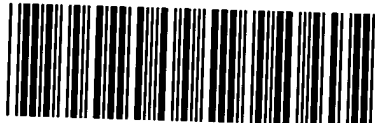


Company Registration No. 03646085 (England and Wales)

ARMOR INOX UK LIMITED

**ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2014**

COMPANIES HOUSE



A10 *A452GATN* #210
11/04/2015
COMPANIES HOUSE

SATURDAY

INDEPENDENT AUDITORS' REPORT TO ARMOR INOX UK LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Armor Inox UK Limited for the year ended 31 December 2014 prepared under section 396 of the Companies Act 2006.

Respective responsibilities of the director and auditor

The director is 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.

This report, including the opinion, has been prepared for and only for the company for the purpose of section 449 of the Companies Act 2006 and for no other purpose. To the fullest extent permitted by law, we do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

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 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.

Baker Tilly UK Audit LLP

Anne Lakin BA ACA (Senior Statutory Auditor)
for and on behalf of Baker Tilly UK Audit LLP, Statutory Auditor
Chartered Accountants
Festival Way
Festival Park
Stoke on Trent
ST1 5BB
.....

9 April 2015

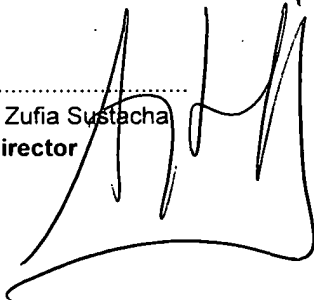
ARMOR INOX UK LIMITED
ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		111		179
Current assets					
Debtors		146,712		105,628	
Cash at bank and in hand		4,908		5,864	
		<u>151,620</u>		<u>111,492</u>	
Creditors: amounts falling due within one year		<u>(62,607)</u>		<u>(32,471)</u>	
Net current assets			<u>89,013</u>		<u>79,021</u>
Total assets less current liabilities			<u>89,124</u>		<u>79,200</u>
Net assets			<u><u>89,124</u></u>		<u><u>79,200</u></u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			89,122		79,198
Shareholders' funds			<u><u>89,124</u></u>		<u><u>79,200</u></u>

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

The abbreviated financial statements on pages 2 to 4 were approved and signed by the director and authorised for issue on March 30th 2015

.....
A Zufia Sustacha
Director



ARMOR INOX UK LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014

1 Accounting policies

Basis of accounting

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

The company operates as the sales arm for Armor Inox SAS in the UK and is totally dependent on Armor Inox SAS for sales and support. A letter of support has been obtained by the director from Armor Inox SAS confirming that there is support in place for a period of at least 12 months after signing the financial statements, and on this basis financial statements have been prepared on a going concern basis.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Turnover

Turnover represents the invoiced value, net of Value Added Tax, from the recharge of marketing services provided to Armor Inox SA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25% straight line
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Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Deferred tax assets are provided to the extent that they are expected to reverse in the foreseeable future.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

ARMOR INOX UK LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2014

2 Fixed assets

Tangible assets

	£
Cost	
At 1 January 2014 & at 31 December 2014	270
Depreciation	
At 1 January 2014	91
Charge for the year	68
At 31 December 2014	159
Net book value	
At 31 December 2014	111
At 31 December 2013	179

3 Share capital

	2014	2013
	£	£
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2

4 Ultimate parent company

The immediate parent company is Armor Inox SAS, a company incorporated in France. The ultimate parent company and controlling party is The Middleby Corporation, a company incorporated in the USA. A copy of the group financial statements, which include the company, can be obtained from the Middleby Corporation Corporate Office, 1400 Toastmaster Drive Elgin, IL 60120.

The smallest and largest set of financial statements into which these financial statements are consolidated is the Middleby Corporation, an entity incorporated in the USA, the ultimate parent company as noted above.