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Heraeus Metal Processing Limited

Directors' report and financial statements

Year ended 31 December 2011

Registered number 134162

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Heraeus Metal Processing Limited

Directors' report and financial statements

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Heraeus Metal Processing Limited

Directors and other information

Directors	G Ritter (German) A Walsh M Hannakam (German)
Secretary	G O'Neill
Registered office	Bay 75 Shannon Industrial Estate Shannon Co Clare
Auditor	KPMG Chartered Accountants 90 South Mall Cork
Bankers	Royal Bank of Scotland N V Georges Quay Dublin 2
Solicitors	Sweeney McGann 67 O'Connell Street Limerick

Heraeus Metal Processing Limited

Directors' report

The directors present their annual report and the audited financial statements for the year ended 31 December 2011

Principal activities, business review and future developments

The principal activity of the company is the manufacture of precious metal products

The directors consider the performance of the company to be in line with expectation, with satisfactory turnover and gross profit

Principal risks and uncertainties

The financial risk management objectives and policies of the company are determined in conjunction with Heraeus Holding GmbH, the company's parent entity, on a group wide basis. The exposure of the company and the Heraeus group to price risk, credit risk, liquidity risk and cash flow risk is managed in a non-speculative manner to maximise shareholder value

Results for the year, dividends and state of affairs at 31 December 2011

The profit and loss account and balance sheet for the year ended 31 December 2011 are set out on pages 9 and 10. The profit for the financial year amounted to €761,412 (2010: €1,373,628). Shareholders' funds at 31 December 2011 amounted to €8,070,142 (2010: €7,308,730).

The directors do not recommend the payment of a dividend. No transfers to reserves are recommended by the Directors.

Directors and secretary and their interests

In accordance with the company's Articles of Association the directors are not required to retire by rotation.

None of the Directors or Secretary have interests in the share capital of the company or any other group company at 31 December 2011.

Post balance sheet events

No events have occurred since the balance sheet date which require amendment to or disclosure in the financial statements.

Heraeus Metal Processing Limited

Directors' report *(continued)*

Accounting records

The directors believe that they have complied with the requirements of Section 202 of the Companies Act, 1990 with regard to books of account by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The books of account are maintained at Bay 75, Shannon Industrial Estate, Shannon, Co. Clare.

Political donations

The company made no political donations disclosable in accordance with the Electoral Act, 1997.

Independent auditor

In accordance with Section 160 (2) of the Companies Act, 1963, the auditor, KPMG, Chartered Accountants, will continue in office.

On behalf of the board

Director

Director

Date

Heraeus Metal Processing Limited

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' Report and financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland, comprising applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of its profit or loss for that period.

In preparing these financial statements, the directors are required to

- ☐ select suitable accounting policies and then apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent,
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2009. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Acts, 1963 to 2009.

On behalf of the board

Director

Director

Date

Independent auditor's report to the members of Heraeus Metal Processing Limited

We have audited the financial statements of Heraeus Metal Processing Limited for the year ended 31 December 2011 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and independent auditor

The directors' responsibilities for preparing the Directors' Report and the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), are set out in the Statement of Directors' Responsibilities on page 4.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with the Companies Acts, 1963 to 2009. We also report to you whether, in our opinion: proper books of account have been kept by the company; whether at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company, and whether the information given in the Directors' Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the financial statements are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Independent auditor's report to the members of Heraeus Metal Processing Limited (continued)

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements

- ☐ give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs at 31 December 2011 and of its profit for the year then ended,
- ☐ have been properly prepared in accordance with the Companies Acts, 1963 to 2009.

Other matters

We have obtained all the information and explanations which we considered necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion, the information given in the directors' report on pages 2 and 3 is consistent with the financial statements.

The net assets of the company, as stated in the balance sheet are more than half of the amount of its called up share capital and, in our opinion, on that basis there did not exist at 31 December 2011 a financial situation which under Section 40(1) of the Companies (Amendment) Act, 1983, would require the convening of an extraordinary general meeting of the company.

Celine Fox

for and on behalf of

KPMG

Chartered Accountants, Statutory Audit Firm

90 South Mall,

Cork

Date

Heraeus Metal Processing Limited

Statement of accounting policies

for the year ended 31 December 2011

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board, as promulgated by The Institute of Chartered Accountants in Ireland

Turnover

Turnover represents net sales to customers in the normal course of business, and excludes Value Added Tax and trade discounts. Turnover is recognised upon delivery to the customer

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation on tangible fixed assets is calculated to write off their cost over their useful life by equal annual instalments

The estimated useful lives of tangible fixed assets by reference to which depreciation has been calculated are as follows.

Leasehold improvements	-	40 years
Plant and machinery	-	10 years
Computers, office furniture, equipment and laboratory equipment	-	5-10 years

Stocks

Stocks are stated at the lower of cost and net realisable value.

Cost is based on normal levels of cost and comprises cost of purchase and, where applicable, cost of conversion to current condition. Cost of purchase includes charges such as freight or duty where appropriate. Cost of conversion includes direct labour, direct expenses and fixed and variable production overhead expenditure.

Net realisable value comprises the actual or estimated selling price (net of trade but before settlement discounts), less all further costs to completion, and less all costs to be incurred in marketing, selling and distribution

Heraeus Metal Processing Limited

Statement of accounting policies *(continued)* *for the year ended 31 December 2010*

Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension charge represents contributions payable by the company to the scheme.

Taxation

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

The unrealised gains and losses on open forward foreign exchange contracts are calculated as the difference between the contracted rate and the rate to close out the contract. Realised gains and losses on currencies include net gains/losses on foreign exchange contracts, which have been settled or offset by other contracts.

Cashflow statement

The directors have availed of the exemption contained in Financial Reporting Standard 1 "Cash flow Statements", and accordingly, no cash flow statement is presented.

Leases

Expenditure on operating leases is charged to the profit and loss account on a basis representative of the benefit derived from the asset, normally on a straight-line basis over the lease period.

Heraeus Metal Processing Limited

Profit and loss account for the year ended 31 December 2011

	<i>Notes</i>	2011 €	2010 €
Turnover - continuing operations	<i>1</i>	29,588,596	25,483,147
Cost of sales		(27,717,900)	(23,068,582)
Other income		29,263	-
Gross profit		1,899,959	2,414,565
Administration expenses		(961,850)	(804,714)
Operating profit - continuing operations	<i>2</i>	938,109	1,609,851
Interest payable and similar charges	<i>4</i>	(71,697)	(71,223)
Profit on ordinary activities before taxation		866,412	1,538,628
Tax on profit on ordinary activities	<i>5</i>	(105,000)	(165,000)
Profit for the financial year	<i>14</i>	761,412	1,373,628

The company had no gains or losses in the financial year or in the preceding financial year, other than those dealt with in the profit and loss account

On behalf of the board

Director

Director

Heraeus Metal Processing Limited

Balance sheet at 31 December 2011

	Notes	2011 €	2010 €
Fixed assets			
Tangible assets	6	628,129	510,285
Current assets			
Stocks	7	4,489,804	4,084,625
Debtors	8	4,969,150	2,080,150
Cash at bank and in hand		1,697,024	2,053,335
		<u>11,155,978</u>	<u>8,218,110</u>
Creditors: amounts falling due within one year	9	<u>(3,704,996)</u>	<u>(1,410,696)</u>
Net current assets		<u>7,450,982</u>	<u>6,807,414</u>
Total assets less current liabilities		<u>8,079,111</u>	<u>7,317,699</u>
Provision for liabilities - deferred taxation	11	<u>(8,969)</u>	<u>(8,969)</u>
Net assets		<u>8,070,142</u>	<u>7,308,730</u>
Capital and reserves			
Called up share capital	12	149,583	149,583
Share premium account		114,699	114,699
Capital conversion reserve		2,363	2,363
Capital contribution	13	2,000,000	2,000,000
Profit and loss account	14	5,803,497	5,042,085
Shareholders' funds - equity	15	<u>8,070,142</u>	<u>7,308,730</u>

On behalf of the board

Director

Director

Heraeus Metal Processing Limited

Notes

forming part of the financial statements

1 Turnover

As permitted by Schedule 41(5) of the Companies (Amendment) Act, 1986, turnover is not analysed since, in the opinion of the directors, the disclosure of this information would be seriously prejudicial to the interests of the company

2 Statutory and other information	2011	2010
	€	€
<i>Operating profit is stated after charging</i>		
Directors' remuneration		
- Other remuneration (including pension contributions)	243,765	193,859
Depreciation of fixed assets	74,482	70,079
Loss on foreign exchange	38,537	15,515
Operating lease rentals		
- Plant and machinery	10,980	10,980
- Land and buildings	112,500	112,500
Auditor's remuneration	17,500	16,800

3 Staff numbers and costs

The average number of persons employed by the company (including executive directors) during the year, analysed by category, was as follows

	Number of employees	
	2011	2010
Operations	11	11
Administration	4	3
	15	14

The aggregate payroll costs of these persons were as follows.

	2011	2010
	€	€
Wages and salaries	683,605	661,298
Social welfare costs	78,026	71,955
Pension costs (Note 9)	62,974	60,269
	824,605	793,522

Heraeus Metal Processing Limited

Notes (continued)

4	Interest payable and similar charges	2011	2010
		€	€
	On intercompany loans	71,697	71,223
		<u>71,697</u>	<u>71,223</u>
5	Tax on profit on ordinary activities	2011	2010
		€	€
	<i>Current tax</i>		
	Irish corporation tax at 12.50% (2010 - 12.50%)	105,000	165,000
	Tax on profit on ordinary activities	105,000	165,000
		<u>105,000</u>	<u>165,000</u>
	<i>Current tax reconciliation</i>		
	Profit on ordinary activities before tax	866,412	1,538,628
		<u>866,412</u>	<u>1,538,628</u>
	Current tax at 12.50% (2010 - 12.50%)	108,302	192,329
		<u>108,302</u>	<u>192,329</u>
	<i>Effects of</i>		
	Manufacturing relief	-	(38,937)
	Other timing differences	(8,445)	7,005
		<u>99,857</u>	<u>160,397</u>
	Tax deducted at source	5,143	4,603
		<u>5,143</u>	<u>4,603</u>
	Total current tax charge	105,000	165,000
		<u>105,000</u>	<u>165,000</u>

Heraeus Metal Processing Limited

Notes (continued)

6	Tangible fixed assets	Leasehold improvements	Plant and machinery	Laboratory equipment	Computers, office furniture and equipment	Total
		€	€	€	€	€
	<i>Cost</i>					
	At beginning of year	171,738	1,127,550	318,407	231,489	1,849,184
	Additions in year	-	57,179	-	135,147	192,326
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At end of year	171,738	1,184,729	318,407	366,636	2,041,510
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<i>Depreciation</i>					
	At beginning of year	(74,595)	(714,408)	(318,407)	(231,489)	(1,338,899)
	Charge for year	(4,164)	(63,560)	-	(6,758)	(74,482)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At end of year	(78,759)	(777,968)	(318,407)	(238,247)	(1,413,381)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<i>Net book values</i>					
	At 31 December 2011	92,979	406,761	-	128,389	628,129
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At 31 December 2010	97,143	413,142	-	-	510,285
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7	Stocks	2011	2010
		€	€
	Raw materials and consumables	4,489,804	4,084,625
		<u> </u>	<u> </u>

There are no material differences between the replacement cost of stock and the balance sheet amounts

8	Debtors	2011	2010
		€	€
	Trade debtors	4,800,661	2,018,353
	Amounts owed by group undertakings	77,874	23,669
	Other debtors	10,748	14,889
	VAT recoverable	27,865	23,239
	Corporation tax	52,002	-
		<u> </u>	<u> </u>
		4,969,150	2,080,150
		<u> </u>	<u> </u>

Heraeus Metal Processing Limited

Notes (continued)

9	Creditors: amounts falling due within one year	2011	2010
		€	€
	Trade creditors and accruals	419,408	430,177
	Amounts owed to group undertakings	3,285,588	868,337
	Corporation tax	-	112,182
		3,704,996	1,410,696

Amounts due to group companies are unsecured, not interest bearing and repayable on demand

10 Pension costs

All pension costs are met by payments to an externally funded defined contribution superannuation scheme for the sole benefit of employees and their dependents. The amount charged to the profit and loss during 2011 was €62,974 (2010 €60,269)

11	Provisions for liabilities - Deferred taxation	€
	<i>Deferred tax liability</i>	
	At beginning of year	8,969
	Charge for the year	-
	At end of year	8,969

Deferred tax refers principally to timing differences on tax depreciation allowances

12	Called up share capital	2011	2010
		€	€
	<i>Authorised</i>		
	1,100,000 ordinary shares of €1.25 each	1,375,000	1,375,000
	<i>Allotted, called up and fully paid equity</i>		
	119,666 ordinary shares of €1.25 each	149,583	149,583

13	Capital contribution	2011	2010
		€	€
	At beginning of year	2,000,000	2,000,000
	Capital contribution during year	-	-
	At end of year	2,000,000	2,000,000

Heraeus Metal Processing Limited

Notes (continued)

14 Profit and loss account	2011	2010
	€	€
At beginning of year	5,042,085	3,668,457
Profit for the financial year	761,412	1,373,628
At end of year	5,803,497	5,042,085

15 Reconciliation of movements in Shareholders' Funds	2011	2010
	€	€
At beginning of year	7,308,730	5,935,102
Profit for the financial year	761,412	1,373,628
At end of year	8,070,142	7,308,730

16 Financial commitments

Operating leases

The company had annual commitments under non-cancellable operating leases as follows

	Land and buildings		Other	
	2011	2010	2011	2010
	€	€	€	€
Expiring				
Within one year	112,500	-	-	-
Between two and five years	-	112,500	10,980	10,980
More than five years	-	-	-	-
	112,500	112,500	10,980	10,980

Rentals in respect of Land and Buildings are subject to revision, at five yearly intervals, as specified in the lease agreements.

Forward contracts

The company is exposed to the effects of fluctuations in foreign exchange rates. In order to manage this exposure, the company's ultimate parent Heraeus Holding GmbH has entered into foreign exchange contracts on behalf of the company to mitigate this exposure. The cumulative contracts outstanding at 31 December 2011 were as follows

Heraeus Metal Processing Limited

NOTES (continued)

16 Financial commitments (continued)

Forward contracts (continued)

Maturity Date	Currency	Contract amount	Loss €
25 January 2012	USD	34,000	(732)
27 January 2012	USD	903,073	(27,704)
27 February 2012	USD	43,300	(2,364)
15 March 2012	GBP	166,500	(5,449)
29 March 2012	USD	43,300	(2,347)
16 April 2012	GBP	99,900	(3,172)
26 April 2012	USD	43,300	(2,330)
15 May 2012	GBP	133,200	(4,103)
29 May 2012	USD	43,300	(2,309)
28 June 2012	USD	43,300	(2,288)
27 July 2012	USD	43,300	(2,263)
29 August 2012	USD	43,300	(2,238)
26 September 2012	USD	43,300	(2,213)
29 October 2012	USD	43,300	(2,185)
28 November 2012	USD	43,300	(2,161)
21 December 2012	USD	43,300	(2,132)
			(65,990)

The loss on forward contracts at year end amounts to a Euro equivalent of €65,990 (2010: Nil), included within amounts owed to group undertakings at year end

17 Ultimate parent undertaking

The company is a wholly owned subsidiary of Heraeus Beteiligungsverwaltungsgesellschaft mbH, a company incorporated and operating in Germany

The largest and smallest group in which the results of the company are consolidated is that headed by Heraeus Holding GmbH, a company incorporated in Germany, whose consolidated financial statements are available to the public and may be obtained from Heraeus Holding GmbH, Corporate Communications, Heraeusstrasse 12-14, 52450 Hanau, Germany or on the internet at www.heraeus.com

The company has availed of the exemption in Financial Reporting Standard 8 "Related Party Transactions" which permits qualifying subsidiaries of an undertaking not to disclose details of transactions between group entities that are eliminated on consolidation

There were no other related party transactions during the year

Heraeus Metal Processing Limited

NOTES (continued)

18 Post balance sheet events

events have occurred since the balance sheet date which required amendment to or disclosure in the financial statements

19 Approval of financial statements

The directors approved the financial statements on

OS AA01

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



Companies House

☒ What this form is for
You may use this form to
accompany your accounts
disclosed under parent law

☒ What this form is NOT
You cannot use this form
for an alteration of manner
with accounting require

FRIDAY

COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of
overseas company ①

HERAUS METAL PROCESSING LTD

UK establishment
number

B R 012571

→ 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

IRISH COMPANY LAW

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

INSTITUTE OF CHARTERED ACCOUNTANTS
IN IRELAND

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 ☐ No. Go to Part 3 'Signature' ☒ Yes Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'	Please insert the name of the appropriate accounting organisation or body
Name of organisation or body ①	INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND	

A5 Unaudited accounts

Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box ☐ No ☐ Yes	
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Part 3 Signature

	I am signing this form on behalf of the overseas company	
Signature	Signature X  X	
	This form may be signed by Director, Secretary, Permanent representative	

OS AA01

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



Companies House

☒ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law

☒ **What this form is NOT**
You cannot use this form
an alteration of manner c
with accounting requirem

COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of
overseas company ①

HEXAEDUS METAL PROCESSING LTD

UK establishment
number

B R 012571

→ **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

IRISH COMPANY LAW

② This means the relevant rules or
legislation which regulates the
preparation and, if applicable, the
audit of accounts

A2 Accounting principles

Accounts

Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box

☐ No Go to Section A3

☒ Yes Please enter the name of the organisation or other
body which issued those principles below, and then go to Section A3

Name of organisation
or body ③

INSTITUTE OF CHARTERED ACCOUNTANTS
IN IRELAND

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

A3 Accounts

Accounts

Have the accounts been audited? Please tick the appropriate box

☐ No Go to Section A5

☒ Yes Go to Section A4

OS AA01

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

A4 Audited accounts

Audited accounts	Have the accounts been audited in accordance with a set of generally accepted auditing standards? Please tick the appropriate box ☐ No Go to Part 3 'Signature' ☒ Yes Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'	① Please insert the name of the appropriate accounting organisation or body
Name of organisation or body ①	INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND	

A5 Unaudited accounts

Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box ☐ No ☐ Yes	
--------------------	---	--

Part 3 Signature

	I am signing this form on behalf of the overseas company	
Signature	Signature X  X	
	This form may be signed by Director, Secretary, Permanent representative	

OS AA01

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



Companies House

☒ What this form is for
You may use this form to
accompany your accounts
disclosed under parent law

☐ What this form is NO
You cannot use this form
an alteration of manner
with accounting require

FRIDAY

COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of
overseas company ①

HERAENS METAL PROCESSING LTD

UK establishment
number

B R 0 1 2 5 7 1

→ 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

IRISH COMPANY LAW

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

INSTITUTE OF CHARTERED ACCOUNTANTS
IN IRELAND

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 ☐ No Go to Part 3 'Signature' ☒ Yes Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'	Please insert the name of the appropriate accounting organisation or body
Name of organisation or body ①	INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND	
A5 Unaudited accounts		
Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box ☐ No ☐ Yes.	
Part 3 Signature		
	I am signing this form on behalf of the overseas company	
Signature	Signature X  X	
	This form may be signed by Director, Secretary, Permanent representative	