In accordance with Section 1046 of the Companies Act 2006 & Regulation 4(1) of the Overseas Companies Regulations 2009.

OS IN01

FC035480

Registration of an overseas company opening a UK establishment

Companies House

FRIDAY

L7BLØKRL
LD1 03/08/2018 #69
COMPANIES HOUSE

A fee is payable with this form
Please see 'How to pay' on the last page.

M0 £50 x 2

✓ **What this form is for**
You may use this form to register a UK establishment.

138356

138355

✗ **What this form is NOT for**
You cannot use this form to change the details of an existing company, officer or establishment.

refer to our guidance at www.gov.uk/companieshouse

Part 1 Overseas company details (Name)

For official use

A1 Corporate name of overseas company

Corporate name ❶

STEINHOFF FINANCE HOLDING GmbH

Do you propose to carry on business in the UK under the corporate name as incorporated in your home state or country, or under an alternative name?

→ To register using your corporate name, go to **Section A3**.
→ To register using an alternative name, go to **Section A2**.

→ **Filling in this form**
Please complete in typescript (10pt or above), or in bold black capitals

All fields are mandatory unless specified or indicated by *

❶ This must be the corporate name in the home state or country in which the company is incorporated.

A2 Alternative name of overseas company *

Please show the alternative name that the company will use to do business in the UK.

Alternative name (if applicable) ❷

❷ A company may register an alternative name under which it proposes to carry on business in the United Kingdom under Section 1048 of the Companies Act 2006. Once registered it is treated as being its corporate name for the purposes of law in the UK.

A3 Overseas company name restrictions ❸

This section does not apply to a European Economic Area (EEA) company registering its corporate name.

Please tick the box only if the proposed company name contains sensitive or restricted words or expressions that require you to seek comments of a government department or other specified body.

☐ I confirm that the proposed company name contains sensitive or restricted words or expressions and that approval, where appropriate, has been sought of a government department or other specified body and I attach a copy of their response.

❸ **Overseas company name restrictions**
A list of sensitive or restricted words or expressions that require consent can be found in guidance available on our website: www.gov.uk/companieshouse

OS IN01
Registration of an overseas company opening a UK establishment

Part 2 Overseas company details

B1 Particulars previously delivered

Have particulars about this company been previously delivered in respect of another UK establishment. ❶

→ **No** Go to **Section B2**.
→ **Yes** Please enter the registration number below and then go to **Part 5** of the form. Please note the original UK establishment particulars must be filed up to date.

UK establishment registration number: B R

❶ The particulars are: legal form, identity of register, number in registration, director and secretaries details, whether the company is a credit or financial institution, law, governing law, accounting requirements, objects, share capital, constitution, and accounts.

B2 Credit or financial institution

Is the company a credit or financial institution? ❷

☐ **Yes**
☑ **No**

❷ Please tick one box.

B3 Company details

If the company is registered in its country of incorporation, please enter the details below.

Legal form ❸	PRIVATE LIMITED COMPANY
Country of incorporation *	AUSTRIA
Identity of register in which it is registered ❹	AUSTRIAN COMPANIES' REGISTER (FIRMENBUCH) REGIONAL COURT OF WIENER NEUSTADT
Registration number in that register	F N 3 4 5 1 5 9 m

❸ Please state whether or not the company is limited. Please also include whether the company is a private or public company if applicable.

❹ This will be the registry where the company is registered in its parent country.

B4 EEA or non-EEA member state

Was the company formed outside the EEA?

→ **Yes** Complete **Sections B5** and **B6**.
→ **No** Go to **Section B6**.

B5 Governing law and accounting requirements

Please give the law under which the company is incorporated.

Governing law ❺

Is the company required to prepare, audit and disclose accounting documents under parent law?

→ **Yes** Complete the details below.
→ **No** Go to **Part 3**.

❺ This means the relevant rules or legislation which regulates the incorporation of companies in that state.

Please give the period for which the company is required to prepare accounts by parent law.

From d d m m

To d d m m

Please give the period allowed for the preparation and public disclosure of accounts for the above accounting period.

Months

B6 Latest disclosed accounts

Are copies of the latest disclosed accounts being sent with this form? Please note if accounts have been disclosed, a copy must be sent with the form, and, if applicable, with a certified translation.❶

☑ Yes.

Please indicate what documents have been disclosed.

☑ Please tick this box if you have enclosed a copy of the accounts.

☑ Please tick this box if you have enclosed a certified translation of the accounts.

☐ Please tick this box if no accounts have been disclosed.

❶ Please tick the appropriate box(es).

Part 3 Constitution

C1 Constitution of company

The following documents must be delivered with this application.
- Certified copy of the company's constitution and, if applicable, a certified translation.

Please tick the appropriate box(es) below.

☑ I have enclosed a certified copy of the company's constitution. ❶

☑ I enclose a certified translation, if applicable. ❷

❶ A certified copy is defined as a copy certified as correct and authenticated by - the secretary or a director of the company, permanent representative, administrator, administrative receiver, receiver manager, receiver and liquidator.

❷ A certified translation into English must be authenticated by the secretary or a director of the company, permanent representative, administrator, administrative receiver, receiver manager, receiver and liquidator.

C2 EEA or non-EEA member state

Was the company formed outside the EEA?

→ **Yes** Go to **Section C3**.
→ **No** Go to **Part 4** 'Officers of the company'.

C3 Constitutional documents

Are all of the following details in the copy of the constitutional documents of the company?
- Address of principal place of business or registered office in home country of incorporation
- Objects of the Company
- Amount of issued share capital

→ **Yes** Go to **Part 4** 'Officers of the company'
→ **No** If any of the above details are not included in the constitutional documents, please enter them in **Section C4**.

The information is not required if it is contained within the constitutional documents accompanying this registration.

C4 Information not included in the constitutional documents

Please give the address of principal place of business or registered office in the country of incorporation. ❸

Building name/number	
Street	
Post town	
County/Region	
Postcode	
Country	

Please give the objects of the company and the amount of issued share capital.

Objects of the company ❹	
Amount of issued share capital ❺	

❸ This address will appear on the public record.

❹ Please give a brief description of the company's business.

❺ Please specify the amount of shares issued and the value.

Part 4 Officers of the company

Have particulars about this company been previously delivered in respect of another UK establishment?

→ **Yes** Please ensure you entered the registration number in **Section B1** and then go to **Part 5** of this form.
→ **No** Complete the officer details.

For a secretary who is an individual, go to **Section D1**; for a corporate secretary, go to **Section E1**; for a director who is an individual, go to **Section F1**; or for a corporate director, go to **Section G1**.

Continuation pages
Please use a continuation page if you need to enter more officer details.

Secretary

D1 Secretary details ❶

Use this section to list all the secretaries of the company.
Please complete **Sections D1-D3. For a corporate secretary, complete Sections E1-E5**. Please use a continuation page if necessary.

Full forename(s)

Surname

Former name(s) ❷

❶ **Corporate details**
Please use Sections E1-E5 to enter corporate secretary details.

❷ **Former name(s)**
Please provide any previous names (including maiden or married names) which have been used for business purposes in the last 20 years.

D2 Secretary's service address ❸

Building name/number

Street

Post town

County/Region

Postcode

Country

❸ **Service address**
This is the address that will appear on the public record. This does not have to be your usual residential address.

If you provide your residential address here it will appear on the public record.

D3 Secretary's authority

Please enter the extent of your authority as secretary. Please tick one box.

Extent of authority

☐ Limited ❹
☐ Unlimited

Description of limited authority, if applicable

Are you authorised to act alone or jointly? Please tick one box.

☐ Alone
☐ Jointly ❺

If applicable, name(s) of person(s) with whom you are acting jointly

❹ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below.

❺ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below.

Corporate secretary

E1 Corporate secretary details ❶

Use this section to list all the corporate secretaries of the company.
Please complete Sections E1-E5. Please use a continuation page if necessary.

Name of corporate body or firm

Building name/number

Street

Post town

County/Region

Postcode

Country

❶ **Registered or principal address**
This is the address that will appear on the public record. This address must be a physical location for the delivery of documents. It cannot be a PO box number (unless contained within a full address), DX number or LP (Legal Post in Scotland) number.

E2 Location of the registry of the corporate body or firm

Is the corporate secretary registered within the European Economic Area (EEA)?
→ **Yes** Complete **Section E3 only**
→ **No** Complete **Section E4 only**

E3 EEA companies ❷

Please give details of the register where the company file is kept (including the relevant state) and the registration number in that register.

Where the company/firm is registered ❸

Registration number

❷ **EEA**
A full list of countries of the EEA can be found in our guidance:
www.gov.uk/companieshouse

❸ This is the register mentioned in Article 3 of the First Company Law Directive (68/151/EEC).

E4 Non-EEA companies

Please give details of the legal form of the corporate body or firm and the law by which it is governed. If applicable, please also give details of the register in which it is entered (including the state) and its registration number in that register.

Legal form of the corporate body or firm

Governing law

If applicable, where the company/firm is registered ❹

If applicable, the registration number

❹ **Non-EEA**
Where you have provided details of the register (including state) where the company or firm is registered, you must also provide its number in that register

E5 Corporate secretary's authority

Please enter the extent of your authority as corporate secretary.
Please tick one box.

Extent of authority

☐ Limited ❶
☐ Unlimited

Description of limited authority, if applicable

Are you authorised to act alone or jointly? Please tick one box.

☐ Alone
☐ Jointly ❷

If applicable, name(s) of person(s) with whom you are acting jointly

❶ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below.

❷ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below.

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Registration of an overseas company opening a UK establishment

Director

F1 Director details ❶

Use this section to list all the directors of the company. Please complete **Sections F1-F5. For a corporate director, complete Sections G1-G5**. Please use a continuation page if necessary.

Full forename(s)	DAVID CHARLES LAWRENCE
Surname	FRAUMAN
Former name(s) ❷	
Country/State of residence ❸	UNITED KINGDOM
Nationality	BRITISH
Month/year of birth ❹	X X m0 m9 y1 y9 y4 y6
Business occupation (if any) ❺	

❶ **Corporate details**
Please use Sections G1-G5 to enter corporate director details.

❷ **Former name(s)**
Please provide any previous names (including maiden or married names) which have been used for business purposes in the last 20 years.

❸ **Country/State of residence**
This is in respect of your usual residential address as stated in Section F5.

❹ **Month and year of birth**
Please provide month and year only. Provide full date of birth in section F4.

❺ **Business occupation**
If you have a business occupation, please enter here. If you do not, please leave blank.

F2 Director's service address ❻

Building name/number	5TH FLOOR, FESTIVAL HOUSE
Street	JESSOP AVENUE
Post town	CHELTENHAM
County/Region	GLOUCESTERSHIRE
Postcode	G L 5 0 3 S H
Country	UNITED KINGDOM

❻ **Service address**
This is the address that will appear on the public record. This does not have to be your usual residential address.

If you provide your residential address here it will appear on the public record.

F3 Director's authority

Please enter the extent of your authority as director. Please tick one box.

Extent of authority

- ☐ Limited ❼
- ☑ Unlimited

Description of limited authority, if applicable

Are you authorised to act alone or jointly? Please tick one box.

- ☑ Alone
- ☐ Jointly ❽

If applicable, name(s) of person(s) with whom you are acting jointly

❼ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below.

❽ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below.

In accordance with Section 1046 of the Companies Act 2006 & Regulation 4(1) of the Overseas Companies Regulations 2009.

OS IN01 - continuation page

Registration of an overseas company opening a UK establishment

Director

F1 Director details ❶

Use this section to list all the directors of the company. Please complete **Sections F1-F5. For a corporate director, complete Sections G1-G5**. Please use a continuation page if necessary.

Full forename(s)	LOUIS JACOBUS
Surname	DU PREEZ
Former name(s) ❷	
Country/State of residence ❸	SOUTH AFRICA
Nationality	SOUTH AFRICAN
Month/year of birth ❹	X X m0 m5 y1 y9 y6 y9
Business occupation (if any) ❺	

❶ **Corporate details**
Please use Sections G1-G5 to enter corporate director details.

❷ **Former name(s)**
Please provide any previous names (including maiden or married names) which have been used for business purposes in the last 20 years.

❸ **Country/State of residence**
This is in respect of your usual residential address as stated in Section F5.

❹ **Month and year of birth**
Please provide month and year only. Provide full date of birth in section F4.

❺ **Business occupation**
If you have a business occupation, please enter here. If you do not, please leave blank.

F2 Director's service address ❻

Building name/number	5TH FLOOR, FESTIVAL HOUSE
Street	JESSOP AVENUE
Post town	CHELTENHAM
County/Region	GLOUCESTSHIRE
Postcode	G L 5 0 3 S H
Country	UNITED KINGDOM

❻ **Service address**
This is the address that will appear on the public record. This does not have to be your usual residential address.

If you provide your residential address here it will appear on the public record.

F3 Director's authority

Please enter the extent of your authority as director. Please tick one box.

Extent of authority

- ☐ Limited ❼
- ☑ Unlimited

Description of limited authority, if applicable

Are you authorised to act alone or jointly? Please tick one box.

- ☑ Alone
- ☐ Jointly ❽

If applicable, name(s) of person(s) with whom you are acting jointly

❼ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below.

❽ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below.

OS IN01

Registration of an overseas company opening a UK establishment

Corporate director

G1 Corporate director details ❶

Use this section to list all the corporate directors of the company.
Please complete G1-G5. Please use a continuation page if necessary.

Name of corporate body or firm

Building name/number

Street

Post town

County/Region

Postcode

Country

❶ **Registered or principal address**
This is the address that will appear on the public record. This address must be a physical location for the delivery of documents. It cannot be a PO box number (unless contained within a full address), DX number or LP (Legal Post in Scotland) number.

G2 Location of the registry of the corporate body or firm

Is the corporate director registered within the European Economic Area (EEA)?

→ **Yes** Complete **Section G3 only**
→ **No** Complete **Section G4 only**

G3 EEA companies ❷

Please give details of the register where the company file is kept (including the relevant state) and the registration number in that register.

Where the company/ firm is registered ❸

Registration number

❷ **EEA**
A full list of countries of the EEA can be found in our guidance: www.gov.uk/companieshouse

❸ This is the register mentioned in Article 3 of the First Company Law Directive (68/151/EEC).

G4 Non-EEA companies

Please give details of the legal form of the corporate body or firm and the law by which it is governed. If applicable, please also give details of the register in which it is entered (including the state) and its registration number in that register.

Legal form of the corporate body or firm

Governing law

If applicable, where the company/firm is registered ❹

If applicable, the registration number

❹ **Non-EEA**
Where you have provided details of the register (including state) where the company or firm is registered, you must also provide its number in that register

G5 Corporate director's authority

	Please enter the extent of your authority as corporate director. Please tick one box.	❶ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below. ❷ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below.
Extent of authority	☐ Limited ❶ ☐ Unlimited	
Description of limited authority, if applicable		
	Are you authorised to act alone or jointly? Please tick one box.	
	☐ Alone ☐ Jointly ❷	
If applicable, name(s) of person(s) with whom you are acting jointly		

Part 5 UK establishment details

H1 Documents previously delivered - constitution

Has the company previously registered a certified copy of the company's constitution with material delivered in respect of another UK establishment?

→ **No** Go to **Section H3**.
→ **Yes** Please enter the UK establishment number below and then go to **Section H2**.

UK establishment registration number: B R

H2 Documents previously delivered – accounting documents

Has the company previously delivered a copy of the company's accounting documents with material delivered in respect of another UK establishment?

→ **No** Go to **Section H3**.
→ **Yes** Please enter the UK establishment number below and then go to **Section H3**.

UK establishment registration number: B R

H3 Delivery of accounts and reports

This section **must** be completed. Please state if the company intends to comply with accounting requirements with respect to this establishment or in respect of another UK establishment. ❶

☑ In respect of this establishment. Please go to **Section H4**.

☐ In respect of another UK establishment. Please give the registration number below, then go to **Section H4**.

UK establishment registration number: B R

❶ Please tick the appropriate box.

H4 Particulars of UK establishment ❶

You **must** enter the name and address of the UK establishment.

Name of establishment	STEINHOFF FINANCE HOLDING GmbH
Building name/number	5TH FLOOR, FESTIVAL HOUSE
Street	JESSOP AVENUE
Post town	CHELTENHAM
County/Region	GLOUCESTERSHIRE
Postcode	G L 5 0 3 S H
Country	UNITED KINGDOM

Please give the date the establishment was opened and the business of the establishment.

Date establishment opened	d0 d1 m0 m8 y2 y0 y1 y8
Business carried on at the UK establishment	CASH POOLING, TREASURY ACTIVITIES AND MANAGEMENT OF SHAREHOLDINGS

❶ **Address**
This is the address that will appear on the public record.

Part 6 Permanent representative

Please enter the name and address of every person authorised to represent the company as a permanent representative of the company in respect of the UK establishment.

J1 Permanent representative's details

Please use this section to list all the permanent representatives of the company. Please complete **Sections J1-J4**.

Continuation pages
Please use a continuation page if you need to enter more details.

Full forename(s)	DAVID CHARLES LAWRENCE
Surname	FRAUMAN

J2 Permanent representative's service address ❶

Building name/number	5TH FLOOR, FESTIVAL HOUSE
Street	JESSOP AVENUE
Post town	CHELTENHAM
County/Region	GLOUCESTSHIRE
Postcode	G L 5 0 3 S H
Country	UNITED KINGDOM

❶ **Service address**
This is the address that will appear on the public record. This does not have to be your usual residential address.

If you provide your residential address here it will appear on the public record.

J3 Permanent representative's authority

Please enter the extent of your authority as permanent representative. Please tick one box.

Extent of authority

☐ Limited ❷
☑ Unlimited

Description of limited authority, if applicable

Are you authorised to act alone or jointly? Please tick one box.

☑ Alone
☐ Jointly ❸

If applicable, name(s) of person(s) with whom you are acting jointly

❷ If you have indicated that the extent of your authority is limited, please provide a brief description of the limited authority in the box below.

❸ If you have indicated that you are not authorised to act alone but only jointly, please enter the name(s) of the person(s) with whom you are authorised to act below.

Part 7 Person authorised to accept service

Does the company have any person(s) in the UK authorised to accept service of documents on behalf of the company in respect of its UK establishment?

→ **Yes** Please enter the name and service address of every person(s) authorised below.
→ **No** Tick the box below then go to **Part 8** 'Signature'.

☑ If there is no such person, please tick this box.

K1 Details of person authorised to accept service of documents in the UK

Please use this section to list all the persons' authorised to accept service below. Please complete **Sections K1-K2**.

Continuation pages
Please use a continuation page if you need to enter more details.

Full forename(s)	
Surname	

K2 Service address of person authorised to accept service ❶

Building name/number	
Street	
Post town	
County/Region	
Postcode	
Country	

❶ **Service address**
This is the address that will appear on the public record. This does not have to be your usual residential address. Please note, a DX address would not be acceptable.

Part 8 Signature

This must be completed by all companies.

I am signing this form on behalf of the company.

Signature

Signature

X X

This form may be signed by:
Director, Secretary, Permanent representative.

OS IN01

Registration of an overseas company opening a UK establishment

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	PETER HOPKIN
Company name	LINKLATERS LLP
Address	ONE SILK STREET
Post town	LONDON
County/Region	
Postcode	E C 2 Y 8 H Q
Country	UNITED KINGDOM
DX	
Telephone	020 7456 2000

Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The overseas corporate name on the form matches the constitutional documents exactly.
- ☐ You have included a copy of the appropriate correspondence in regard to sensitive words, if appropriate.
- ☐ You have included certified copies and certified translations of the constitutional documents, if appropriate.
- ☐ You have included a copy of the latest disclosed accounts and certified translations, if appropriate.
- ☐ You have completed all of the company details in Section B3 if the company has not registered an existing establishment.
- ☐ You have complete details for all company secretaries and directors in Part 4 if the company has not registered an existing establishment.
- ☐ Any addresses given must be a physical location. They cannot be a PO Box number (unless part of a full service address), DX or LP (Legal Post in Scotland) number.
- ☐ You have completed details for all permanent representatives in Part 6 and persons authorised to accept service in Part 7.
- ☐ You have signed the form.
- ☐ You have enclosed the correct fee.

Important information

Please note that all information on this form will appear on the public record, apart from information relating to usual residential addresses and day of birth.

How to pay

A fee of £20 is payable to Companies House in respect of a registration of an overseas company.
Make cheques or postal orders payable to 'Companies House.'

Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the appropriate address below:

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.

Higher protection
If you are applying for, or have been granted, higher protection, please post this whole form to the different postal address below:
The Registrar of Companies, PO Box 4082, Cardiff, CF14 3WE.

Further information

For further information, please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

I, David Frauman, director of the management board of Steinhoff Finance Holdings GmbH (the "**Company**") HEREBY CERTIFY that

1. attached hereto, marked "Exhibit A", is a true, correct and authenticated copy of the original German-language articles of association of the Company as currently in effect (the "**Constitutional Documents**"); and
2. attached hereto, marked "Exhibit B" is a true, correct and authenticated English-language translation of the Constitutional Documents.

Steinhoff Finance Holdings GmbH
Name: David Frauman
Title: Director
Date.

Beurkundung

-18

ERKLÄRUNG ÜBER DIE ERRICHTUNG EINER GESELLSCHAFT MIT BESCHRÄNKTER HAFTUNG

I.
Firma

Die Firma der Gesellschaft lautet: --

Steinhoff Finance Holding GmbH

II.
Sitz

Der Sitz der Gesellschaft ist Brunn am Gebirge --

III.
Gegenstand des Unternehmens

Gegenstand des Unternehmens ist:--

1 Übernahme von Management-Aufgaben in den Bereichen internationaler Finanzierung, Leasing, Treasury und Finanzplanung in international tätigen Unternehmen, ausschließlich im Rahmen der Steinhoff-Gruppe, --

2 Erwerb, Registrierung, Lizensierung sowie Verwaltung und Verkauf von Marken, Patenten, Know-how und anderen immateriellen Güterrechten im In- und Ausland ----------------------------

3 die Beteiligung an gleichartigen Unternehmungen sowie die Geschäftsführung du Vertretung solcher Unternehmungen im In- und Ausland. Bankgeschäfte im Sinne des Bankwesengesetzes sind von der Tätigkeit der Gesellschaft ausgeschlossen, ------------------------------

Die Gesellschaft ist zu allen Geschäften und Maßnahmen berechtigt, die zur Erreichung des Gesellschaftszweckes notwendig oder nützlich erscheinen. --

IV.
Stammkapital, Stammeinlagen

Das Stammkapital der Gesellschaft beträgt EUR 100.000,-- (einhunderttausend Euro) und wird von der Steinhoff Europe AG zur Gänze übernommen und leistet diese hierauf eine bare Einzahlung von EUR 100.000,-- (einhunderttausend Euro) --

V.

Dauer der Gesellschaft, Geschäftsjahr

Die Gesellschaft wird auf unbestimmte Zeit errichtet. Das am 1. Juli 2016 begonnene Geschäftsjahr endet am darauffolgenden 30. September 2016 und stellt ein Rumpfgeschäftsjahr dar. In der Folge beginnt das Geschäftsjahr am 1. 10. (ersten Oktober) und endet am darauffolgenden 30.9. (dreißigsten September). --

VI.

Geschäftsanteile

Die Geschäftsanteile sind teilbar, übertragbar und vererblich. --

VII.

Geschäftsführer

1. Die Gesellschaft hat einen, zwei oder mehrere Geschäftsführer. Sie wird, wenn nur ein Geschäftsführer bestellt ist, durch diesen selbständig, wenn zwei oder mehrere Geschäftsführer bestellt sind, durch je zwei Geschäftsführer gemeinsam oder durch einen Geschäftsführer in Gemeinschaft mit einem Gesamtprokuristen vertreten. --
2. Die Generalversammlung kann auch, wenn zwei oder mehrere Geschäftsführer bestellt sind, allen oder einzelnen von ihnen selbständige Vertretungsbefugnis erteilen. --

VIII.

Jahresabschluss

Die Geschäftsführer haben in den ersten fünf Monaten jedes Geschäftsjahres für das abgelaufene Geschäftsjahr den Jahresabschluß (Bilanz sowie Gewinn- und Verlustrechnung) samt Anhang und Lagebericht im Sinne des Rechnungslegungsgesetzes aufzustellen. Jedem Gesellschafter sind ohne Verzug nach Aufstellung Abschriften hievon zuzusenden. --

IX.

Generalversammlung

1. Der Wirkungskreis der Generalversammlung ist gemäß § 35 (Paragraph fünfunddreißig) des Gesetzes über Gesellschaften mit beschränkter Haftung geregelt. Insbesondere unterliegt der Beschlußfassung der Generalversammlung die Prüfung und Feststellung des Jahresabschlusses, die Verteilung des Bilanzgewinnes und die Entlastung der Geschäftsführer. --
2. Die Beschlussfassung über das jährliche Geschäftsergebnis ist der jeweiligen ordentlichen Generalversammlung vorbehalten --
3. Die Generalversammlung wird durch den (die) Geschäftsführer mittels eingeschriebener Briefe an die der Gesellschaft zuletzt bekanntgegebenen Anschriften der Gesellschafter unter gleichzeitiger Bekanntgabe der Tagesordnung einberufen --

   Zwischen dem Tage der Postaufgabe des Einberufungsschreibens und der Generalversammlung hat ein Zeitraum von mindestens sieben Tagen zu liegen --

Die Generalversammlung hat am Ort des Sitzes der Gesellschaft oder in einer Landeshauptstadt Österreichs stattzufinden.---

4. Beschlüsse der Generalversammlung werden, insoweit nicht durch Gesetz oder Errichtungserklärung besonders bestimmt, mit einfacher Stimmenmehrheit gefaßt. Je 10 (zehn) Euro einer übernommenen Stammeinlage geben eine Stimme. Jedem Gesellschafter muß mindestens eine Stimme zustehen.---

5. Wenn Einverständnis über diese Art der Abstimmung besteht und das Gesetz die Abhaltung der Generalversammlung nicht zwingend vorsieht, können Beschlüsse auch auf schriftlichem Wege, nach Maßgabe der Bestimmungen des § 34 (Paragraph vierunddreißig) des Gesetzes über Gesellschaften mit beschränkter Haftung gefaßt werden.---

X.

Bekanntmachungen

Bekanntmachungen der Gesellschaft an die Gesellschafter werden durch eingeschriebene Briefe an die der Gesellschaft zuletzt bekanntgegebene Anschrift vorgenommen.-----------------------------

XI.

Gründungskosten

Die mit Errichtung und Registrierung der Gesellschaft verbundenen Kosten und Gebühren werden bis zu einem Höchstbetrag von EUR 20.000,-- (Euro zwanzigtausend) von der Gesellschaft getragen. Die Gründungskosten sind nach Maßgabe der tatsächlichen Inanspruchnahme als Ausgabe in die erste Jahresrechnung einzusetzen --

XII.

Allgemeine Bestimmungen

Soweit durch diese Errichtungserklärung in ihrer jeweils gültigen Fassung nichts anderes bestimmt ist, gelten die Bestimmungen des Gesetzes über Gesellschaften mit beschränkter Haftung.---------------

XIII.

Ausfertigungen

Ausfertigungen dieses Notariatsaktes können in beliebiger Anzahl an die Gesellschafter, Geschäftsführer sowie dereinstigen Liquidatoren, wie auch an die Gesellschaft selbst, jeweils auf Kosten des Verlangenden, hinausgegeben werden --

* * * * * *

stempelfrei

<u>Beurkundung</u>

Ich beurkunde, dass dieser Wortlaut der Erklärung über die Errichtung der Gesellschaft der Steinhoff Finance Holding GmbH mit dem Sitz in Brunn am Gebirge ------

1) im Punkt Fünftens mit dem Wortlaut, wie er in dem mir vorliegenden Generalversammlungsprotokoll der vorgenannten Gesellschaft vom 27.7.2016 mit dem Beschluss über die Änderung der Erklärung über die Errichtung der Gesellschaft beurkundet ist, ------
2) in den anderen Punkten mit dem Wortlaut aller übrigen, nach dem derzeitigen Stand des von mir heute eingesehenen Firmenbuches des Landesgerichtes Wiener Neustadt mit der Erklärung über die Errichtung der Gesellschaft dieser Gesellschaft übereinstimmt. ------

Hollabrunn, am 27.7.2016 (siebenundzwanzigsten Juli zweitausendsechzehn) -------

Univ.Doz. Mag. DDr. Ludwig BITTNER
ÖFFENTLICHER NOTAR
Hollabrunn, NÖ

Certified Translation from the German Language

Beurkundung

Certified Copy

DECLARATION OF THE ESTABLISHMENT OF A LIMITED LIABILITY COMPANY

I

Company Name

The name of the company is---

Steinhoff Finance Holding GmbH

II

Registered Office

The Company's registered office is Brunn am Gebirge.--

III

Object of the Company

The object of the company is--

1. To undertake management tasks relating to international financing, leasing, treasury and financial planning for international companies, exclusively within the Steinhoff Group,---
2. To acquire, register, license, manage and market brands, patents, know-how and other intangible property rights within Austria and abroad --------------------------
3. To invest in similar businesses and participate in management and representation of such businesses within Austria and abroad. Banking transactions within the meaning of the Austrian Banking Act (Bankwesengesetz) are precluded, --

The Company shall be entitled to undertake all trading and business transactions deemed necessary or useful to the achievement of its objects. --------------------------

IV

Share Capital and Capital Contributions

The share capital of the company is EUR 100,000 (one hundred thousand Euros) and is assigned in full to Steinhoff Europe AG, who shall make a contribution of EUR 100,000 (one hundred thousand Euros) in cash.---

V.

Period of Duration and Financial Year

The company is established for an indefinite period. The financial year beginning on 1st July 2016 shall end on 30th September 2016 and shall be a short financial year. The subsequent financial year shall begin on 1st October and end on 30th September of the following year.--------

VI

Shares

Shares shall be divisible, transferrable and inheritable.---

VII

Directors

1. The Company shall have one, two or several Directors. It shall be represented by one single Director in the event that only one Director is appointed, and by two Directors or one Director and one authorised officer in the event that more than one Director is appointed.---
2. In the event that two or more Directors are appointed, the General Meeting may also confer independent powers of representation on all Directors or on individual Directors.---

VIII.

Financial Statement

Within the first five months of each financial year, the Directors shall prepare a financial statement (balance sheet, profit and loss account) including notes and management report within the meaning of the Austrian Financial Accounting and Reporting Act. Copies shall be sent without delay to all shareholders ----------------

IX.

General Meeting

1. The scope of the General Meeting is regulated by paragraph 35 of the Austrian Limited Liability Companies Act. Scrutiny and adoption of annual financial statements, distribution of net profits and discharge of directors shall in particular require resolutions of the General Meeting.--
2. The resolution on annual financial results shall be reserved for the relevant General Meeting.---
3. The General Meeting shall be convened by the Director(s) by registered letter, which shall be sent to the most recent addresses provided by shareholders along with the agenda of the meeting.--

   The letter convening the meting must be sent a minimum of seven days before the date of the meeting. ---

The General Meeting shall be held at the company's registered offices or in an Austrian state capital.--

4. Unless otherwise stipulated by law, the General Meeting shall adopt resolutions by simple majority. Every 10 (ten) Euros of paid-up shares shall be allocated one vote. Every shareholder must have at least one vote.--
5. If there is general agreement and a General Meeting is not legally required to be held, resolutions may also be adopted in writing in accordance with the provisions of paragraph 34 of the Limited Liability Companies Act.-------------------------------------

X.

Notices

Company notices to shareholders shall be issued by registered letter sent to the most recent address provided to the Company. ---

XI.

Start-up costs

All costs and fees associated with the establishment and registration of the Company shall be borne by the Company up to a maximum of EUR 20,000 (twenty thousand Euros). Start-up costs incurred shall be included as expenses in the annual accounts for the first year---

XII.

General Provisions

To the extent that the present declaration of establishment as amended does not provide otherwise, the provisions of the Limited Liability Companies Act shall apply.---------

XIII.

Copies

Copies of this notarial deed may be provided in whatever quantity is required to shareholders, Directors and any future liquidators, as well as to the Company itself, at the expense of the person or organisation requesting them.------------------------------

* * * * * *

exempt from stamp duty

Notarisation

I certify that this declaration on the establishment of the company Steinhoff Finance Holding GmbH, registered office Brunn am Gebirge— — — — — — — — — — —

1) conforms at point five with the resolution to amend the declaration on the establishment of the company as recorded in the minutes of the General Meeting of the aforementioned company on 27th July 2016 provided to me, ----
2) conforms in all other points with all other current provisions of the declaration on establishment of the company as viewed by me today in the Commercial Register for the Wiener Neustadt regional court.---------Hollabrunn, 27.7.2016

(twenty-seventh day of July two thousand and sixteen)------

Mag. DDr. Ludwig BITTNER, University Lecturer
PUBLIC NOTARY
Hollabrunn, Lower Austria

PUBLIC NOTARY

In accordance with my oath as an official interpreter and translator for English this is to confirm the authenticity of the translation ______________________________ with the attached - presented original text/copy.

Graz, 20 12 2017

I, David Frauman, director of the management board of Steinhoff Finance Holdings GmbH (the "**Company**") HEREBY CERTIFY that attached hereto, marked "Exhibit C" is a true, correct and authenticated English-language translation of the original German-language Company accounts for the year ended 30 September 2016, attached hereto marked "Exhibit D".

Steinhoff Finance Holdings GmbH
Name: David Frauman
Title: Director
Date:

These accounts for the year end 30 September 2016 are the latest available audited accounts and are filed together with Form OS IN01 as required pursuant to that Form. Readers are advised that the ultimate parent of Steinhoff Finance Holding GmbH, Steinhoff International Holdings N.V. announced on 6 December 2017 that its Supervisory Board had approached PricewaterhouseCoopers to investigate certain companies within the group. Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php **for further information.**

provisional

Annual financial statements

as at

30 September 2016

of

Steinhoff Finance Holding GmbH

Brunn am Gebirge, Rennweg 77

Legal form:	Private limited liability company under Austrian law (*Gesellschaft mit beschränkter Haftung*)
Company register:	Wiener Neustadt Regional Court (*Landesgericht Wiener Neustadt*)
Company register no.:	345159 m
Tax office:	Tax office for Vienna (districts 1/23)
Tax number:	196/8354

Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php for further information.

Steinhoff Finance Holding GmbH

Balance sheet as at 30/09/2016

	Assets	**30/09/2016**	**30/06/2016**
		EUR	EUR k
A.	**Non-current assets**		
I.	**Financial assets**		
1.	Shares in affiliated companies	3,643,617,721.49	3,643,618
		3,643,617,721.49	**3,643,618**
		3,643,617,721.49	**3,643,618**
B.	**Current assets**		
I.	**Receivables and other assets**		
1.	Receivables due from affiliated companies *of which with a remaining term of more than one year: EUR 0.00 (PY: EUR 0 k)*	2,120,746,078.50	1,383,301
2.	Other receivables and assets *of which with a remaining term of more than one year: EUR 0.00 (PY: EUR 0 k)*	128,528,654.21	205,472
		2,249,274,732.71	**1,588,773**
II.	**Securities and shares**		
1.	Other securities and shares	0.00	197,402
		0.00	**197,402**
		2,249,274,732.71	**1,786,175**
		5,892,892,454.20	**5,429,793**

Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php for further information.

Steinhoff Finance Holding GmbH

Balance sheet as at 30/09/2016

	Equity and liabilities	30/09/2016 EUR	30/06/2016 EUR k
A.	**Equity**		
I.	**Called-up and paid-in share capital**	100,000.00	100
1.	Share capital	**100,000.00**	**100**
II.	**Capital reserves**		
1.	Uncommitted capital reserves	1,643,454,985.91	1,333,263
		1,643,454,985.91	**1,333,263**
III.	**Loss** *of which loss carry-forward EUR -424,775,181.89 (VJ. EUR -378,326 k)*	**-431,334,358.32**	**-424,775**
		1,212,220,627.59	**908,587**
B.	**Provisions**		
1.	Provisions for severance payments	26,147.24	19
2.	Tax provisions	7,635,000.00	7,635
3.	Other provisions	11,081,118.23	15,783
		18,742,265.47	**23,437**
C.	**Liabilities**		
1.	Bonds *of which with a remaining term of up to one year: EUR 0.00 (PY: EUR 2,681,300 k)* *of which with a remaining term of more than one year: EUR 2,681,300,000.00 (PY: EUR 0 k)*	2,681,300,000.00	2,681,300
2.	Trade payables *of which with a remaining term of up to one year: EUR 0.00 (PY: EUR 5 k)* *of which with a remaining term of more than one year: EUR 0.00 (PY EUR 0 k)*	0.00	5
3.	Amounts owed to affiliated companies *of which with a remaining term of up to one year: EUR 1,980,562,630.17 (PY: EUR 1,816,395 k)* *of which with a remaining term of more than one year: EUR 0.00 (PY EUR 0 k)*	1,980,562,630.17	1,816,395
4.	Other liabilities *of which with a remaining term of up to one year: EUR 66,930.97 (PY EUR 68 k)* *of which with a remaining term of more than one year: EUR 0.00 (PY: EUR 0 k)* *of which under taxes EUR 66,135.34 (PY: EUR 66 k)* *of which under social security EUR 739.60 (PY: EUR 1 k)*	66,930.97	68
	of which with a remaining term of up to one year: EUR 1,980,629,561.14 (PY: EUR 4,497,768 k) *of which with a remaining term of more than one year: EUR 2,681,300,000.00 (PY: EUR 0 k)*	**4,661,929,561.14**	**4,497,768**
		5,892,892,454.20	**5,429,793**

Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php **for further information.**

NOTES
for the shortened financial year
1 July 2016 to 30 September 2016

Unless otherwise indicated, all amounts are stated in EUR.

I. Accounting policies

GENERAL PRINCIPLES

The individual items in the annual financial statements were accounted for, measured and reported in line with the rules set out in the Austrian Business Code (UGB) as amended from time to time.

The annual financial statements were prepared with due consideration of generally accepted accounting principles and the general requirement of giving a true and fair view of the company's financial position, cash flows and profit or loss.

The principles of completeness, consistency and reasonableness were observed in preparing these annual financial statements.

The underlying assumption for measurements was the company's continued existence (going concern).

The assets and liabilities were measured individually.

The principle of conservatism was adhered to in that only the profits realised as at the balance sheet date were reported and all recognisable risks and impending losses which arose during the financial year or a prior financial year were taken into account.

There were no changes in the accounting and measurement policies applied, with the exception of the changes resulting from the first-time application of the Austrian Financial Accounting Amendment Act (RÄG) 2014.

This concerns above all the changed representation of balance sheet, profit & loss statement and notes.

With respect to comparability of prior-year amounts in the profit & loss statement, it needs to be underlined that the financial year in question is a shortened financial year, comprising the period from 1 July 2016 to 30 September 2016, and that the prior-year amounts refer to the period from 1 July 2015 to 30 June 2016.

NON-CURRENT ASSETS

Non-current assets are measured at cost less depreciation/amortisation and write-downs due to impairments.

CURRENT ASSETS

Receivables and other assets

Receivables and other assets were measured at cost less impairments pursuant to the rules set out in sections 206 et seq. UGB. Write-downs were recognised to take account of discernible risks in the measurement of receivables.

Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php **for further information.**

DEFERRED TAX ASSETS
The right to choose to forego the capitalising of deferred taxes pursuant to section 198 (9) UGB was exercised.

PROVISIONS

Other provisions
Other provisions are recognised for uncertain liabilities and for onerous contracts if the obligation or the occurrence of the respective loss is likely or certain on the balance sheet date, but the amount and timing of the payment still remains uncertain. Prior-year provisions are reversed to other operating income unless they have been utilised and provided that the reason for recognising them has ceased to exist.

LIABILITIES
Liabilities are stated in the amount required to repay the liability (repayment amount).

II. Explanations regarding the balance sheet

NON-CURRENT ASSETS

With respect to the changes in the individual items of non-current assets and the breakdown of the annual depreciation/amortisation, please refer to the assets schedule.

Financial assets

The table below provides information on the material shareholdings in affiliated companies pursuant to section 238 (1) (4) UGB (in EUR k):

Company	Share in capital	Registered office	Last financial year net profit/loss	Equity	Last financial year
Steinhoff Möbel Holding Alpha GmbH	100%	Brunn/Gebirge	-28,518	2,009,425	09/2016
Hemisphere International Properties BV	100%	Eindhoven	4,800	1,544,935	09/2016

CURRENT ASSETS

Receivables due from affiliated companies
Receivables due from affiliated companies as shown in other balance sheet items break down as follows:

	30/09/2016	30/09/2016
Trade receivables	0.00	0.00
Other receivables	2,120,746,078.50	1,383,300,796.29
	2,120,746,078.50	1,383,300,796.29

Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php for further information.

EQUITY

Share capital

	Capital	of which paid-up
Steinhoff International N.V., the Netherlands	100,000 00	100,000.00
Total	**100,000.00**	**100,000.00**

Capital reserve

Uncommitted capital reserves result from non-refundable grants received in prior years.

PROVISIONS

The provisions schedule below shows the changes in provisions:

	30/06/2016	Used	Reversed	Allocated	30/09/2016
Provisions for severance payments	19,133.25	0.00	0.00	7,013.99	26,147.24
Tax provisions	7,635,000.00	0.00	0.00	0.00	7,635,000.00
Other provisions	15,783,010.25	15,783,010.25	0.00	11,081,118.23	11,081,118.23
Total	**23,437,143.50**	**15,783,010.25**	**0.00**	**11,088,132.22**	**18,742,265.47**

Other provisions comprise provisions for professional fees, outstanding purchase invoices, and provisions for interest accrual in existing funding arrangements.

LIABILITIES

Amounts owed to affiliated companies

Amounts owed to affiliated companies as shown in other balance sheet items break down as follows:

	30/09/2016	30/06/2016
Trade payables	0.00	0 00
Other liabilities	1,980,562,630.17	1,816,395,288.43
	1,980,562,630.17	1,816,395,288.43

III. Explanations regarding the profit & loss statement

The profit & loss statement is prepared applying the "total cost" format (breakdown by type of expenditure). It does not contain any summary information within the meaning of section 223 (6) UGB which would warrant further explanations.

IV. Other disclosures

Persons employed

In the financial year, the average number of employees (section 239 (1) (1) UGB) was:

	2016	2015/2016
Wage earners	0.0	0.0
Salaried employees	1.0	1.0

Group relations

Steinhoff International Holdings N.V., the Netherlands, prepares the consolidated financial statements for the largest and the smallest group of companies. The consolidated financial statements are disclosed by the company and are available at the competent commercial court at the company's registered address.

Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php **for further information.**

Related parties

Transactions with related and affiliated companies mainly comprise investment and financing measures entered into at arm's length terms and conditions.

Company size

With due consideration of the current legal situation as applicable following the coming into force of the 2014 Austrian Financial Accounting Amendment Act, the company is a small corporation (*kleine Kapitalgesellschaft*) under section 221 UGB.

Managing Directors

In the financial year, the following persons were Managing Directors:

Stephanus Johannes Grobler, having independently represented the company since 16/11/2011
Markus Johannes Jooste, having independently represented the company since 16/11/2011
Dirk Schreiber, having independently represented the company since 16/11/2011

Brunn am Gebirge, 30 June 2017

....

Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php for further information.

Steinhoff Finance Holding GmbH, Brunn am Gebirge

Asset schedule as at 30 September 2016

	Cost of acquisition				Change in depreciation/amortisation/impairment					Carrying amounts	
	As at 01/07/2016	Additions	Disposals	As at 30/09/2016	As at 01/07/2016	Write-downs in FY	Write-ups in FY	Disposals	As at 30/09/2016	As at 30/09/2016	As at 30/06/2016
I Financial assets											
1 Shares in affiliated companies	3,643,617,721 49	0 00	0 00	3,643,617,721 49	0 00	0 00	0 00	0.00	0.00	3,643,617,721.49	3,643,617,721 49
Total	3,643,617,721.49	0,00	0.00	3,643,617,721.49	0.00	0.00	0.00	0.00	0.00	3,643,617,721.49	3,643,617,721.49
Total currant assets	3,643,617,721.49	0.00	0.00	3,643,617,721 49	0.00	0.00	0.00	0.00	0.00	3,643,617,721.49	3,643,617,721.49

Ad) FINANCIAL ASSETS

Breakdown of shares in affiliated companies

Steinhoff Möbel Holding Alpha GmbH	2,075,867,134.39	0.00	0 00	2,075,867,134.39	0.00	0.00	0 00	0.00	0.00	2,075,867,134.39	2,075,867,134.39
Hemisphere International Properties BV	1,567,750,587.10	0.00	0.00	1,567,750,587 10	0 00	0.00	0.00	0.00	0 00	1,567,750,587.10	1,567,750,587 10
Total	3,643,617,721.49	0.00	0.00	3,643,617,721.49	0.00	0.00	0.00	0.00	0.00	3,643,617,721.49	3,643,617,721.49

These accounts for the year end 30 September 2016 are the latest available audited accounts and are filed together with Form OS IN01 as required pursuant to that Form. Readers are advised that the ultimate parent of Steinhoff Finance Holding GmbH, Steinhoff International Holdings N.V. announced on 6 December 2017 that its Supervisory Board had approached PricewaterhouseCoopers to investigate certain companies within the group. Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php **for further information.**

vorlaufiger

Jahresabschluss

zum

30. September 2016

der

Steinhoff Finance Holding GmbH

Brunn am Gebirge, Rennweg 77

Rechtsform:	Gesellschaft mit beschränkter Haftung
Firmenbuch:	Landesgericht Wiener Neustadt
Firmenbuch Nr.:	FN 345159 m
Finanzamt:	Finanzamt Wien 1/23
Steuernummer:	196/8354

Steinhoff Finance Holding GmbH

Bilanz zum 30.09.2016

Aktiva	30.09.2016 EUR	30.06.2016 TEUR
A. Anlagevermögen		
I. Finanzanlagen		
1 Anteile an verbundenen Unternehmen	3.643.617.721,49	3.643.618
	3.643.617.721,49	**3.643.618**
	3.643.617.721,49	**3.643.618**
B. Umlaufvermögen		
I. Forderungen und sonstige Vermögensgegenstände		
1. Forderungen gegenüber verbundenen Unternehmen	2.120.746.078,50	1.383.301
davon mit einer Restlaufzeit von mehr als einem Jahr EUR 0,00 (VJ: TEUR 0)		
2. Sonstige Forderungen und Vermögensgegenstände	128.528.654,21	205.472
davon mit einer Restlaufzeit von mehr als einem Jahr EUR 0,00 (VJ: TEUR 0)		
	2.249.274.732,71	**1.588.773**
II. Wertpapiere und Anteile		
1. Sonstige Wertpapiere und Anteile	0,00	197.402
	0,00	**197.402**
	2.249.274.732,71	**1.786.175**
	5.892.892.454,20	**5.429.793**

Readers are advised that these accounts cannot be relied on and that these accounts are likely to be subject to restatement following conclusion of the PwC Investigation. Readers should refer to recent public statements available at: http://www.steinhoffinternational.com/sens.php for further information.

Steinhoff Finance Holding GmbH

Bilanz zum 30.09.2016

Passiva	30.09.2016 EUR	30.06.2016 TEUR
A. Eigenkapital		
I. eingefordertes und einbezahltes Nennkapital		
1. Stammkapital	100.000,00	100
	100.000,00	**100**
II. Kapitalrücklagen		
1. Nicht gebundene	1.643.454.985,91	1.333.263
	1.643.454.985,91	**1.333.263**
III. Bilanzverlust	**-431.334.358,32**	**-424.775**
davon Verlustvortrag EUR -424.775.181,89 (VJ TEUR -378.326)		
	1.212.220.627,59	**908.587**
B. Rückstellungen		
1. Rückstellungen für Abfertigungen	26 147,24	19
2 Steuerrückstellungen	7.635.000,00	7.635
3. Sonstige Rückstellungen	11.081.118,23	15.783
	18.742.265,47	**23.437**
C. Verbindlichkeiten		
1. Anleihen	2.681.300.000,00	2.681.300
davon mit einer Restlaufzeit bis zu einem Jahr. EUR 0,00 (VJ: TEUR 2.681 300)		
davon mit einer Restlaufzeit von mehr als einem Jahr. EUR 2.681.300 000,00 (VJ TEUR 0)		
2. Verbindlichkeiten aus Lieferungen und Leistungen	0,00	5
davon mit einer Restlaufzeit bis zu einem Jahr EUR 0,00 (VJ TEUR 5)		
davon mit einer Restlaufzeit von mehr als einem Jahr: EUR 0,00 (VJ: TEUR 0)		
3. Verbindlichkeiten gegenüber verbundenen Unternehmen	1.980.562.630,17	1.816.395
davon mit einer Restlaufzeit bis zu einem Jahr: EUR 1.980.562.630,17 (VJ: TEUR 1.816.395)		
davon mit einer Restlaufzeit von mehr als einem Jahr. EUR 0,00 (VJ: TEUR 0)		
4. sonstige Verbindlichkeiten	66.930,97	68
davon mit einer Restlaufzeit bis zu einem Jahr: EUR 66.930,97 (VJ TEUR 68)		
davon mit einer Restlaufzeit von mehr als einem Jahr. EUR 0,00 (VJ: TEUR 0)		
davon aus Steuern EUR 66.135,34 (VJ: TEUR 66)		
davon im Rahmen der sozialen Sicherheit EUR 739,60 (VJ TEUR 1)		
	4.661.929.561,14	**4.497.768**
davon mit einer Restlaufzeit bis zu einem Jahr. EUR 1 980.629.561,14 (VJ. TEUR 4 497.768)		
davon mit einer Restlaufzeit von mehr als einem Jahr EUR 2.681.300.000,00 (VJ. TEUR 0)		
	5.892.892.454,20	**5.429.793**

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Steinhoff Finance Holding GmbH

ANHANG
für das Rumpfgeschäftsjahr
von 1. Juli 2016 bis 30. September 2016

Soweit nicht anders vermerkt, sind alle Beträge in EUR angegeben.

I. Bilanzierungs- und Bewertungsmethoden

ALLGEMEINE GRUNDSÄTZE

Die Bilanzierung, die Bewertung und der Ausweis der einzelnen Positionen des Jahresabschlusses wurde nach den Vorschriften des Unternehmensgesetzbuches in der geltenden Fassung vorgenommen.

Der Jahresabschluss wurde unter Beachtung der Grundsätze ordnungsmäßiger Buchführung und der Generalnorm, ein möglichst getreues Bild der Vermögens-, Finanz- und Ertragslage des Unternehmens zu vermitteln, aufgestellt.

Bei der Aufstellung des Jahresabschlusses wurden die Grundsätze der Vollständigkeit und Willkürfreiheit eingehalten

Bei der Bewertung wurde von der Fortführung des Unternehmens ausgegangen.

Bei Vermögensgegenständen und Schulden wurde der Grundsatz der Einzelbewertung angewandt.

Dem Vorsichtsprinzip wurde Rechnung getragen, indem insbesondere nur die am Abschlussstichtag verwirklichten Gewinne ausgewiesen werden. Alle erkennbaren Risiken und drohenden Verluste, die im abgelaufenen oder einem vorangegangenen Geschäftsjahr entstanden sind, wurden berücksichtigt.

Die bisher angewandten Bilanzierungs- und Bewertungsmethoden wurden mit Ausnahme der Änderungen auf Grund der erstmaligen Anwendung des Rechnungslegungsänderungsgesetzes 2014 beibehalten.

Dies betrifft insbesondere die geänderte Darstellung von Bilanz, Gewinn- und Verlustrechnung und Anhang.

Zur Vergleichbarkeit der Vorjahresbeträge der Gewinn- und Verlustrechnung ist darauf hinzuweisen, dass es sich beim abgelaufenen Geschäftsjahr um ein Rumpfgeschäftsjahr vom 1. Juli 2016 bis 30. September 2016 handelt und die Vorjahresbeträge die Periode beginnend vom 1. Juli 2015 bis 30. Juni 2016 umfassen.

ANLAGEVERMÖGEN

Das Anlagevermögen wird zu Anschaffungskosten abzüglich der planmäßigen und außerplanmäßigen Abschreibungen bewertet.

UMLAUFVERMÖGEN

Forderungen und sonstige Vermögensgegenstände

Die Bewertung der Forderungen und sonstigen Vermögensgegenständen wurde entsprechend den Vorschriften der §§ 206 f UGB zu Anschaffungskosten abzüglich Wertminderungen vorgenommen. Bei der Bewertung von Forderungen wurden erkennbare Risiken durch Abwertungen berücksichtigt.

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AKTIVE LATENTE STEUERN

Das Wahlrecht, die Aktivierung von latenten Steuern gemäß § 198 (9) UGB zu unterlassen, wurde in Anspruch genommen.

RÜCKSTELLUNGEN

Sonstige Rückstellungen

Sonstige Rückstellungen werden für ungewisse Verbindlichkeiten und für drohende Verluste aus schwebenden Geschäften gebildet, wenn die Verpflichtung oder der Eintritt des Verlustes am Bilanzstichtag wahrscheinlich oder sicher, ihre Höhe oder der Zeitpunkt der Leistung jedoch noch unbestimmt sind Rückstellungen aus Vorjahren werden, soweit sie nicht verwendet werden und der Grund für ihre Bildung weggefallen ist, über sonstige betriebliche Erträge aufgelöst.

VERBINDLICHKEITEN

Verbindlichkeiten werden mit jenem Betrag angesetzt, der erforderlich ist, um die Verbindlichkeit zu tilgen (Erfüllungsbetrag).

II. Erläuterungen zur Bilanz

ANLAGEVERMÖGEN

Hinsichtlich der Entwicklung der einzelnen Posten des Anlagevermögens und der Aufgliederung der Jahresabschreibung wird auf den Anlagespiegel verwiesen.

Finanzanlagevermögen

Die Ausleihungen weisen eine Gesamtlaufzeit von 10 Jahren auf.

Die Angaben zu den wesentlichen Anteilen an verbundenen Unternehmen gemäß § 238 Abs 1 Z 4 UGB enthält die folgende Aufstellung (in TEUR):

Unternehmen	Höhe des Anteils am Kapital	Sitz	Ergebnis des letzten Geschäftsjahres	Eigenkapital	letztes Geschäftsjahr
Steinhoff Möbel Holding Alpha GmbH	100%	Brunn/Gebirge	-28.518	2.009.425	09/2016
Hemisphere International Properties BV	100%	Eindhoven	4.800	1.544 935	09/2016

UMLAUFVERMÖGEN

Forderungen gegenüber verbundenen Unternehmen

Die Mitzugehörigkeit der Forderungen gegenüber verbundenen Unternehmen zu anderen Bilanzposten gliedert sich wie folgt:

	30.09.2016	30.06.2016
Forderungen aus Lieferungen und Leistungen	0,00	0,00
sonstige Forderungen	2.120.746.078,50	1.383.300.796,29
	2.120.746.078,50	1.383.300.796,29

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EIGENKAPITAL

Stammkapital	Stamm-kapital	davon einbezahlt
Steinhoff International Holdings N.V., Niederlande	100.000,00	100.000,00
Summe	100.000,00	100.000,00

Kapitalrücklage

Die nicht gebundenen Kapitalrücklagen resultieren aus bereits in Vorjahren erhaltenen nicht rückzahlbaren Zuschüssen.

RÜCKSTELLUNGEN

Die Entwicklung der Rückstellungen ist dem folgenden Rückstellungsspiegel zu entnehmen:

	30.06.2016	**Verwendung**	**Auflösung**	**Dotierung**	**30.09.2016**
Rückstellungen für Abfertigungen	19.133,25	0,00	0,00	7.013,99	26.147,24
Steuerrückstellungen	7 635 000,00	0,00	0,00	0,00	7.635.000,00
sonstige Rückstellungen	15.783.010,25	15.783.010,25	0,00	11.081.118,23	11.081.118,23
Summe	**23.437.143,50**	**15.783.010,25**	**0,00**	**11.088.132,22**	**18.742.265,47**

Die sonstigen Rückstellungen betreffen Vorsorgen für Beratungsaufwendungen, ausstehende Eingangsrechnungen und Rückstellungen für Zinsabgrenzungen der bestehenden Finanzierungen.

VERBINDLICHKEITEN

Verbindlichkeiten gegenüber verbundenen Unternehmen

Die Mitzugehörigkeit der Verbindlichkeiten gegenüber verbundenen Unternehmen zu anderen Bilanzposten gliedert sich wie folgt:

	30.09.2016	30.06.2016
Verbindlichkeiten aus Lieferungen und Leistungen	0,00	0,00
sonstige Verbindlichkeiten	1.980.562.630,17	1.816.395.288,43
	1.980.562.630,17	1.816.395.288,43

III. Erläuterungen zur Gewinn- und Verlustrechnung

Die Gewinn- und Verlustrechnung wird nach dem Gesamtkostenverfahren erstellt. Sie enthält keine Zusammenfassungen iSd § 223 Abs 6 UGB die einer Erläuterung bedürfen.

IV. Sonstige Angaben

Personal

Die durchschnittliche Zahl der Arbeitnehmer während des Geschäftsjahres betrug (§ 239 Abs 1 Z 1 UGB):

	2016	2015/2016
Arbeiter	0,0	0,0
Angestellte	1,0	1,0

Konzernbeziehungen

Die Steinhoff International Holdings N.V., Niederlande, stellt den Konzernabschluss für den größten und kleinsten Kreis von Unternehmen auf. Der Konzernabschluss wird durch die Gesellschaft offen gelegt und ist beim zuständigen Handelsgericht am Sitz der Gesellschaft erhältlich.

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Angaben zu verbundenen und nahestehenden Unternehmen

Geschäftsbeziehungen mit nahestehenden und verbundenen Unternehmen betreffen im Wesentlichen Investitions- und Finanzierungsmaßnahmen, die zu marktüblichen Konditionen abgeschlossen werden.

Größenmerkmale

Unter Berücksichtigung der nunmehr nach RÄG 2014 geltenden Gesetzeslage ist die Gesellschaft gem. § 221 UGB eine kleine Kapitalgesellschaft.

Geschäftsführung

Die Geschäftsführung setzte sich im Geschäftsjahr wie folgt zusammen:

Stephanus Johannes Grobler, vertritt seit 16.11.2011 selbständig
Markus Johannes Jooste, vertritt seit 16.11.2011 selbständig
Dirk Schreiber, vertritt seit 16.11.2011 selbständig

Brunn am Gebirge, am 30. Juni 2017

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Steinhoff Finance Holding GmbH, Brunn am Gebirge

Anlagespiegel zum 30. September 2016

	Anschaffungskosten				Entwicklung der Abschreibung					Buchwerte	
	Stand am 01.07.2016	Zugange	Abgange	Stand am 30.09.2016	Stand am 01 07.2016	Abschreibungen im Geschaftsjahr	Zuschreibungen im Geschaftsjahr	Abgange	Stand am 30.09.2016	Stand am 30.09.2016	Stand am 30.06.2016
I. Finanzanlagen											
1 Anteile an verbundenen Unternehmen	3 643 617.721,49	0,00	0,00	3 643 617 721,49	0,00	0,00	0,00	0,00	0,00	3 643 617 721,49	3 643 617 721,49
Summe	3.643.617.721,49	0,00	0,00	3 643.617.721,49	0,00	0,00	0,00	0,00	0,00	3.643.617.721,49	3.643.617.721,49
Summe Anlagevermögen	3.643.617.721,49	0,00	0,00	3 643.617.721,49	0,00	0,00	0,00	0,00	0,00	3.643.617 721,49	3.643.617.721,49

ad) FINANZANLAGEVERMÖGEN

Aufgliederung der Anteile an verbundenen Unternehmen

Steinhoff Mobel Holding Alpha GmbH	2 075 867 134,39	0,00	0,00	2 075 867 134,39	0,00	0,00	0,00	0,00	0,00	2 075 867 134,39	2 075 867 134.39
Hemisphere International Properties BV	1 567 750 587,10	0,00	0,00	1 567 750 587,10	0,00	0,00	0,00	0,00	0,00	1.567 750 587,10	1 567 750 587,10
Summe	3.643.617.721,49	0,00	0,00	3.643.617.721,49	0,00	0,00	0,00	0,00	0,00	3.643.617.721,49	3.643.617.721,49

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FILE COPY

CERTIFICATE OF REGISTRATION OF AN OVERSEA COMPANY

(Registration of a UK establishment)

Company No. FC035480

UK Establishment No. BR020564

The Registrar of Companies hereby certifies that

STEINHOFF FINANCE HOLDING GMBH

has this day been registered under the Companies Act 2006 as having established a UK Establishment in the United Kingdom.

Given at Companies House on **3rd August 2018**.

Companies House

THE OFFICIAL SEAL OF THE REGISTRAR OF COMPANIES