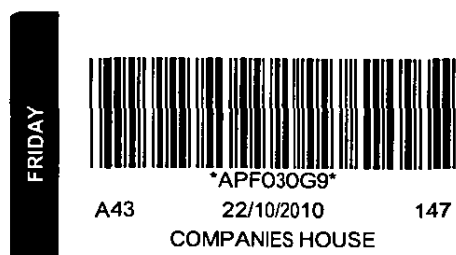


L2OPTICS LTD

L2OPTICS LIMITED
ANNUAL REPORT AND ACCOUNTS 2009

Registered No 5185251 England and Wales



DIRECTORS' REPORT

The Directors present their report and the accounts of the Company for the year ended 31 December 2009

PRINCIPAL ACTIVITIES

The Company has been dormant throughout the period and accordingly has incurred neither profit nor loss for the period. No Profit and Loss Account is therefore presented. The Annual Return Form fee to Companies House and any other similar expenses are paid on the Company's behalf by the parent company, Dialight Lumidrive Limited.

It is not presently intended to change the dormant status of the Company.

DIRECTORS

The Directors of the Company who have held office during the year are as follows:

- R Burton
- C A Buckley (Resigned 22/12/09)

DIRECTORS' INTEREST IN SHARES

The interests of those persons, who were directors on 31 December 2009 in the shares of Dialight plc, being the Company's ultimate holding company are disclosed in the accounts of that company.

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE DIRECTORS' REPORT AND THE FINANCIAL STATEMENTS

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

Under company law the directors must not approve the financial statements unless they are satisfied that they 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 period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK 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 adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

DIRECTORS' REPORT (Continued)

AUDITORS

For the year ended 31 December 2009, the Company was entitled to exemption from audit under section 480 of the Companies Act 2006

By order of the Board

A handwritten signature in black ink, appearing to read 'N Giles', written over a horizontal line.

N GILES
Secretary

L2OPTICS Limited
1st Floor
Exning Road
Newmarket
CB8 0AX
22 September 2010

BALANCE SHEET
At 31 DECEMBER 2009

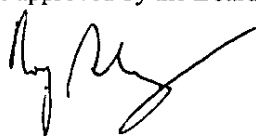
	Notes	2009 £	2008 £
Cash in hand and at bank		1	1
NET CURRENT ASSETS		<u>1</u>	<u>1</u>
CAPITAL AND RESERVES			
Called up share capital	2	<u>1</u>	<u>1</u>

The Directors

- a) For the year ending 31 December 2009 the company was entitled to exemption from audit under section 480 of the Companies Act 2006
- b) The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c) The director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts

These accounts were approved by the Board on 22 September 2010

R Burton
Director



The notes on Page 4 form part of these accounts

NOTES TO THE ACCOUNTS
At 31 DECEMBER 2009

1 STATEMENT OF ACCOUNTING POLICIES

Basis of preparation

The financial statements are prepared under the historical cost convention, in accordance with applicable United Kingdom accounting standards and the Companies Act 2006

2. ORDINARY SHARE CAPITAL

	2009 Number	2009 £	2008 Number	2008 £
AUTHORISED				
Ordinary shares of £1 each	100	100	100	100
ISSUED AND FULLY PAID				
Ordinary shares of £1 each	1	1	1	1

3. PROFIT AND LOSS ACCOUNT

The Company has been dormant throughout the period and has incurred neither profit nor loss. Accordingly, no Profit and Loss Account is presented.

The Annual Return Form fee to Companies House and any other similar expenses are paid on the Company's behalf by the parent company, Dialight Lumidrive Ltd.

4. ULTIMATE PARENT UNDERTAKING

In the Directors' opinion, the Company's ultimate parent undertaking and controlling party is Dialight plc. Copies of Group accounts are available from the Company Secretary at Exning Road, Newmarket, CB8 0AX.

The Company has taken advantage of the exemptions conferred by FRS 8 and has not disclosed transactions with related parties that are part of Dialight plc or are investees of the Group.