

# 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 NOT for  
You cannot use this form to  
an alteration of manner of  
with accounting requirements

FRIDAY



\*A21RHZ4Q\*

A19 08/02/2013 #236  
COMPANIES HOUSE  
A32 24/01/2013 #241  
COMPANIES HOUSE

### Part 1 Corporate company name

Corporate name of overseas company ① Fashion Focus International GmbH

UK establishment number B R 0 0 6 7 9 5

→ 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 ① Acc - HGB §242, §244

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 ① German Commercial Code (HGB)

#### A3 Accounts

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

☒ No Go to Section A5

☐ Yes Go to Section A4

## OS AA01

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**A4**

### Audited accounts

|                                |                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                    |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Audited accounts               | <p>Have the accounts been audited in accordance with a set of generally accepted auditing standards?</p> <p>Please tick the appropriate box</p> <p><input type="checkbox"/> No Go to Part 3 'Signature'</p> <p><input checked="" type="checkbox"/> Yes Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'</p> | <p>❶ Please insert the name of the appropriate accounting organisation or body</p> |
| Name of organisation or body ❶ | Institut der Wirtschaftsprüfer in Deutschland e V (IDW)                                                                                                                                                                                                                                                                                                                                  |                                                                                    |

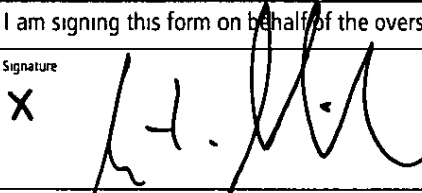
**A5**

### Unaudited accounts

|                    |                                                                                                                                                                                       |  |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Unaudited accounts | <p>Is the company required to have its accounts audited?</p> <p>Please tick the appropriate box</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p> |  |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

## Part 3

### Signature

|           |                                                                             |                                                                                    |
|-----------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Signature | I am signing this form on behalf of the overseas company                    |                                                                                    |
|           | Signature                                                                   |  |
|           | This form may be signed by<br>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

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](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)

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DELIVERY SHEET

Accs.



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FRIDAY

A19

\*A21RHZ4I\*  
08/02/2013  
COMPANIES HOUSE

#235

000526/60

Certified translation of a German original

## Annex 1

**Balance sheet**  
**as per 31 May 2012**  
**Fashion Focus International GmbH, Nussloch**

| ASSETS                                             |              | 31 05 2012   | 31 05 2011   |
|----------------------------------------------------|--------------|--------------|--------------|
|                                                    | €            | €            | €            |
| <b>A. Fixed assets</b>                             |              |              |              |
| <b>I Intangible fixed assets</b>                   |              |              |              |
| Goodwill                                           | 22,500 00    |              | 30,000 00    |
| <b>II Tangible fixed assets</b>                    |              |              |              |
| 1 Other equipment, operating and office equipment  | 174,649 00   |              | 335,958 00   |
| 2 Payments on account and plant under construction | 1,245 00     |              | 0 00         |
|                                                    | 175,894 00   |              | 335,958 00   |
|                                                    |              | 198 394 00   | 365,958 00   |
| <b>B. Current assets</b>                           |              |              |              |
| <b>I Inventory</b>                                 |              |              |              |
| Goods                                              | 166,560 37   |              | 196,407 49   |
| <b>II. Receivables and other assets</b>            |              |              |              |
| 1 Trade receivables                                | 533,996 46   |              | 219,727 73   |
| 2 Receivables from affiliated enterprises          | 854,054.00   |              | 222,722 20   |
| 3 Other assets                                     | 101,781 74   |              | 32,652 84    |
|                                                    | 1 489 832,20 |              | 475,102 77   |
| <b>III. Cash and bank balance</b>                  | 260,042 61   |              | 721,135 51   |
|                                                    |              | 1,916,435 18 | 1,392,645 77 |
| <b>C. ACCRUALS AND DEFERRALS</b>                   |              | 2,274 97     | 2,063 30     |
|                                                    |              | 2,117,104 15 | 1,760,667 07 |

I hereby certify that the enclosed is a true and correct translation from the original German version of the account.

H. Winter  
 Jürgen H. Winter  
 Director

THURSDAY

A32

24/01/2013  
COMPANIES HOUSE

#242

**Balance sheet**  
**as per 31 May 2012**  
**Fashion Focus International GmbH, Nussloch**

| LIABILITIES                                 |               | 31 05 2012   | 31 05 2011    |
|---------------------------------------------|---------------|--------------|---------------|
|                                             | €             | €            | €             |
| <b>A. EQUITY</b>                            |               |              |               |
| I. Subscribed capital                       | 25,000 00     |              | 25,000 00     |
| II. Capital reserve                         | 3,776,895 93  |              | 3,776,895 93  |
| III. Accumulated losses brought forward     | -2,441,154 60 |              | -2,611,553 82 |
| IV. Net income for the year                 | 175,650 45    |              | 170,399 22    |
|                                             |               | 1,536,391 78 | 1,360,741 33  |
| <b>B. ACCRUALS</b>                          |               |              |               |
| 1 Tax accruals                              | 1,527 00      |              | 3,764 00      |
| 2 Other accruals                            | 315,068 01    |              | 224,290 48    |
|                                             |               | 316,595 01   | 228,054 48    |
| <b>C. LIABILITIES</b>                       |               |              |               |
|                                             | 6,598 56      |              | 6,951 57      |
| 1 Advances from customers                   |               |              |               |
| - of which due within one year € 6,598 56   |               |              |               |
| (previous year T€ 7)                        |               |              |               |
| 2 Trade payables                            | 22,483 49     |              | 19,681 29     |
| - of which due within one year € 22,483 49  |               |              |               |
| (previous year T€ 20)                       |               |              |               |
| 3 Payables to affiliated enterprises        | 147,689 39    |              | 12,141 89     |
| - of which due within one year € 147,689 39 |               |              |               |
| (previous year T€ 12)                       |               |              |               |
| 4 Other liabilities                         | 87,345 92 €   |              | 133,096 51    |
| - of which due for taxes € 50,117 15        |               |              |               |
| (previous year T€ 73)                       |               |              |               |
| - of which due for social security          |               |              |               |
| € 11,129 35 (previous year T€ 6)            |               |              |               |
| - of which due within one year € 87,345,92  |               |              |               |
| (previous year T€ 133)                      |               |              |               |
|                                             |               | 264,117 36   | 171,871 26    |
|                                             |               | 2,117,104 15 | 1,760,667 07  |

**Profit and loss account  
as per 31 May 2012  
Fashion Focus International GmbH, Nussloch**

|                                                                                   | 2011/2012    |              | 2010/2011    |
|-----------------------------------------------------------------------------------|--------------|--------------|--------------|
|                                                                                   | €            | €            | €            |
| 1 Sales revenues                                                                  |              | 5 034,866 25 | 4,967,671 19 |
| 2 Other operating income                                                          |              | 24,278 11    | 26,598 41    |
| - of which from currency conversion €1,720 47<br>(previous year T€ 3)             |              |              |              |
| 3 Cost of materials                                                               |              |              |              |
| a) Cost of raw materials, consumables and<br>supplies, and of purchased materials | 1,468,325 72 |              | 1,600,121 67 |
| b) Cost of purchased services                                                     | 3,549 95     |              | 5,152 25     |
|                                                                                   |              | 1,471,875 67 |              |
|                                                                                   |              | 3,587,268 69 | 3,388,995 68 |
| 4 Personnel expenses                                                              | 1,061,913 24 |              | 967,197 96   |
| a) Wages and salaries                                                             |              |              |              |
| b) Social security and other pension costs                                        | 218,462 96   |              | 206,894 73   |
| - of which in respect of old-age pensions<br>€11,681 09 (previous year T€ 10)     |              |              |              |
|                                                                                   |              | 1,280,376 20 |              |
| 5 Depreciation of intangible fixed assets and<br>tangible assets                  |              | 209,337 90   | 95,310 55    |
| 6 Other operating expenses                                                        |              | 1,913,106 69 | 1,940,798 47 |
| - of which from currency conversion €373 53<br>(previous year T€1)                |              |              |              |
|                                                                                   |              | 184,447 90   | 178,793 97   |
| 7 Other interest and similar income                                               | 329 07       |              | 316 06       |
| 8 Interest and similar expenses                                                   | 30 70        |              | 455 83       |
|                                                                                   |              | 298 37       |              |
| 9 Result from ordinary activities                                                 |              | 184,746 27   | 178,654 20   |
| 10 Taxes on income                                                                | 2,468 36     |              | 2,486 31     |
| 11 Other taxes                                                                    | 6,627 46     |              | 5,768 67     |
|                                                                                   |              | 9,095 82     |              |
| 12 Net income                                                                     |              | 175,650 45   | 170,399 22   |

## V Review report by the auditors

To Fashion Focus International GmbH, Nussloch

We reviewed the annual statement of Fashion Focus International GmbH for the fiscal year from 1 June 2011 to 31 May 2012. The preparation of the annual statements in accordance with the provisions of the German commercial laws is the responsibility of the company's legal representatives. Our assignment is to provide a report to the annual statement on the basis of our review.

We have performed the review of the annual statement in compliance with the principles of proper review of annual statements set up by the German Auditors' Institute (IDW). Accordingly, the review is to be planned and performed so that we can, having conducted a critical review, exclude with reasonable certainty that the annual statement was not prepared in compliance with the German commercial laws in all essential respects or fails to give a correct picture of the asset/liability, financial and earnings situation taking into account the principles of proper accounting. A review is primarily limited to inquiries of company personnel and analytical assessments and therefore does not achieve the certainty of an audit of the annual statement. Since our assignment did not include the audit of the annual statement, we cannot issue an audit report.

Based on our review, nothing has come to our attention that causes us to presume that the annual statement was not in all essential respects prepared in accordance with the German commercial laws or does not give a correct picture of the asset/liability, financial and earnings situation taking into account the principles of proper accounting.

The foregoing report on the review of the annual statement as per 31 May 2012 with a balance sheet total of EUR 2,117,104.15 as well as a net profit of EUR 175,650.45 of Fashion Focus International GmbH is hereby submitted in compliance with the standards for the review of annual statements (IDW PS 900) and the further applicable professional notifications.

Heidelberg, 17 August 2012

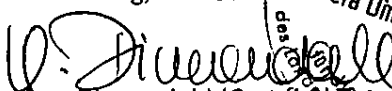
PKF Riedel Appel Hornig GmbH  
Chartered Accountants  
Tax Consultants

(signed illegible)  
Dr. Harald Riedel  
Accountant

(signed illegible)  
Dieter Wilhelm  
Accountant

I hereby certify that the foregoing is a true and correct translation of the German original before me.  
In witness whereof I sign.

Heidelberg, 12 December 2012

  
Vera Dinnendahl (Certified Translator)  
Baden-Württemberg



**Bilanz**  
zum 31. Mai 2012  
Fashion Focus International GmbH, Nußloch

Anlage 1

| AKTIVA                                                     | €                   | 31.05.2012<br>€     | 31.05.2011<br>€     |
|------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>A ANLAGEVERMOGEN</b>                                    |                     |                     |                     |
| <b>I Immaterielle Vermögensgegenstände</b>                 |                     |                     |                     |
| Geschäfts- und Firmenwert                                  | 22 500,00           |                     | 30 000,00           |
| <b>II Sachanlagen</b>                                      |                     |                     |                     |
| 1 Andere Anlagen, Betriebs- und Geschäftsausstattung       | 174 649,00          |                     | 335 958,00          |
| 2 Geleistete Anzahlungen und Anlagen in Bau                | 1 245,00            |                     | 0,00                |
|                                                            | <u>175 894,00</u>   |                     | <u>335 958,00</u>   |
|                                                            |                     | 198 394,00          | <u>365 958,00</u>   |
| <b>B UMLAUFVERMOGEN</b>                                    |                     |                     |                     |
| <b>I Vorräte</b>                                           |                     |                     |                     |
| Waren                                                      | 166 560,37          |                     | 196 407,49          |
| <b>II Forderungen und sonstige Vermögensgegenstände</b>    |                     |                     |                     |
| 1 Forderungen aus Lieferungen und Leistungen               | 533 996,46          |                     | 219 727,73          |
| 2 Forderungen gegen verbundene Unternehmen                 | 854 054,00          |                     | 222 722,20          |
| 3 Sonstige Vermögensgegenstände                            | 101 781,74          |                     | 32 652,84           |
|                                                            | <u>1 489 832,20</u> |                     | <u>475 102,77</u>   |
| <b>III Kassenbestand und Guthaben bei Kreditinstituten</b> | 260 042,61          |                     | 721 135,51          |
|                                                            |                     | 1 916 435,18        | <u>1 392 645,77</u> |
| <b>C RECHNUNGSABGRENZUNGSPOSTEN</b>                        |                     | 2 274,97            | <u>2 063,30</u>     |
|                                                            |                     | <u>2 117 104,15</u> | <u>1 760 667,07</u> |

**Bilanz**  
zum 31. Mai 2012  
Fashion Focus International GmbH, Nußloch

| PASSIVA                                                                      | €                 | 31.05.2012<br>€     | 31.05.2011<br>€     |
|------------------------------------------------------------------------------|-------------------|---------------------|---------------------|
| <b>A EIGENKAPITAL</b>                                                        |                   |                     |                     |
| I Gezeichnetes Kapital                                                       | 25 000,00         |                     | 25 000,00           |
| II Kapitalrücklage                                                           | 3 776 895,93      |                     | 3 776 895,93        |
| III Verlustvortrag                                                           | -2 441 154,60     |                     | -2 611 553,82       |
| IV Jahresüberschuss                                                          | 175 650,45        |                     | 170 399,22          |
|                                                                              |                   | 1 536 391,78        | <u>1 360 741,33</u> |
| <b>B RÜCKSTELLUNGEN</b>                                                      |                   |                     |                     |
| 1 Steuerrückstellungen                                                       | 1 527,00          |                     | 3 764,00            |
| 2 Sonstige Rückstellungen                                                    | <u>315 068,01</u> |                     | <u>224 290,48</u>   |
|                                                                              |                   | 316 595,01          | <u>228 054,48</u>   |
| <b>C VERBINDLICHKEITEN</b>                                                   |                   |                     |                     |
| 1 Erhaltene Anzahlungen auf Bestellungen                                     | 6 598,56          |                     | 6 951,57            |
| - davon mit einer Restlaufzeit bis<br>zu einem Jahr 6 598,56 € (Vj. T€ 7)    |                   |                     |                     |
| 2 Verbindlichkeiten aus<br>Lieferungen und Leistungen                        | 22 483,49         |                     | 19 681,29           |
| - davon mit einer Restlaufzeit bis<br>zu einem Jahr 22 483,49 € (Vj. T€ 20)  |                   |                     |                     |
| 3 Verbindlichkeiten gegenüber<br>verbundenen Unternehmen                     | 147 689,39        |                     | 12 141,89           |
| - davon mit einer Restlaufzeit bis<br>zu einem Jahr 147 689,39 € (Vj. T€ 12) |                   |                     |                     |
| 4 Sonstige Verbindlichkeiten                                                 | 87 345,92         |                     | 133 096,51          |
| - davon aus Steuern 50 117,15 € (Vj. T€ 73)                                  |                   |                     |                     |
| - davon im Rahmen der sozialen<br>Sicherheit 11 129,35 € (Vj. T€ 6)          |                   |                     |                     |
| - davon mit einer Restlaufzeit bis<br>zu einem Jahr 87 345,92 € (Vj. T€ 133) |                   |                     |                     |
|                                                                              |                   | 264 117,36          | <u>171 871,26</u>   |
|                                                                              |                   | <u>2 117 104,15</u> | <u>1 760 667,07</u> |

# Anlage 2

## Gewinn- und Verlustrechnung für die Zeit vom 1. Juni 2011 bis 31. Mai 2012 Fashion Focus International GmbH, Nußloch

|                                                                                            | 2011/2012                | 2010/2011                |
|--------------------------------------------------------------------------------------------|--------------------------|--------------------------|
|                                                                                            | €                        | €                        |
| 1 Umsatzerlöse                                                                             | 5 034 866,25             | 4 967 671,19             |
| 2 Sonstige betriebliche Erträge                                                            | 24 278,11                | 26 598,41                |
| - davon Erträge aus der Währungsumrechnung<br>1 720,47 € (Vj. T€ 3)                        |                          |                          |
| 3 Materialaufwand                                                                          |                          |                          |
| a) Aufwendungen für Roh-, Hilfs- und Betriebsstoffe und für bezogene Waren                 | 1 468 325,72             | 1 600 121,67             |
| b) Aufwendungen für bezogene Leistungen                                                    | 3 549,95                 | 5 152,25                 |
|                                                                                            | <u>1 471 875,67</u>      |                          |
|                                                                                            | 3 587 268,69             | 3 388 995,68             |
| 4 Personalaufwand                                                                          |                          |                          |
| a) Löhne und Gehälter                                                                      | 1 061 913,24             | 967 197,96               |
| b) Soziale Abgaben und Aufwendungen für Altersversorgung und Unterstützung                 | 218 462,96               | 206 894,73               |
| - davon für Altersversorgung<br>11 618,09 € (Vj. T€ 10)                                    |                          |                          |
|                                                                                            | <u>1 280 376,20</u>      |                          |
| 5 Abschreibungen auf Sachanlagen und immaterielle Vermögensgegenstände des Anlagevermögens | 209 337,90               | 95 310,55                |
| 6 Sonstige betriebliche Aufwendungen                                                       | <u>1 913 106,69</u>      | <u>1 940 798,47</u>      |
| - davon Aufwendungen aus der Währungsumrechnung<br>373,53 € (Vj. T€ 1)                     |                          |                          |
|                                                                                            | 184 447,90               | 178 793,97               |
| 7 Sonstige Zinsen und ähnliche Erträge                                                     | 329,07                   | 316,06                   |
| 8 Zinsen und ähnliche Aufwendungen                                                         | <u>30,70</u>             | 455,83                   |
|                                                                                            | <u>298,37</u>            |                          |
| 9 Ergebnis der gewöhnlichen Geschäftstätigkeit                                             | 184 746,27               | 178 654,20               |
| 10 Steuern vom Einkommen und vom Ertrag                                                    | 2 468,36                 | 2 486,31                 |
| 11 Sonstige Steuern                                                                        | <u>6 627,46</u>          | 5 768,67                 |
|                                                                                            | 9 095,82                 |                          |
| 12 Jahresüberschuss                                                                        | <u><u>175 650,45</u></u> | <u><u>170 399,22</u></u> |

**V. Bescheinigung nach prüferischer Durchsicht**

An die Fashion Focus International GmbH, Nußloch

Wir haben den Jahresabschluss der Fashion Focus International GmbH für das Geschäftsjahr vom 1. Juni 2011 bis 31. Mai 2012 einer prüferischen Durchsicht unterzogen. Die Aufstellung des Jahresabschlusses nach den deutschen handelsrechtlichen Vorschriften liegt in der Verantwortung der gesetzlichen Vertreter der Gesellschaft. Unsere Aufgabe ist es, eine Bescheinigung zu dem Jahresabschluss auf der Grundlage unserer prüferischen Durchsicht abzugeben.

Wir haben die prüferische Durchsicht des Jahresabschlusses unter Beachtung der vom Institut der Wirtschaftsprüfer (IDW) festgestellten deutschen Grundsätze für die prüferische Durchsicht von Abschlüssen vorgenommen. Danach ist die prüferische Durchsicht so zu planen und durchzuführen, dass wir bei kritischer Würdigung mit einer gewissen Sicherheit ausschließen können, dass der Jahresabschluss in wesentlichen Belangen nicht in Übereinstimmung mit den deutschen handelsrechtlichen Vorschriften aufgestellt worden ist oder ein unter Beachtung der Grundsätze ordnungsmaßiger Buchführung den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens-, Finanz- und Ertragslage nicht vermittelt. Eine prüferische Durchsicht beschränkt sich in erster Linie auf Befragungen von Mitarbeitern der Gesellschaft und auf analytische Beurteilungen und bietet deshalb nicht die durch eine Abschlussprüfung erreichbare Sicherheit. Da wir auftragsgemäß keine Abschlussprüfung vorgenommen haben, können wir einen Bestätigungsvermerk nicht erteilen.

Auf Grundlage unserer prüferischen Durchsicht sind uns keine Sachverhalte bekannt geworden, die uns zu der Annahme veranlassen, dass der Jahresabschluss in wesentlichen Belangen nicht in Übereinstimmung mit den deutschen handelsrechtlichen Vorschriften aufgestellt worden ist oder ein unter Beachtung der Grundsätze ordnungsmaßiger Buchführung den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens-, Finanz- und Ertragslage nicht vermittelt.

Den vorstehenden Bericht über die prüferische Durchsicht des Jahresabschlusses zum 31. Mai 2012 mit einer Bilanzsumme von EUR 2.117.104,15 und einem Jahresüberschuss in Höhe von EUR 175.650,45 der Fashion Focus International GmbH haben wir in Übereinstimmung mit den Grundsätzen für die prüferische

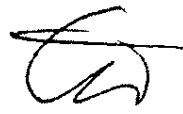
Durchsicht von Abschlüssen (IDW PS 900) und den weiteren einschlägigen berufsstandischen Verlautbarungen erstattet

Heidelberg, den 17 August 2012

PKF Riedel Appel Hornig GmbH  
Wirtschaftsprüfungsgesellschaft  
Steuerberatungsgesellschaft



Dr. Harald Riedel  
Wirtschaftsprüfer



Dieter Wilhelm  
Wirtschaftsprüfer

