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OS AA01

Statement of details of parent law and other
information for an overseas company



Companies House

☒ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law.

☐ **What this form is for**
You cannot use this form
for an alteration of ma
with accounting re

THURSDAY



A08 19/12/2019 #503
COMPANIES HOUSE

ase
/uk

Part 1 Corporate company name

Corporate name of
overseas company ①

ERM Holdings BV

UK establishment
number

B R 0 1 3 7 5 8

→ **Filling in this form**
Please complete in typescript or in
bold black capitals.

All fields are mandatory unless
specified or indicated by *

① This is the name of the company in
its home state.

**Part 2 Statement of details of parent law and other
information for an overseas company**

A1 Legislation

Please give the legislation under which the accounts have been prepared and,
if applicable, the legislation under which the accounts have been audited.

Legislation ②

Netherlands

② This means the relevant rules or
legislation which regulates the
preparation and, if applicable, the
audit of accounts.

A2 Accounting principles

Accounts

Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box.

☐ **No.** Go to **Section A3**.

☒ **Yes.** Please enter the name of the organisation or other
body which issued those principles below, and then go to **Section A3**.

③ Please insert the name of the
appropriate accounting organisation
or body.

Name of organisation
or body ③

Dutch GAAP

A3 Accounts

Accounts

Have the accounts been audited? Please tick the appropriate box.

☒ **No.** Go to **Section A5**.

☐ **Yes.** Go to **Section A4**.

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A4

Audited accounts

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box.

☐ No. Go to **Part 3 'Signature'**.

☐ Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to **Part 3 'Signature'**.

① Please insert the name of the appropriate accounting organisation or body.

Name of organisation or body ①

A5

Unaudited accounts

Unaudited accounts

Is the company required to have its accounts audited?

Please tick the appropriate box.

☒ No.

☐ Yes.

Part 3

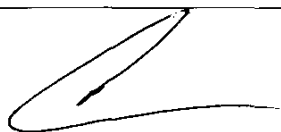
Signature

Signature

I am signing this form on behalf of the overseas company.

Signature

X



X

This form may be signed by:
Director, Secretary, Permanent representative.

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Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name

Company name

Address

Post town

County/Region

Postcode

Country

DX

Telephone



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh 1
or LP - 4 Edinburgh 2 (Legal Post).

Northern Ireland:

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG.
DX 481 N.R. Belfast 1.



Further information

For further information, please see the guidance notes on the website at www.companieshouse.gov.uk or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.companieshouse.gov.uk

ERM Holdings B.V.

Registered No. 30156416

DIRECTORS

Simon Crowe

Mark Pearson

REGISTERED OFFICE

2nd Floor

Exchequer Court

33 St Mary Axe

London

EC3A 8AA

The annual financial statements are dated July 25, 2019 and signed by the directors, approved in the Shareholders meeting on 25 July, 2019.

ERM Holdings B.V.

BALANCE SHEET

for the year ended 31 March 2019

		<i>Year ended 31 March 2019</i>	<i>Year ended 31 March 2018</i>
	<i>Note</i>	€	€
Assets			
Investments in subsidiaries	3	6,292,465	6,292,365
Debtors	4	53,176,748	20,219,437
Cash at bank		2,595	1,575
Total Assets		59,471,808	26,513,377
Liabilities			
Creditors: amounts falling due within one year	5	(218,238)	-
Net Assets		59,253,570	26,513,377
Capital and reserves			
Issued and paid up share capital	6	21,300	21,200
Capital surplus	7	5,004,234	5,004,234
Profit and loss account	7	54,228,036	21,487,943
Equity shareholders' funds	7	59,253,570	26,513,377

Simon Crowe

Director

ERM Holdings B.V.

Mark Pearson

Director

ERM Holdings B.V.

ERM Holdings B.V.

NOTES TO FINANCIAL STATEMENTS

for the year ended 31 March 2019

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and title 9 of the Civil Code Book 2.

Basis of consolidation

The Company's immediate parent company is ERM (Overseas Holdings) Limited.

The Company's ultimate parent company and controlling party is ERM Worldwide Group Limited. ERM Worldwide Group Limited has included the company in its consolidated financial statements for the year ended 31 March 2019, copies of which are available from UK Companies House. The company has therefore taken advantage of the exemption for sub-consolidation as mentioned in article 408, paragraph 1b of the Civil Code Book 2.

Investments

Investments held as fixed assets are stated at cost, less provision for permanent diminution in value. Those held as current assets are stated at the lower of cost and net realisable value.

The carrying values of fixed asset investments are reviewed for impairments if events or changes in circumstances indicate that the carrying value may not be recoverable.

Deferred taxation

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax, or a right to pay less or to receive more tax, with the following exceptions:

- Provision is made for deferred taxation that would arise on remittance of the retained earnings of subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; and
- Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign Currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

ERM Holdings B.V.

NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2019

2. Operating loss

There are no employees and no other staff related costs.

The company is principally engaged as an intermediate group holding company and there is likely to be no change to the company's activities in future periods.

3. Investments in subsidiaries

	Investment in Subsidiaries \$
Cost:	
At 31 March 2018	6,292,365
Environmental Resources Management Nederland B.V.	100
As at 31 March 2019	6,292,465

The following is a list of the company's subsidiary undertakings and particulars of the shareholdings therein:

<i>Company name</i>	<i>Country of incorporation</i>	<i>Class of shares</i>	<i>Proportion of shares held directly</i>
ERM-Hong Kong, Limited	Hong Kong	Ordinary	76.8%
ERM Italia S.p.A.	Italy	Ordinary	65.2%
Environmental Resources Management NV	Belgium	Ordinary	65%
Environmental Resources Management Netherlands B.V.	Netherlands	Ordinary	100%
ERM Argentina S.A.	Argentina	Ordinary	74.7%
ERM Polska Sp.z.o.o.	Poland	Ordinary	100%
ERM Korea Ltd	Korea	Ordinary	100%
ERM Technical Services (M) Sdn. Bhd.	Malaysia	Ordinary	80%
ERM China (Holdings) Limited	Hong Kong	Ordinary	99.99%

For all subsidiary undertakings listed above, the country of operation is the same as the country of incorporation. The nature of the business of the company's subsidiaries is the provision of environmental, risk and health and safety and sustainability consulting services, except for ERM China (Holdings) Limited which is an intermediate holding company.

ERM Holdings B.V.

NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2019

4. Debtors

	2019	2018
	€	€
Amounts due from group undertakings	<u>53,176,748</u>	<u>20,219,437</u>

5. Creditors: amounts falling due within one year

	2019	2018
	€	€
Group tax relief payable	<u>218,238</u>	<u>-</u>

6. Share capital

			Authorised	
		2019	2018	
		€	€	
Ordinary shares of €100 each (1000 shares)		<u>100,000</u>	<u>100,000</u>	
		<i>Allotted, called up and fully paid</i>		
		2019	2018	
	No.	€	No.	€
Ordinary shares of €100 each	<u>213</u>	<u>21,300</u>	<u>212</u>	<u>21,200</u>

NOTES TO FINANCIAL STATEMENTS
for the year ended 31 March 2019

7. Reconciliation of shareholders' funds and movement in reserves

	<i>Share capital</i> €	<i>Capital surplus</i> €	<i>Profit and loss account</i> €	<i>Total Shareholders' funds</i> €
At 31 March 2017	<u>21,200</u>	<u>5,004,234</u>	<u>20,247,662</u>	<u>25,273,096</u>
Profit for the year	<u>-</u>	<u>-</u>	<u>1,240,281</u>	<u>1,240,281</u>
At 31 March 2018	<u>21,200</u>	<u>5,004,234</u>	<u>21,487,943</u>	<u>26,513,377</u>
Issued share capital	100	-	-	100
Profit for the year	<u>-</u>	<u>-</u>	<u>32,740,093</u>	<u>32,740,093</u>
At 31 March 2019	<u>21,300</u>	<u>5,004,234</u>	<u>54,228,036</u>	<u>59,253,570</u>