Trailford Rathmullen Part V Apartment 2.0	
Unit Floor Area (m2)	90.80
Proposed Number of Units to be transferred	1.00
Assumed Costs	
Construction cost (per m2) (A)	1,600.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	
Estimated construction cost per unit	145,280.00
Estimated site works and indirect site costs per unit.	40,406.00
Sub Total	185,686.00
Attributable Development Costs - @25.5% of house construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	37,046.40
Marketing Costs	37,040.40
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	222,732.40
	10.000.15
Profit on construction costs, but not attributable development costs @ 7.5%	13,926.45
Unit (Ex Vat)	236,658.85
Vat @ 13.5%	31,948.94
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	268,607.79
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	269,969.79

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- (E). Development Contribution & LA Bond will be as levied by the Planning Authority, Plus VAT.
- (F). To be informed by site specific valuations on date of any grant of planning only.

Trailford Rathmullen Part V Apartment 2.1	
Unit Floor Area (m2)	90.60
Proposed Number of Units to be transferred	1.00
Assumed Costs	
Construction cost (per m2) (A)	1,600.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	444,000,00
Estimated construction cost per unit	144,960.00
Estimated site works and indirect site costs per unit. Sub Total	40,317.00
	185,277.00
Attributable Development Costs - @25.5% of house construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	
Marketing Costs	36,964.80
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	222,241.80
Call Total (Enclassing Titl)	
Dufft an anatomic of the body	40.005.70
Profit on construction costs, but not attributable development costs @ 7.5%	13,895.78
Unit (Ex Vat)	236,137.58
Vat @ 13.5%	31,878.57
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	268,016.15
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	269,378.15
·	,

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- (E). Development Contribution & LA Bond will be as levied by the Planning Authority, Plus VAT.
- $\textbf{(F).} \ \ \text{To be informed by site specific valuations on date of any grant of planning only}.$

Trailford Rathmullen Part V Apartment 2.2	
	00.70
Unit Floor Area (m2)	99.70
Proposed Number of Units to be transferred	1.00
Assumed Costs	4 000 00
Construction cost (per m2) (A)	1,600.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	450 500 00
Estimated construction cost per unit Estimated site works and indirect site costs per unit.	159,520.00 44,366.50
Sub Total	203,886.50
Attributable Development Costs - @25.5% of house construction costs (D)	203,000.50
Attributable Development Costs - @25.5% of House construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	
Marketing Costs	40,677.60
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	244,564.10
Profit on construction costs, but not attributable development costs @ 7.5%	15,291.49
	<u> </u>
Unit (Ex Vat)	259,855.59
Vat @ 13.5%	35,080.50
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	294,936.09
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	296,298.09

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- $\textbf{(E).} \ \ \text{Development Contribution \& LA Bond will be as levied by the Planning Authority, Plus VAT.}$
- $\textbf{(F).} \ \ \text{To be informed by site specific valuations on date of any grant of planning only}.$

Unit Floor Area (m2) 90.80 Proposed Number of Units to be transferred 3.00 Assumed Costs Construction cost (per m2) (A) 1,600.00 Site works & indirect site costs (per m2) (B) 445.00 Existing land value (per ha) (C) 49,400.00 Construction Costs (excludes profit) Estimated construction cost per unit 145,280.00 Estimated site works and indirect site costs per unit. 40,406.00 Sub Total 185,686.00 Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) 222,732.40 Profit on construction costs, but not attributable development costs @ 7.5% 13,926.45 Unit (Ex Vat) 236,658.85 Vat @ 13.5% 31,948.94 Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 268,607.79 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vet on Land @ 13.5% 162.00 Overall Unit Cost, with VAT & EUV of Land 269,969.79	Trailford Rathmullen Part V Apartment 2.3	
Proposed Number of Units to be transferred 3.00 Assumed Costs Construction cost (per m2) (A) 1,600.00 Site works & indirect site costs (per m2) (B) 445.00 Existing land value (per ha) (C) 49,400.00 Construction Costs (excludes profit) Estimated construction cost per unit 145,280.00 Estimated site works and indirect site costs per unit. 40,406.00 Sub Total 185,686.00 Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) 222,732.40 Profit on construction costs, but not attributable development costs @ 7.5% 13,926.45 Unit (Ex Vat) 236,658.85 Vat @ 13.5% 31,948.94 Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 268,607.79 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00		
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Construction cost (per m2) (A) 1,600.00 Site works & indirect site costs (per m2) (B) 445.00 Existing land value (per ha) (C) 49,400.00 Construction Costs (excludes profit) Estimated construction cost per unit 145,280.00 Estimated site works and indirect site costs per unit. 40,406.00 Sub Total 185,686.00 Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) 222,732.40 Profit on construction costs, but not attributable development costs @ 7.5% 13,926.45 Unit (Ex Vat) 236,658.85 Vat @ 13.5% 31,948.94 Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 268,607.79 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	·	3.00
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Construction Costs (excludes profit) Estimated construction cost per unit 145,280.00 Estimated site works and indirect site costs per unit. 40,406.00 Sub Total 185,686.00 Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) 222,732.40 Profit on construction costs, but not attributable development costs @ 7.5% 13,926.45 Unit (Ex Vat) 236,658.85 Vat @ 13.5% 31,948.94 Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 268,607.79 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	. , , ,	
Estimated construction cost per unit Estimated site works and indirect site costs per unit. Sub Total Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% 13,926.45 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00		49,400.00
Estimated site works and indirect site costs per unit. Sub Total Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00		145 280 00
Sub Total Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	•	·
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Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00		100,000.00
Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 37,046.40 37,046.40 37,046.40 222,732.40	(-)	
Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Design Team Fees	
Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Legal / Estate Agent Fees	27.046.40
Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Marketing Costs	37,040.40
Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Sub Total (Excluding VAT)	222,732.40
Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%		
Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 268,607.79 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Profit on construction costs, but not attributable development costs @ 7.5%	13,926.45
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 268,607.79 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Unit (Ex Vat)	236,658.85
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	Vat @ 13.5%	31,948.94
Vat on Land @ 13.5% 162.00	Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	268,607.79
Vat on Land @ 13.5% 162.00		
12.11	Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Overall Unit Cost, with VAT & EUV of Land 269,969.79	Vat on Land @ 13.5%	162.00
	Overall Unit Cost, with VAT & EUV of Land	269,969.79

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- $\textbf{(E).} \ \ \text{Development Contribution \& LA Bond will be as levied by the Planning Authority, Plus VAT.}$
- **(F).** To be informed by site specific valuations on date of any grant of planning only.

Trailford Rathmullen Part V Apartment 2.4	
Unit Floor Area (m2)	90.60
Proposed Number of Units to be transferred	3.00
Assumed Costs	4 000 00
Construction cost (per m2) (A)	1,600.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit) Estimated construction cost per unit	144,960.00
Estimated construction cost per unit Estimated site works and indirect site costs per unit.	40,317.00
Sub Total	185,277.00
Attributable Development Costs - @25.5% of house construction costs (D)	103,277.00
Attributable Development costs (E23.370 of House construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	00.004.00
Marketing Costs	36,964.80
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	222,241.80
Profit on construction costs, but not attributable development costs @ 7.5%	13,895.78
	,
Unit (Ex Vat)	236,137.58
Vat @ 13.5%	31,878.57
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	268,016.15
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	269,378.15

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- (E). Development Contribution & LA Bond will be as levied by the Planning Authority, Plus VAT.
- **(F).** To be informed by site specific valuations on date of any grant of planning only.

Trailford Rathmullen Part V Apartment 2.5	
Unit Floor Area (m2)	104.90
Proposed Number of Units to be transferred	3.00
Assumed Costs	
Construction cost (per m2) (A)	1,600.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	
Estimated construction cost per unit	167,840.00
Estimated site works and indirect site costs per unit.	46,680.50
Sub Total Attributable Development Costs (225 5% of being construction costs (D)	214,520.50
Attributable Development Costs - @25.5% of house construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	42,799.20
Marketing Costs	42,799.20
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	257,319.70
Profit on construction costs, but not attributable development costs @ 7.5%	16,089.04
Unit (Ex Vat)	273,408.74
Vat @ 13.5%	36,910.18
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	310,318.92
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	311,680.92

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- (E). Development Contribution & LA Bond will be as levied by the Planning Authority, Plus VAT.
- **(F).** To be informed by site specific valuations on date of any grant of planning only.

Trailford Rathmullen Part V Apartment 2.6	
Unit Floor Area (m2)	90.80
Proposed Number of Units to be transferred	1.00
Assumed Costs	
Construction cost (per m2) (A)	1,600.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	
Estimated construction cost per unit	145,280.00
Estimated site works and indirect site costs per unit.	40,406.00
Sub Total Attributable Development Costs (22 F0) of bourse construction costs (D)	185,686.00
Attributable Development Costs - @25.5% of house construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	37,046.40
Marketing Costs	37,040.40
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	222,732.40
Profit on construction costs, but not attributable development costs @ 7.5%	13,926.45
Unit (Ex Vat)	236,658.85
Vat @ 13.5%	31,948.94
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	268,607.79
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	269,969.79

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B)**. Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- $\textbf{(E).} \ \ \text{Development Contribution \& LA Bond will be as levied by the Planning Authority, Plus VAT.}$
- **(F).** To be informed by site specific valuations on date of any grant of planning only.

Trailford Rathmullen Part V Apartment 2.7	
Unit Floor Area (m2)	90.80
Proposed Number of Units to be transferred	2.00
Assumed Costs	2.00
Construction cost (per m2) (A)	1,600.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	
Estimated construction cost per unit	145,280.00
Estimated site works and indirect site costs per unit.	40,406.00
Sub Total	185,686.00
Attributable Development Costs - @25.5% of house construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	
Marketing Costs	37,046.40
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	222,732.40
Profit on construction costs, but not attributable development costs @ 7.5%	13,926.45
Sub Total	236,658.85
Vat @ 13.5%	31,948.94
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	268,607.79
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	269,969.79

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B)**. Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- $\textbf{(E).} \ \ \text{Development Contribution \& LA Bond will be as levied by the Planning Authority, Plus VAT.}$
- (F). To be informed by site specific valuations on date of any grant of planning only.

Trailford Rathmullen Part V House 2.1	
Unit Floor Area (m2)	94.70
Proposed Number of Units to be transferred	16.00
Assumed Costs	
Construction cost (per m2) (A)	1,250.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	
Estimated construction cost per unit	118,375.00
Estimated site works and indirect site costs per unit.	42,141.50
Sub Total	160,516.50
Attributable Development Costs - @25.5% of house construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	30,185.63
Marketing Costs	00,100.00
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	190,702.13
Profit on construction costs, but not attributable development costs @ 7.5%	12,038.74
	•
Unit (Ex Vat)	202,740.86
Vat @ 13.5%	27,370.02
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	230,110.88
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	231,472.88

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- (E). Development Contribution & LA Bond will be as levied by the Planning Authority, Plus VAT.
- **(F).** To be informed by site specific valuations on date of any grant of planning only.

Unit Floor Area (m2) 110.10 Proposed Number of Units to be transferred 17.00 Assumed Costs Construction cost (per m2) (A) 1,250.00 Site works & indirect site costs (per m2) (B) 445.00 Existing land value (per ha) (C) 49,400.00 Construction Costs (excludes profit) Estimated construction cost per unit 137,625.00 Estimated site works and indirect site costs per unit. 48,994.50 Sub Total 186,619.50 Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) 221,713.88 Profit on construction costs, but not attributable development costs @ 7.5% 13,996.46 Unit (Ex Vat) 235,710.34 Vat @ 13.5% 31,820.90 Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 267,531.23 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	Trailford Rathmullen Part V House 3.1	
Proposed Number of Units to be transferred Assumed Costs Construction cost (per m2) (A) 1,250.00 Site works & indirect site costs (per m2) (B) 445.00 Existing land value (per ha) (C) 49,400.00 Construction Costs (excludes profit) Estimated construction cost per unit 137,625.00 Estimated site works and indirect site costs per unit. 48,994.50 Sub Total 186,619.50 Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) 221,713.88 Profit on construction costs, but not attributable development costs @ 7.5% 13,996.46 Unit (Ex Vat) 235,710.34 Vat @ 13.5% 31,820.90 Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 267,531.23 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	11 11 El A (B)	440.40
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Sub Total Attributable Development Costs - @25.5% of house construction costs (D) Design Team Fees Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% 13,996.46 Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	•	
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Legal / Estate Agent Fees Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00		
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Marketing Costs Assigned Certifier Cost (2014 Regulations) Ancillary Costs Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%		35.094.38
Sub Total (Excluding VAT) Profit on construction costs, but not attributable development costs @ 7.5% 13,996.46 Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	· · · · · · · · · · · · · · · · · · ·	,
Profit on construction costs, but not attributable development costs @ 7.5% Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 13,996.46 235,710.34 31,820.90 31,820.90 1,200.00		224 742 22
Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Sub Total (Excluding VAT)	221,713.88
Unit (Ex Vat) Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%		
Vat @ 13.5% Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 267,531.23 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5%	Profit on construction costs, but not attributable development costs @ 7.5%	13,996.46
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds 267,531.23 Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	Unit (Ex Vat)	235,710.34
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units 1,200.00 Vat on Land @ 13.5% 162.00	Vat @ 13.5%	31,820.90
Vat on Land @ 13.5% 162.00	Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	267,531.23
Vat on Land @ 13.5% 162.00		
	Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
	Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land 268,893.23	Overall Unit Cost, with VAT & EUV of Land	268,893.23

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- (E). Development Contribution & LA Bond will be as levied by the Planning Authority, Plus VAT.
- $\textbf{(F).} \ \ \text{To be informed by site specific valuations on date of any grant of planning only}.$

Trailford Rathmullen Part V House 3.2	
Unit Floor Area (m2)	109.10
Proposed Number of Units to be transferred	10.00
Assumed Costs	
Construction cost (per m2) (A)	1,250.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	
Estimated construction cost per unit	136,375.00
Estimated site works and indirect site costs per unit.	48,549.50
Sub Total	184,924.50
Attributable Development Costs - @25.5% of house construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	34,775.63
Marketing Costs	04,110.00
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	219,700.13
Profit on construction costs, but not attributable development costs @ 7.5%	13,869.34
	·
Unit (Ex Vat)	233,569.46
Vat @ 13.5%	31,531.88
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	265,101.34
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
	·
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	266,463.34

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- (E). Development Contribution & LA Bond will be as levied by the Planning Authority, Plus VAT.
- **(F).** To be informed by site specific valuations on date of any grant of planning only.

Trailford Rathmullen Part V House 3.10	
	447.00
Unit Floor Area (m2)	117.20
Proposed Number of Units to be transferred	2.00
Assumed Costs	4.050.00
Construction cost (per m2) (A)	1,250.00
Site works & indirect site costs (per m2) (B)	445.00 49.400.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit) Estimated construction cost per unit	146,500.00
Estimated construction cost per unit Estimated site works and indirect site costs per unit.	52,154.00
Sub Total	198,654.00
Attributable Development Costs - @25.5% of house construction costs (D)	130,034.00
Attributable Development costs (@25.5% of flouse construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	07.057.50
Marketing Costs	37,357.50
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	236,011.50
Profit on construction costs, but not attributable development costs @ 7.5%	14,899.05
	·
Unit (Ex Vat)	250,910.55
Vat @ 13.5%	33,872.92
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	284,783.47
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	286,145.47

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- $\textbf{(E).} \ \ \text{Development Contribution \& LA Bond will be as levied by the Planning Authority, Plus VAT.}$
- **(F).** To be informed by site specific valuations on date of any grant of planning only.

Trailford Rathmullen Part V House 4.1	
Unit Floor Area (m2)	134.30
Proposed Number of Units to be transferred	6.00
Assumed Costs	
Construction cost (per m2) (A)	1,250.00
Site works & indirect site costs (per m2) (B)	445.00
Existing land value (per ha) (C)	49,400.00
Construction Costs (excludes profit)	
Estimated construction cost per unit	167,875.00
Estimated site works and indirect site costs per unit.	59,763.50
Sub Total	227,638.50
Attributable Development Costs - @25.5% of house construction costs (D)	
Design Team Fees	
Legal / Estate Agent Fees	42,808.13
Marketing Costs	42,000.10
Assigned Certifier Cost (2014 Regulations) Ancillary Costs	
Sub Total (Excluding VAT)	270,446.63
Profit on construction costs, but not attributable development costs @ 7.5%	17,072.89
	·
Unit (Ex Vat)	287,519.51
Vat @ 13.5%	38,815.13
Total cost (Inc. VAT) but excl Development Contributions to LA /Bonds	326,334.65
Average site Existing Use Value per Unit (EUV) (F) Site Value/ Total Units	1,200.00
	•
Vat on Land @ 13.5%	162.00
Overall Unit Cost, with VAT & EUV of Land	327,696.65

- (A). Based on construction cost range data by Bruce Shaw (Average Irish Construction Cost 2016). Cost range for estate house (Average 100sq m) is €1,100 to €1,400 per sq. m: Cost range for Apartments is €1,600 to €2,100 sqm.
- **(B).** Based on the assumption of 41.5% of unit construction cost informed by reports from the Irish Home Builders Association, May 2012.
- (C). Based on the assumption of €20k per acre / €49,400 per ha for agricultural land in Louth See F below.
- **(D).** Based on an assumption of 25.5% of construction units cost, informed by reports from the Irish Home Builders Association, May 2012. (Includes: Sales & Marketing costs, Legal, Building Finance costs & Assigned Certifier service cost, in compliance with the 2014 Building Regulations. **Note:** Excludes financial contributions, LA Bonds and Part V Contribution costs.
- $\textbf{(E).} \ \ \text{Development Contribution \& LA Bond will be as levied by the Planning Authority, Plus VAT.}$
- $\textbf{(F).} \ \ \text{To be informed by site specific valuations on date of any grant of planning only}.$