

DON'T
STAPLE**OS AA01**Statement of details of parent law and other
information for an overseas company

Companies House



ABUWJHEO

A03

10/01/2023

#61

COMPANIES HOUSE

ABHEQC95

A17

23/11/2022

#34

COMPANIES HOUSE

☒ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law.

☒ **What this form is NOT for**
You cannot use this form to
an alteration of manner of
with accounting requirement

TUESDAY
WED**Part 1****Corporate company name**Corporate name of
overseas company ①

ANGLO AMERICAN INTERNATIONAL B.V.

UK establishment
number

B R 0 1 9 6 7 3

→ **Filling in this form**Please complete in typescript or in
bold black capitals.All fields are mandatory unless
specified or indicated by *① This is the name of the company in
its home state.**Part 2****Statement of details of parent law and other
information for an overseas company****A1****Legislation**Please give the legislation under which the accounts have been prepared and
audited.

Legislation ②

TITLE 9 BOOK 2 OF THE DUTCH CIVIL CODE

② This means the relevant rules or
legislation which regulates the
preparation of accounts.**A2****Accounting principles**

Accounts

Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box.

☐ **No.** Go to **Section A3.**☒ **Yes.** Please enter the name of the organisation or other
body which issued those principles below, and then go to **Section A3.**③ Please insert the name of the
appropriate accounting organisation,
or body.Name of organisation
or body ③

DUTCH ACCOUNTING STANDARD BOARD

OS AA01

Statement of details of parent law and other information for an overseas company

A3

Audited accounts

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box.

☒ No. Go to **Part 3 'Signature'**.

☐ Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to **Part 3 'Signature'**.

❶ Please insert the name of the appropriate accounting organisation or body.

Name of organisation or body ❶

Part 3

Signature

I am signing this form on behalf of the overseas company.

Signature

Signature

X

J. Hallaway

X

This form may be signed by:
Director, Secretary, Permanent representative.

OS AA01

Statement of details of parent law and other information for an overseas company



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name COMPANY SECRETARIAL TEAM

Company name ANGLO AMERICAN PLC

Address 17 CHARTERHOUSE STREET

Post town

County/Region LONDON

Postcode E C 1 N 6 R A

Country UK

DX

Telephone



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House, Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House, Fourth floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh 1

Northern Ireland:

The Registrar of Companies, Companies House, Second Floor, The Linenhall, 32-38 Linenhall Street, Belfast, Northern Ireland, BT2 8BG.
DX 481 N.R. Belfast 1.



Further information

For further information, please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Report

Annual Report 2021
Anglo American International B.V., London

Annual accounts 2021

FC034581

CONTENTS

Page

ANNUAL REPORT

1	Compilation	2
2	Accountant's compilation report	2

FINANCIAL STATEMENTS 2021

1	Balance sheet as at December 31, 2021	5
2	Profit and loss account 2021	6
3	Notes to the financial statements	7
4	Notes to the balance sheet as of December 31, 2021	10
5	Notes to the profit and loss account 2021	12

Annual report

To the board of directors of
Anglo American International B.V.
17 Charterhouse Street
EC1N 6RA London

Haarlem, May 6, 2022

Dear directors,

We hereby send you the report regarding the financial statements for the year 2021 of your company.

1 COMPILATION

In accordance with your instructions we have compiled the annual account 2021 of your company, including the balance sheet with total assets US\$ 228,034,568 and the profit and loss account with a negative post-tax result of US\$ 1,512,817,462.

2 ACCOUNTANT'S COMPILATION REPORT

The board of directors

The financial statements of Anglo American International B.V. at London have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at December 31, 2021 and the profit and loss account for the year 2021 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, "Compilation engagements", which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with Part 9 of Book 2 of the Civil Code. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Anglo American International B.V. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the "Verordening Gedrags- en Beroepsregels Accountants" (VGBA). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

Spaarne Accountants & Belastingadviseurs B.V. is een besloten vennootschap met beperkte aansprakelijkheid naar Nederlands recht. Op onze werkzaamheden zijn algemene voorwaarden van toepassing, waarin een beperking van de aansprakelijkheid is opgenomen. Deze algemene voorwaarden zijn gedeponeerd bij de Kamer van Koophandel Amsterdam en zijn in te zien op www.spaarne.com.

Spaarne Accountants & Belastingadviseurs B.V.

Leidsevaart 18
2013 HA Haarlem

Postbus 3243
2001 DE Haarlem

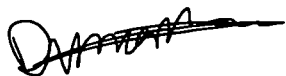
info@spaarne.com
www.spaarne.com

t | 023 517 33 66
IBAN | NL32RABO0154428620

btw | NL851508650B01
kvk | 54964210

Haarlem, May 6, 2022

Spaarne Accountants & Belastingadviseurs B.V.



D. Bruin

Financial statements 2021

of Anglo American International B.V.

Statutory residence:
Address:

London
17 Charterhouse Street
EC1N 6RA London

1 BALANCE SHEET AS AT DECEMBER 31, 2021
(before appropriation of results)

	December 31, 2021		December 31, 2020	
	\$ *1,000	\$ *1,000	\$ *1,000	\$ *1,000
ASSETS				
Fixed assets				
Financial fixed assets (1)		228,035		1,740,852
TOTAL ASSETS		<u>228,035</u>		<u>1,740,852</u>
EQUITY AND LIABILITIES				
Equity (2)				
Issued share capital	65,817		65,817	
Share premium reserve	1,673,729		1,673,729	
Other reserves	1,306		1,306	
Retained earnings	<u>-1,512,817</u>		<u>0</u>	
		228,035		1,740,852
TOTAL EQUITY AND LIABILITIES		<u>228,035</u>		<u>1,740,852</u>



A.C MacPherson

2 PROFIT AND LOSS ACCOUNT 2021

	2021		2020	
	\$ *1,000	\$ *1,000	\$ *1,000	\$ *1,000
Expenses				
Impairment of fixed assets (3)		1,512,817		0
Result before tax		-1,512,817		0
Taxes		0		0
Result after tax		-1,512,817		0

3 NOTES TO THE FINANCIAL STATEMENTS

GENERAL

Activities

The activities of Anglo American International B.V., with statutory seat in Maastricht, mainly consist of a finance and holding company.

Reporting currency

The Company conducts most of its transactions in US Dollars and has therefore adopted the US Dollar as its functional and reporting currency. Consequently, in accordance with Section 2:362, Paragraph 7 of The Netherlands Civil Code, the financial statements are expressed in US Dollars (US\$).

Registered office, legal form and registration number at the chamber of commerce

The registered and actual address of Anglo American International B.V. (CoC file 33241972) is 17 Charterhouse Street, EC1N 6RA in London.

Estimates

In applying the principles and policies for drawing up the financial statements, the directors of Anglo American International B.V. make different estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required under Book 2, article 362, paragraph 1, the nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statement item.

Group structure

In accordance with article 2:408 of the Netherlands Civil Code (intermediate holding exemption) no consolidated annual account have been prepared. The financial statements of the Company and its subsidiaries are included in the consolidated accounts of Anglo American plc, which have been filed with the Trade Register of the Chamber of Commerce in Maastricht.

GENERAL ACCOUNTING PRINCIPLES FOR THE PREPARATION OF THE ANNUAL ACCOUNTS

The financial statements are drawn up in accordance with the provisions of Title 9, Book 2, of the Dutch Civil Code and the Dutch Accounting Standards applicable to small legal entities, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving').

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise as the relevant principle for the specific balance sheet item, assets and liabilities are presented at nominal value.

Income and expenses are accounted for on accrual basis. Profit is only included when realized on the balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

Foreign currency

Receivables, liabilities and obligations denominated in foreign currency are translated at the exchange rates prevailing at balance sheet date. Transactions in foreign currency during the financial year are recognised in the annual account at the exchange rates prevailing at transaction date. The exchange differences resulting from the conversion as of balance sheet date, taking into account possible hedge transactions, are recorded in the profit and loss account.

Financial instruments

Financial instruments can be both primary financial instruments, such as receivables and payables, and financial derivatives. The accounting principles for primary financial instruments follow the general accounting principles for assets and liabilities stated above. The Company does not have financial derivatives.

ACCOUNTING PRINCIPLES APPLIED TO THE VALUATION OF ASSETS AND LIABILITIES

Financial fixed assets

Participations

Financial fixed assets are valued individually at their acquisition cost less any impairment charges when deemed necessary. Valuation at cost is permitted in the context of the international structure of the group and the fact that the Company has opted for the consolidation exemption in accordance with the provisions of Section 2:408 of The Netherlands Civil Code.

The other securities are valued at fair value.

In the event of an impairment loss, valuation takes place at the realisable value (see also section "Impairment of non-current assets"); an impairment is recognised and charged to the income statement.

Impairment of non-current assets

On each balance sheet date, the Company assesses whether there are any indications that a fixed asset may be subject to impairment. If there are such indications, the realisable value of the asset is determined. If it is not possible to determine the realisable value of the individual asset, the realisable value of the cash-generating unit to which the asset belongs is determined.

An impairment occurs when the carrying amount of an asset is higher than the realisable value; the realisable value is the higher of the realisable value and the value in use. An impairment loss is directly recognised in the income statement while the carrying amount of the asset concerned is concurrently reduced.

ACCOUNTING PRINCIPLES FOR THE DETERMINATION OF THE RESULT

General

The result is defined as the difference between the revenue from services performed, income from participations and other financial activities less the costs, expenses and charges for that year, valued at historical costs.

Taxes

Corporate income tax is calculated at the applicable rate on the result for the financial year, taking into account permanent differences between profit calculated according to the annual account and profit calculated for taxation purposes, and with which deferred tax assets (if applicable) are only valued insofar as their realisation is likely.

The Company is centrally managed and controlled from the United Kingdom and is therefore tax resident in the United Kingdom.

4 NOTES TO THE BALANCE SHEET AS OF DECEMBER 31, 2021

ASSETS

FIXED ASSETS

	<u>12/31/2021</u>	<u>12/31/2020</u>
	<u>\$ *1,000</u>	<u>\$ *1,000</u>
1. Financial fixed assets		
Participations in group companies	<u>228,035</u>	<u>1,740,852</u>
	<u>2021</u>	<u>2020</u>
	<u>\$ *1,000</u>	<u>\$ *1,000</u>
<i>Participation in group companies</i>		
Carrying amount as of January 1	1,740,852	1,740,852
Impairments	<u>-1,512,817</u>	<u>0</u>
Carrying amount as of December 31	<u>228,035</u>	<u>1,740,852</u>

EQUITY AND LIABILITIES

2. Equity

	12/31/2021	12/31/2020
	\$ *1,000	\$ *1,000
Issued share capital		
Subscribed and paid up	65,817	65,817
The full amount of the issued share capital amounts to US\$ 65,817,380.		
	2021	2020
	\$ *1,000	\$ *1,000
Share premium reserve		
Carrying amount as of January 1	1,673,729	1,673,729
Carrying amount as of December 31	1,673,729	1,673,729
Other reserves		
Carrying amount as of January 1	1,306	-907,403
Allocation of previous financial year net result	0	908,709
Carrying amount as of December 31	1,306	1,306
Retained earnings		
Carrying amount as of January 1	0	-908,709
Unappropriated profit financial year	-1,512,817	0
Appropriation previous financial year	0	908,709
Carrying amount as of December 31	-1,512,817	0

CONTINGENT ASSETS AND LIABILITIES

Contingent liabilities

The Company participates in a cash pooling agreement with its bank and with other Anglo American plc group companies. Following this agreement, each account holder is jointly and severally liable up to the amount of the credit balance on its account within the cash pooling arrangement.

5 NOTES TO THE PROFIT AND LOSS ACCOUNT 2021

Staff

During the 2021 financial year the Company had no employees (2020: 0).

	2021	2020
	<u>\$ *1,000</u>	<u>\$ *1,000</u>
3. Impairment of fixed assets		
Impairment	<u>1,512,817</u>	<u>0</u>

Signing of the financial statements

Creation financial statements

The financial statements are prepared and authorized by the board of directors.

London,

R.J.B. Price

Z.M.R. Quattrocchi

A.C. MacPherson

C.D. Fish