

100160/20

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

☒ **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 c
with accounting requiremer

TUESDAY



R1AX449K

RM 12/06/2012 #300

COMPANIES HOUSE

A08 07/06/2012 #266

COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of
overseas company ①

ABILITY LUBECK RETAIL S A R L

UK establishment
number

B R 0 1 4 7 7 3

→ **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 G A A P

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 ④

COMMISSION DES NORMES COMPATIBLES LUXEMBOURG



A3 Accounts

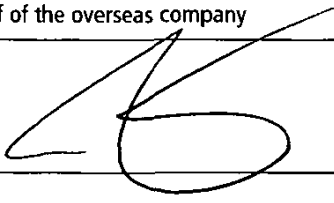
Accounts

Have the accounts been audited? Please tick the appropriate box

☒ **No** Go to **Section A5**
☐ **Yes** Go to **Section A4**

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

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 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'	❶ Please insert the name of the appropriate accounting organisation or body
Name of organisation or body ❶		
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		
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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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
---	---	---	--	---	---	---

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

FC 29790

N° 1
20.

Ability Lübeck Retail S à r.l.
Société à responsabilité limitée

Registered office.
R.C.S. Luxembourg:
Share capital:

25, rue Philippe II, L-2340 Luxembourg
B 123118
EUR 162.500,00

Financial statements

for the period from 01.01.2010 to 31.12.2010

THURSDAY

COMPANIES HOUSE

#155



Fiduciaire
de l'Est

L 6415 ECHTERNACH TEL 727232 FAX 729316
L-1617 LUXEMBOURG TEL 2684501 FAX 26846050

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TABLE OF CONTENTS

Balance sheet	3
Profit and loss account	4
Notes to the financial statements	5-11



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Financial statements for the period from 01.01.2010 to 31.12.2010

BALANCE SHEET as at December 31, 2010

	Note(s)	31/12/2010 (EUR)	31/12/2009 (EUR)
ASSETS			
FORMATION EXPENSES			
FIXED ASSETS			
Intangible assets			
Tangible assets	3	9 604 908	9 819 938
Financial assets			
		<u>9 604 908</u>	<u>9 819 938</u>
CURRENT ASSETS			
Stocks			
Debtors	4	235 909	90 187
Transferable securities			
Cash at bank or in hand		96 584	118 052
		<u>332 493</u>	<u>208 239</u>
PREPAYMENTS AND ACCRUED INCOME			
		4 371	6 765
TOTAL ASSETS		<u>9 941 772</u>	<u>10 034 942</u>
LIABILITIES AND SHAREHOLDERS' EQUITY			
CAPITAL AND RESERVES			
Subscribed capital	5	162 500	162 500
Share premium account			
Legal reserve			
Profit/ (loss) brought forward		-715 335	-580 003
Profit/ (loss) for the financial year/period		8 376	-135 332
Capital investment subsidies			
Gains which are temporarily not taxable			
		<u>-544 459</u>	<u>-552 835</u>
SUBORDINATED DEBT			
PROVISIONS FOR LIABILITIES AND CHARGES			
		10 096	5 563
CREDITORS	6	10 377 323	10 484 607
ACCRUALS AND DEFERRED INCOME		98 813	97 607
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		<u>9 941 772</u>	<u>10 034 942</u>

The accompanying notes form an integral part of these financial statements

3

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Financial statements for the period from 01.01.2010 to 31.12.2010

PROFIT AND LOSS ACCOUNT for the period from 01.01.2010 to 31.12.2010

	31/12/2010 (EUR)	31/12/2009 (EUR)
CHARGES		
Staff costs		
Value adjustment in respect of formation expenses and tangible and intangible fixed assets	215 029	126 072
Value adjustments in respect of current assets		
Other operating charges	169 476	103 388
Value adjustments in respect of financial assets and of transferable securities held as current assets		
Interest payable and similar charges		
concerning affiliated undertakings	0	60 031
other interests payable and charges	448 112	263 129
Extraordinary charges	100	0
Income tax		
Other taxes not shown above	190	0
Profit for the financial period	8 376	0
TOTAL CHARGES	841 283	552 620
INCOME		
Other operating income	841 283	417 288
Income from participating interests		
Income from other transferable securities and from loan forming part of fixed assets		
Other interest receivable and similar income derived from affiliated undertaking		
other interests receivable and similar income		
Extraordinary income		
Loss for the financial period	0	135 332
TOTAL INCOME	841 283	552 620

The accompanying notes form an integral part of these financial statements

Ability Lübeck Retail S.à r.l.
Société à responsabilité limitée

Financial statements for the period from 01.01.2010 to 31.12 2010

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - GENERAL INFORMATION

Ability Lübeck Retail S à r l (hereafter the "Compagny") was incorporated on December 19, 2006 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 1 and terminates on December 31 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 on December 31, 2010. 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



Fiduciaire
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5

Ability Lübeck Retail S.à r.l
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Financial statements for the period from 01.01 2010 to 31.12 2010

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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 Lübeck Retail S.à r.l.
Société à responsabilité limitée

Financial statements for the period from 01.01.2010 to 31.12.2010

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 for liabilities and charges

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.



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Financial statements for the period from 01.01.2010 to 31.12.2010

NOTE 3 - TANGIBLE FIXED ASSETS

As at December 31, 2010, 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)
Gross book value - opening balance	10 239 493		10 239 493
Additions for the period			0
Disposals for the period			0
Transfers for the period			0
Gross book value - closing balance	10 239 493	0	10 239 493
Depreciation - opening balance	419 555		419 555
Depreciation for the period	215 029		215 029
Reversals for the period			0
Transfers for the period			0
Depreciation - closing balance	634 584	0	634 584
Net book value - closing balance	9 604 908	0	9 604 908



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Société à responsabilité limitée

Financial statements for the period from 01.01.2010 to 31.12.2010

NOTE 4 - DEBTORS

As at December 31, 2010 the debtor balances comprise the following

	Less than 1 year (EUR)	More than 1 year (EUR)	Total 31/12/2010 (EUR)	Total 31/12/2009 (EUR)
Trade debtors	94 643		94 643	75 081
Amounts owed by affiliated undertakings	819	136 024	136 843	12 000
Amounts owed by undertakings with which the Company is linked by virtue of a participating interest				
Other debtors	4 422		4 422	3 106
Total debtors	99 885	136 024	235 909	90 187



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Financial statements for the period from 01.01.2010 to 31.12.2010

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
At June 1, 2009	162 500				-580 003	-135 332	-552 835
Prior period result allocation					-135 332		0
At December 31, 2009	162 500				-715 335		-552 835
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 period						8 376	8 376
At December 31, 2010	162 500	0	0	0	-715 335	8 376	-544 459

The subscribed capital of the Company is set at EUR 162 500,00 divided into 6 500 shares having a nominal value of EUR 25 each

Own Shares

As of and for period ended December 31, 2010, the Company does not hold any of its own shares

Legal reserve

In accordance with Luxembourg company 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.



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10

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Société à responsabilité limitée

Financial statements for the period from 01.01.2010 to 31.12.2010

NOTE 6 - CREDITORS

As at December 31, 2010 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 31/12/2010 (EUR)	Total 31/12/2009 (EUR)
Convertible bonds					
Non-convertible bonds					
Amounts owed to credit institutions		8 158 500		8 158 500	8 274 000
Trade creditors	188			188	7 266
Bills of exchange payable					
Amounts owed to affiliated undertakings	14 890		2 198 800	2 213 690	2 199 844
Amounts owed to undertakings with which the Company is linked by virtue of participating interests					
Tax and social security debts	4 945			4 945	3 497
Other creditors					
Total creditors	20 023	8 158 500	2 198 800	10 377 323	10 484 607

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, 2010 0)



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de l'Es

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11