

OS AA01

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



Companies House

100004/20

☒ **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



A17 15/12/2015 #127
COMPANIES HOUSE

A23 26/11/2015 #243
COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of overseas company ①	ERM International BV									
UK establishment number	B	R	0	1	3	6	9	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 <input type="checkbox"/> No Go to Section A3 <input checked="" type="checkbox"/> Yes Please enter the name of the organisation or other body which issued those principles below, and then go to Section A3
Name of organisation or body ③	Dutch GAAP

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

A3	Accounts
Accounts	Have the accounts been audited? Please tick the appropriate box <input checked="" type="checkbox"/> No Go to Section A5 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> No Go to Part 3 'Signature' <input 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'	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 <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes.	
Part 3 Signature		
	I am signing this form on behalf of the overseas company	
Signature	Signature X <i>Anders Schell</i> X	
	This form may be signed by Director, Secretary, Permanent representative	

ERM INTERNATIONAL B.V.

Annual Financial Statements

31 March 2015

ERM International B.V.

Registered No 30156416

DIRECTORS

Andrew Silverbeck

Mark Pearson

REGISTERED OFFICE

2nd Floor

Exchequer Court

33 St Mary Axe

London

EC3A 8AA

The annual financial statements are dated July 23, 2015 and signed by the directors, approved in the Shareholders meeting on November 6, 2015

ERM International B.V.

BALANCE SHEET

for the year ended 31 March 2015

	Notes	2015 €	2014 €
Assets			
Investment in subsidiary	3	124,654	124,654
Debtors	4	<u>5,347,345</u>	<u>5,349,171</u>
Total Assets		5,471,999	5,473,825
Liabilities			
Creditors amounts falling due within one year		<u>-</u>	<u>-</u>
Net assets		<u>5,471,999</u>	<u>5,473,825</u>
Capital and reserves			
Issued and paid up share capital	5	18,151	18,151
Capital surplus	6	140,368	140,368
Profit and loss account	6	<u>5,313,480</u>	<u>5,315,306</u>
Equity shareholders' funds		<u>5,471,999</u>	<u>5,473,825</u>



Andrew Silverbeck

Director

ERM International B.V.



Mark Pearson

Director

ERM International B.V.

NOTES TO FINANCIAL STATEMENTS
for the year ended 31 March 2015

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 Limited

Until 31 July 2015 the company's ultimate parent company and controlling party was ERM Worldwide Limited. On 31 July 2015 OMERS Private Equity ("OPE") and the Alberta Investment Management Corporation ("AIMCo") acquired a majority stake in the then ultimate parent company, ERM Worldwide Limited, as part of a management buy-out from Charterhouse Capital Partners LLP. Following completion of the transaction, ERM Worldwide Group Limited became the new ultimate parent company of the ERM group.

ERM Worldwide Limited has included the company in its consolidated financial statements for the year ended 31 March 2015, 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 International B.V.

NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2015

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 Investment in subsidiary

*Subsidiary
undertakings
€*

Net book value at 31 March 2015 and at 31 March 2014 124,654

The following is the company's subsidiary undertaking and particulars of the shareholding therein

<i>Company name</i>	<i>Country of incorporation</i>	<i>Class of shares</i>	<i>Proportion of shares held directly</i>
ERM Europe Limited	United Kingdom	Ordinary	67%

The country of operation of ERM Europe Limited is the same as its country of incorporation

4 Debtors

	<i>2015 €</i>	<i>2014 €</i>
Amounts due from group undertakings	5,346,893	5,349,044
Group relief receivable	<u>452</u>	<u>127</u>
	<u>5,347,345</u>	<u>5,349,171</u>

NOTES TO FINANCIAL STATEMENTS
for the year ended 31 March 2015

				<i>Authorised</i>	
		<i>2015</i>		<i>2014</i>	
		€		€	
Ordinary shares of €0.45 each (100,000 shares)		45,378		45,378	
				<i>Allotted, called up and fully paid</i>	
		<i>2015</i>		<i>2014</i>	
<i>No</i>		€		<i>No</i>	€
Ordinary shares of €0.45 each	40,000	18,151		40,000	18,151

	<i>Share capital</i> €	<i>Capital surplus</i> €	<i>Profit and loss account</i> €	<i>Total Shareholders' funds</i> €
At 1 April 2013	<u>18,151</u>	<u>140,368</u>	<u>5,315,730</u>	<u>5,474,249</u>
Loss for the year	<u>-</u>	<u>-</u>	<u>(424)</u>	<u>(424)</u>
At 31 March 2014	<u>18,151</u>	<u>140,368</u>	<u>5,315,306</u>	<u>5,473,825</u>
Loss for the year	<u>-</u>	<u>-</u>	<u>(1 826)</u>	<u>(1,826)</u>
At 31 March 2015	18,151	140,368	5,313,480	5,471,999