

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

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 material
with accounting requirements.

TUESDAY



A03

ABUWJHE8

10/01/2023

#59

COMPANIES HOUSE

base

use

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 I 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 2020
Anglo American International B.V., London

Annual accounts 2020

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Annual report

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

Haarlem, May 14, 2021

Dear directors,

We hereby send you the report regarding the financial statements for the year 2020 of your company.

1 COMPILATION

In accordance with your instructions we have compiled the annual account 2020 of your company, including the balance sheet with total assets US\$ 1,740,852,000 and the profit and loss account with a post-tax result of US\$ -.

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, 2020 and the profit and loss account for the year 2020 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, geregistreerd in het Handelsregister van de Kamer van Koophandel te Amsterdam onder nummer 02035173366. De werkzamen treden zij als gemeenschappelijke vertegenwoordigers op, waarbij geen bevoegdheid van de aansprakelijkheid is afgegeven. Deze algemene voorwaarden zijn gedownload van de website www.spaarne.com.

Spaarne Accountants & Belastingadviseurs B.V.

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2013 HA Haarlem

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2001 DE Haarlem

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www.spaarne.com

t 023 517 33 66
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btw NL951508650B01
kvk 54964210

We will gladly provide further explanations upon request.

Sincerely yours,
Spaarne Accountants & Belastingadviseurs B.V.



D. Bruin

Financial statements 2020

of Anglo American International B.V.

Statutory residence:
Address:

London
17 Charterhouse Street
EC1N 6RA London

1 BALANCE SHEET AS AT DECEMBER 31, 2020
(before appropriation of results)

		December 31, 2020		December 31, 2019	
		\$ *1,000	\$ *1,000	\$ *1,000	\$ *1,000
ASSETS					
Fixed assets					
Financial fixed assets	(1)		1,740,852		1,740,852
TOTAL ASSETS			<u>1,740,852</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		-907,403	
Retained earnings		<u>0</u>		<u>908,709</u>	
			1,740,852		1,740,852
TOTAL EQUITY AND LIABILITIES			<u>1,740,852</u>		<u>1,740,852</u>



A.C MacPherson

2 PROFIT AND LOSS ACCOUNT 2020

		2020		2019	
		\$ *1,000	\$ *1,000	\$ *1,000	\$ *1,000
Expenses					
Other operating expenses	(3)		0		5
Operating result			0		-5
Financial income and expenses	(4)		0		908,714
Result before tax			0		908,709
Taxes			0		0
Result after tax			0		908,709

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\$).

Going concern

In the financial year 2020, the Company has to contend with the consequences of the corona virus COVID-19. The Company management has recognized this situation and has taken measures to deal with this situation. These measures are reason for the board to rely on the sustainable continuation of the business activities. Therefore, the financial statements have been prepared on the basis of the going concern assumption.

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 fixed 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.

Current liabilities

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

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.

Financial income and expenses

Interest income and interest expenses

Interest income and expenses are recognised on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate. In accounting for interest expenses, the recognised transaction expenses for loans received are taken into consideration.

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, 2020

ASSETS

FIXED ASSETS

	<u>12/31/2020</u>	<u>12/31/2019</u>
	<u>\$ *1,000</u>	<u>\$ *1,000</u>
1. Financial fixed assets		
Participations in group companies	<u>1,740,852</u>	<u>1,740,852</u>
	<u>2020</u>	<u>2019</u>
	<u>\$ *1,000</u>	<u>\$ *1,000</u>
<i>Participation in group companies</i>		
Carrying amount as of January 1	<u>1,740,852</u>	<u>1,740,852</u>
Carrying amount as of December 31	<u>1,740,852</u>	<u>1,740,852</u>

EQUITY AND LIABILITIES

2. Equity

	12/31/2020	12/31/2019
	\$ *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.		
	2020	2019
	\$ *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	-907,403	-1,030,627
Allocation of previous financial year net result	908,709	1,031,779
Interim dividend paid	0	-908,555
Carrying amount as of December 31	1,306	-907,403
Retained earnings		
Carrying amount as of January 1	-908,709	-1,031,779
Unappropriated profit financial year	0	908,709
Appropriation previous financial year	908,709	1,031,779
Carrying amount as of December 31	0	908,709

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 2020

Staff

During the 2020 financial year the Company had no employees (2019: 0).

	2020	2019
	\$ *1,000	\$ *1,000
3. Other operating expenses		
General expenses	0	5
4. Financial income and expenses		
Income of non-current receivables and of securities	0	908,716
Interest and similar expenses	0	-2
	0	908,714
<u>Dividends received from participating interests</u>		
Participation in group companies	0	908,716

Signing of the financial statements

London,



R.J.B. Price



A.C. MacPherson



Z.M.R. Quattrocchi



M.T.S. Walker