

Tetra (UK) Limited

**Directors' report and financial
statements**

Registered number 4601572

For the year ended

30 September 2015

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Directors' report

The directors present their annual report and the financial statements for the year ended 30 September 2015.

Principal activities

The company has not traded during the current or preceding year. The directors do not anticipate any change in this in the foreseeable future.

Since 27 April 2012 the company has been a dormant company..

The directors have not prepared an enhanced business review or a strategic report because the company qualifies as a small company

Dividend

The directors do not recommend the payment of a dividend (2014:£nil).

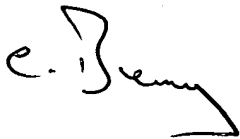
Directors

The directors who held office during the year were as follows:

C Berry
A D Streets

Auditors

The company was dormant throughout the financial year and has taken advantage of the right to not have the financial statements audited under section 480(i) of the Companies Act 2006.



C Berry
Director

27th June 2016

Regent Mill
Fir Street
Failsworth
Manchester
M35 0HS

Balance sheet
at 30 September 2015

| | <i>Note</i> | 2015 £ | 2014 £ |
|--|-------------|-----------|-----------|
| Current assets | | | |
| Debtors – amounts owned by Group Company | 2 | 2 | 2 |
| | | <hr/> | <hr/> |
| Net assets | | 2 | 2 |
| | | <hr/> | <hr/> |
| Capital and reserves | | | |
| Called up share capital | 3 | 2 | 2 |
| Profit and loss account | | - | - |
| | | <hr/> | <hr/> |
| Shareholder's funds | 4 | 2 | 2 |
| | | <hr/> | <hr/> |

There have been no significant accounting transactions of the company required to be entered in its profit and loss account and accordingly no profit or loss account has been prepared.

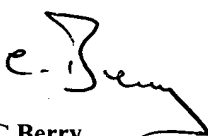
For the year ending 30 September 2015 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of directors on 27th June 2016 and were signed on its behalf by:


C Berry
 Director

Registered number 4601572

The notes on pages 3 and 4 form part of these financial statements.

Notes

(forming part of the financial statements)

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements, except as stated below.

Basis of preparation

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

Under FRS 1 the Company is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the Company in its own published consolidated financial statements.

As the Company is a wholly owned subsidiary of Spectrum Brands (UK) Limited, the Company has taken advantage of the exemption contained in FRS 8 and has therefore not disclosed transactions or balances with wholly owned subsidiaries which form part of the group.

Going concern

The financial statements have been prepared under the going concern assumption.

Dividends on shares presented within shareholder's funds

Dividends are only recognised as a liability at that date to the extent that they are declared prior to the year end. Unpaid dividends that do not meet these criteria are disclosed in the notes to the financial statements.

2 Debtors

| | 2015 £ | 2014 £ |
|--|-----------|-----------|
| Amounts due from subsidiary undertakings | 2 | 2 |
| | <u>2</u> | <u>2</u> |

3 Called up share capital

| | 2015 £ | 2014 £ |
|--|-----------|-----------|
| <i>Authorised</i> | | |
| Ordinary shares of £1 each | 2 | 2 |
| | <u>2</u> | <u>2</u> |
| <i>Allotted, called up and fully paid</i> | | |
| Ordinary shares of £1 each | 2 | 2 |
| | <u>2</u> | <u>2</u> |

Notes (continued)

4 Reconciliation of movement in shareholders' funds

| | Year ended 30 September 2015 £ | Year ended 30 September 2014 £ |
|-----------------------------|--------------------------------------|--------------------------------------|
| Opening shareholder's funds | 2 | 2 |
| | <hr/> | <hr/> |
| Closing shareholder's funds | 2 | 2 |
| | <hr/> | <hr/> |

5 Reserves

| | Profit and loss account £ |
|----------------------|---------------------------------|
| At beginning of year | - |
| | <hr/> |
| At end of year | - |
| | <hr/> |

6 Ultimate parent undertaking

The immediate parent entity of Tetra (UK) Limited is Spectrum Brands (UK) Limited, incorporated in England and Wales. The ultimate controlling party of Tetra (UK) Limited is Spectrum Brands Inc.

As at 30 September 2015, the parent company of the smallest and largest group preparing consolidated accounts including this company is Spectrum Brands Inc. The consolidated accounts of this group are available to the public and may be obtained from 3001 Deming Way, Middleton, Wisconsin, 53562. No other group accounts contain the results of the company for the year ended 30 September 2015.