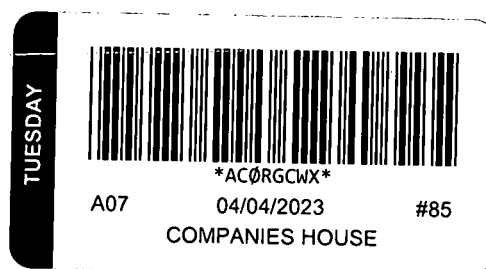


Registered number: 02514788

SGS Cambridge Limited

Annual report

31 December 2022



SGS Cambridge Limited

Company information

Directors	M Boyd J McGurk
Registered number	02514788
Registered office	Rossmore Business Park Ellesmere Port Cheshire CH65 3EN
Independent auditor	UNW LLP Chartered Accountants Citygate St James' Boulevard Newcastle upon Tyne NE1 4JE

SGS Cambridge Limited

Contents

	Page
Directors' report	1
Directors' responsibilities statement	2
Independent auditor's report to the members of SGS Cambridge Limited	3 - 6
Statement of comprehensive income	7
Balance sheet	8 - 9
Statement of changes in equity	10
Notes to the financial statements	11 - 19

SGS Cambridge Limited

Directors' report Year ended 31 December 2022

The directors present their report and the financial statements for the year ended 31 December 2022.

Directors

The directors who served during the year were:

M Boyd
J McGurk

Qualifying third party indemnity provisions

The company has made qualifying third-party indemnity provisions for the benefit of its directors which remain in force at the time of this report.

Disclosure of information to auditor

Each of the persons who are directors at the time when this directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor

Pursuant to section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and UNW LLP will therefore continue in office.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 31 March 2023 and signed on its behalf by:

DocuSigned by:



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J McGurk
Director

SGS Cambridge Limited

Directors' responsibilities statement Year ended 31 December 2022

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 the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 accounting estimates that are reasonable and prudent;
- 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.



Independent auditor's report to the members of SGS Cambridge Limited

Opinion

We have audited the financial statements of SGS Cambridge Limited (the 'company') for the year ended 31 December 2022, which comprise the statement of comprehensive income, the balance sheet, the statement of changes in equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs (UK)') and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.



Independent auditor's report to the members of SGS Cambridge Limited (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.



Independent auditor's report to the members of SGS Cambridge Limited (continued)

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of law and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the directors and other management (as required by Auditing Standards) and from inspection of the company's legal correspondence and we discussed with the directors and other management the policies and procedures in place regarding compliance with laws and regulations. We have communicated identified laws and throughout our audit team and remained alert to any indications of non-compliance throughout the audit.

Firstly, the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we have assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines and litigation. We identified the following areas as those most likely to have such an effect; health and safety, employment law, environmental law, data protection and certain aspects of company legislation, recognising the nature of the company's activities. Auditing Standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. Through these procedures, we did not become aware of any actual or suspected non-compliance material to the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.



Independent auditor's report to the members of SGS Cambridge Limited (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Michael Morris

Michael Morris, FCA FCCA (Senior Statutory Auditor)
for and on behalf of UNW LLP
Chartered Accountants
Newcastle upon Tyne

31 March 2023

SGS Cambridge Limited

Statement of comprehensive income Year ended 31 December 2022

	2022 £	2021 £
Profit and loss account		
Turnover	4,730,168	6,140,347
Cost of sales	(4,472,862)	(4,659,839)
Gross profit	257,306	1,480,508
Administrative expenses	(2,425,165)	(1,938,630)
Operating loss	(2,167,859)	(458,122)
Interest payable and similar expenses	(36,630)	(23,527)
Loss before tax	(2,204,489)	(481,649)
Tax on loss	(177,968)	258,517
Loss for the financial year	(2,382,457)	(223,132)

There was no other comprehensive income for 2022 or 2021.

The notes on pages 11 to 19 form part of these financial statements.

SGS Cambridge Limited

Balance sheet At 31 December 2022


	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	660,448	1,020,076
		<u>660,448</u>	<u>1,020,076</u>
Current assets			
Stocks	7	210,795	162,964
Deferred tax asset	8	511,782	710,333
Debtors	8	1,002,490	1,205,074
Cash at bank and in hand		1,279,245	1,603,674
		<u>3,004,312</u>	<u>3,682,045</u>
Creditors: amounts falling due within one year	9	(5,179,284)	(2,833,406)
Net current (liabilities)/assets		<u>(2,174,972)</u>	<u>848,639</u>
Total assets less current liabilities		<u>(1,514,524)</u>	<u>1,868,715</u>
Creditors: amounts falling due after more than one year	10	-	(1,001,782)
Provisions for liabilities			
Provisions		(200,000)	(199,000)
Net (liabilities)/assets		<u>(1,714,524)</u>	<u>667,933</u>
Capital and reserves			
Called up share capital		216,825	216,825
Share premium account		428,502	428,502
Profit and loss account		(2,359,851)	22,606
Total (deficit)/equity		<u>(1,714,524)</u>	<u>667,933</u>

SGS Cambridge Limited

Balance sheet (continued) At 31 December 2022

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 31 March 2023.

DocuSigned by:

2195605C57F44D0...
J McGurk
Director

Company registered number: 02514788

The notes on pages 11 to 19 form part of these financial statements.

SGS Cambridge Limited

Statement of changes in equity Year ended 31 December 2022

	Called up share capital £	Share premium account £	Profit and loss account £	Total equity £
At 1 January 2021	216,825	428,502	245,738	891,065
Loss for the year and total comprehensive expense	-	-	(223,132)	(223,132)
At 1 January 2022	216,825	428,502	22,606	667,933
Loss for the year and total comprehensive expense	-	-	(2,382,457)	(2,382,457)
At 31 December 2022	216,825	428,502	(2,359,851)	(1,714,524)

The notes on pages 11 to 19 form part of these financial statements.

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

1. General information

SGS Cambridge Limited (the 'company') is a private company limited by shares, incorporated in the United Kingdom and registered in England and Wales. The address of the registered office is given in the company information page of this annual report.

2. Statement of compliance

The financial statements have been prepared in accordance with United Kingdom Accounting Standards, including section 1A Financial Reporting Standard 102 '*The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland*' ('FRS 102') and the Companies Act 2006.

3. Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

3.1 Basis of preparation of financial statements

These statements are the company's separate financial statements. The company is exempt by virtue of section 400 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the basis that it itself is a subsidiary undertaking and is included in the consolidated financial statements of its parent undertaking, SGS SA, which are publicly available.

The financial statements are prepared on a going concern basis and under the historical cost convention. They are presented in pounds sterling.

3.2 Going concern

The company meets its working capital requirements through its cash resources and operating cash flows supported by funding facilities.

The financial forecasts prepared and post year end trading performance indicate that the company will maintain sufficient financial headroom to enable it to continue meeting its liabilities as they fall due in the normal course of business for at least the next twelve months following approval of these financial statements. Notwithstanding any further potential ongoing impact on the company's financial performance and position beyond that already anticipated by the forecasts, the company maintains net funds, working capital and confirmed funding facilities which the directors consider are sufficient to fully mitigate the risks which remain due to the current economic environment. The directors have also considered the letter of support provided by SGS SA, confirming that they will provide all required support to the business for a period of 12 months from the approval of the financial statements.

The directors have a reasonable expectation that the company has adequate financial and other resources to continue in operational existence for the foreseeable future. Accordingly, they continue to prepare the financial statements on a going concern basis.

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

3. Accounting policies (continued)

3.3 Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance and is measured at the fair value of the consideration receivable, excluding discounts, rebates and VAT. Revenue is recognised on the following bases:

Turnover

Revenue from the sale of goods is classified within turnover and is recognised when the significant risks and rewards of ownership have passed to the buyer, usually on despatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest income

Interest income is recognised on an accruals basis.

3.4 Employee benefits

Short-term benefits

Short-term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

Defined contribution pension plan

The company operates a defined contribution pension plan for its employees. Contributions are recognised as an expense when they fall due. Amounts due but not yet paid are included within creditors on the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3.5 Foreign currency

The company's functional and presentation currency is the pound sterling. Transactions in foreign currencies are translated into sterling using periodic averages that approximate to the spot exchange rates at the dates of the transactions. At each period end, foreign currency monetary assets and liabilities are translated using the closing rate. Foreign exchange gains and losses are recognised in the profit and loss account.

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

3. Accounting policies (continued)

3.6 Taxation

The taxation expense for the year comprises current and deferred tax and is recognised in the profit and loss account except to the extent that it relates to items recognised in other comprehensive income, or directly in equity, in which case the tax expense is also recognised in other comprehensive income or directly in equity.

Current tax is the amount of income tax payable in respect of the taxable profit for the current or past reporting periods. It is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences arise from the inclusion of transactions and events in the financial statements in periods different from those in which they are assessed for tax.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences.

3.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the purchase price plus any further costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset on a systematic basis over its expected useful life as follows:

Leasehold improvements	-	5 - 15 years straight line
Plant and machinery	-	5 - 10 years straight line
Fixtures and fittings	-	5 years straight line

3.8 Stocks

Stocks are stated at the lower of cost and net realisable value. Raw material cost is calculated using the first-in, first-out (FIFO) method and includes the purchase price (including taxes and duties) and transport and handling costs directly attributable to bringing the stock to its present location.

Net realisable value is based on estimated selling price less any further costs expected to be incurred to completion and disposal. Provision is made for obsolete, slow moving or defective items where appropriate.

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

3. Accounting policies (continued)

3.9 Provisions for liabilities

Provisions are made where an event has taken place that gives the company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the company becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

3.10 Leases

All of the company's leasing arrangements are operating leases. Rental payments under operating leases are charged to the profit and loss account on a straight-line basis over the lease term, even if payments are not made on such a basis.

3.11 Financial instruments

The company only enters into financial instruments transactions that result in the recognition of basic debt financial assets and liabilities like trade and other accounts receivable and payable, cash and bank balances and loans to or from related parties, including fellow group companies. All such instruments are due within one year, and are measured, initially and subsequently at the transaction price.

At the end of each reporting period debt financial assets are assessed for impairment, and their carrying value reduced if necessary. Any impairment charge is recognised in the profit and loss account.

4. Employees

The average monthly number of employees, including directors, during the year was 65 (2021: 81).

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

5. Tangible fixed assets

	Leasehold improvements £	Plant and machinery £	Fixtures and fittings £	EDP hardware £	Total £
Cost					
At 1 January 2022	1,107,036	2,727,620	160,310	-	3,994,966
Additions	-	16,135	-	33,173	49,308
Transfers between classes	2,547	-	(2,547)	-	-
At 31 December 2022	1,109,583	2,743,755	157,763	33,173	4,044,274
Depreciation					
At 1 January 2022	993,371	1,843,553	137,966	-	2,974,890
Charge for the year	42,078	346,141	19,797	920	408,936
At 31 December 2022	1,035,449	2,189,694	157,763	920	3,383,826
Net book value					
At 31 December 2022	74,134	554,061	-	32,253	660,448
At 31 December 2021	113,665	884,067	22,344	-	1,020,076

The net book value of land and buildings may be further analysed as follows:

	2022 £	2021 £
Short leasehold	74,134	113,665

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

6. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2022	1
At 31 December 2022	1
Impairment	
At 1 January 2022	1
At 31 December 2022	1
Net book value	
At 31 December 2022	-
At 31 December 2021	-

7. Stocks

	2022 £	2021 £
Raw materials and consumables	210,795	162,964

Stocks are stated after provisions for impairment of £nil (2021: £nil). The stock balance written off in the year is £nil (2021: £1,396).

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

8. Debtors

	2022 £	2021 £
Due after more than one year		
Deferred tax asset	511,782	710,333
	<u>511,782</u>	<u>710,333</u>
Due within one year		
Trade debtors	726,378	980,657
Amounts owed by group undertakings	94,757	43,331
Prepayments and accrued income	181,355	160,561
Deferred taxation	-	20,525
	<u>1,002,490</u>	<u>1,205,074</u>

Trade debtors are stated after provisions for impairment of £112,611 (2021: £148,931). The impairment charge for the year, included within administrative expenses totalled £5,890 (2021: £74,660).

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank overdrafts	-	8,181
Trade creditors	322,434	587,586
Amounts owed to group undertakings	4,305,121	2,004,656
Corporation tax	-	41,108
Other taxation and social security	80,495	77,555
Other creditors	46,655	-
Accruals and deferred income	424,579	114,320
	<u>5,179,284</u>	<u>2,833,406</u>

Amounts due to group undertakings are unsecured and repayable on demand.

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

10. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Amounts owed to group undertakings	-	1,001,782
	<u>-</u>	<u>1,001,782</u>

The amount owed to group undertakings is repayable in July 2023 therefore has been reclassified to creditors falling due in less than one year. This loan is unsecured and accrues interest at 3.72%.

11. Provisions

	Dilapidations £
At 1 January 2022	199,000
Charged to profit or loss	1,000
At 31 December 2022	<u>200,000</u>

The dilapidation provision relates to potential liabilities for dilapidations on leased properties at the point of exit.

12. Contingent liabilities

The group has given a joint guarantee in respect of the bank borrowings of its ultimate UK parent company, SGS Holding UK Limited, SGS United Kingdom Limited, SGS M-Scan Limited, SGS Baseefa Limited, SGS MIS Environmental Limited, SGS MIS Testing Limited, SGS Vitrology Limited, SGS Ashby Limited, SGS Cambridge Limited, SGS Analytics United Kingdom Limited and the ultimate parent company SGS SA in respect of overdraft facilities provided by the principal bankers. At 31 December 2022 the group's joint and several contingent liability was £1,000,000 (2021: £1,000,000). The directors do not consider that any liability will arise under the guarantee.

SGS Cambridge Limited

Notes to the financial statements Year ended 31 December 2022

13. Commitments under operating leases

At 31 December 2022 the company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2022 £	2021 £
Not later than 1 year	165,953	165,953
Later than 1 year and not later than 5 years	431,003	585,572
Later than 5 years	-	11,384
	<u>596,956</u>	<u>762,909</u>

14. Related party transactions

The company has taken advantage of the exemptions provided by FRS 102 section 33 'Related Party Disclosures' and has not disclosed details of transactions with members of the SGS SA group of companies, as all transactions are with members of the group who are 100% owned subsidiaries of SGS SA.

15. Controlling party

The immediate parent company is SGS Holding UK Limited. The ultimate parent company and controlling party, and the only group to consolidate these financial statement, is SGS SA, a company incorporated in Switzerland. The registered office of SGS SA is 1 Place des Alpes, B.P.2152 CH-1211 Geneve 1, Switzerland.