

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 for  
an alteration of material  
with accounting records.

TUESDAY



A03

\*ABUWJHE0\*

10/01/2023

#58

COMPANIES HOUSE

base

use

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

ANGLO OPERATIONS (NETHERLANDS) B.V.

UK establishment  
number

B R 0 1 9 9 1 8

→ **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.**Name of organisation  
or body ③

DUTCH ACCOUNTING STANDARD BOARD

③ Please insert the name of the  
appropriate accounting organisation  
or body.

## OS AA01

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

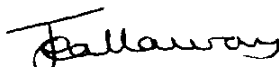
**A3**

### Audited accounts

Audited accounts	<p>Have the accounts been audited in accordance with a set of generally accepted auditing standards?</p> <p>Please tick the appropriate box.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Go to <b>Part 3 'Signature'</b>.</p> <p><input type="checkbox"/> <b>Yes.</b> Please enter the name of the organisation or other body which issued those standards below, and then go to <b>Part 3 'Signature'</b>.</p>	<p>❶ Please insert the name of the appropriate accounting organisation or body.</p>
Name of organisation or body ❶		

## Part 3

### Signature

	I am signing this form on behalf of the overseas company.	
Signature	<p>Signature</p> <p>X  X</p>	
	<p>This form may be signed by: Director, Secretary, Permanent representative.</p>	

# 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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)

## **Report**

Annual Report 2020  
Anglo Operations (Netherlands) B.V.,

Annual accounts 2020

FC034825

## CONTENTS

## Page

### ANNUAL REPORT

1	Compilation	2
2	Accountant's compilation report	2

### FINANCIAL STATEMENTS 2020

1	Balance sheet as at December 31, 2020	5
2	Profit and loss account 2020	6
3	Notes to the financial statements	7
4	Notes to the balance sheet as of December 31, 2020	10
5	Notes to the profit and loss account 2020	13

## **Annual report**



We will gladly provide further explanations upon request.

Sincerely yours,  
Spaarne Accountants & Belastingadviseurs B.V.



D. Bruin



## **Financial statements 2020**

of Anglo Operations (Netherlands) B.V.

Statutaire vestigingsplaats:  
Adres:

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
<b>ASSETS</b>					
<b>Fixed assets</b>					
Financial fixed assets	(1)		47,222		47,222
<b>Current assets</b>					
Cash and cash equivalents	(2)		135		134
<b>TOTAL ASSETS</b>			<u>47,357</u>		<u>47,356</u>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>	(3)				
Issued share capital		50		50	
Share premium reserve		47,302		47,302	
Other reserves		-84,996		-99,999	
Retained earnings		<u>85,000</u>		<u>100,003</u>	
			47,356		47,356
<b>Current liabilities</b>	(4)		1		0
<b>TOTAL EQUITY AND LIABILITIES</b>			<u>47,357</u>		<u>47,356</u>

  
A.C MacPherson

## 2 PROFIT AND LOSS ACCOUNT 2020

		2020		2019	
		\$ *1,000	\$ *1,000	\$ *1,000	\$ *1,000
<b>Operating result</b>			0		0
Financial income and expenses	(5)		85,001		100,003
<b>Result before tax</b>			85,001		100,003
Taxes	(6)		-1		0
<b>Result after tax</b>			85,000		100,003

### **3 NOTES TO THE FINANCIAL STATEMENTS**

#### **GENERAL**

##### **Activities**

The activities of Anglo Operations (Netherlands) B.V., with statutory seat in Maastricht, mainly consist of 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 Operations (Netherlands) B.V. (CoC file 27175080) 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 Operations (Netherlands) 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 accounts 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**

#### ***Functional 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.

### **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.

### **Cash and cash equivalents**

The cash is valued at face value. If cash equivalents are not freely disposable, then this has been taken into account in the valuation.

### **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**

	12/31/2020	12/31/2019
	\$ *1,000	\$ *1,000
<b>1. Financial fixed assets</b>		
Participations in group companies	<u>47,222</u>	<u>47,222</u>

**CURRENT ASSETS**

**2. Cash and cash equivalents**

Aval Pool receivable	<u>135</u>	<u>134</u>
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The cash resources as at December 31, 2020 are freely available to the Company.

## EQUITY AND LIABILITIES

### 3. Equity

	12/31/2020	12/31/2019
	\$ *1,000	\$ *1,000
<b>Issued share capital</b>		
Subscribed and paid up	50	50
	2020	2019
	\$ *1,000	\$ *1,000
<b>Share premium reserve</b>		
Carrying amount as of January 1	47,302	47,302
Movement	0	0
Carrying amount as of December 31	47,302	47,302
<b>Other reserves</b>		
Carrying amount as of January 1	-99,999	-1,065,219
	-99,999	-1,065,219
Allocation of previous financial year net result	100,003	1,065,220
Interim dividend paid	-85,000	-100,000
Carrying amount as of December 31	-84,996	-99,999
The general meeting of Shareholders decided on 22 September 2020 to pay US\$ 85,000,000 interim dividend to the Shareholder.		
<b>Retained earnings</b>		
Carrying amount as of January 1	-100,003	1,065,219
Unappropriated profit financial year	85,000	100,003
	-15,003	1,165,222
Appropriation previous financial year	100,003	-1,065,219
Carrying amount as of December 31	85,000	100,003



	<u>12/31/2020</u>	<u>12/31/2019</u>
	\$ *1,000	\$ *1,000
<b>4. Current liabilities</b>		
Corporate income tax	<u>1</u>	<u>0</u>

## **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).

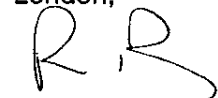
	2020	2019
	\$ *1,000	\$ *1,000
<b>5. Financial income and expenses</b>		
Income of non-current receivables and of securities	85,000	100,000
Interest and similar income	1	3
	<u>85,001</u>	<u>100,003</u>
<i>Income of non-current receivables and of securities</i>		
Dividends received from participating interests	<u>85,000</u>	<u>100,000</u>
<u>Dividends received from participating interests</u>		
participations in group companies	<u>85,000</u>	<u>100,000</u>
<b>6. Taxes</b>		
Corporate income tax prior periods	<u>-1</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,



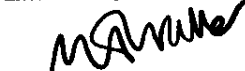
R.J.B. Price



A.C. MacPherson



Z.M.R. Quattrocchi



M.T.S. Walker