

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 for
You cannot use this form to
accompany an alteration of
accounts with accounting



RCS

R34E5ULU
25/03/2014
COMPANIES HOUSE

#71

A300XZK8
30/01/2014
COMPANIES HOUSE

#170

please

vuk

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

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

Name of organisation
or body ③

COMMISSION DES NORMES COMPATIBLES LUXEMBOURG

A3

Accounts

Accounts

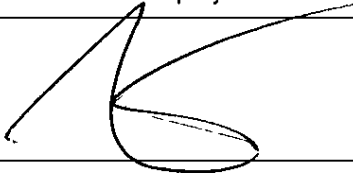
Have the accounts been audited? Please tick the appropriate box

☒ No Go to Section A5

☐ Yes Go to Section A4

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> <div>This form may be signed by Director, Secretary, Permanent representative</div>	

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



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



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



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
25, rue Philippe II, L-2340 Luxembourg
RCS Lux B 130038



BALANCE SHEET

Financial year from ⁰¹ 01/01/2012 to ⁰² 31/12/2012 (in ⁰³ EUR)

Ability Rostock Retail S a r l
25, Rue Philippe II
L-2340 Luxembourg

ASSETS

	Reference(s)	Financial year	Previous financial year
A. Subscribed capital unpaid	1101 _____	101 _____	102 _____
I Subscribed capital not called	1103 _____	103 _____	104 _____
II Subscribed capital called but not paid	1105 _____	105 _____	106 _____
B. Formation expenses	1107 _____	107 _____	108 _____
C. Fixed assets	1109 _____	109 <u>12 287 674,95</u>	110 <u>12 571 123,50</u>
I Intangible assets	1111 _____	111 _____	112 _____
1 Costs of research and development	1113 _____	113 _____	114 _____
2 Concessions, patents, licences, trade marks and similar rights and assets, if they were	1115 _____	115 _____	116 _____
a) acquired for valuable consideration and need not be shown under C I 3	1117 _____	117 _____	118 _____
b) created by the undertaking itself	1119 _____	119 _____	120 _____
3 Goodwill, to the extent that it was acquired for valuable consideration	1121 _____	121 _____	122 _____
4 Payments on account and intangible fixed assets under development	1123 _____	123 _____	124 _____
II Tangible assets	1125 _____	125 <u>12 287 674,95</u>	126 <u>12 571 123,50</u>
1 Land and buildings	1127 _____	127 <u>12 287 674,95</u>	128 <u>12 571 123,50</u>
2 Plant and machinery	1129 _____	129 _____	130 _____

The notes in the annex form an integral part of the annual accounts

	Reference(s)	Financial year	Previous financial year
3 Other fixtures and fittings, tools and equipment	1131	131	132
4 Payments on account and tangible assets in course of construction	1133	133	134
III Financial assets	1135	135	136
1 Shares in affiliated undertakings	1137	137	138
2 Loans to affiliated undertakings	1139	139	140
3 Shares in undertakings with which the company is linked by virtue of participating interests	1141	141	142
4 Loans to undertakings with which the company is linked by virtue of participating interests	1143	143	144
5 Investments held as fixed assets	1145	145	146
6 Loans and claims held as fixed assets	1147	147	148
7 Own shares or own corporate units	1149	149	150
D. Current assets	1151	151 156 069,30	152 180 345,89
I Stocks	1153	153	154
1 Raw materials and consumables	1155	155	156
2 Work and contracts in progress	1157	157	158
3 Finished goods and goods for resale	1159	159	160
4 Payments on account	1161	161	162
II Debtors	1163	163 37.369,51	164 44 690,86
1 Trade debtors	1165	165 21.864,48	166 18 352,78
a) becoming due and payable after less than one year	1167	167 21.864,48	168 18 352,78
b) becoming due and payable after more than one year	1169	169	170
2 Amounts owed by affiliated undertakings	1171	171	172 10 309,76
a) becoming due and payable after less than one year	1173	173	174 10 309,76
b) becoming due and payable after more than one year	1175	175	176
3 Amounts owed by undertakings with which the company is linked by virtue of participating interests	1177	177 10.309,76	178
a) becoming due and payable after less than one year	1179	179 10.309,76	180
b) becoming due and payable after more than one year	1181	181	182
4 Other debtors	1183	183 5 195,27	184 16 028,32
a) becoming due and payable after less than one year	1185	185 5 195,27	186 16 028,32

	Reference(s)	Financial year	Previous financial year
b) becoming due and payable after more than one year	1187 _____	187 _____	188 _____
III Investments	1189 _____	189 _____	190 _____
1 Shares in affiliated undertakings and in undertakings with which the company is linked by virtue of participating interests	1191 _____	191 _____	192 _____
2 Own shares or own corporate units	1193 _____	193 _____	194 _____
3 Other investments	1195 _____	195 _____	196 _____
IV Cash at bank and in hand	1197 _____	197 <u>118 699,79</u>	198 <u>135 655,03</u>
E. Prepayments	1199 _____	199 <u>10 433,70</u>	200 <u>8 306,31</u>
TOTAL (ASSETS)		201 <u>12 454 177,95</u>	202 <u>12 759 775,70</u>

The notes in the annex form an integral part of the annual accounts

LIABILITIES

	Reference(s)	Financial year	Previous financial year
A. Capital and reserves			
	1301	301 -1 511 073,77	302 -1 265 733,34
I Subscribed capital	1303	303 12 500,00	304 12 500,00
II Share premium and similar premiums	1305	305	306
III Revaluation reserves	1307	307	308
IV Reserves	1309	309	310
1 Legal reserve	1311	311	312
2 Reserve for own shares	1313	313	314
3 Reserves provided for by the articles of association	1315	315	316
4 Other reserves	1317	317	318
V Profit or loss brought forward	1319	319 -1 278 233,34	320 -1 073 678,43
VI Result for the financial year	1321	321 -245 340,43	322 -204 554,91
VII Interim dividends	1323	323	324
VIII Investment subsidies	1325	325	326
IX Immunised appreciation	1327	327	328
B. Subordinated creditors	1329	329	330
C. Provisions	1331	331	332
1 Provisions for pensions and similar obligations	1333	333	334
2 Provisions for taxation	1335	335	336
3 Other provisions	1337	337	338
D. Non subordinated debts	1339 8	339 13 965 251,72	340 13 886 783,86
1 Debenture loans	1341	341	342
a) Convertible loans	1343	343	344
i) becoming due and payable after less than one year	1345	345	346
ii) becoming due and payable after more than one year	1347	347	348
b) Non convertible loans	1349	349	350
i) becoming due and payable after less than one year	1351	351	352
ii) becoming due and payable after more than one year	1353	353	354
2 Amounts owed to credit institutions	1355	355 10 666 570,56	356 10 679 647,74
a) becoming due and payable after less than one year	1357	357	358 172,74
b) becoming due and payable after more than one year	1359	359 10 666 570,56	360 10 679 475,00

The notes in the annex form an integral part of the annual accounts

	Reference(s)	Financial year	Previous financial year
3 Payments received on account of orders in so far as they are not shown separately as deductions from stocks	1361 _____	361 _____	362 _____
a) becoming due and payable after less than one year	1363 _____	363 _____	364 _____
b) becoming due and payable after more than one year	1365 _____	365 _____	366 _____
4 Trade creditors	1367 _____	367 <u>4 130,00</u>	368 <u>962,50</u>
a) becoming due and payable after less than one year	1369 _____	369 <u>4 130,00</u>	370 <u>962,50</u>
b) becoming due and payable after more than one year	1371 _____	371 _____	372 _____
5 Bills of exchange payable	1373 _____	373 _____	374 _____
a) becoming due and payable after less than one year	1375 _____	375 _____	376 _____
b) becoming due and payable after more than one year	1377 _____	377 _____	378 _____
6 Amounts owed to affiliated undertakings	1379 _____	379 _____	380 <u>3 195 752,18</u>
a) becoming due and payable after less than one year	1381 _____	381 _____	382 <u>25 070,93</u>
b) becoming due and payable after more than one year	1383 _____	383 _____	384 <u>3 170 681,25</u>
7 Amounts owed to undertakings with which the company is linked by virtue of participating interests	1385 _____	385 <u>3 278 523,30</u>	386 _____
a) becoming due and payable after less than one year	1387 _____	387 <u>89 329,55</u>	388 _____
b) becoming due and payable after more than one year	1389 _____	389 <u>3 189 193,75</u>	390 _____
8 Tax and social security	1391 _____	391 <u>16 027,86</u>	392 <u>10 421,44</u>
a) Tax	1393 _____	393 <u>16 027,86</u>	394 <u>10 421,44</u>
b) Social security	1395 _____	395 _____	396 _____
9 Other creditors	1397 _____	397 _____	398 _____
a) becoming due and payable after less than one year	1399 _____	399 _____	400 _____
b) becoming due and payable after more than one year	1401 _____	401 _____	402 _____
E. Deferred income	1403 _____	403 _____	404 <u>138 725,18</u>
TOTAL (LIABILITIES)		405 <u>12 454 177,95</u>	406 <u>12 759 775,70</u>

The notes in the annex form an integral part of the annual accounts

PROFIT AND LOSS ACCOUNT

Financial year from ⁰¹ 01/01/2012 to ⁰² 31/12/2012 (in ⁰³ EUR)

Ability Rostock Retail S à r l
25, Rue Philippe II
L-2340 Luxembourg

A. CHARGES

	Reference(s)	Financial year	Previous financial year
1 Raw materials and consumables	1601 _____	601 <u>47 947,92</u>	602 _____
2. Other external charges	1603 _____	603 <u>213 549,72</u>	604 _____
3. Staff costs	1605 _____	605 _____	606 _____
a) Wages and salaries	1607 _____	607 _____	608 _____
b) Social security costs	1609 _____	609 _____	610 _____
c) Social security costs relating to pensions	1611 _____	611 _____	612 _____
d) Other social security costs	1613 _____	613 _____	614 _____
4. Value adjustments	1615 _____	615 <u>283 448,55</u>	616 <u>283 448,55</u>
a) on formation expenses and on tangible and intangible fixed assets	1617 _____	617 <u>283 448,55</u>	618 <u>283 448,55</u>
b) on elements of current assets	1619 _____	619 _____	620 _____
5. Other operating charges	1621 _____	621 <u>32 770,10</u>	622 <u>214 062,24</u>
6. Value adjustments and fair value adjustments on financial fixed assets	1623 _____	623 _____	624 _____
7. Value adjustments and fair value adjustments on financial current assets. Loss on disposal of transferable securities	1625 _____	625 _____	626 _____
8. Interest payable and similar charges	1627 _____	627 <u>630 160,83</u>	628 <u>623 634,68</u>
a) concerning affiliated undertakings	1629 _____	629 _____	630 _____
b) other interest payable and similar charges	1631 _____	631 <u>630 160,83</u>	632 <u>623 634,68</u>
9. Extraordinary charges	1633 _____	633 <u>1 677,90</u>	634 _____

The notes in the annex form an integral part of the annual accounts

	Reference(s)	Financial year	Previous financial year
10. Tax on profit or loss	1635 _____	635 <u>1 475,00</u>	636 <u>1 575,00</u>
11 Other taxes not included in the previous caption	1637 _____	637 <u>100,00</u>	638 <u>25,00</u>
12. Profit for the financial year	1639 _____	639 <u>0,00</u>	640 <u>0,00</u>
TOTAL CHARGES		641 <u>1 211 130,02</u>	642 <u>1 122 745,47</u>

The notes in the annex form an integral part of the annual accounts

B. INCOME

	Reference(s)	Financial year	Previous financial year
1 Net turnover	1701 _____	701 <u>965 774,29</u>	702 <u>905 257,55</u>
2. Change in inventories of finished goods and of work and contracts in progress	1703 _____	703 _____	704 _____
3. Fixed assets under development	1705 _____	705 _____	706 _____
4. Reversal of value adjustments	1707 _____	707 _____	708 _____
a) on formation expenses and on tangible and intangible fixed assets	1709 _____	709 _____	710 _____
b) on elements of current assets	1711 _____	711 _____	712 _____
5. Other operating income	1713 _____	713 _____	714 <u>12 933,01</u>
6. Income from financial fixed assets	1715 _____	715 _____	716 _____
a) derived from affiliated undertakings	1717 _____	717 _____	718 _____
b) other income from participating interests	1719 _____	719 _____	720 _____
7. Income from financial current assets	1721 _____	721 _____	722 _____
a) derived from affiliated undertakings	1723 _____	723 _____	724 _____
b) other income	1725 _____	725 _____	726 _____
8. Other interests and other financial income	1727 _____	727 _____	728 _____
a) derived from affiliated undertakings	1729 _____	729 _____	730 _____
b) other interest receivable and similar income	1731 _____	731 _____	732 _____
9. Extraordinary income	1733 _____	733 <u>15,30</u>	734 _____
10. Loss for the financial year	1735 _____	735 <u>245 340,43</u>	736 <u>204 554,91</u>
TOTAL INCOME		737 <u>1 211 130,02</u>	738 <u>1 122 745,47</u>

The notes in the annex form an integral part of the annual accounts

STANDARD CHART OF ACCOUNTS

Financial year from 01 01/01/2012 to 02 31/12/2012 (in 03 EUR)

Ability Rostock Retail S a r l
25, Rue Philippe II
L-2340 Luxembourg

Class 1. EQUITY, PROVISIONS AND FINANCIAL LIABILITIES ACCOUNTS

	Net debit balance	Net credit balance
10 Capital or branches' assigned capital and owner's accounts		
101 Subscribed capital (Capital enterprises - Total amount)	0101 _____	0102 _____ 12 500,00
102 Subscribed capital not called (Capital enterprises)	0103 _____	0104 _____ 12 500,00
103 Subscribed capital called but unpaid (Capital enterprises)	0105 _____	0106 _____
104 Capital of companies represented by individual business persons and of corporate partnerships	0107 _____	0108 _____
1041 Individual business persons	0109 _____	0110 _____
1042 Partnerships	0111 _____	0112 _____
105 Endowment of branches	0113 _____	0114 _____
106 Accounts of the owner or the co-owners (individual business persons)	0115 _____	0116 _____
	0117 _____	0118 _____
11 Share premium and similar premiums		
111 Share premium	0119 _____	0120 _____
112 Merger premium	0121 _____	0122 _____
113 Contribution in kind premium	0123 _____	0124 _____
114 Premiums on conversion of bonds into shares	0125 _____	0126 _____
115 Capital contribution without issue of shares	0127 _____	0128 _____
	0129 _____	0130 _____
12 Revaluation reserves		
121 Revaluation reserves in application of fair value	0131 _____	0132 _____
122 Reserves in application of the equity method (shareholdings valued in accordance with art. 58)	0133 _____	0134 _____
123 Temporarily not taxable currency translation adjustments	0135 _____	0136 _____
128 Other revaluation reserves	0137 _____	0138 _____
	0139 _____	0140 _____
13 Reserves		
131 Legal reserve	0141 _____	0142 _____
132 Reserves for own shares or own corporate units	0143 _____	0144 _____
133 Reserves provided for by the articles of association	0145 _____	0146 _____
138 Other reserves	0147 _____	0148 _____
1381 Reserve for wealth tax	0149 _____	0150 _____
1382 Other reserves not available for distribution	0151 _____	0152 _____
1383 Other reserves available for distribution	0153 _____	0154 _____
	0155 _____	0156 _____

	Net debit balance	Net credit balance
14 Results	0157 <u>1 278 233,34</u>	0158 _____
141 Results brought forward	0159 <u>1 278 233,34</u>	0160 _____
142 Result for the financial year	0161 _____	0162 _____
15 Interim dividends	0163 _____	0164 _____
16 Capital investment subsidies	0165 _____	0166 _____
161 Land and buildings	0167 _____	0168 _____
162 Plant and machinery	0169 _____	0170 _____
163 Other fixtures, fittings, tools, equipment and vehicle fleet	0171 _____	0172 _____
168 Other investment grants in capital	0173 _____	0174 _____
17 Temporarily not taxable capital gains	0175 _____	0176 _____
171 Temporarily not taxable capital gains to reinvest	0177 _____	0178 _____
172 Temporarily not taxable capital gains reinvested	0179 _____	0180 _____
18 Provisions	0181 _____	0182 _____
181 Provisions for pensions and similar obligations	0183 _____	0184 _____
182 Provisions for taxation	0185 _____	0186 _____
1821 Provisions for corporate income tax	0187 _____	0188 _____
1822 Provisions for municipal business tax	0189 _____	0190 _____
1823 Provisions for net wealth tax	0191 _____	0192 _____
1828 Other tax provisions	0193 _____	0194 _____
183 Deferred tax provisions	0195 _____	0196 _____
188 Other provisions	0197 _____	0198 _____
1881 Operating provisions	0199 _____	0200 _____
1882 Financial provisions	0201 _____	0202 _____
1883 Extraordinary provisions	0203 _____	0204 _____
19 Financial debt and similar liabilities	0205 _____	0206 <u>10 666 570,56</u>
191 Subordinated debts	0207 _____	0208 _____
1911 due and payable within one year	0209 _____	0210 _____
19111 Principal amount	0211 _____	0212 _____
19112 Accrued interests	0213 _____	0214 _____
1912 due and payable after more than one year	0215 _____	0216 _____
19121 Principal amount	0217 _____	0218 _____
19122 Accrued interests	0219 _____	0220 _____
192 Convertible debenture loans	0221 _____	0222 _____
1921 due and payable within one year	0223 _____	0224 _____
19211 Principal amount	0225 _____	0226 _____
19212 Accrued interests	0227 _____	0228 _____
1922 due and payable after more than one year	0229 _____	0230 _____
19221 Principal amount	0231 _____	0232 _____
19222 Accrued interests	0233 _____	0234 _____
193 Non convertible debenture loans	0235 _____	0236 _____

	Net debit balance	Net credit balance
1931 due and payable within one year	0237 _____	0238 _____
19311 Principal amount	0239 _____	0240 _____
19312 Accrued interests	0241 _____	0242 _____
1932 due and payable after more than one year	0243 _____	0244 _____
19321 Principal amount	0245 _____	0246 _____
19322 Accrued interests	0247 _____	0248 _____
194 Amounts owed to credit institutions	0249 _____	0250 <u>10 666 570,56</u>
1941 due and payable within one year	0251 _____	0252 _____
19411 Principal amount	0253 _____	0254 _____
19412 Accrued interests	0255 _____	0256 _____
1942 due and payable after more than one year	0257 _____	0258 <u>10 666 570,56</u>
19421 Principal amount	0259 _____	0260 <u>10 513 425,00</u>
19422 Accrued interests	0261 _____	0262 <u>153 145,56</u>
195 Financial lease payables	0263 _____	0264 _____
1951 due and payable within one year	0265 _____	0266 _____
1952 due and payable after more than one year	0267 _____	0268 _____
198 Other loans and similar debts	0269 _____	0270 _____
1981 due and payable within one year	0271 _____	0272 _____
19811 Other loans	0273 _____	0274 _____
19812 Capitalised life annuities	0275 _____	0276 _____
19813 Other similar debts	0277 _____	0278 _____
19814 Accrued interests on other loans and similar debts	0279 _____	0280 _____
1982 due and payable after more than one year	0281 _____	0282 _____
19821 Other loans	0283 _____	0284 _____
19822 Capitalised life annuities	0285 _____	0286 _____
19823 Other similar debts	0287 _____	0288 _____
19824 Accrued interests on other loans and similar debts	0289 _____	0290 _____

Class 2. FORMATION EXPENSES AND FIXED ASSETS ACCOUNTS

	Net debit balance	Net credit balance
20 Formation expenses and similar expenses	0291 _____	0292 _____
201 Set-up costs	0293 _____	0294 _____
202 Start-up costs	0295 _____	0296 _____
2021 Business expenses	0297 _____	0298 _____
2022 Advertising expenses	0299 _____	0300 _____
203 Expenses for increases in capital and for various operations (merger, demergers, change of legal form)	0301 _____	0302 _____
204 Loan issuances expenses	0303 _____	0304 _____
208 Other similar expenses	0305 _____	0306 _____
21 Intangible fixed assets	0307 _____	0308 _____
211 Research and development costs	0309 _____	0310 _____
212 Concession contracts, patents, licences, trademarks and similar rights and values	0311 _____	0312 _____

	Net debit balance	Net credit balance
2121 Acquired against payment (Not produced intangible assets)	0313 _____	0314 _____
21211 Concession contracts	0315 _____	0316 _____
21212 Patents	0317 _____	0318 _____
21213 Software and software packages licences	0319 _____	0320 _____
21214 Trademarks and franchises	0321 _____	0322 _____
21215 Similar rights and values	0323 _____	0324 _____
212151 Copyrights and reproduction rights	0325 _____	0326 _____
212152 Emission rights	0327 _____	0328 _____
212158 Other similar rights and values	0329 _____	0330 _____
2122 created by the undertaking itself (Produced intangible assets)	0331 _____	0332 _____
21221 Concession contracts	0333 _____	0334 _____
21222 Patents	0335 _____	0336 _____
21223 Software and software package licences	0337 _____	0338 _____
21224 Trademarks and franchises	0339 _____	0340 _____
21225 Similar rights and values	0341 _____	0342 _____
212251 Copyrights and reproduction rights	0343 _____	0344 _____
212252 Emission rights	0345 _____	0346 _____
212258 Other similar rights and values created by the undertaking itself	0347 _____	0348 _____
213 Goodwill acquired for consideration	0349 _____	0350 _____
214 Payments on account and intangible fixed assets under development	0351 _____	0352 _____
2141 Research and development costs	0353 _____	0354 _____
2142 Concession contracts, patents, licences, trademarks and similar rights and values	0355 _____	0356 _____
2143 Goodwill	0357 _____	0358 _____
22 Tangible fixed assets	0359 12 287 674,95	0360 _____
221 Land and buildings	0361 12 287 674,95	0362 _____
2211 Land	0363 _____	0364 _____
22111 Undeveloped land	0365 _____	0366 _____
22112 Land with fitting-outs	0367 _____	0368 _____
22113 Underground and above ground level land	0369 _____	0370 _____
22114 Natural resource deposits	0371 _____	0372 _____
22115 Developed land	0373 _____	0374 _____
22118 Other land	0375 _____	0376 _____
2212 Fitting-outs of land	0377 _____	0378 _____
22121 Fitting-outs of undeveloped land	0379 _____	0380 _____
22122 Fitting-outs of land with fitting-outs	0381 _____	0382 _____
22123 Fitting-outs of underground and above ground level land	0383 _____	0384 _____
22124 Fitting-outs of natural resource deposits	0385 _____	0386 _____
22125 Fitting-outs of developed land	0387 _____	0388 _____
22128 Fitting-outs of other land	0389 _____	0390 _____
2213 Buildings	0391 12 287 674,95	0392 _____
22131 Constructions on own land	0393 12 287 674,95	0394 _____
22132 Constructions on third party's land	0395 _____	0396 _____

	Net debit balance	Net credit balance
222 Plant and machinery	0397 _____	0398 _____
2221 Plant	0399 _____	0400 _____
2222 Machinery	0401 _____	0402 _____
223 Other fixtures and fittings, tools, equipment and motor vehicles	0403 _____	0404 _____
2231 Handling and transportation equipment	0405 _____	0406 _____
2232 Motor vehicles	0407 _____	0408 _____
2233 Tools	0409 _____	0410 _____
2234 Furniture	0411 _____	0412 _____
2235 Computer equipment (hardware)	0413 _____	0414 _____
2236 Livestock	0415 _____	0416 _____
2237 Returnable packaging	0417 _____	0418 _____
2238 Other fixtures	0419 _____	0420 _____
224 Payments on account and tangible fixed assets under development	0421 _____	0422 _____
2241 Land and buildings	0423 _____	0424 _____
22411 Land	0425 _____	0426 _____
22412 Fitting-outs of land	0427 _____	0428 _____
22413 Buildings	0429 _____	0430 _____
2242 Plant and machinery	0431 _____	0432 _____
2243 Other fixtures and fittings, tools, equipment and motor vehicles	0433 _____	0434 _____
23 Financial fixed assets	0435 _____	0436 _____
231 Shares in affiliated undertakings	0437 _____	0438 _____
232 Amounts owed by affiliated undertakings	0439 _____	0440 _____
233 Shares in undertakings with which the company is linked by virtue of participating interests	0441 _____	0442 _____
234 Amounts owed by undertakings with which the company is linked by virtue of participating interests	0443 _____	0444 _____
235 Securities held as fixed assets	0445 _____	0446 _____
2351 Securities held as fixed assets (equity right)	0447 _____	0448 _____
23511 Shares	0449 _____	0450 _____
23518 Other securities held as fixed assets (equity right)	0451 _____	0452 _____
2352 Securities held as fixed assets (creditor's right)	0453 _____	0454 _____
23521 Debentures	0455 _____	0456 _____
23528 Other securities held as fixed assets (creditor's right)	0457 _____	0458 _____
2358 Other securities held as fixed assets	0459 _____	0460 _____
236 Loans and claims held as fixed assets	0461 _____	0462 _____
2361 Loans	0463 _____	0464 _____
23611 Participating loans	0465 _____	0466 _____
23612 Shareholders loans	0467 _____	0468 _____
23613 Staff loans	0469 _____	0470 _____
23618 Other loans	0471 _____	0472 _____
2362 Deposits and guarantees	0473 _____	0474 _____
23621 Deposits	0475 _____	0476 _____
23622 Guarantees	0477 _____	0478 _____
2363 Claims	0479 _____	0480 _____
237 Own shares or own corporate units	0481 _____	0482 _____

Class 3. INVENTORIES ACCOUNTS

	Net debit balance	Net credit balance
30 Raw materials and consumables	0483 _____	0484 _____
301 Raw materials	0485 _____	0486 _____
302 Consumable materials	0487 _____	0488 _____
303 Consumable supplies	0489 _____	0490 _____
3031 Fuels	0491 _____	0492 _____
3032 Maintenance supplies	0493 _____	0494 _____
3033 Workshop and factory supplies	0495 _____	0496 _____
3034 Store supplies	0497 _____	0498 _____
3035 Office supplies	0499 _____	0500 _____
3036 Motor fuels	0501 _____	0502 _____
3037 Lubricants	0503 _____	0504 _____
3038 Other consumable supplies	0505 _____	0506 _____
304 Packaging	0507 _____	0508 _____
3041 Non returnable packaging	0509 _____	0510 _____
3042 Returnable packaging	0511 _____	0512 _____
3043 Mixed usage packaging	0513 _____	0514 _____
305 Supplies	0515 _____	0516 _____
31 Work and contracts in progress	0517 _____	0518 _____
311 Work in progress	0519 _____	0520 _____
312 Contracts in progress - goods	0521 _____	0522 _____
313 Contracts in progress - services	0523 _____	0524 _____
314 Buildings under construction	0525 _____	0526 _____
32 Finished goods and merchandise	0527 _____	0528 _____
321 Finished goods	0529 _____	0530 _____
322 Semi-finished goods	0531 _____	0532 _____
323 Residual goods	0533 _____	0534 _____
3231 Waste	0535 _____	0536 _____
3232 Scrap	0537 _____	0538 _____
3233 Recovered materials	0539 _____	0540 _____
326 Merchandise	0541 _____	0542 _____
327 Merchandise in transit, held for safekeeping or consignment	0543 _____	0544 _____
33 Land and buildings held for resale	0545 _____	0546 _____
331 Land	0547 _____	0548 _____
332 Buildings	0549 _____	0550 _____
3321 Buildings purchased	0551 _____	0552 _____
3322 Buildings constructed	0553 _____	0554 _____
34 Payments on account	0555 _____	0556 _____
341 Payments on account on raw materials and consumables	0557 _____	0558 _____
342 Payments on account on work and contracts in progress	0559 _____	0560 _____
343 Payments on account on finished goods and merchandise	0561 _____	0562 _____

344 Payments on account on land and buildings held for resale

Net debit balance

Net credit balance

0563

0564

Class 4. DEBTORS AND CREDITORS

40 Trade receivables (Receivables from sales and rendering of services)

401 Trade receivables due and payable within one year

4011 Customers

4012 Customers - Receivable bills of exchange

4013 Doubtful or disputed customers

4014 Customers - Unbilled sales

4015 Customers with creditor balance

4019 Value adjustments

402 Trade receivables due and payable after more than one year

4021 Customers

4022 Customers - Receivable bills of exchange

4023 Doubtful or disputed customers

4024 Customers - Unbilled sales

4025 Customers with creditor balance

4029 Value adjustments

41 Amounts owed by affiliated undertakings and by undertakings with which the company is linked by virtue of participating interests

411 Amounts owed by affiliated undertakings

4111 Amounts receivable within one year

41111 Sales of trade goods and rendering of services

41112 Loans and cash advances

41113 Accrued interests

41114 Dividends receivable

41118 Other receivables

41119 Value adjustments

4112 Amounts receivable after more than one year

41121 Trade receivables

41122 Loans and cash advances

41123 Accrued interests

41124 Dividends receivable

41128 Other receivables

41129 Value adjustments

412 Amounts owed by undertakings with which the company is linked by virtue of participating interests

Net debit balance

Net credit balance

0565 21 864,48

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0567 21 864,48

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0569 21 864,48

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10 309,76

	Net debit balance	Net credit balance
4121 Amounts receivable within one year	0629 <u>10 309,76</u>	0630 _____
41211 Trade receivables	0631 _____	0632 _____
41212 Loans and cash advances	0633 _____	0634 _____
41213 Accrued interests	0635 _____	0636 _____
41214 Dividends receivable	0637 _____	0638 _____
41218 Other receivables	0639 <u>10 309,76</u>	0640 _____
41219 Value adjustments	0641 _____	0642 _____
4122 Amounts receivable after more than one year	0643 _____	0644 _____
41221 Trade receivables	0645 _____	0646 _____
41222 Loans and cash advances	0647 _____	0648 _____
41223 Accrued interests	0649 _____	0650 _____
41224 Dividends receivable	0651 _____	0652 _____
41228 Other receivables	0653 _____	0654 _____
41229 Value adjustments	0655 _____	0656 _____
42 Other receivables	0657 <u>5 195,27</u>	0658 _____
421 Other receivables within one year	0659 <u>5 195,27</u>	0660 _____
4211 Staff - Cash advances and payments on account	0661 _____	0662 _____
42111 Cash advances and payments on account	0663 _____	0664 _____
42119 Value adjustments	0665 _____	0666 _____
4212 Amounts owed by partners and shareholders	0667 _____	0668 _____
42121 Principal amount	0669 _____	0670 _____
42122 Accrued interests	0671 _____	0672 _____
42129 Value adjustments	0673 _____	0674 _____
4213 State - Subsidies to be received	0675 _____	0676 _____
42131 Investment subsidies	0677 _____	0678 _____
42132 Operating subsidies	0679 _____	0680 _____
42138 Other subsidies	0681 _____	0682 _____
4214 Direct tax authorities (ACD)	0683 <u>2 775,00</u>	0684 _____
4215 Custom and excise duties authorities (ADA)	0685 _____	0686 _____
4216 Indirect tax authorities (AED)	0687 <u>2 420,27</u>	0688 _____
42161 Value-added tax - VAT	0689 <u>2 420,27</u>	0690 _____
421611 VAT paid and recoverable	0691 _____	0692 _____
421612 VAT receivable	0693 <u>2 420,27</u>	0694 _____
421613 Advanced payments for VAT	0695 _____	0696 _____
421618 VAT - Other receivables	0697 _____	0698 _____
42162 Indirect taxes	0699 _____	0700 _____
421621 Registration duties	0701 _____	0702 _____
421622 Subscription tax	0703 _____	0704 _____
421623 Mortgage duties	0705 _____	0706 _____
421624 Stamp duties	0707 _____	0708 _____
421628 Other indirect taxes	0709 _____	0710 _____
42168 Other receivables	0711 _____	0712 _____
4217 Amounts owed by the Social Security and other social bodies	0713 _____	0714 _____
42171 Social Security office (CCSS)	0715 _____	0716 _____
42172 Employers mutual insurance fund	0717 _____	0718 _____
42178 Other social bodies	0719 _____	0720 _____

	Net debit balance	Net credit balance
4218 Miscellaneous receivables	0721 _____	0722 _____
42181 Foreign taxes	0723 _____	0724 _____
421811 Foreign VAT	0725 _____	0726 _____
421818 Other foreign taxes	0727 _____	0728 _____
42188 Other miscellaneous receivables	0729 _____	0730 _____
42189 Value adjustments	0731 _____	0732 _____
422 Other receivables after one year	0733 _____	0734 _____
4221 Staff - Cash advances and payments on account	0735 _____	0736 _____
42211 Cash advances and payments on account	0737 _____	0738 _____
42219 Value adjustments	0739 _____	0740 _____
4222 Partners or shareholders	0741 _____	0742 _____
42221 Principal amount	0743 _____	0744 _____
42222 Accrued interests	0745 _____	0746 _____
42229 Value adjustments	0747 _____	0748 _____
4223 Subsidies to be received	0749 _____	0750 _____
42231 Investment subsidies	0751 _____	0752 _____
42232 Operating subsidies	0753 _____	0754 _____
42238 Other subsidies	0755 _____	0756 _____
4224 Direct tax authorities (ACD)	0757 _____	0758 _____
4225 Custom and excise duties authorities (ADA)	0759 _____	0760 _____
4226 Indirect tax authorities (AED)	0761 _____	0762 _____
42261 Value-added tax - VAT	0763 _____	0764 _____
422611 VAT paid and recoverable	0765 _____	0766 _____
422612 VAT receivable	0767 _____	0768 _____
422613 Advanced payments for VAT	0769 _____	0770 _____
422618 VAT - Other receivables	0771 _____	0772 _____
42262 Indirect taxes	0773 _____	0774 _____
422621 Registration duties	0775 _____	0776 _____
422622 Subscription tax	0777 _____	0778 _____
422623 Mortgage duties	0779 _____	0780 _____
422624 Stamp duties	0781 _____	0782 _____
422628 Other indirect taxes	0783 _____	0784 _____
4227 Amounts owed by the Social Security and other social bodies	0785 _____	0786 _____
42271 Social Security office (CCSS)	0787 _____	0788 _____
42272 Employers mutual insurance fund	0789 _____	0790 _____
42278 Other social bodies	0791 _____	0792 _____
4228 Miscellaneous receivables	0793 _____	0794 _____
42281 Foreign taxes	0795 _____	0796 _____
422811 Foreign VAT	0797 _____	0798 _____
422818 Other foreign taxes	0799 _____	0800 _____
42288 Other miscellaneous receivables	0801 _____	0802 _____
42289 Value adjustments on other miscellaneous receivables	0803 _____	0804 _____
43 Payments received on account of orders as far as they are not deducted distinctly from inventories	0805 _____	0806 _____
431 Payments received on account within one year	0807 _____	0808 _____

	Net debit balance	Net credit balance
432 Payments received on account after more than one year	0809 _____	0810 _____
44 Trade payables and bills of exchange	0811 _____	0812 4 130,00
441 Trade payables	0813 _____	0814 4 130,00
4411 Trade payables within one year	0815 _____	0816 4 130,00
44111 Suppliers	0817 _____	0818 70,00
44112 Suppliers - invoices not yet received	0819 _____	0820 4 060,00
44113 Suppliers with a debit balance	0821 _____	0822 _____
441131 Suppliers - Advances and payments on account paid on orders	0823 _____	0824 _____
441132 Suppliers - Receivables for returnable packaging and material	0825 _____	0826 _____
441133 Suppliers - Other amounts owed by suppliers	0827 _____	0828 _____
441134 Rebates, discounts, refunds and other outstanding amounts receivable	0829 _____	0830 _____
4412 Trade payables after more than one year	0831 _____	0832 _____
44121 Suppliers	0833 _____	0834 _____
44122 Suppliers - invoices not yet received	0835 _____	0836 _____
44123 Suppliers with a debit balance	0837 _____	0838 _____
441231 Suppliers - Advances and payments on account paid on orders	0839 _____	0840 _____
441232 Suppliers - Receivables for returnable packaging and material	0841 _____	0842 _____
441233 Suppliers - Other amounts owed by suppliers	0843 _____	0844 _____
441234 Rebates, discounts, refunds and other outstanding amounts receivable	0845 _____	0846 _____
442 Bills of exchange payable	0847 _____	0848 _____
4421 Bills of exchange payable within one year	0849 _____	0850 _____
4422 Bills of exchange payable after more than one year	0851 _____	0852 _____
45 Amounts payable to affiliated undertakings and to undertakings linked by virtue of participating interests	0853 _____	0854 3 278 523,30
451 Amounts payable to affiliated undertakings	0855 _____	0856 _____
4511 Amounts payable to affiliated undertakings within one year	0857 _____	0858 _____
45111 Purchases of merchandise and services	0859 _____	0860 _____
45112 Loans and cash advances	0861 _____	0862 _____
45113 Accrued interests	0863 _____	0864 _____
45114 Dividends payable	0865 _____	0866 _____
45118 Other payables	0867 _____	0868 _____

	Net debit balance	Net credit balance
4512 Amounts payable to affiliated undertakings after more than one year	0869 _____	0870 _____
45121 Purchases of merchandise and services	0871 _____	0872 _____
45122 Loans and cash advances	0873 _____	0874 _____
45123 Accrued interests	0875 _____	0876 _____
45124 Dividends payable	0877 _____	0878 _____
45128 Other payables	0879 _____	0880 _____
452 Amounts payable to undertakings linked by virtue of participating interests	0881 _____	0882 <u>3 278 523,30</u>
4521 Amounts payable to undertakings linked by virtue of participating interests within one year	0883 _____	0884 <u>89 329,55</u>
45211 Purchases of merchandise and services	0885 _____	0886 _____
45212 Loans and cash advances	0887 _____	0888 _____
45213 Accrued interests	0889 _____	0890 _____
45214 Dividends payable	0891 _____	0892 _____
45218 Other payables	0893 _____	0894 <u>89 329,55</u>
4522 Amounts payable to undertakings linked by virtue of participating interests payable after more than one year	0895 _____	0896 <u>3 189 193,75</u>
45221 Purchases of merchandise and services	0897 _____	0898 _____
45222 Loans and cash advances	0899 _____	0900 <u>2 873 156,96</u>
45223 Accrued interests	0901 _____	0902 <u>316 036,79</u>
45224 Dividends payable	0903 _____	0904 _____
45228 Other payables	0905 _____	0906 _____
46 Tax and social security debts	0907 _____	0908 <u>16 027,86</u>
461 Tax debts	0909 _____	0910 <u>16 027,86</u>
4611 Municipal authorities	0911 _____	0912 _____
46111 Municipal taxes	0913 _____	0914 _____
46112 Municipal duties	0915 _____	0916 _____
4612 Direct tax authorities (ACD)	0917 _____	0918 <u>3 175,00</u>
46121 Corporate income tax	0919 _____	0920 <u>3 150,00</u>
461211 Corporate income tax - Tax accrual	0921 _____	0922 <u>3 150,00</u>
461212 Corporate income tax	0923 _____	0924 _____
46122 Municipal business tax	0925 _____	0926 _____
461221 Municipal business tax - Tax accrual	0927 _____	0928 _____
461222 Municipal business tax - Tax payable	0929 _____	0930 _____
46123 Wealth tax	0931 _____	0932 <u>25,00</u>
461231 Wealth tax - Tax accrual	0933 _____	0934 <u>25,00</u>
461232 Wealth tax - Tax payable	0935 _____	0936 _____
46124 Withholding tax on remunerations and wages	0937 _____	0938 _____
46125 Withholding tax on financial investment income	0939 _____	0940 _____
46126 Withholding tax on director's fees	0941 _____	0942 _____
46128 ACD - Other amounts payable	0943 _____	0944 _____
4613 Customs and excise duties authorities (ADA)	0945 _____	0946 _____
46131 Motor vehicles duties	0947 _____	0948 _____
46132 Excise duties and sales tax	0949 _____	0950 _____
46138 ADA - Other amounts payable	0951 _____	0952 _____

	Net debit balance	Net credit balance
4614 Indirect tax authorities (AED)	0953 _____	0954 _____
46141 Value-added tax - VAT	0955 _____	0956 _____
461411 VAT received	0957 _____	0958 _____
461412 VAT payable	0959 _____	0960 _____
461413 VAT advanced payments received	0961 _____	0962 _____
461418 VAT - Other payables	0963 _____	0964 _____
46142 Indirect taxes	0965 _____	0966 _____
461421 Registration duties	0967 _____	0968 _____
461422 Subscription tax	0969 _____	0970 _____
461423 Mortgage duties	0971 _____	0972 _____
461424 Stamp duties	0973 _____	0974 _____
461428 Other indirect taxes	0975 _____	0976 _____
4615 Foreign tax authorities	0977 _____	0978 12 852,86
462 Social security debts	0979 _____	0980 _____
4621 Social Security office (CCSS)	0981 _____	0982 _____
4622 Foreign Social Security offices	0983 _____	0984 _____
4628 Other social bodies	0985 _____	0986 _____
47 Other debts	0987 _____	0988 _____
471 Other debts payable within one year	0989 _____	0990 _____
4711 Received deposits and guarantees	0991 _____	0992 _____
47111 Deposits	0993 _____	0994 _____
47112 Guarantees	0995 _____	0996 _____
47113 Accrued interests	0997 _____	0998 _____
4712 Amounts payable to partners and shareholders	0999 _____	1000 _____
47121 Principal amount	1001 _____	1002 _____
47122 Accrued interests	1003 _____	1004 _____
4713 Amounts payable to directors, managers and statutory auditors	1005 _____	1006 _____
4714 Amounts payable to staff	1007 _____	1008 _____
47141 Staff - Remuneration payable	1009 _____	1010 _____
47142 Staff - Deposits	1011 _____	1012 _____
47143 Staff - Stop payment and seizures on wages	1013 _____	1014 _____
47148 Staff - Other	1015 _____	1016 _____
4715 State - Emission rights to be returned	1017 _____	1018 _____
4718 Other miscellaneous debts	1019 _____	1020 _____
472 Other debts payable after more than one year	1021 _____	1022 _____
4721 Received deposits and guarantees	1023 _____	1024 _____
47211 Deposits	1025 _____	1026 _____
47212 Guarantees	1027 _____	1028 _____
47213 Accrued interests	1029 _____	1030 _____
4722 Amounts payable to partners and shareholders	1031 _____	1032 _____
47221 Principal amount	1033 _____	1034 _____
47222 Accrued interests	1035 _____	1036 _____
4723 Amounts payable to directors, managers and statutory auditors	1037 _____	1038 _____

	Net debit balance	Net credit balance
4724 Amounts payable to staff	1039 _____	1040 _____
47241 Staff - Remuneration payable	1041 _____	1042 _____
47242 Staff - Deposits	1043 _____	1044 _____
47243 Staff - Stop payment and seizures on wages	1045 _____	1046 _____
47248 Staff - Other	1047 _____	1048 _____
4726 State - Emission rights to be returned	1049 _____	1050 _____
4728 Other miscellaneous debts	1051 _____	1052 _____
48 Deferred charges and income	1053 <u>10 433,70</u>	1054 _____
481 Deferred charges	1055 <u>10 433,70</u>	1056 _____
482 Deferred income	1057 _____	1058 _____
483 State - Emission rights received	1059 _____	1060 _____
484 Transitory or suspense accounts - Assets	1061 _____	1062 _____
485 Transitory or suspense accounts - Liabilities	1063 _____	1064 _____
486 Linking accounts - Assets	1065 _____	1066 _____
487 Linking accounts - Liabilities	1067 _____	1068 _____

Class 5. FINANCIAL ACCOUNTS

	Net debit balance	Net credit balance
50 Transferable securities	1069 _____	1070 _____
501 Shares in affiliated undertakings	1071 _____	1072 _____
502 Shares in undertakings linked by virtue of participating interests	1073 _____	1074 _____
503 Own shares or own corporate units	1075 _____	1076 _____
508 Other transferable securities	1077 _____	1078 _____
5081 Listed securities	1079 _____	1080 _____
5082 Unlisted securities	1081 _____	1082 _____
5083 Debenture loans and notes issued and repurchased by the company	1083 _____	1084 _____
5084 Listed debenture loans	1085 _____	1086 _____
5085 Unlisted debenture loans	1087 _____	1088 _____
5088 Other miscellaneous transferable securities	1089 _____	1090 _____
51 Cash at bank, in postal cheques accounts, cheques and in hand	1091 <u>118 699,79</u>	1092 _____
511 Cheques to cash	1093 _____	1094 _____
512 Value for collection	1095 _____	1096 _____
513 Banks	1097 <u>118 699,79</u>	1098 _____
5131 Banks current accounts	1099 <u>118 699,79</u>	1100 _____
5132 Banks term deposit accounts	1101 _____	1102 _____
514 Post office account	1103 _____	1104 _____
516 Cash in hand	1105 _____	1106 _____
517 Internal transfers	1107 _____	1108 _____
518 Other cash amounts	1109 _____	1110 _____
TOTAL CLASSES 1 TO 5	1111 _____	1112 <u>245 340,43</u>

Class 6. CHARGES ACCOUNTS

	Net debit balance	Net credit balance
60 Use of merchandise, raw and consumable materials		
601 Raw materials	1113 <u>47 947,92</u>	1114 _____
602 Consumable materials	1115 _____	1116 _____
603 Consumable supplies	1117 _____	1118 _____
6031 Fuels	1119 _____	1120 _____
60311 Solid	1121 _____	1122 _____
60312 Liquid	1123 _____	1124 _____
60313 Compressed gas	1125 _____	1126 _____
6032 Maintenance supplies	1127 _____	1128 _____
6033 Workshop and factory supplies	1129 _____	1130 _____
6034 Store supplies	1131 _____	1132 _____
6035 Office supplies	1133 _____	1134 _____
6036 Motor fuels	1135 _____	1136 _____
6037 Lubricants	1137 _____	1138 _____
6038 Other consumable supplies	1139 _____	1140 _____
604 Packaging	1141 _____	1142 _____
6041 Non-returnable packaging	1143 _____	1144 _____
6042 Returnable packaging	1145 _____	1146 _____
6043 Mixed usage packaging	1147 _____	1148 _____
605 Supplies	1149 _____	1150 _____
606 Goods purchased for resale	1151 _____	1152 _____
6061 Land	1153 _____	1154 _____
6062 Buildings	1155 _____	1156 _____
6063 Merchandise	1157 _____	1158 _____
607 Changes in inventory	1159 _____	1160 _____
6071 Changes in inventory of raw materials	1161 _____	1162 _____
6072 Changes in inventory of consumable materials	1163 _____	1164 _____
6073 Changes in inventory of consumable supplies	1165 _____	1166 _____
6074 Changes in inventory of packaging	1167 _____	1168 _____
6075 Changes in inventory of supplies	1169 _____	1170 _____
6076 Changes in inventory of goods purchased for resale	1171 _____	1172 _____
608 Not stocked purchased items and items included in the production of goods and services	1173 _____	1174 _____
6081 Not stocked purchased materials and supplies	1175 <u>47 947,92</u>	1176 _____
60811 Not stocked supplies	1177 <u>47 947,92</u>	1178 _____
608111 Water	1179 <u>39 997,44</u>	1180 _____
608112 Electricity	1181 <u>13 179,87</u>	1182 _____
608113 Gas	1183 <u>19 929,17</u>	1184 _____
60812 Maintenance supplies and tools	1185 <u>6 888,40</u>	1186 _____
60813 Office supplies	1187 <u>2 590,00</u>	1188 _____
60814 Fuels	1189 _____	1190 _____
60815 Lubricants	1191 _____	1192 _____
60816 Working clothes	1193 _____	1194 _____
60818 Other not stocked materials and supplies	1195 _____	1196 _____
	1197 <u>5 360,48</u>	1198 _____

	Net debit balance	Net credit balance
6082 Items included in the production of goods and services	1199 _____	1200 _____
60821 Purchased surveys and services (included in the production of goods and services)	1201 _____	1202 _____
608211 Tailoring	1203 _____	1204 _____
608212 Research and development	1205 _____	1206 _____
608213 Architects and engineers fees	1207 _____	1208 _____
60822 Purchased material, equipment, spare parts and work (included in the production of goods and services)	1209 _____	1210 _____
60828 Other purchased surveys and services	1211 _____	1212 _____
609 Rebates, discounts and refunds received	1213 _____	1214 _____
6091 Raw materials	1215 _____	1216 _____
6092 Consumable materials	1217 _____	1218 _____
6093 Consumable supplies	1219 _____	1220 _____
6094 Packaging	1221 _____	1222 _____
6095 Supplies	1223 _____	1224 _____
6096 Goods purchased for resale	1225 _____	1226 _____
6098 Not stocked purchased items and items included in the production of goods and services	1227 _____	1228 _____
6099 Not allocated rebates, discounts and refunds	1229 _____	1230 _____
61 Other external charges	1231 <u>213 549,72</u>	1232 _____
611 Rents and service charges	1233 _____	1234 _____
6111 Rents for real property	1235 _____	1236 _____
61111 Land	1237 _____	1238 _____
61112 Buildings	1239 _____	1240 _____
6112 Rents on movable property	1241 _____	1242 _____
61121 Plant and machinery	1243 _____	1244 _____
61122 Other fixtures and fittings, tools and equipment	1245 _____	1246 _____
61123 Motor vehicles	1247 _____	1248 _____
6113 Service charges and co-ownership expenses	1249 _____	1250 _____
6114 Leasing on real property	1251 _____	1252 _____
61141 Land	1253 _____	1254 _____
61142 Buildings	1255 _____	1256 _____
6115 Leasing on movable property	1257 _____	1258 _____
61151 Plant and machinery	1259 _____	1260 _____
61152 Other fixtures and fittings, tools and equipment	1261 _____	1262 _____
61153 Motor vehicles	1263 _____	1264 _____
6116 Losses on packaging	1265 _____	1266 _____
612 Subcontracting, maintenance and repairs	1267 <u>85 743,47</u>	1268 _____
6121 General subcontracting (not included in the production of goods and services)	1269 _____	1270 _____
6122 Maintenance and repairs	1271 _____	1272 _____
61221 Of plant and machinery	1273 _____	1274 _____
61222 Of other fixtures and fittings, tools and equipment	1275 _____	1276 _____
61223 Of motor vehicles	1277 _____	1278 _____
6123 Maintenance contracts	1279 <u>85 743,47</u>	1280 _____
6124 Surveys and research costs (not included in the production of goods and services)	1281 _____	1282 _____

	Net debit balance	Net credit balance
613 Commissions and professional fees	1283 98 970,60	1284
6131 Commission and brokerage fees	1285	1286
61311 Commission and brokerage fees on purchases	1287	1288
61312 Commission and brokerage fees on sales	1289	1290
61313 Forwarding agents fees	1291	1292
6132 IT processing	1293	1294
6133 Banking and similar services	1295 3 275,56	1296
61331 Fees for securities (purchase, sale, custody)	1297	1298
61332 Commissions and loans' issuance expenses	1299	1300
61333 Bank account charges	1301 3 275,56	1302
61334 Credit card charges	1303	1304
61335 Bill of exchange charges	1305	1306
61336 Factoring services	1307	1308
61337 Safe deposit box rental expenses	1309	1310
61338 Other bank expenses and commissions (except interests and similar expenses)	1311	1312
6134 Professional fees	1313 95 695,04	1314
61341 Legal fees	1315 8 764,55	1316
61342 Accounting and auditing fees	1317 9 309,00	1318
61343 Tax consulting fees	1319 8 600,00	1320
61348 Other fees	1321 69 021,49	1322
6135 Legal documents and litigation expenses	1323	1324
6136 Staff recruitment expenses	1325	1326
6138 Other commissions and professional fees	1327	1328
614 Insurance premiums	1329 14 413,83	1330
6141 Insurances for assets	1331 14 413,83	1332
61411 Buildings	1333 14 413,83	1334
61412 Motor vehicles	1335	1336
61413 Plant	1337	1338
61418 On other assets	1339	1340
6142 Insurances on rented assets	1341	1342
6143 Transport insurance	1343	1344
61431 on purchases	1345	1346
61432 on sales	1347	1348
61438 on other goods	1349	1350
6144 Business risk insurance	1351	1352
6145 Customers credit insurance	1353	1354
6146 Third-party insurance	1355	1356
6148 Other insurances	1357	1358
615 Marketing and communication costs	1359 573,85	1360
6151 Marketing and advertising costs	1361	1362
61511 Press advertising	1363	1364
61512 Samples	1365	1366
61513 Fairs and exhibitions	1367	1368
61514 Gifts to customers	1369	1370
61515 Catalogues, printed matters and publications	1371	1372
61516 Ordinary gifts	1373	1374
61517 Sponsorship	1375	1376
61518 Other purchases of advertising services	1377	1378

	Net debit balance	Net credit balance
6152 Travelling and entertainment expenses	1379	1380
61521 Travel expenses	1381	1382
615211 Managers (respectively owner and partner)	1383	1384
615212 Staff	1385	1386
61522 Relocation expenses	1387	1388
61523 Business assignments	1389	1390
61524 Receptions and entertainment costs	1391	1392
6153 Postal charges and telecommunication costs	1393 573,85	1394
61531 Postage stamps	1395	1396
61532 Telephone and other telecommunication costs	1397 573,85	1398
61538 Other postal charges (hiring of P.O. boxes, etc.)	1399	1400
616 Transportation of goods and collective staff transportation	1401	1402
6161 Transportation of purchased goods	1403	1404
6162 Transportation of sold goods	1405	1406
6163 Transportation between buildings or sites	1407	1408
6164 Administrative transportation	1409	1410
6165 Collective staff transportation	1411	1412
6168 Other transportation	1413	1414
617 External staff of the company	1415	1416
6171 Temporary staff	1417	1418
6172 External staff on secondment	1419	1420
618 Miscellaneous external charges	1421 13 847,97	1422
6181 Documentation	1423	1424
61811 General documentation	1425	1426
61812 Technical documentation	1427	1428
6182 Costs of symposiums, seminars, conferences	1429	1430
6183 Industrial waste treatment	1431	1432
6184 Non industrial waste treatment	1433 6 767,00	1434
6185 Waste water collection	1435	1436
6186 Security charges	1437 6 940,97	1438
6187 Contributions to professional organisations	1439 140,00	1440
6188 Other miscellaneous external charges	1441	1442
619 Rebates, discounts and refunds received on other external charges	1443	1444
62 Staff expenses	1445	1446
621 Staff remuneration	1447	1448
6211 Gross wages	1449	1450
62111 Base wages	1451	1452
62112 Wage supplements	1453	1454
621121 Sunday	1455	1456
621122 Public holidays	1457	1458
621123 Overtime	1459	1460
621128 Other supplements	1461	1462
62113 Household indemnities	1463	1464
62114 Incentives, bonuses and commissions	1465	1466
62115 Benefits in kind	1467	1468
62116 Severance pay	1469	1470
62117 Preferential pay	1471	1472

	Net debit balance	Net credit balance
6218 Other benefits	1473	1474
6219 Refunds on wages paid	1475	1476
62191 Refunds from employers mutual fund	1477	1478
62192 Refunds for political, sporting, cultural, educational leave and social mandates	1479	1480
62193 Refunds on preferential pay	1481	1482
622 Other staff remuneration	1483	1484
6221 Students	1485	1486
6222 Casual workers	1487	1488
6228 Other temporary staff	1489	1490
623 Social security costs (employer's share)	1491	1492
6231 Social security on wages	1493	1494
62311 National Health Insurance Fund	1495	1496
62312 National Pension Insurance Fund	1497	1498
62318 Complementary employer's contributions	1499	1500
6232 Occupational accident insurance	1501	1502
6233 Occupational healthcare	1503	1504
6238 Other social costs (employers' share)	1505	1506
6239 Refunds of Social Security costs	1507	1508
624 Complementary pensions costs	1509	1510
6241 Premiums for external pensions funds	1511	1512
6242 Allocation to provisions for complementary pensions costs	1513	1514
6243 Withholding tax on complementary pensions costs	1515	1516
6244 Insolvency insurance premiums	1517	1518
6245 Complementary pensions costs paid by the employer	1519	1520
628 Miscellaneous social costs	1521	1522
6281 Occupational medicine	1523	1524
6288 Other miscellaneous social costs	1525	1526
63 Allocations to value adjustments on non-financial assets	1527 283 448,55	1528
631 Allocations to value adjustments on formation expenses and similar expenses	1529	1530
6311 Formation expenses (set-up costs)	1531	1532
6312 Formation expenses (start-up costs)	1533	1534
6313 Expenses for capital increase and for various operations	1535	1536
6314 Loans issuance expenses	1537	1538
6318 Other similar expenses	1539	1540
632 Allocations to value adjustments on intangible fixed assets	1541	1542
6321 Research and development costs	1543	1544
6322 Concession contracts, patents, licences, trademarks and similar rights and values	1545	1546
6323 Goodwill acquired for consideration	1547	1548
6324 Advance payments and intangible fixed assets under development	1549	1550

	Net debit balance	Net credit balance
633 Allocations to value adjustments on tangible fixed assets	1551 <u>283 448,55</u>	1552 _____
6331 Land and buildings	1553 <u>283 448,55</u>	1554 _____
63311 Land	1555 _____	1556 _____
63312 Fitting-outs and installations of land	1557 _____	1558 _____
63313 Buildings	1559 <u>283 448,55</u>	1560 _____
6332 Plant and machinery	1561 _____	1562 _____
6333 Other fixtures and fittings, tools, equipment and motor vehicles	1563 _____	1564 _____
6334 Advance payments and tangible fixed assets under construction	1565 _____	1566 _____
634 Allocations to value adjustments on inventories	1567 _____	1568 _____
6341 Raw materials and consumables	1569 _____	1570 _____
6342 Work and contracts in progress	1571 _____	1572 _____
6343 Finished goods and merchandise	1573 _____	1574 _____
6344 Land and buildings held for resale	1575 _____	1576 _____
6345 Advanced payments	1577 _____	1578 _____
635 Allocations to value adjustments on receivables from current assets	1579 _____	1580 _____
6351 Trade receivables	1581 _____	1582 _____
6352 Amounts owed by affiliated undertakings and undertakings linked by virtue of participating interests	1583 _____	1584 _____
6353 Other receivables	1585 _____	1586 _____
64 Other operating charges	1587 <u>32 770,10</u>	1588 _____
641 Fees and royalties for concession contracts, patents, licences, trademarks and similar rights and values	1589 _____	1590 _____
6411 Concession contracts	1591 _____	1592 _____
6412 Patents	1593 _____	1594 _____
6413 Software licences	1595 _____	1596 _____
6414 Trademarks and franchise	1597 _____	1598 _____
6415 Similar rights and values	1599 _____	1600 _____
64151 Copyrights and reproduction rights	1601 _____	1602 _____
64158 Other similar rights and values	1603 _____	1604 _____
642 Indemnities	1605 _____	1606 _____
643 Attendance fees	1607 _____	1608 _____
644 Director's fees	1609 _____	1610 _____
645 Losses on receivables	1611 _____	1612 _____
6451 Receivables from trade receivables	1613 _____	1614 _____
6452 Amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	1615 _____	1616 _____
6453 Other receivables	1617 _____	1618 _____
646 Taxes, duties and similar expenses	1619 <u>32 148,60</u>	1620 _____
6461 Real property tax	1621 <u>32 148,60</u>	1622 _____
6462 Non-deductible VAT	1623 _____	1624 _____
6463 Duties on imported merchandise	1625 _____	1626 _____
64631 Excise duties and sales taxes on imported merchandise	1627 _____	1628 _____
64632 Customs duties	1629 _____	1630 _____
64633 Countervailing duties	1631 _____	1632 _____
6464 Excise duties and sales taxes on production	1633 _____	1634 _____

	Net debit balance	Net credit balance
6465 Registration fees, stamps and mortgage duties	1635 _____	1636 _____
64651 Registration fees	1637 _____	1638 _____
64652 Subscription tax	1639 _____	1640 _____
64653 Mortgage duties	1641 _____	1642 _____
64654 Stamp duties	1643 _____	1644 _____
64658 Other registration fees, stamps and mortgage duties	1645 _____	1646 _____
6466 Motor vehicles taxes	1647 _____	1648 _____
6467 Bar licence tax	1649 _____	1650 _____
6468 Other duties and taxes	1651 _____	1652 _____
6469 Allocations to tax provisions	1653 _____	1654 _____
647 Allocations to temporarily not taxable capital gains	1655 _____	1656 _____
648 Other miscellaneous operating charges	1657 _____	1658 _____
649 Allocations to operating provisions	1659 _____	1660 _____
65 Financial charges	1661 <u>630 160,83</u>	1662 _____
651 Allocations to value and fair value adjustments of financial fixed assets	1663 _____	1664 _____
6511 Allocations to value adjustments on financial fixed assets	1665 _____	1666 _____
65111 Shares in affiliated undertakings	1667 _____	1668 _____
65112 Amounts owed by affiliated undertakings	1669 _____	1670 _____
65113 Shares in undertakings with which the company is linked by virtue of participating interests	1671 _____	1672 _____
65114 Amounts owed by undertaking with which the company is linked by virtue of participating interests	1673 _____	1674 _____
65115 Securities held as fixed assets	1675 _____	1676 _____
65116 Loans and claims held as fixed assets	1677 _____	1678 _____
65117 Own shares or own corporate units	1679 _____	1680 _____
6512 Fair value adjustments on financial fixed assets	1681 _____	1682 _____
653 Allocations to value and fair value adjustments on financial current assets	1683 _____	1684 _____
6531 Allocations to value adjustments on transferable securities	1685 _____	1686 _____
65311 Shares in affiliated undertakings	1687 _____	1688 _____
65312 Shares in undertakings with which the company is linked by virtue of participating interests	1689 _____	1690 _____
65313 Own shares or own corporate units	1691 _____	1692 _____
65318 Other transferable securities	1693 _____	1694 _____
6532 Allocations to value adjustments on receivables from affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	1695 _____	1696 _____
6533 Allocations to value adjustments on other financial receivables from current assets	1697 _____	1698 _____
6534 Fair value adjustments on financial current assets	1699 _____	1700 _____
654 Loss on disposal of transferable securities	1701 _____	1702 _____
6541 Shares in affiliated undertakings	1703 _____	1704 _____
6542 Shares in undertakings with which the company is linked by virtue of participating interests	1705 _____	1706 _____
6543 Own shares or corporate units	1707 _____	1708 _____
6548 Other transferable securities	1709 _____	1710 _____

	Net debit balance	Net credit balance
655 Interests and discounts	1711 <u>630 160,83</u>	1712 _____
6551 Interests on financial debts	1713 _____	1714 _____
65511 Interests on subordinated debts	1715 _____	1716 _____
65512 Interests on debenture loans	1717 _____	1718 _____
6552 Bank interests and similar expenses	1719 <u>630 160,83</u>	1720 _____
65521 Banking interests on current accounts	1721 _____	1722 _____
65522 Banking interests on financial operations	1723 <u>630 160,83</u>	1724 _____
65523 Interests on financial leasings	1725 _____	1726 _____
6553 Interests on trade payables	1727 _____	1728 _____
6554 Interests payable to affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	1729 _____	1730 _____
6555 Discounts and charges on bills of exchange	1731 _____	1732 _____
6556 Granted discounts	1733 _____	1734 _____
6558 Interests payable on other loans and debts	1735 _____	1736 _____
656 Foreign currency exchange losses	1737 _____	1738 _____
657 Share in the losses of other undertakings (other than joint stock companies)	1739 _____	1740 _____
658 Other financial charges	1741 _____	1742 _____
659 Allocations to financial provisions	1743 _____	1744 _____
66 Extraordinary charges	1745 <u>1 677,90</u>	1746 _____
661 Allocations to extraordinary value adjustments on intangible and tangible fixed assets	1747 _____	1748 _____
6611 On intangible fixed assets	1749 _____	1750 _____
6612 On tangible fixed assets	1751 _____	1752 _____
662 Allocations to extraordinary value adjustments on current assets	1753 _____	1754 _____
6621 On inventories	1755 _____	1756 _____
6622 On receivables	1757 _____	1758 _____
663 Book value of yielded intangible and tangible fixed assets	1759 _____	1760 _____
6631 Intangible fixed assets	1761 _____	1762 _____
6632 Tangible fixed assets	1763 _____	1764 _____
664 Book value of yielded financial assets	1765 _____	1766 _____
6641 Shares in affiliated undertakings	1767 _____	1768 _____
6642 Amounts owed by affiliated undertakings	1769 _____	1770 _____
6643 Shares in undertakings with which the company is linked by virtue of participating interests	1771 _____	1772 _____
6644 Amounts owed by undertakings with which the company is linked by virtue of participating interests	1773 _____	1774 _____
6645 Securities held as fixed assets	1775 _____	1776 _____
6646 Loans and claims held as fixed assets	1777 _____	1778 _____
6647 Own shares or own corporate units	1779 _____	1780 _____
665 Book value of yielded financial receivables from current assets	1781 _____	1782 _____
6651 From affiliated undertakings and from undertakings with which the company is linked by virtue of participating interests	1783 _____	1784 _____
6652 From other receivables	1785 _____	1786 _____

	Net debit balance	Net credit balance
668 Other extraordinary charges	1787 1 677,90	1788
6681 Fines on contracts and default penalties on purchases and sales	1789	1790
6682 Tax fines and penalties in relation with tax, social and criminal matters	1791 119,90	1792
6683 Indemnities for damage claims	1793 3,00	1794
6684 Losses in relation to indexing clauses	1795	1796
6688 Other miscellaneous extraordinary charges	1797 1 555,00	1798
669 Allocations to extraordinary provisions	1799	1800
67 Income taxes	1801 1 475,00	1802
671 Corporate income tax	1803 1 475,00	1804
6711 Current financial year	1805 1 575,00	1806
6712 Previous financial years	1807	1808 100,00
672 Municipal business tax	1809	1810
6721 Current financial year	1811	1812
6722 Previous financial years	1813	1814
673 Foreign income taxes	1815	1816
6731 Withholding taxes	1817	1818
6732 Taxes levied on foreign branches or seats of activities	1819	1820
67321 Current financial year	1821	1822
67322 Previous financial years	1823	1824
6733 Taxes levied on non-resident undertakings	1825	1826
6738 Other foreign taxes	1827	1828
679 Allocations to provisions for income taxes	1829	1830
6791 Allocations to provisions for taxes	1831	1832
6792 Allocations to provisions for deferred taxes	1833	1834
68 Other taxes not included in the previous caption	1835 100,00	1836
681 Wealth tax	1837 100,00	1838
6811 Current financial year	1839 25,00	1840
6812 Previous financial years	1841 75,00	1842
682 Subscription tax	1843	1844
683 Foreign taxes	1845	1846
688 Other taxes and duties	1847	1848
689 Allocations to provisions for other taxes	1849	1850

Class 7. INCOME ACCOUNTS

	Net debit balance	Net credit balance
70 Net turnover	1851	1852 965 774,29
701 Sales on contracts in progress	1853	1854
7011 Goods	1855	1856
7012 Services	1857	1858
7013 Buildings under construction	1859	1860
702 Sales of finished goods	1861	1862
703 Sales of semi-finished goods	1863	1864
704 Sales of residual products	1865	1866

	Net debit balance	Net credit balance
705 Sales of goods acquired for resale	1867	1868
7051 Sales of merchandise	1869	1870
7052 Sales of land and existing buildings (real estate development)	1871	1872
7053 Sales of other goods acquired for resale	1873	1874
706 Sales of services	1875	1876
708 Other components of turnover	1877	1878 965 774,29
7081 Commissions and brokerage fees	1879	1880
7082 Rents	1881	1882 955 629,47
70821 Rent on real property	1883	1884 955 629,47
70822 Rent on movable property	1885	1886
7083 Sales of packaging	1887	1888
7088 Other miscellaneous components of turnover	1889	1890 10 144,82
709 From the company granted rebates, discounts and refunds	1891	1892
7091 On sales on contracts in progress	1893	1894
7092 On sales of finished goods	1895	1896
7093 On sales of semi-finished goods	1897	1898
7094 On sales of residual goods	1899	1900
7095 On sales of goods acquired for resale	1901	1902
7096 On services	1903	1904
7098 On other components of turnover	1905	1906
71 Change in inventories of finished goods, of work and contracts in progress	1907	1908
711 Change in inventories of work and contracts in progress	1909	1910
7111 Change in inventories of work in progress	1911	1912
7112 Change in inventories of contracts in progress - goods	1913	1914
7113 Change in inventories of contracts in progress - services	1915	1916
7114 Change in inventories of buildings under construction	1917	1918
712 Change in inventories of finished goods and merchandise	1919	1920
7121 Change in inventories of finished goods	1921	1922
7122 Change in inventories of semi-finished goods	1923	1924
7123 Change in inventories of residual goods	1925	1926
7126 Change in inventories of merchandise	1927	1928
7127 Change in inventories of merchandise in transit, held for safekeeping or in consignment	1929	1930
72 Own work capitalised	1931	1932
721 Intangible fixed assets	1933	1934
7211 Research and development costs	1935	1936
7212 Concession contracts, patents, licences, trademarks and similar rights and values	1937	1938
72121 Concession contracts	1939	1940
72122 Patents	1941	1942
72123 Software licences	1943	1944
72124 Trademarks and franchise	1945	1946

	Net debit balance	Net credit balance
72125 Similar rights and values	1947 _____	1948 _____
721251 Copyrights and reproduction rights	1949 _____	1950 _____
721258 Other similar rights and values	1951 _____	1952 _____
722 Tangible fixed assets	1953 _____	1954 _____
7221 Land and buildings	1955 _____	1956 _____
7222 Plant and machinery	1957 _____	1958 _____
7223 Other fixtures and fittings, tools, equipment and motor vehicles	1959 _____	1960 _____
73 Reversals of value adjustments of non-financial assets	1961 _____	1962 _____
732 Reversals of value adjustments of intangible fixed assets	1963 _____	1964 _____
7321 Research and development costs	1965 _____	1966 _____
7322 Concession contracts, patents, licences, trademarks and similar rights and values	1967 _____	1968 _____
7323 Goodwill, acquired for valuable consideration	1969 _____	1970 _____
7324 Advance payments and intangible fixed assets under development	1971 _____	1972 _____
733 Reversals of value adjustments of tangible fixed assets	1973 _____	1974 _____
7331 Land and buildings	1975 _____	1976 _____
73311 Land	1977 _____	1978 _____
73312 Fitting-outs and installation of land	1979 _____	1980 _____
73313 Constructions	1981 _____	1982 _____
73314 Constructions on third party land	1983 _____	1984 _____
7332 Plant and machinery	1985 _____	1986 _____
7333 Other fixtures and fittings, tools, equipment and motor vehicles	1987 _____	1988 _____
7334 Advance payments and tangible fixed assets under construction	1989 _____	1990 _____
734 Reversals of value adjustments of inventories	1991 _____	1992 _____
7341 Raw materials and consumables	1993 _____	1994 _____
7342 Work and contracts in progress	1995 _____	1996 _____
7343 Finished goods and merchandise	1997 _____	1998 _____
7344 Land and building held for resale	1999 _____	2000 _____
7345 Advance payments	2001 _____	2002 _____
735 Reversals of value adjustments of receivables from current assets	2003 _____	2004 _____
7351 Trade receivables	2005 _____	2006 _____
7352 Amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	2007 _____	2008 _____
7353 Other receivables	2009 _____	2010 _____
74 Other operating income	2011 _____	2012 _____
741 Fees and royalties for concession contracts, patents, licences, trademarks and similar rights and values	2013 _____	2014 _____
7411 Concessions	2015 _____	2016 _____
7412 Patents	2017 _____	2018 _____
7413 Software licences	2019 _____	2020 _____
7414 Trademarks and franchise	2021 _____	2022 _____
7415 Similar rights and values	2023 _____	2024 _____
74151 Copyrights and reproduction rights	2025 _____	2026 _____
74158 Other similar rights and values	2027 _____	2028 _____

	Net debit balance	Net credit balance
742 Income of buildings non affected to business activities	2029 _____	2030 _____
743 Attendance fees, director's fees and similar remunerations	2031 _____	2032 _____
744 Subsidies for operating activities	2033 _____	2034 _____
7441 Production subsidies	2035 _____	2036 _____
7442 Interest subsidies	2037 _____	2038 _____
7443 Countervailing duties	2039 _____	2040 _____
7444 Subsidies in favour of employment development	2041 _____	2042 _____
74441 Subsidies for apprenticeship	2043 _____	2044 _____
74442 Other subsidies in favour of employment development	2045 _____	2046 _____
7448 Other subsidies for operating activities	2047 _____	2048 _____
745 Received refunds of co-operatives (originated from their surpluses)	2049 _____	2050 _____
746 Received insurance indemnities	2051 _____	2052 _____
747 Reversals of temporarily not taxable capital gains and of investment subsidies	2053 _____	2054 _____
7471 Temporarily not taxable capital gains not reinvested	2055 _____	2056 _____
7472 Temporarily not taxable capital gains reinvested	2057 _____	2058 _____
7473 Capital investment subsidies	2059 _____	2060 _____
748 Other miscellaneous operating income	2061 _____	2062 _____
749 Reversals of operating provisions	2063 _____	2064 _____
75 Financial income	2065 _____	2066 _____
751 Reversals of value adjustments and fair value adjustments on financial fixed assets	2067 _____	2068 _____
7511 Reversals of value adjustments of financial fixed assets	2069 _____	2070 _____
75111 Shares in affiliated undertakings	2071 _____	2072 _____
75112 Amounts owed by affiliated undertakings	2073 _____	2074 _____
75113 Shares in undertakings with which the company is linked by virtue of participating interests	2075 _____	2076 _____
75114 Amounts owed by undertakings with which the company is linked by virtue of participating interests	2077 _____	2078 _____
75115 Securities held as fixed assets	2079 _____	2080 _____
75116 Loans and claims held as fixed assets	2081 _____	2082 _____
75117 Own shares or corporate units	2083 _____	2084 _____
7512 Fair value adjustments on financial fixed assets	2085 _____	2086 _____
752 Income from financial fixed assets	2087 _____	2088 _____
7521 Shares in affiliated undertakings	2089 _____	2090 _____
7522 Amounts owed by affiliated undertakings	2091 _____	2092 _____
7523 Shares in undertakings with which the company is linked by virtue of participating interests	2093 _____	2094 _____
7524 Amounts owed by undertakings with which the company is linked by virtue of participating interests	2095 _____	2096 _____
7525 Securities held as fixed assets	2097 _____	2098 _____
7526 Loans and claims held as fixed assets	2099 _____	2100 _____
7527 Own shares or own corporate units	2101 _____	2102 _____

	Net debit balance	Net credit balance
753 Reversals of value adjustments and fair value adjustments on financial current assets	2103 _____	2104 _____
7531 Reversals of value adjustments on amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	2105 _____	2106 _____
7532 Reversals of value adjustments of other receivables	2107 _____	2108 _____
7533 Reversals of value adjustments of transferable securities	2109 _____	2110 _____
75331 Shares in affiliated undertakings	2111 _____	2112 _____
75332 Shares in undertakings with which the company is linked by virtue of participating interests	2113 _____	2114 _____
75333 Own shares or corporate units	2115 _____	2116 _____
75338 Other transferable securities	2117 _____	2118 _____
7534 Fair value adjustments on financial current assets	2119 _____	2120 _____
754 Gains on disposal of and other income from transferable securities	2121 _____	2122 _____
7541 Gains on disposal of transferable securities	2123 _____	2124 _____
75411 Shares in affiliated undertakings	2125 _____	2126 _____
75412 Shares in undertakings with which the company is linked by virtue of participating interests	2127 _____	2128 _____
75413 Own shares or corporate units	2129 _____	2130 _____
75418 Other transferable securities	2131 _____	2132 _____
7548 Other income from transferable securities	2133 _____	2134 _____
75481 Shares in affiliated undertakings	2135 _____	2136 _____
75482 Shares in undertakings linked with which the company is linked by virtue of participating interests	2137 _____	2138 _____
75483 Own shares or corporate units	2139 _____	2140 _____
75488 Other transferable securities	2141 _____	2142 _____
755 Other interest income and discounts	2143 _____	2144 _____
7552 Bank and similar interests	2145 _____	2146 _____
75521 Interests on current accounts	2147 _____	2148 _____
75522 Interests on deposit accounts	2149 _____	2150 _____
75523 Interests on financial leaseings	2151 _____	2152 _____
7553 Interests on trade receivables	2153 _____	2154 _____
7554 Interests on amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	2155 _____	2156 _____
7555 Discounts on bills of exchange	2157 _____	2158 _____
7556 Received discounts	2159 _____	2160 _____
7558 Interests on other amounts receivable	2161 _____	2162 _____
756 Foreign currency exchange gains	2163 _____	2164 _____
757 Share of profit from other undertakings (other than joint stock companies)	2165 _____	2166 _____
758 Other financial income	2167 _____	2168 _____
759 Reversals of financial provisions	2169 _____	2170 _____
76 Extraordinary Income	2171 _____	2172 15,30
761 Reversals of extraordinary value adjustments of intangible and tangible fixed assets	2173 _____	2174 _____
7611 Intangible fixed assets	2175 _____	2176 _____
7612 Tangible fixed assets	2177 _____	2178 _____

	Net debit balance	Net credit balance
762 Reversals of extraordinary value adjustments of components from current assets	2179 _____	2180 _____
7621 Of inventories	2181 _____	2182 _____
7622 Of receivables from current assets	2183 _____	2184 _____
763 Income of yielded intangible and tangible fixed assets	2185 _____	2186 _____
7631 Intangible fixed assets	2187 _____	2188 _____
7632 Tangible fixed assets	2189 _____	2190 _____
764 Income of yielded financial fixed assets	2191 _____	2192 _____
7641 Shares in affiliated undertakings	2193 _____	2194 _____
7642 Amounts owed by affiliated undertakings	2195 _____	2196 _____
7643 Shares in undertakings with which the company is linked by virtue of participating interests	2197 _____	2198 _____
7644 Amounts owed by undertakings with which the company is linked by virtue of participating interests	2199 _____	2200 _____
7645 Securities held as fixed assets	2201 _____	2202 _____
7646 Loans and claims held as fixed assets	2203 _____	2204 _____
7647 Own shares or corporate units	2205 _____	2206 _____
765 Income of yielded financial receivables from current assets	2207 _____	2208 _____
7651 Amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	2209 _____	2210 _____
7652 Other receivables	2211 _____	2212 _____
768 Other extraordinary income	2213 _____	2214 <u>15,30</u>
7681 Fines on contracts and default penalties received on purchases and sales	2215 _____	2216 _____
7682 Received gifts	2217 _____	2218 _____
7683 Amounts recovered on written-of receivables	2219 _____	2220 _____
7684 Extraordinary subsidies	2221 _____	2222 _____
7685 Gains in relation to indexing clauses	2223 _____	2224 _____
7686 Gains on repurchases of own shares and debenture loans	2225 _____	2226 _____
7688 Other miscellaneous extraordinary income	2227 _____	2228 <u>15,30</u>
769 Reversal of extraordinary provisions	2229 _____	2230 _____
77 Adjustments of income taxes	2231 _____	2232 _____
771 Adjustments of corporate income tax	2233 _____	2234 _____
772 Adjustments of municipal income tax	2235 _____	2236 _____
773 Adjustments of foreign income taxes	2237 _____	2238 _____
779 Reversals of provisions for income taxes	2239 _____	2240 _____
7791 Reversals of provisions for taxes	2241 _____	2242 _____
7792 Reversals of provisions for deferred taxes	2243 _____	2244 _____
78 Adjustments of other taxes not included in the previous caption	2245 _____	2246 _____
781 Adjustments of wealth tax	2247 _____	2248 _____
782 Adjustments of subscription tax	2249 _____	2250 _____
783 Adjustments of foreign taxes	2251 _____	2252 _____
788 Adjustments of other taxes and duties	2253 _____	2254 _____
789 Reversals of provisions for other taxes	2255 _____	2256 _____
TOTAL CLASSES 6 AND 7	2257 <u>245 340,43</u>	2258 _____

ANNEX TO THE STANDARD CHART OF ACCOUNTS

Annex N° 1 - Class 1 : Sub-accounts of the account 106

	Net debit balance	Net credit balance
106 Accounts of the owner or the co-owners (individual business persons)	2259 _____	2260 _____
1061 Withdrawals for the owner's or the co-owners' personal use	2261 _____	2262 _____
10611 Cash withdrawals (daily life)	2263 _____	2264 _____
10612 Withdrawals of merchandise, finished products and services (at cost)	2265 _____	2266 _____
10613 Private share of medical services expenses	2267 _____	2268 _____
10614 Private insurance premiums	2269 _____	2270 _____
106141 Life insurance	2271 _____	2272 _____
106142 Accident insurance	2273 _____	2274 _____
106143 Fire insurance	2275 _____	2276 _____
106144 Third-party insurance	2277 _____	2278 _____
106145 Full coverage insurance	2279 _____	2280 _____
106148 Other private insurance premiums	2281 _____	2282 _____
10615 Contributions	2283 _____	2284 _____
106151 Social Security	2285 _____	2286 _____
106152 Child benefit office	2287 _____	2288 _____
106153 Health insurance funds	2289 _____	2290 _____
106154 Death and other health insurance funds	2291 _____	2292 _____
106158 Other contributions	2293 _____	2294 _____
10616 In kind withdrawals (personal share of operating costs)	2295 _____	2296 _____
106161 Wages	2297 _____	2298 _____
106162 Rent	2299 _____	2300 _____
106163 Heating, gas, electricity	2301 _____	2302 _____
106164 Water	2303 _____	2304 _____
106165 Telephone	2305 _____	2306 _____
106166 Car	2307 _____	2308 _____
106168 Other in kind withdrawals	2309 _____	2310 _____
10617 Acquisitions	2311 _____	2312 _____
106171 Private furniture	2313 _____	2314 _____
106172 Private car	2315 _____	2316 _____
106173 Private held securities	2317 _____	2318 _____
106174 Private buildings	2319 _____	2320 _____
106178 Other acquisitions	2321 _____	2322 _____
10618 Taxes	2323 _____	2324 _____
106181 Income tax paid	2325 _____	2326 _____
106182 Wealth tax paid	2327 _____	2328 _____
106183 Municipal business tax - payment in arrears	2329 _____	2330 _____
106188 Other taxes	2331 _____	2332 _____

	Net debit balance	Net credit balance
10619 Special private withdrawals	2333 _____	2334 _____
106191 Repairs to private buildings	2335 _____	2336 _____
106192 Deposits on private financial accounts	2337 _____	2338 _____
106193 Refund of private debts	2339 _____	2340 _____
106194 Gifts and allowance to children	2341 _____	2342 _____
106195 Inheritance taxes and mutation tax due to death	2343 _____	2344 _____
106198 Other special private withdrawals	2345 _____	2346 _____
1062 Additional private contributions from the owner or the co-owners	2347 _____	2348 _____
10621 Inheritance or donation	2349 _____	2350 _____
10622 Personal holdings	2351 _____	2352 _____
10623 Private loans	2353 _____	2354 _____
10624 Disposals	2355 _____	2356 _____
106241 Private Furniture	2357 _____	2358 _____
106242 Private Car	2359 _____	2360 _____
106243 Private shares / bonds	2361 _____	2362 _____
106244 Private buildings	2363 _____	2364 _____
106248 Other disposals	2365 _____	2366 _____
10625 Received rents	2367 _____	2368 _____
10626 Received wages or pensions	2369 _____	2370 _____
10627 Received child benefit	2371 _____	2372 _____
10628 Tax refunds	2373 _____	2374 _____
106281 Income tax	2375 _____	2376 _____
106283 Wealth tax	2377 _____	2378 _____
106284 Municipal business tax	2379 _____	2380 _____
106288 Other tax refunds	2381 _____	2382 _____
10629 Business share in private expenses	2383 _____	2384 _____

Optional remarks of the depositor

2385

Ability Rostock Retail S.à r.l.

Share capital : Eur 12 500

**Notes to the Financial Statements
For the year ended December 31, 2012**

**25, rue Philippe II
L- 2340 Luxembourg**

R.C.S. Luxembourg B130.038

Ability Rostock Retail S à r l
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2012

NOTE 1 – GENERAL INFORMATION

Ability Rostock Retail S à r l ("the Company") was incorporated on June 6, 2007 under the laws of the Grand-Duchy of Luxembourg as a "Société à Responsabilité Limitée" for an unlimited duration.

The Company has its registered office at 25, rue Philippe II, L-2340 Luxembourg.

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 Luxembourg law, the Company is exempt from the obligation to draw up consolidated accounts and a consolidated management report for the year ended December 31, 2012. Therefore, in accordance with the legal provisions, these annual accounts were presented on a non-consolidated basis for the approval of the shareholders during the Annual General Meeting.

Ability Rostock Retail S a r l
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below

2.1 Basis of preparation

The annual accounts have been prepared in accordance with Luxembourg legal and regulatory requirements under the historical cost convention

Accounting policies and valuation rules are, besides the ones laid down by the Law of 19 December 2002, determined and applied by the Board of Managers

The preparation of annual accounts requires the use of certain critical accounting estimates. It also requires the Board of Managers to exercise its judgement in the process of applying the accounting policies. Changes in assumptions may have a significant impact on the annual accounts in the period in which the assumptions changed. Management believes that the underlying assumptions are appropriate and that the annual accounts therefore present the financial position and results fairly.

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities in the next financial year. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.2 Formation expenses

The formation expenses of the Company are directly charged to the profit and loss account of the year in which they are incurred.

2.3 Tangible fixed assets

Tangible fixed assets are valued at purchase price including the expenses incidental thereto or at production cost. Tangible fixed assets are depreciated over their estimated useful economic lives. The economic useful lives used are as follows:

Category	Depreciation (years)
Buildings	33-33

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.4 Financial fixed assets

The participations and all other items defined as financial assets are valued individually, at purchase price (loans and claims) including the expenses incidental thereto

In case of a durable depreciation in value according to the opinion of the Board of Managers, value adjustments are made in respect of fixed assets, so that they are valued at the lower figure to be attributed to them at the balance sheet date. These value adjustments are not continued if the reasons for which the value adjustments were made have ceased to apply.

2.5 Debtors

Debtors are valued at their nominal 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.

2.6 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 effective at the date of the transaction.

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 EUR are translated into EUR at the exchange rate effective at the time of the transaction. At the balance sheet date, these assets remain translated at historical exchange rates.
- Cash at bank is translated at the exchange rate effective at the balance sheet date. Exchange losses and gains are recorded in the profit and loss account of the year.
- Other assets and liabilities are translated separately respectively at the lower or at the higher of the value converted at the historical exchange rate or the value determined on the basis of the exchange rates effective at the balance sheet date.

Ability Rostock Retail S a r l
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2 6 Foreign currency translation (continued)

- 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 losses are 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

2 7 Deferred charges

This asset item includes expenditures incurred during the financial year but related to a subsequent financial year

2 8 Provisions

Provisions 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 the date on which they will arise

Provisions may also be created to cover charges which originate in the financial year under review or in a previous financial year, 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 the date which they will arise

2 9 Deferred income

This liability item includes income received during the financial year but relating to a subsequent financial year

2 10 Net turnover

The net turnover comprises the amounts derived from the sale of products and the provision of services falling within the Company's ordinary activities, after deductions of sales rebates and value added tax and other taxes directly linked to the turnover

Ability Rostock Retail S a r l
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31 2012

NOTE 3 – TANGIBLE FIXED ASSETS

As at December 31, 2012, the tangible fixed assets are composed of commercial properties located in Germany

The movements for the year are as follows

	Land and buildings (Eur)
Gross book value – opening balance	13 497 549,78
Additions for the year	-
Disposals for the year	-
Transfers for the year	-
Gross book value – closing balance	13 497 549,78
Depreciation – opening balance	926 426,28
Depreciation for the year	283 448,55
Reversals for the year	-
Transfers for the year	-
Depreciation – closing balance	1 209 874,83
Net book value – closing balance	12 287 674,95

NOTE 4 – DEBTORS

Debtors are composed by the following

	Less than one year (EUR)	More than One year (EUR)	Total 31/12/2012 (EUR)	Total 31/12/2011 (EUR)
Trade debtors	21 864,48	-	21 864,48	18 352,78
Amounts owed by undertakings with which the Company is linked by virtue of participating interests	10 309,76	-	10 309,76	10 309,76
Other debtors	5 195,27	-	5 195,27	16 028,32
Total debtors	37 369,51	-	37 369,51	44 690,86

Ability Rostock Retail S a r l
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31 2012

NOTE 5 – SUBSCRIBED CAPITAL

The subscribed capital of the Company is set at EUR 12 500 split into 500 shares with a nominal value of EUR 25 each

NOTE 6 – LEGAL RESERVE

In accordance with Luxembourg commercial law, the Company is required to allocate a minimum of 5% of its net profit for each financial year to a legal reserve. This requirement ceases to be necessary once the balance on the legal reserve reaches 10% of the issued share capital. The legal reserve is not available for distribution to the shareholders.

NOTE 7 – MOVEMENTS FOR THE YEAR ON THE RESERVES AND PROFIT AND LOSS ITEMS

	Legal Reserve	Profit or loss brought forward	Profit or loss for the financial year
	(EUR)	(EUR)	(EUR)
As at January 1, 2012	-	(1 073 678,43)	(204 554,91)
Movements for the year			
Allocation of previous year's profit or loss	-	(204 554,91)	204 554,91
Dividend	-	-	-
Profit or loss for the year	-	-	(245 340,43)
Other movements	-	-	-
As at December 31, 2012	-	(1 278 233,34)	(245 340,43)

Ability Rostock Retail Sarl
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31 2012

NOTE 8 – NON-SUBORDINATED DEBTS

Amounts due and payable for the accounts shown under “Non-subordinated debts” are as follows

	Within one year	After one year and within five years	After more than five years	Total 31/12/2012	Total 31/12/2011
	(EUR)	(EUR)	(EUR)	(EUR)	(EUR)
Amounts owed to credit institutions	-	10 666 570,56	-	10 666 570,56	10 679 647,74
Trade creditors	4 130,00	-	-	4 130,00	962,50
Amounts owed to undertakings with which the Company is linked by virtue of participating interests	89 329 55	-	3 189 193 75	3 278 523 30	3 195 752 18
Tax and social security debts	16 027,86	-	-	16 027,86	10 421,44
Total non-subordinated debts	109 487,41	10 666 570,56	3 189 193,75	13 965 251,72	13 886 783,86

NOTE 9 – STAFF

The Company did not employ any staff during the year

**NOTE 10 – ADVANCES AND LOANS GRANTED TO THE MEMBERS OF THE MANAGEMENT
AND SUPERVISORY BODIES**

During the financial year, the Company did not grant any advances or loans to the members of the management and supervisory bodies