PC2 13/10/2009 COMPANIES HOUSE REGISTERED NUMBER: 02939230 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2009

FOR

DYNAMIC BATTERIES LIMITED

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COMPANY INFORMATION for the Year Ended 28 February 2009

DIRECTOR:

Mr K V Burger

SECRETARY:

Mr P Buttrick

REGISTERED OFFICE:

Unit I Gillibrands Road East Gillibrands Estate

Skelmersdale Lancashire WN8 9TA

REGISTERED NUMBER:

02939230 (England and Wales)

AUDITORS:

Hanleys Limited
Chartered Accountants
Registered Auditors
Spring Court
Spring Road
Hale
Altrincham
Cheshire
WA14 2UQ

REPORT OF THE INDEPENDENT AUDITORS TO DYNAMIC BATTERIES LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages three to four, together with the financial statements of Dynamic Batteries Limited for the year ended 28 February 2009 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Varleys Comital

Hanleys Limited
Chartered Accountants
Registered Auditors
Spring Court
Spring Road
Hale
Altrincham
Cheshire
WA14 2UO

Date: 28 May 2009

ABBREVIATED BALANCE SHEET 28 February 2009

| | | 28.2.09 £ | 29.2.08 £ |
|---------------------------|---|--------------|--------------|
| CURRENT ASSETS | | | |
| Debtors | | 312,781 | 312,781 |
| | | | |
| TOTAL ASSETS LESS CURRENT | Γ | | |
| LIABILITIES | | 312,781 | 312,781 |
| | | | |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 2 | 2 | 2 |
| Profit and loss account | | 312,779 | 312,779 |
| | | | |
| SHAREHOLDERS' FUNDS | | 312,781 | 312,781 |
| | | | |

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the director on 28 May 2009 and were signed by:

Mr K & River - Directo

NOTES TO THE ABBREVIATED ACCOUNTS for the Year Ended 28 February 2009

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The company was dormant throughout the current year and previous year.

2. CALLED UP SHARE CAPITAL

| Authorised: Number: | Class: | Nominal | 28.2.09 | 29.2.08 |
|------------------------|---------------------|----------------|--------------|--------------|
| 1,000 | Ordinary | value: £1 | 1,000 | 1,000 — |
| Allotted, issu | ued and fully paid: | | | |
| Number: | Class: | Nominal value: | 28.2.09 £ | 29.2.08 £ |
| 2 | Ordinary | £1 | 2 | 2 |

3. ULTIMATE PARENT COMPANY

The parent company is Power Technologies (Pty) Limited, incorporated in the Republic of South Africa. The ultimate controlling party as of this date is Altron Limited, incorporated in the Republic of South Africa.

4. RELATED PARTY DISCLOSURES

The company has taken advantage of the exemption provided under Financial Reporting Standard 8 not to disclose transactions with related parties as 90% of voting rights are controlled by the Group.

