

TC 29789 307230 | E160

In accordance with Regulation 32 of the Overseas Companies Regulations 2009

# OS AA01

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



Companies House

THURSDAY



A33 \*A30XZLK\* 30/01/2014 #176 COMPANIES HOUSE

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

**What this form is NOT for**  
You cannot use this form for an alteration of manner of accounting requirements

### Part 1 Corporate company name

Corporate name of overseas company ①	ABILITY ELSDORF RETAIL SARL									
UK establishment number	B	R	0	1	4	7	7	2		

→ **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	LUX GAAP

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

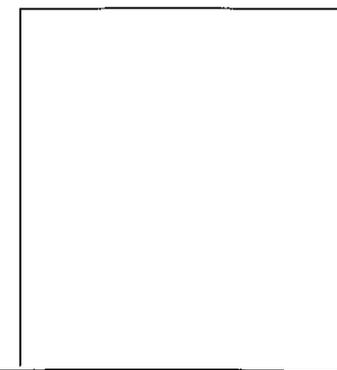
#### A2 Accounting principles

Accounts	<p>Have the accounts been prepared in accordance with a set of generally accepted accounting principles?</p> <p>Please tick the appropriate box</p> <p><input type="checkbox"/> <b>No</b> Go to <b>Section A3</b></p> <p><input checked="" type="checkbox"/> <b>Yes</b> Please enter the name of the organisation or other body which issued those principles below, and then go to <b>Section A3</b></p>
Name of organisation or body ③	COMMISSION DES NORMES COMPATIBLES LUXEMBOURG +

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

#### A3 Accounts

Accounts	<p>Have the accounts been audited? Please tick the appropriate box</p> <p><input checked="" type="checkbox"/> <b>No</b> Go to <b>Section A5</b></p> <p><input type="checkbox"/> <b>Yes</b> Go to <b>Section A4</b></p>
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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

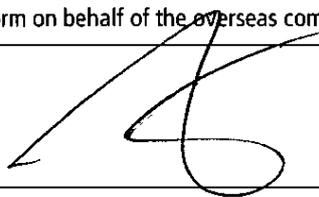
## Signature

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

# OS AA01

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

## 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  
**NUMERA PARTNERS LLP**

Address  
**6TH FLOOR**

**CHARLES HOUSE**

**108-110 FINCHLEY ROAD**

Post town  
**LONDON**

County/Region

Postcode  

	N	W	3		5	J	J	
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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](http://www.companieshouse.gov.uk) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.companieshouse.gov.uk)**

**Abillty Elsdorf Retail S.à r.l.**  
**Société à responsabilité limitée**

<b>Registered office :</b>	<b>25, rue Philippe II, L-2340 Luxembourg</b>
<b>R.C.S Luxembourg :</b>	<b>B 125433</b>
<b>Share capital :</b>	<b>EUR 83.500,00</b>

**Financial statements**

**for the period from 01.01 2011 to 31.12.2011**

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**Ability Elsdorf Retail S.à r.l.**  
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**Financial statements for the period from 01.01.2011 to 31.12 2011**

**BALANCE SHEET as at December 31, 2011**

	Note(s)	31/12/2011 (EUR)	31/12/2010 (EUR)
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Intangible assets			
Tangible assets	3	3 889 788	3 979 630
Financial assets			
		<u>3 889 788</u>	<u>3 979 630</u>
<b>CURRENT ASSETS</b>			
Stocks			
Debtors	4	56 645	20 050
Investments			
Cash at bank or in hand		80 273	107 228
		<u>136 918</u>	<u>127 278</u>
<b>PREPAYMENTS AND ACCRUED INCOME</b>		1 986	2 102
<b>TOTAL ASSETS</b>		<u><u>4 028 692</u></u>	<u><u>4 109 010</u></u>
<b>LIABILITIES</b>			
<b>CAPITAL AND RESERVES</b>			
Subscribed capital	5	83 500	83 500
Share premium and similar premiums			
Revaluation reserves			
Reserves			
Profit or loss brought forward		-1 002 075	-1 001 879
Resultat for the financial year		-25 840	-196
Interim dividends			
Investment subsidies			
Immunised appreciation			
		<u>-944 415</u>	<u>-918 575</u>
<b>SUBORDINATED CREDITORS</b>			
<b>PROVISIONS</b>		3 904	5 049
<b>NON SUBORDINATED DEBTS</b>		4 925 007	4 977 106
<b>ACCRUALS AND DEFERRED INCOME</b>		44 196	45 430
<b>TOTAL LIABILITIES</b>		<u><u>4 028 692</u></u>	<u><u>4 109 010</u></u>

The accompanying notes form an integral part of these financial statements

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Ability Elsdorf Retail S.à r.l.  
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Financial statements for the period from 01.01.2011 to 31.12.2011

**PROFIT AND LOSS ACCOUNT for the period from 01.01 2011 to 31.12.2011**

	31/12/2011 (EUR)	31/12/2010 (EUR)
<b>CHARGES</b>		
Raw materials and consumables		
Other external charges		
Staff costs		
Value adjustments in respect of formation expenses and tangible and intangible fixed assets	89 842	89 842
Value adjustments in respect of elements of current assets		
Other operating charges	81 551	108 263
Value adjustments in respect of financial assets		
Value adjustments in respect of financial current assets		
Interest payable and others financial charges concerning affiliated undertakings other interests payable and similar charges	200 318	208 591
Extraordinary charges		
Tax on profit or loss	25	25
Other taxes not shown above		
<b>Profit for the financial period</b>		
<b>TOTAL CHARGES</b>	<u><u>371 736</u></u>	<u><u>406 720</u></u>
<b>INCOME</b>		
Net turnover		
Change in inventories of finished goods & of work & contracts in progress		
Fixed assets under development		
Reversals of value adjustments		
Other operating income	345 896	406 524
Income from financial fixed assets derived from affiliated undertakings other income from participating interests		
Income from financial current assets derived from affiliated undertakings other income		
Other interests and other financial income derived from affiliated undertakings other interests receivable and similar income		
Extraordinary income		
<b>Loss for the financial period</b>	25 840	196
<b>TOTAL INCOME</b>	<u><u>371 736</u></u>	<u><u>406 720</u></u>

The accompanying notes form an integral part of these financial statements

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**Ability Elsdorf Retail S.à r.l.**  
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**Financial statements for the period from 01.01.2011 to 31.12.2011**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **NOTE 1 - GENERAL INFORMATION**

Ability Elsdorf S à r l (hereafter the "Compagny") was incorporated on March 5th, 2007 and organised under the laws of Luxembourg as a S à r l for an unlimited period of time

The Company may carry out all transactions pertaining directly or indirectly to the taking of participating interests in any enterprises in whatever form, as well as the administration, the management, the control and the development of such participating interests

The Company may particularly use its funds for the setting-up, the management, the development and the disposal of a portfolio consisting of any securities and patents of whatever origin, participate in the creation, the development and the control of any enterprise, acquire by way of contribution, subscription, underwriting or by option to purchase and any other way whatever, any type of securities and patents, realise them by way of sale, transfer, exchange or otherwise, have developed these securities and patents. The Company may grant assistance (by way of loans, advances, guarantees or securities or otherwise) to companies or other enterprises in which the Company has an interest or which form part of the group of companies to which the Company belongs (including shareholders or affiliates)

In general, the Company may carry out any financial, commercial, industrial, personal or real estate transactions, take any measure to safeguard its rights and make any transactions whatsoever which are directly or indirectly connected with its purposes or which are liable to promote their development or extension

The Company may borrow in any form and proceed to the issuance of bonds or any other instruments which may be convertible

The accounting year of the Company begins on January 1st and terminates on December 31st of each year

Based on the criteria defined by the Luxembourg law, the Company is exempted from the obligation to draw up consolidated financial statements and consolidated management report for the period ended 31 12 2011. Therefore, in accordance with the legal provisions, these annual financial statements were presented on a non-consolidated basis to be approved by the shareholders at the Annual General Meeting

The 30th March 2010 the manager take the resolution in accordance with articles 12, 13 and 14 of the Company's Articles of Association to move the Company's effective place of management to the United Kingdom

**Ability Elsdorf Retail S.à r.l.**  
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**Financial statements for the period from 01.01.2011 to 31.12.2011**

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies applied in the preparation of these financial statements are set out below

These policies have been consistently applied to all years presented, unless otherwise stated

### **2.1. Basis of preparation**

These financial statements have been established in accordance with the laws and regulations in force in the Grand-Duchy of Luxembourg and with generally accepted accounting principles in Luxembourg

### **2.2 Significant accounting policies**

#### **Foreign currency translation**

These financial statements are expressed in Euro (EUR)

The transactions made in a currency other than the Euro are translated into Euro at the exchange rate prevailing at the transaction date

The translation at the balance sheet date is made according to the following principles

- Formation expenses and long-term assets expressed in currencies other than Euro are translated into Euro at the exchange rate effective at the time of the transaction. At the balance sheet date, these assets remain translated at historic exchange rates,
- All other assets and liabilities expressed in a currency other than the Euro are translated separately at the lower, respectively at the higher of the value determined using the historical exchange rate or the value determined using the exchange rate prevailing at the balance sheet date,
- Income and charges expressed in a currency other than the Euro are translated into Euro at the exchange rate prevailing at the transaction date,
- Where there is an economic link between an asset and a liability, these are valued in total according to the method described above and the net unrealized loss is recorded in the profit and loss account

Consequently, only realized foreign exchange gains and losses and unrealized foreign exchange losses are taken into account in the profit and loss account

#### **Formation expenses**

The formation expenses are directly charged to profit and loss account as they occur

**Ability Elsdorf Retail S à r.l.**  
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**Financial statements for the period from 01.01.2011 to 31.12.2011**

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Tangible fixed assets**

Tangible fixed assets are stated at cost, less accumulated depreciation. These assets are depreciated on a straight-line basis over their economical life as defined hereafter.

The economic useful lives used are as follows:

Category	Depreciation (years)
Buildings	33,33

### **Debtors**

Debtors are valued at their nominal value less provision for any permanent depreciation in value. They are subject to value adjustments where their recovery is compromised. These value adjustments are not continued if the reasons for which the value adjustments were made have ceased to apply.

### **Prepayments and accrued income**

This asset item includes expenses incurred during the financial year relating to a subsequent financial year.

### **Provisions**

Provisions for liabilities and charges are intended to cover losses or debts the nature of which is clearly defined and which, at the date of the balance sheet are either likely to be incurred or certain to be incurred but uncertain as to their amount or as to the date on which they will arise.

At the close of business, each year, the Board of Managers determines whether provisions should be set up to cover foreseeable liabilities and charges. Previous year's provisions are reassessed every year.

### **Accruals and deferred income**

This liability item includes income received during the financial year but relating to a subsequent financial year.

**Ability Elsdorf Retail S à r l.**  
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**Financial statements for the period from 01.01 2011 to 31.12.2011**

**NOTE 3 -TANGIBLE FIXED ASSETS**

As at December 31, 2011, the tangible fixed assets are composed of commercial properties located in Germany

The movements for the period are as follows

	Land and buildings (EUR)	Machinery and equipment (EUR)	Total (EUR)
<b>Gross book value - opening balance</b>	4 278 201		4 278 201
Additions for the period	0		0
Disposals for the period	0		0
Transfers for the period	0		0
<b>Gross book value - closing balance</b>	<b>4 278 201</b>	<b>0</b>	<b>4 278 201</b>
<b>Depreciation - opening balance</b>	298 571		298 571
Depreciation for the period	89 842		89 842
Reversals for the period			
Transfers for the period			
<b>Depreciation - closing balance</b>	<b>388 413</b>	<b>0</b>	<b>388 413</b>
<b>Net book value - closing balance</b>	<b>3 889 788</b>	<b>0</b>	<b>3 889 788</b>

**Ability Elsdorf Retail S.à r.l.**  
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**Financial statements for the period from 01.01 2011 to 31.12.2011**

**NOTE 4 - DEBTORS**

As at December 31, 2011 the debtor balances comprise the following

	Less than 1 year (EUR)	More than 1 year (EUR)	TOTAL 31/12/2011 (EUR)	TOTAL 31/12/2010 (EUR)
Trade debtors	1 256		1 256	1 160
Amounts owed by affiliated undertakings	55 390		55 390	18 890
Amounts owed by undertakings with which the Company is linked by virtue of a participating interest				
Other debtors				
<b>Total debtors</b>	<b>56 646</b>	<b>0</b>	<b>56 646</b>	<b>20 050</b>

**Ability Elsdorf Retail S.à r.l.**  
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**Financial statements for the period from 01.01.2011 to 31.12.2011**

**NOTE 5 - CAPITAL AND RESERVES**

	Share capital EUR	Share premium EUR	Legal reserve EUR	Other reserves EUR	Profit/ (loss) brought forward EUR	Profit/ (loss) for the financial period EUR	Total EUR
<b>At January 01, 2010</b>	<b>83 500</b>				<b>-1 001 878</b>		<b>-918 378</b>
Prior period result allocation					-196		-196
<b>At December 31, 2010</b>	<b>83 500</b>				<b>-1 002 074</b>		<b>-918 574</b>
Movements in share capital for the period							0
Movements in share premium for the period							0
Dividends paid relating to N-1							0
Net profit/ (loss) for the year/ period						-25 840	-25 840
<b>At December 31, 2011</b>	<b>83 500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1 002 074</b>	<b>-25 840</b>	<b>-944 414</b>

The subscribed capital of the Company is set at EUR 83 500,00 divided into 3 340 shares having a nominal value of EUR 25 each

**Own shares**

As of and for the period ended December 31, 2011, the Company does not hold any of its own shares

**Legal reserve**

In accordance with Luxembourg compagny law, the Company is required to appropriate a minimum of 5% of its profit after tax for the year to a legal reserve until the balance of such reserve is equal to 10% of the issued share capital. The legal reserve is not available for distribution to shareholders, except upon the dissolution of the Company

**Ability Elsdorf Retail S.à r.l.**  
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**Financial statements for the period from 01.01.2011 to 31.12.2011**

**NOTE 6 - NON SUBORDINATED DEBTS**

As at December 31, 2011 the creditors comprise the following

	Less than 1 year (EUR)	More than 1 yr and less than 5 years (EUR)	More than 5 years (EUR)	Total 31/12/2011 (EUR)	Total 31/12/2010 (EUR)
Debenture loans					
Amounts owed to credit institutions		3 442 500		3 442 500	3 496 500
Payments received on account of orders					
Trade creditors	140			140	0
Bills of exchange payable					
Amounts owed to affiliated undertakings	28 508		1 438 391	1 466 899	1 463 746
Amounts owed to undertakings with which the Company is linked by virtue of participating interests					
Tax and social security debts	15 468			15 468	16 860
Other creditors					
<b>Total creditors</b>	<b>44 116</b>	<b>3 442 500</b>	<b>1 438 391</b>	<b>4 925 007</b>	<b>4 977 106</b>

**NOTE 7 - MANAGERS' FEES**

During the period, the Board of Managers of the Company did not receive any fee for their work

**NOTE 8 - TAXATION**

The Company is subject to all the taxes relevant to commercial companies in Luxembourg

**NOTE 9 - STAFF**

The Company did not employ any staff during the period (as at December 31, 2011 0)