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## Brook Crompton UK Limited

Report and Financial Statements

Year Ended

31 December 2008



BDO Stoy Hayward  
Chartered Accountants

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# **Brook Crompton UK Limited**

**Annual report and financial statements  
for the year ended 31 December 2008**

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## **Directors**

J M Pickell  
P Sichrovsky

## **Secretary and registered office**

P J Hopley, St Thomas' Road, Huddersfield, HD1 3LJ

## **Company number**

4305426

## **Auditors**

BDO Stoy Hayward LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5RU



# **Brook Crompton UK Limited**

## **Report of the directors for the year ended 31 December 2008**

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The directors present their report together with the audited financial statements for the year ended 31 December 2008.

### **Results and dividends**

The company has not traded in the current or preceding year and accordingly no profit and loss account has been prepared. The company made neither a profit or a loss nor had any other recognised gains or losses.

### **Principal activities, review of business and future developments**

The principal activity of the company during the year continued to be a holding company for its subsidiary undertaking, Brook Motors Limited, the activities of which are the manufacture, sale and distribution of electric motors.

### **Principal risks and uncertainties**

The management of the business and the execution of the company's strategy are subject to a number of risks.

The key business risk affecting the Company is that it is dependant upon the continued financial support of its immediate parent (Lindeteves Jacoberg Ltd 'LJL') in order to continue in operation as a going concern. The Directors also acknowledge that the ability of LJL to provide such support is dependant upon the continued support they receive from their major shareholder, creditors, bankers and other financial institutions. The majority shareholding in LJL is held by ATB Austria Antriebstechnik AG ("ATB"), a subsidiary of A-TEC Industries AG incorporated in Austria.

It is the opinion of the Directors that, provided LJL continues to receive the financial support indicated above, it is appropriate that the accounts be prepared on a going concern basis.

### **Directors**

The directors of the company during the year were:

J M Pickell  
P Sichrovsky

# Brook Crompton UK Limited

## Report of the directors for the year ended 31 December 2008 (continued)

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### Directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those 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; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Auditors

All of the current directors have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The directors are not aware of any relevant audit information of which the auditors are unaware.

BDO Stoy Hayward LLP have expressed their willingness to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

By order of the board



P J Hopley

Secretary

Date: 29-06-2009

# Brook Crompton UK Limited

## Independent auditor's report

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### To the shareholders of Brook Crompton UK Limited

We have audited the financial statements of Brook Crompton UK Limited for the year ended 31 December 2008 which comprise the balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

#### *Respective responsibilities of directors and auditors*

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the statement of directors' responsibilities.

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 Act 1985 and whether the information given in the directors' report is consistent with those financial statements. We also report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

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

Our report has been prepared pursuant to the requirements of the Companies Act 1985 and for no other purpose. No person is entitled to rely on this report unless such a person is a person entitled to rely upon this report by virtue of and for the purpose of the Companies Act 1985 or has been expressly authorised to do so by our prior written consent. Save as above, we do not accept responsibility for this report to any other person or for any other purpose and we hereby expressly disclaim any and all such liability.

#### *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.

# Brook Crompton UK Limited

## Independent auditor's report (*continued*)

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### *Opinion*

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 December 2008 and of its result for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the directors' report is consistent with the financial statements.

*BDO Stoy Hayward LLP.*

**BDO STOY HAYWARD LLP**

*Chartered Accountants  
and Registered Auditors  
Leeds*

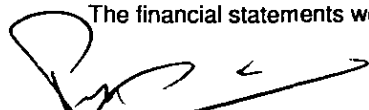
30 June 2009

# Brook Crompton UK Limited

Balance sheet  
at 31 December 2008

	Note	2008 £'000	2007 £'000
Creditors: amounts falling due within one year	3	2,354	2,354
Capital and reserves			
Profit and loss account	5	(2,354)	(2,354)
Shareholders' deficit		(2,354)	(2,354)

The financial statements were approved by the board of directors and authorised for issue on 29 June 2009

  
R. Siehrovsky  
Director

The notes on pages 6 to 8 form part of these financial statements.



# Brook Crompton UK Limited

## Notes forming part of the financial statements for the year ended 31 December 2008

### 1 Accounting policies

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards.

The following principal accounting policies have been applied:

#### *Consolidated financial statements*

The company is exempt from the requirement to prepare consolidated financial statements by virtue of section 248 of the Companies Act 1985 as the group it heads qualifies as a medium sized group. These financial statements therefore present information about the company as an individual undertaking and not about its group.

#### *Cash flow statement*

The company has taken advantage of the exemption conferred by Financial Reporting Standard 1 'Cash Flow Statements (Revised 1996)' not to prepare a cash flow statement on the grounds that at least 90% of the voting rights in the company are controlled within the group headed by A-TEC Industries AG, a company registered in Austria and the company is included in consolidated financial statements.

#### *Valuation of investments*

Investments held as fixed assets are stated at cost less any provision for impairment. Investments held as current assets are stated at the lower of cost and net realisable value.

### 2 Fixed asset investments

	<b>Group undertakings £'000</b>
<i>Cost or valuation</i>	
At 1 January 2008 and 31 December 2008	2,354
<i>Provisions</i>	
At 1 January 2008 and 31 December 2008	2,354
<i>Net book value</i>	
At 31 December 2007 and 31 December 2008	-

#### *Subsidiary undertakings, associated undertakings and other investments*

The principal undertakings in which the company's interest at the year end is 20% or more are as follows:

	<b>Country of incorporation or registration</b>	<b>Class of share capital held</b>	<b>Proportion of share capital held</b>	<b>Nature of business</b>
<i>Subsidiary undertakings</i>				
Brook Motors Limited	England and wales	Ordinary	100%	Manufacture, sale and distribution of electric motors

# Brook Crompton UK Limited

Notes forming part of the financial statements  
for the year ended 31 December 2008 (continued)

## 2 Fixed asset investments (continued)

Unless otherwise stated, the following figures have been extracted from audited financial statements for the year ended 31 December 2008:

	Aggregate share capital and reserves		Profit for the year	
	2008 £'000	2007 £'000	2008 £'000	2007 £'000
<i>Subsidiary undertakings</i>				
Brook Motors Limited	(38,939)	(34,484)	(4,455)	2,126

## 3 Creditors: amounts falling due within one year

	2008 £'000	2007 £'000
Amounts owed to group undertakings	2,354	2,354

## 4 Share capital

	2008 £	2007 £
<i>Authorised</i>		
100 Ordinary shares of £1 each	100	100
<i>Allotted, called up and fully paid</i>		
1 Ordinary share of £1 each	1	1

## 5 Reserves

	Profit and loss account £'000
At 1 January 2008	(2,354)
At 31 December 2008	(2,354)

# Brook Crompton UK Limited

Notes forming part of the financial statements  
for the year ended 31 December 2008 *(continued)*

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## 6 Ultimate parent company and parent undertaking of larger group

The immediate parent company is Lindeteves-Jacoberg Limited, a company registered and listed in Singapore. The ultimate parent undertaking and controlling party is A-TEC Industries AG, a company registered and listed in Austria.

The smallest group in which they are consolidated is that headed by Lindeteves-Jacoberg Limited, a company registered and listed in Singapore.

The largest group in which the results of the company are consolidated is that headed by A-TEC Industries AG, a company registered and listed in Austria. The consolidated accounts of this company are available to the public and may be obtained from Wächtergasse 1, 1010 Vienna, Austria. No other group accounts include the results of the company.