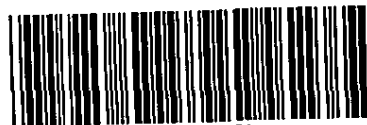


OS AA01

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



Companies House



A33

A300XZLC
30/01/2014
COMPANIES HOUSE

#175

☒ **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
with accounting requirements

THURSDAY

Part 1 Corporate company name

Corporate name of overseas company ① ABILITY ROSTOCK RETAIL SARL

UK establishment number B R 0 1 4 7 7 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 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 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

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 Have the accounts been audited? Please tick the appropriate box

☒ **No** Go to Section A5

☐ **Yes** Go to Section A4

OS AA01

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'	① Please insert the name of the appropriate accounting organisation or body
Name of organisation or body ①		

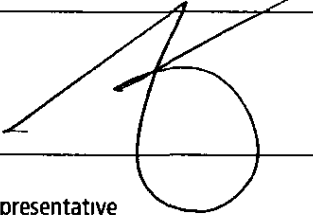
A5

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

Signature	I am signing this form on behalf of the overseas company	
	<div>Signature</div> <div>X  X</div>	
	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

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

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

Registered office:	25, rue Philippe II, L-2340 Luxembourg
R.C.S. Luxembourg:	B 130038
Share capital	EUR 12.500,00

Financial statements

for the period from 01 01.2011 to 31 12.2011

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Abilrty Rostock Retail S.à r.l.
Société à responsabilité limitée

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)
ASSETS			
FORMATION EXPENSES			
FIXED ASSETS			
Intangible assets			
Tangible assets	3	12 571 123	12 854 572
Financial assets			
		<u>12 571 123</u>	<u>12 854 572</u>
CURRENT ASSETS			
Stocks			
Debtors	4	44 691	70 665
Investments			
Cash at bank or in hand		<u>135 655</u>	<u>199 434</u>
		180 346	270 099
PREPAYMENTS AND ACCRUED INCOME			
		8 306	7 867
TOTAL ASSETS		<u><u>12 759 775</u></u>	<u><u>13 132 538</u></u>
LIABILITIES			
CAPITAL AND RESERVES			
	5		
Subscribed capital		12 500	12 500
Share premium and similar premiums			
Revaluation reserves			
Reserves			
Profit or loss brought forward		-1 073 678	-935 294
Resultat for the financial year		-204 555	-138 384
Interim dividends			
Investment subsidies			
Immunised appreciation		<u>-1 265 733</u>	<u>-1 061 178</u>
SUBORDINATED CREDITORS			
PROVISIONS			
NON SUBORDINATED DEBTS			
	6	13 886 783	14 053 926
ACCRUALS AND DEFERRED INCOME			
		138 725	139 790
TOTAL LIABILITIES		<u><u>12 759 775</u></u>	<u><u>13 132 538</u></u>

The accompanying notes form an integral part of these financial statements

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Ability Rostock Retail S.à r.l.
Société à responsabilité limitée
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)
CHARGES		
Raw materials and consumables		
Other external charges		
Staff costs		
Value adjustments in respect of formation		
expenses and tangible and intangible fixed assets	283 449	283 449
Value adjustments in respect of elements of current assets		
Other operating charges	214 061	242 228
Value adjustments in respect of financial assets		
Value adj of transferable securities held as current assets		
Interest payable and others financial charges		
concerning affiliated undertakings		
other interests payable and charges	623 635	634 300
Extraordinary charges		
Tax on profit or loss	1 575	0
Other taxes not shown above	25	25
Profit for the financial period		
TOTAL CHARGES	1 122 745	1 160 002
INCOME		
Net turnover		
Change in inventories of finished goods & of work & contracts in progress		
Fixed assets under development		
Reversals of value adjustments		
Other operating income	918 190	1 021 618
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		
Loss for the financial period	204 555	138 384
TOTAL INCOME	1 122 745	1 160 002

The accompanying notes form an integral part of these financial statements

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Ability Rostock Retail S.à r.l.

Société à responsabilité limitée

Financial statements for the period from 01.01.2011 to 31.12.2011

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - GENERAL INFORMATION

Ability Rostock Retail S à r l (hereafter the "Company") was incorporated on June 6, 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 financial instrument which may be convertible

The accounting year of the Compagny 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, 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 Rostock Retail S.à r.l.
Société à responsabilité limitée

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

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

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

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 periode are as follows

	Land and buildings (EUR)	Machinery and equipment (EUR)	Total (EUR)
Gross book value - opening balance	13 497 550		13 497 550
Additions for the period			0
Disposals for the period			0
Transferts for the period			0
Gross book value - closing balance	13 497 550	0	13 497 550
Depreciation - opening balance	642 978		642 978
Depreciation for the period	283 449		283 449
Reversals for the period			0
Transfers for the period			0
Depreciation - closing balance	926 427	0	926 427
Net book value - closing balance	12 571 123	0	12 571 123

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

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	18 353		18 353	45 719
Amounts owed by affiliated undertakings	10 310		10 310	10 310
Amounts owed by undertakings with which the Company is linked by virtue of a participating interest				
Other debtors	16 028		16 028	14 636
Total debtors	44 691	0	44 691	70 665

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

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
At January 01, 2010	12 500				-935 294		-922 794
Prior period result allocation					-138 384		-138 384
At December 31, 2010	12 500				-1 073 678		-1 061 178
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						-204 555	-204 555
At December 31, 2011	12 500	0	0	0	-1 073 678	-204 555	-1 265 733

The subscribed capital of the Company is set at EUR 12 500,00 divided into 500 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 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

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

Financial statements for the period from 01.01.2011 to 31.12.2011

NOTE 6 - CREDITORS

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)
Debtenture loans					
Amounts owed to credit institutions	172	10 679 475		10 679 647	10 956 225
Payments received on account of orders					
Trade creditors	963			963	29 784
Bills of exchange payable					
Amounts owed to affiliated undertakings	25 071		3 170 681	3 195 752	3 123 151
Amounts owed to undertakings with which the Company is linked by virtue of participating interests					
Tax and social security debts	10 421			10 421	20 232
Other creditors					
Total creditors	36 627	10 679 475	3 170 681	13 886 783	14 129 392

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)