

REGISTERED NUMBER: 09306872 (England and Wales)

Financial Statements
for the Year Ended 31 December 2016
for
Aurelius Eta UK Investments Limited

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for the Year Ended 31 December 2016**

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Aurelius Eta UK Investments Limited

Company Information
for the Year Ended 31 December 2016

DIRECTOR: E Depken

REGISTERED OFFICE: 1 Savile Row
3rd Floor
London
W1S 3JR

REGISTERED NUMBER: 09306872 (England and Wales)

AUDITORS: Silbury Business Advisers Limited
Chartered Accountants and
Statutory Auditors
Venture House
Calne Road
Lyneham
Chippenham
SN15 4PP

Aurelius Eta UK Investments Limited (Registered number: 09306872)

Balance Sheet
31 December 2016

	Notes	31.12.16 £	£	31.12.15 £	£
FIXED ASSETS					
Investments	4		2,001,902		2,001,901
CURRENT ASSETS					
Debtors	5	179,552		81,184	
Cash at bank		<u>731,988</u>		<u>33,882</u>	
		911,540		115,066	
CREDITORS					
Amounts falling due within one year	6	<u>2,025,424</u>		<u>1,325,998</u>	
NET CURRENT LIABILITIES			<u>(1,113,884)</u>		<u>(1,210,932)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>888,018</u>		<u>790,969</u>
CAPITAL AND RESERVES					
Called up share capital			1,001		1,001
Share premium			499,999		499,999
Retained earnings			<u>387,018</u>		<u>289,969</u>
SHAREHOLDERS' FUNDS			<u>888,018</u>		<u>790,969</u>

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 27 September 2017 and were signed by:

E Depken - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2016**

1. STATUTORY INFORMATION

Aurelius Eta UK Investments Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of consolidated financial statements

The financial statements contain information about Aurelius Eta UK Investments Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 400 of the Companies Act 2006 from the requirements to prepare consolidated financial statements as it and its subsidiary undertaking are included by full consolidation in the consolidated financial statements of its parent, Aurelius Equity Opportunities SE & Co. KGaA, Ludwig-Ganghofer-Straße 6 82031 Grünwald Germany.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2016**

4. FIXED ASSET INVESTMENTS

	31.12.16 £	31.12.15 £
Shares in group undertakings	2	1
Loans to group undertakings	2,001,900	2,001,900
	<u>2,001,902</u>	<u>2,001,901</u>

Additional information is as follows:

COST

At 1 January 2016

Additions

At 31 December 2016

NET BOOK VALUE

At 31 December 2016

At 31 December 2015

Shares in
group
undertakings
£

1

1

2

2

1

Loans to
group
undertakings
£

At 1 January 2016

and 31 December 2016

2,001,900

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16 £	31.12.15 £
Trade debtors	29,414	31,139
Amounts owed by group undertakings	150,138	50,045
	<u>179,552</u>	<u>81,184</u>

During the year company acquired loans of £3,291,269 all of which were repaid before the year end.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16 £	31.12.15 £
Trade creditors	8,597	113,181
Amounts owed to group undertakings	1,974,470	1,209,453
Taxation and social security	36,168	2,551
Other creditors	6,189	813
	<u>2,025,424</u>	<u>1,325,998</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

C E Baylis (Senior Statutory Auditor)
for and on behalf of Silbury Business Advisers Limited

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.