

OS AA01

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



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11/07/2013

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COMPANIES HOUSE

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25/06/2013

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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 ac
with accounting requirement

TUESDAY
THURSDAY

Part 1 Corporate company name

Corporate name of overseas company **EMPEROR DIVERS FOR DIVING ACTIVITIES**

UK establishment number **B R 0 1 1 6 6 6**

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

All fields are mandatory unless
specified or indicated by *

Ⓢ 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 **LAW No 159/1981**

Ⓢ 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.**

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

Name of organisation or body **THE EGYPTIAN SOCIETY OF ACCOUNTANTS AND AUDITORS**

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'.

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

Name of organisation or body ●

THE EGYPTIAN SOCIETY OF ACCOUNTANTS AND AUDITORS

A5**Unaudited accounts**

Unaudited accounts

Is the company required to have its accounts audited?

Please tick the appropriate box.

☐ No.☒ Yes.**Part 3****Signature**

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

Signature

Signature

X

Dehl.

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	ANDREW TELFORD
Company name	EMPEROR DIVERS FOR DIVING
ACTIVITIES	
Address	YEW TREE HOUSE
	CHURCH ROAD
	MOLESWORTH
Post town	HUNTINGDON
County/Region	CAMBRIDGESHIRE
Postcode	P E 2 8 0 Q D
Country	U.K.
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.

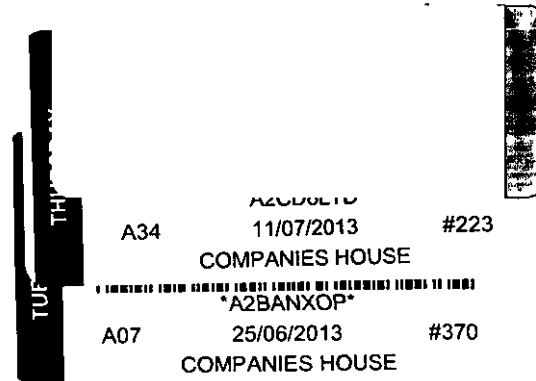


Further information

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

Financial Statements.
FOR
EMPEROR DIVERS
31st. December 2012



Egyptian Group

22 El Mathaf el Zeraey ST. Dokki

Tel 33351392

Fax : 33351397

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Web Site: www.egyptiangroup-acc.com



Chartered Accountants & Advisory

Auditor's Report

To The Shareholders of/ Emperor Divers

We have audited the accompanying financial statements of Emperor Divers as at 31st December 2012 and the related income statements for the period from 1st Jan 2012 to 31st December 2012

These financial statements are the responsibility of the Company's management and our responsibility is to express an opinion on these financial statements based on our audits

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements of Emperor Divers referred to above present fairly, in all material respects, the financial position of Emperor Divers at 31st December 2012 and the Income Statements for the period from 1st Jan 2012 to 31st December 2012 in conformity with generally accepted accounting principles.

Date: 18/ 02 / 2013

Ashraf Shaaban
A. Shaab
~~MESSA - MEFA - IFA - AMA~~
R.A.A 17695



Egyptian Group

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Chartered Accountants & Advisory

Emperor Divers
Balance Sheet
As of December, 31, 2012

		<u>31/12/2012</u>	<u>31/12/2012</u>	<u>31/12/2011</u>
		<u>L.E</u>	<u>L.E</u>	<u>L.E</u>
<u>Long Term Assets</u>	<u>Note</u>			
Fixed Assets (Net)	(1 - B)	8 672 234		10 657 792
Establishment costs		93 033		93 033
Investments		1 143 806		1 143 806
Total Long Term Assets			9 909 073	11 894 631
<u>Current Assets</u>				
Inventory	(1 - C)	691 947		888 090
Accounts Receivable		2 297 300		3 125 671
Debitors	(2)	1 458 657		2 038 221
Cash On Hand & Banks	(3)	5 617 865		7 193 610
Total Current Assets			10 065 769	13 245 592
<u>Current Liabilities</u>				
Banks Over Draft		0		231 886
Suppliers & Notes Payable		320 247		711 138
Creditors	(4)	3 633 321		5 429 053
Accrued Exp	(5)	163 502		907 177
Total Current Liabilities			4 117 069	7 279 253
Working Capital			5 948 700	5 966 338
Net Investments			15 857 772	17 860 969
<u>Financed by :-</u>				
Capital		3 715 000		3 715 000
Profit Previous Years		14 145 969		16 231 856
Net Profit / Loss For The Period		(2 003 197)		(2 085 886)
Total Owners Equity			15 857 772	17 860 969

** The accompanied notes are integral part of the financial statements

** Auditor's Report attached

Auditor



Financial Manager

(Signature)

General Manager

(Signature)

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Chartered Accountants & Advisory

Emperor Divers
Consolidated Income Statement
For the period from January 1, 2012 Till December 31, 2012

<u>Revenue -</u>	<u>31/12/2012</u> <u>L.E</u>	<u>31/12/2012</u> <u>L.E</u>	<u>31/12/2011</u> <u>L.E</u>
Net Revenues	33 377 213		30 820 012
Cost Of Sales	<u>(20 458 608)</u>		<u>(18 462 846)</u>
Gross profit (loss)		12 918 605	12 357 166
<u>Add (Less) :-</u>			
Income from associated business	104 500		87 930
General and Admin Exp	(12 643 619)		(11 310 384)
Depreciation	(2 382 683)		(3 220 598)
		(14 921 802)	
Net profit for the period		<u>(2 003 197)</u>	<u>(2 085 886)</u>

* The accompanied annexes are integral part of the income statements

Financial Manager

General Manager



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Chartered Accountants & Advisory

Emperor Divers
Statement Of Owner's Equity Changes As Of December 31, 2012

<u>Description</u>	<u>Capital</u>	<u>Profit Previous Years</u>	<u>Current Year Profit / Loss</u>	<u>Total</u>
Balance As Of 31 December 2011	3 715 000	16 231 856	0	19 946 856
Net profit (Loss) For Year 2011	0	0	(2 085 886)	(2 085 886)
Balance As Of 31 December 2011	3 715 000	16 231 856	(2 085 886)	17 860 969
Retaining Earning Or Loss	0	(2 085 886)	2 085 886	0
Net profit or Loss For Year 2012	0	0	(2 003 197)	(2 003 197)
Balance As Of 31 December 2012	3 715 000	14 145 969	(2 003 197)	15 857 772

** The accompanied notes are integral part of the financial statements

** Auditor's Report attached

Financial Manager

General Manager



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Chartered Accountants & Advisory

Emperor Divers

Statement of Cash Flows

For the financial year ended December 31, 2012

	<u>31/12/2012</u>	<u>31/12/2011</u>
	<u>L.E</u>	<u>L.E</u>
<u>Cash flows from operating activities :</u>		
Net profit or (loss) for the year	(2 003 197)	(2 085 886)
<u>Adjustments to reconcile net profit to net cash</u>		
Depreciation & Amortization Exp	2 382 683	3 220 598
Operating profit before working capital changes	379 486	1 134 712
(Increase) decrease in inventory	196 143	(57 486)
(Increase) decrease in accounts receivable	828 370	703 474
(Increase) decrease in debtors & other debit balances	579 564	(610 214)
Increase (decrease) in banks over draft	(231 886)	(505 940)
Increase (decrease) in suppliers & Notes payable	(390 891)	(25 867)
Increase (decrease) in creditors & other credit balances	(1 795 732)	338 862
Increase (decrease) in accrued Expenses	(743 675)	742 654
Cash provided by operating activities	(1 178 620)	1 720 195
Net cash provided by operating activities	(1 178 620)	1 720 195
<u>Cash flows from investing activities :</u>		
Purchases of fixed assets	(397 125)	(274 269)
Proceeds from sale of fixed assets	0	0
Investments long term	-	-
Net cash used in investing activities	(397 125)	(274 269)
<u>Cash flows from financing activities :</u>		
Capital paid	0	0
Retained Earning	0	0
Net cash used in financing activities	0	0
Net increase (Decrease) in cash & cash equivalents	(1 575 745)	1 445 926
Cash & cash equivalents at the beginning of the year	7 193 610	5 747 684
Cash & cash equivalents at the end of the year	5 617 865	7 193 610

** The accompanied notes are integral part of the financial statements

** Auditor's Report attached

Financial Manager

General Manager

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Chartered Accountants & Advisory

Emperor Divers
Notes on the Financial Statements
As of December, 31, 2012

1- Significant Accounting policies:-

(a) Translation of foreign currencies

- The company maintains its accounts in Egyptian pounds, transactions in foreign currencies are translated according to periodic exchange rate. The monetary assets and liabilities in foreign currencies are translated at year end exchange rates.
- Exchange gains or losses resulting from foreign currencies transactions and from revaluation at the year end are recorded in the income statement.

(b) Fixed Assets

- Fixed Assets are stated at historical cost and depreciated according with a straight line basis over their estimated productive lives according to the following rates -

<u>Description</u>	<u>Depreciation rate</u>
Compressors & elect panel	20%
Diving Equipments	50%
Computers	50%
Vetches	20%
Furniture & Library Supplies	33%
Machinery & Equipments	20%
Constructions	20%
Boats	10%
Tools & Devices	50%
Zodic & Speed boats	33%

(c) Inventory -

Inventory at year end is priced at cost basis

2- Debtors

The debtors balance as of Dec 31, 2012 Amounted L.E 1458657 and represented as follows -

<u>Description</u>	<u>31/12/2012</u> <u>L.E</u>	<u>31/12/2011</u> <u>L.E</u>
DC rent deposits	635 083	539 043
Notes Recivable	30 641	180 177
Prepaid Expenses	541 322	751 991
Staff Loan	0	18 681
Sundry Debtors	207 183	509 887
Staff Floats	44 428	38 442
Total	1 458 657	2 038 221



Ashraf

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Emperor Divers
Notes on the Financial Statements
As of December , 31 , 2012

3- Cash On Hand & Banks:

The balance as of Dec 31, 2012 amounted L E 5617865 and represented as follows -

<u>Description</u>	<u>31/12/2012</u> <u>L E</u>	<u>31/12/2011</u> <u>L E</u>
DC Cash	271 562	216 588
AAIB - (L E)	41 047	109 135
AAIB - (USD)	462	443
AAIB - (EURO)	35	36
HSBC - (L E)	196 562	34 472
HSBC - (EURO)	328 359	1 250 681
HSBC - (USD)	24	220
Audi Bank - (L E)	63 912	62 755
Barclays - (USD)	10	10
Barclays - (GBP)	853 718	202 668
Barclays - (EURO)	2 653 663	4 148 891
Credit Agricole (L E)	16 476	12 679
Credit Agricole (EURO)	7 957	13 177
Credit Agricole Over Draft	1	1
SOPS	1 184 077	1 141 854
Total	5 617 865	7 193 610

4- Creditors

The Creditors balance as of Dec 31 , 2012 Amounted L E 3633321 and represented as follows -

<u>Description</u>	<u>31/12/2012</u> <u>L E</u>	<u>31/12/2011</u> <u>L E</u>
Social insurance payable	53 800	315
Deferred income	3 307 753	5 187 890
Other Credit Balance	271 768	240 848
Total	3 633 321	5 429 053

5- Accrued Exp -

The accrued exp balances as of Dec 31, 2012 amounted L E 163502 and represented as follows -

<u>Description</u>	<u>31/12/2011</u> <u>L E</u>	<u>31/12/2011</u> <u>L E</u>
Accrued Salaries	44 817	898 474
Staff Bonus	87 866	0
Mokbel Dividends	30 819	0
Accrued Safari Exp	0	8 703
Total	163 502	907 177



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