statements**

Registered number 07824244

31 December 2016

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Directors' report

The directors present their directors' report and financial statements for the year ended 31 December 2016.

Principal activity and business review

The principal activity of 8 Moorgate Nominee Limited ("the Company") is acting as a nominee. In 2011 the Company received the transfer of bare title to a group property at 8 Moorgate.

Results and dividends

There was no profit or loss for the year (2015: none).

The directors are unable to recommend the payment of a dividend for the year (2015: none).

Directors

The directors who held office during the year were as follows:

H. Yamada	(resigned 1 April 2016)
T. Fukui	
E. Onozawa	
T. Takahashi	(appointed 1 April 2016)

Strategic report

The company has taken advantage of the exemption available under section 414B of the Companies Act 2006 to small companies forming part of ineligible groups and not presented a strategic report.

Disclosure of information to auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditor is unaware; and each director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Auditor

In accordance with Section 487 of the Companies Act 2006, a resolution for the re-appointment of KPMG LLP as auditor of the Company is to be proposed at the forthcoming Annual General Meeting.

By order of the board



E Onozawa
Director

7th Floor, Berger House
38 Berkeley Square
London
W1J 5AE
31 March 2017

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Independent auditor's report to the members of 8 Moorgate Nominee Limited

We have audited the financial statements of 8 Moorgate Nominee Limited for the year ended 31 December 2016, set out on pages 5 to 9. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its result for the year then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year is consistent with the financial statements.

Based solely on the work required to be undertaken in the course of the audit of the financial statements and from reading the Directors' report:

- We have not identified material misstatements in that report; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

Independent auditor's report to the members of 8 Moorgate Nominee Limited *(continued)*

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of small companies exemption from the requirement to prepare a strategic report.



Richard Kelly (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
15 Canada Square
London E14 5GL

31 March 2017

Statement of Income and Retained Earnings for the year ended 31 December 2016

	<i>Note</i>	2016 £	2015 £
Administrative expenses		-	-
Profit before taxation	3	-	-
Tax on profit	6	-	-
Total comprehensive income for the financial year		-	-
Retained earnings at the beginning of the year		-	-
Retained earnings at the end of the year		-	-

The notes on page 7 to 9 form part of these financial statements.

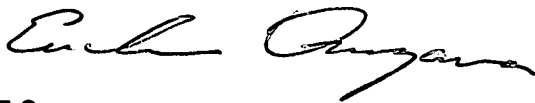
There are no recognised gains or losses attributable to shareholders of the Company in the year ended 31 December 2016 (2015: none).

Balance Sheet
at 31 December 2016

	<i>Note</i>	2016 £	2015 £
Current assets			
Debtors: due within one year	7	1	1
		<hr/>	<hr/>
Net current assets		1	1
		<hr/>	<hr/>
Net assets		1	1
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	8	1	1
Profit and loss account		-	-
		<hr/>	<hr/>
Equity shareholders' funds		1	1
		<hr/>	<hr/>

The notes on page 7 to 9 form part of these financial statements.

These financial statements were approved by the board of directors on 31 March 2017 and were signed on its behalf by:



E Onozawa
Director

Notes to the financial statements

1. Accounting policies

8 Moorgate Nominee Limited (the "Company") is a company limited by shares incorporated and domiciled in the UK. The Registered Office is 7th Floor, Berger House, 38 Berkeley Square, London, W1J 5AE.

These financial statements were prepared in accordance with Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"). The amendments to FRS 102 issued in March 2016 and effective immediately have been applied. The presentation currency of these financial statements is sterling.

The smallest group in which the results of the Company are consolidated (the "Group") is that headed by Mitsui Fudosan (U.K.) Ltd, whose principal place of business is at 7th Floor, Berger House, 38 Berkeley Square, London W1J 5AE.

The largest group in which the results of the Company are consolidated is that headed by Mitsui Fudosan Co., Ltd. Consolidated financial statements for Mitsui Fudosan Co., Ltd are available to the public and may be obtained from 1-1 Nihonbashi, Muromachi 2-Chome, Chuo-ku, Tokyo 103-0022, Japan. Mitsui Fudosan Co., Ltd is the Company's ultimate parent undertaking.

In these financial statements, the company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- *Cash Flow Statement and related notes.*

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Judgements made by the directors, in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in note 2.

Measurement convention

The financial statements have been prepared under the historical cost convention.

Going concern

The directors have, at the time of approving the financial statements, a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

The balance sheet shows net current liabilities at 31 December 2016.

Notes to the financial statements *(continued)*

2. Accounting estimates and judgements

Key sources of estimation uncertainty

In the application of the Company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

3. Profit before taxation

Auditors' remuneration charges have been borne by the immediate parent company, Mitsui Fudosan (U.K.) Ltd.

4. Remuneration of directors

None of the directors received any remuneration during the year (2015: none).

5. Staff numbers and costs

The Company has no employees (2015: none).

6. Taxation

No taxation liability arises for the year (2015: none).

7. Debtors: due within one year

	2016 £	2015 £
Unpaid share capital	1	1

Unpaid share capital comprises amounts owed by group undertakings.

Notes to the financial statements *(continued)*

8. Called up share capital

	2016 £	2015 £
<i>Allotted, called up and unpaid</i>		
1 ordinary shares of £1 each	1	1
	<hr/>	<hr/>

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

9. Related party disclosures

8 Moorgate Nominee Limited, being a wholly owned subsidiary undertaking, has taken advantage of the exemptions available to it FRS 102 section 33.1A and has therefore not disclosed transactions or balances with wholly owned subsidiaries which form part of the group.