

OS AA01

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



Companies House

100279/20

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

✗ What this form is NOT for
You cannot use this form for
an alteration of name
with accounting requirements.

SATURDAY



A04

A8C20EHL

17/08/2019

#164

COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of
overseas company ① SPIRENT BV

UK establishment
number B R 0 0 7 3 2 2

→ 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 CIVIL CODE OF THE NETHERLANDS

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 INTERNATIONAL ACCOUNTING STANDARDS BOARD

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

A3 Accounts

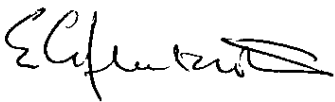
Accounts Have the accounts been audited? Please tick the appropriate box.

☒ No. Go to Section A5.

☐ Yes. Go to Section A4.

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A4 Audited accounts		
Audited accounts	Have the accounts been audited in accordance with a set of generally accepted auditing standards? Please tick the appropriate box. <input type="checkbox"/> No. Go to Part 3 'Signature' . <input type="checkbox"/> Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature' .	❶ Please insert the name of the appropriate accounting organisation or body.
Name of organisation or body ❶		
A5 Unaudited accounts		
Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box. <input checked="" type="checkbox"/> No. <input type="checkbox"/> Yes.	
Part 3 Signature		
Signature	I am signing this form on behalf of the overseas company.	
	Signature X  X	
	This form may be signed by: Director, Secretary, Permanent representative.	

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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 **SECRETARIAL TEAM**

Company name **SPIRENT COMMUNICATIONS PLC**

Address **NORTHWOOD PARK**

GATWICK ROAD

Post town **CRAWLEY**

County/Region **WEST SUSSEX**

Postcode **R H 1 0 9 X N**

Country **UK**

DX

Telephone **01293 767676**



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh 1
or LP - 4 Edinburgh 2 (Legal Post).

Northern Ireland:

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG.
DX 481 N.R. Belfast 1.



Further information

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

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

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REPORT OF THE BOARD OF MANAGING DIRECTORS

The directors of the Company present their report and the financial statements of Spirent B.V. (the Company) for the year ended 31 December 2009

Operations

Spirent B.V. showed a profit of €2,790,000 in the year ended 31 December 2009 (31 December 2008: €396,000 loss).

The Company does not undertake any activities in Research and Development.

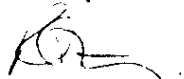
The income of Spirent B.V. continues to be derived from investments in its subsidiary companies.

Board of Managing Directors

E.G. Hutchinson



R E Whiting



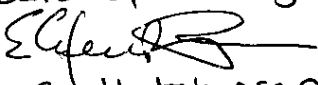
Crawley, December 2010

BALANCE SHEET**31 December 2009****A s s e t s**

	2009		2008	
	EUR'000	EUR'000	EUR'000	EUR'000
Fixed assets				
Financial fixed assets				
Investments	7,859		11,786	
Total financial fixed assets		7,859		11,786
Total fixed assets		7,859		11,786
Current assets				
Debtors				
Amounts due from affiliated companies	3,933		6	
Income taxes	-		-	
Total debtors		3,933		6
Cash at bank				
Current account	-		-	
Total cash at bank		-		-
Total current assets		3,933		6
Total assets		11,792		11,792

~~See accompanying notes.~~

Board of Managing Directors


 E.G. Hutchinson

R E Whiting

See accompanying notes.

S h a r e h o l d e r ' s e q u i t y a n d l i a b i l i t i e s

	2009		2008	
	EUR'000	EUR'000	EUR'000	EUR'000
Shareholder's equity				
Common shares	942		942	
Share premium account	114,397		114,397	
Retained earnings	(103,742)		(103,742)	
Total shareholder's equity		11,597		11,597
Current liabilities				
Accrued liabilities	195		195	
Total current liabilities		195		195
Total shareholder's equity and liabilities		<u>11,792</u>		<u>11,792</u>

PROFIT AND LOSS ACCOUNT
Year ended 31 December 2009

	2009		2008	
	EUR'000	EUR'000	EUR'000	EUR'000
Financial income and expense				
Income from investments in subsidiaries				
Dividends from subsidiaries		2,790		-
Profit before taxation		-		-
Taxation				
Corporate income taxes		-		396
Net profit/(loss)		2,790		(396)

See accompanying notes.

NOTES TO ANNUAL ACCOUNTS

31 December 2009

General

The Company is a holding company, a wholly-owned subsidiary of Spirent Financial Limited and a member of the world-wide group of affiliated companies of Spirent Communications Plc, located in Crawley, Sussex (UK). As discussed in the notes herein, the Company has material transactions with affiliated companies.

Summary of significant accounting policies

Basis of presentation

The annual accounts have been prepared in accordance with the Civil Code of the Netherlands.

In accordance with Article 2:408 of the Civil Code of the Netherlands, consolidated annual accounts are not included in this Annual Report. Instead, the 2009 consolidated annual accounts of Spirent Communications plc will be filed with the Chamber of Commerce in Rotterdam.

Translation of foreign currencies

Assets and liabilities denominated in currencies other than the Euro are translated into the Euro at year-end exchange rates. Transactions in foreign currencies are recorded at the rate ruling at the transaction date. The exchange results are included in net profit.

Valuation

Assets and liabilities are shown at the amounts at which they were acquired or incurred, unless stated otherwise.

Financial fixed assets

Investments in subsidiaries and other investments are stated at cost, adjusted for any permanent impairment in value. Dividends are recorded as income when received.

Revenues

Interest income is recognised in the year to which it relates.

Other income and expense

Other income, costs and expenses are allocated to the year to which they relate. Losses are accounted for in the year in which they are identified.

Taxation

Taxation is due at the statutory rate adjusted for certain tax exempt and non tax deductible items according to the requirements of the fiscal authorities in which the Company is resident for fiscal purposes.

Investments in subsidiaries

The Company's direct investments and percentage ownership at 31 December 2009 are as follows.

	% Ownership -----
Spirent Communications of Ottawa Ltd., Ontario, Canada	100

Changes in investments in subsidiaries are as follows.

	2009 EUR'000	2008 EUR'000
Balance at beginning of year	11,786	11,786
Capital increases	-	-
Disposals	(3,927)	-
Balance at end of year	<u>7,859</u>	<u>11,786</u>

Consisting of:

	EUR'000	EUR'000
Cost	17,599	21,526
Provisions	<u>(9,740)</u>	<u>(9,740)</u>
	<u>7,859</u>	<u>11,786</u>

On 31 December 2009, the company transferred ownership of Spirent Communications Asia Ltd to Spirent Holdings Limited at book value.

Shareholder's equity

Changes in shareholder's equity for the year ended 31 December 2009 are as follows.

	Common shares	Share premium account	Retained (loss)/ profit
	EUR'000	EUR'000	EUR'000
Balance at beginning of year	942	114,397	(103,742)
Net profit for the year			2,790
Dividend declared	-	-	(2,790)
Balance end of year	942	114,397	(103,742)

The Company has an authorised share capital of 5,000 shares of EUR 460 each of which 2,047 (2008: 2,047) shares have been issued and fully paid at 31 December 2009.

The Company paid a dividend to its parent company, Spirent Financial Ltd on 16th December 2009.

Staff numbers and employment costs

The Company did not employ any staff during the year (2008: nil).

Remuneration

No directors received any directors' fees in 2009 (2008: EUR nil).

* * * * *

Board of Managing Directors



E.G. Hutchinson

R E Whiting

Other information

Net income appropriation

According to Article 31 of the Company's Articles of Association, the annual meeting of shareholders determines the appropriation of the Company's net result for the year.

Appropriation of the result of the year

The profit arising in the year ended 31 December 2009 was transferred to the profit and loss reserve.

Audit Requirement

The Company has applied Article 408 BW2 of the Civil Code of the Netherlands, and its size can therefore be determined on a stand-alone basis. On this basis, management consider it a small company and therefore there is no statutory audit requirement.