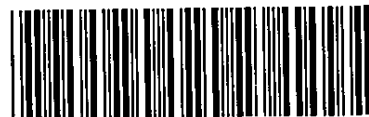


REGISTERED NUMBER: 00083460 (Scotland)

Abbreviated Audited Accounts
for the Period 1 April 2012 to 31 December 2012
for
Perimax (Scotland) Limited

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COMPANIES HOUSE

Paylings

**Contents of the Abbreviated Accounts
for the Period 1 April 2012 to 31 December 2012**

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Perimax (Scotland) Limited
Company Information
for the Period 1 April 2012 to 31 December 2012

DIRECTORS:	A J De Mulder W G Braide R A De Mulder
SECRETARY:	J G Braide
REGISTERED OFFICE:	Sir William Smith Road Kirkton Industrial Estate Arbroath Angus DD11 3RD
REGISTERED NUMBER:	00083460 (Scotland)
SENIOR STATUTORY AUDITOR:	David Harrison FCCA
AUDITORS:	Paylings Accountants Statutory Auditors 7 The Office Campus Paragon Business Village Red Hall Court Wakefield West Yorkshire WF1 2UY
BANKERS:	Barclays Bank plc PO Box 190 2nd Floor 1 Park Row Leeds West Yorkshire LS1 5WU
SOLICITORS:	Ramsdens Whitfield Hallam 7 King Street Mirfield West Yorkshire WF14 8AW

**Report of the Independent Auditors to
Perimax (Scotland) Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Perimax (Scotland) Limited for the period ended 31 December 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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 directors and auditors

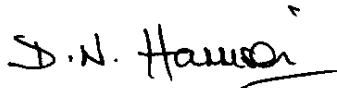
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 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 to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



David Harrison FCCA (Senior Statutory Auditor)
for and on behalf of Paylings
Accountants
Statutory Auditors
7 The Office Campus
Paragon Business Village
Red Hall Court
Wakefield
West Yorkshire
WF1 2UY


27 February 2013

Abbreviated Balance Sheet
31 December 2012

	Notes	2012 £	2012 £
FIXED ASSETS			
Tangible assets	2	-	972,546
CURRENT ASSETS			
Stocks		-	541,625
Debtors		1,752,552	353,036
Cash at bank and in hand		-	254,400
		<u>1,752,552</u>	<u>1,149,061</u>
CREDITORS			
Amounts falling due within one year		-	228,784
NET CURRENT ASSETS		<u>1,752,552</u>	<u>920,277</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,752,552</u>	<u>1,892,823</u>
CREDITORS			
Amounts falling due after more than one year		-	64,738
NET ASSETS		<u>1,752,552</u>	<u>1,828,085</u>
CAPITAL AND RESERVES			
Called up share capital	3	100,000	100,000
Revaluation reserve		-	274,515
Profit & loss account		<u>1,652,552</u>	<u>1,453,570</u>
SHAREHOLDERS' FUNDS		<u>1,752,552</u>	<u>1,828,085</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 27 February 2013 and were signed on its behalf by:



R A De Mulder - Director

Notes to the Abbreviated Accounts
for the Period 1 April 2012 to 31 December 2012

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 April 2008).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 8 Related Party Disclosures, not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 3.03% on cost
Plant and machinery etc	- 33% on cost, 25% on cost and 10% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits

The company contributes to the Prosper De Mulder Group Pension Schemes, funded defined benefit schemes.

Since the above schemes were closed to new members the group has opened a defined contribution scheme to provide retirement benefits to employees.

The pension charge represents contributions payable to the funds in respect of the accounting period.

Grants

Capital grants are written off over the lives of the assets to which they relate.

Notes to the Abbreviated Accounts - continued
for the Period 1 April 2012 to 31 December 2012

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2012	3,510,228
Additions	30,931
Reclassification/transfer	(3,541,159)
At 31 December 2012	-
DEPRECIATION	
At 1 April 2012	2,537,682
Charge for period	50,515
Reclassification/transfer	(2,588,197)
At 31 December 2012	-
NET BOOK VALUE	
At 31 December 2012	-
At 31 March 2012	972,546

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2012 £
100,000	Ordinary	£1	100,000	100,000

4. ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary of Prosper De Mulder Limited, which is registered in England and Wales.

Copies of the group accounts are available from The Registrar of Companies, Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ.

Prosper De Mulder Limited is a subsidiary of SARIA Bio-Industries GmbH & Co which is owned by Rethmann AG & Co KG. These two companies are incorporated in Germany.

5. RELATED PARTY DISCLOSURES

The company trades with other group companies. Details of these transactions are not disclosed as the consolidated accounts in which this company is included are publicly available.

6. ULTIMATE CONTROLLING PARTY

The controlling party is Prosper De Mulder Limited.

The ultimate controlling party is the Rethmann family.