

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 register  
an alteration of manner of company  
with accounting requirements.

THURSDAY



\*ABJFL900\*

A05

22/12/2022  
COMPANIES HOUSE

#94

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

SIGG Switzerland Bottles AG

UK establishment  
number

B R 0 2 0 4 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

Swiss Code of Obligations

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

The Swiss Confederation (federal state)

# 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 type="checkbox"/> No. Go to <b>Part 3 'Signature'</b>.</p> <p><input checked="" type="checkbox"/> Yes. 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	EXPERTsuisse	

## Part 3

## Signature

	I am signing this form on behalf of the overseas company.	
Signature	<p>Signature</p> <p>X  X</p>	
	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 name

Address

Post town

County/Region

Postcode

Country

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)



**SIGG Switzerland Bottles AG, Frauenfeld**

**Report of the Statutory Auditor  
on the Limited Statutory Examination  
to the General Meeting of Shareholders**

**Financial Statements 2021**

Date: December 20, 2022

I certify this is a correct copy of the original.

Brigitte Schwarz, secretary

*B. Schwarz*



KPMG AG  
Bogenstrasse 7  
PO Box 1142  
CH-9001 St. Gallen

+41 58 249 22 11  
kpmg.ch

**Report of the Statutory Auditor on the Limited Statutory Examination to the General Meeting of Shareholders of SIGG Switzerland Bottles AG, Frauenfeld**

As statutory auditor, we have examined the financial statements (balance sheet, income statement and notes) of SIGG Switzerland Bottles AG for the year ended 31 December 2021.

These financial statements are the responsibility of the board of directors. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements and the proposed appropriation of available earnings do not comply with Swiss law and the company's articles of incorporation

KPMG AG

Simon Niklaus  
Licensed Audit Expert  
Auditor in Charge

Pascal Manser

St. Gallen, 3 March 2022

Enclosures:

- Financial statements (balance sheet, income statement and notes)
- Proposed appropriation of available earnings

Date: December 20, 2022

I certify this is a correct copy of the original.

Brigitte Schwarz, secretary

Balance Sheet as of 31 December	Notes	2021	2020
		CHF	CHF
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents		2'136'983	2'764'241
Trade accounts receivable			
- from third parties		2'387'656	2'136'411
./. Valuation adjustment of trade accounts receivable			
from third parties		-112'358	-214'660
- from shareholders		0	622'646
- from entities in which the entity holds an investment		501'143	95'887
- from affiliated parties		3'386	0
Advanced payments to suppliers		153'064	157'008
Other short-term receivables			
- from third parties		731'256	511'283
- from shareholders	2.1	0	6'240'000
Inventories and non-invoiced services	2.2	6'774'516	6'129'748
Prepaid expenses and accrued income		85'987	281'706
		<u>12'661'633</u>	<u>18'724'270</u>
<b>Non-current assets</b>			
<b>Financial assets</b>			
- Loan to entities in which the entity holds an investment		1'036'380	1'084'430
Investments	2.3	40'573	40'573
<b>Property, plant and equipment</b>			
- Land and buildings		29'692	60'138
- Machinery and other equipment		220'241	258'999
<b>Intangible assets</b>		495'778	360'028
		<u>1'822'664</u>	<u>1'804'168</u>
		<u>14'484'297</u>	<u>20'528'438</u>

Date: December 20, 2022

I certify this is a correct copy of the original.

Brigitte Schwarz, secretary



Balance Sheet as of 31 December	Notes	2021	2020
		CHF	CHF
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>			
<b>Short-term liabilities</b>			
Trade accounts payable			
- to third parties		537'944	208'194
- to shareholders		685'999	2'494'078
Short-term interest-bearing liabilities			
- to third parties (Covid loans)	2.5	0	1'000'000
Other short-term liabilities			
- to third parties		394'137	578'671
Advance payments received			
- from third parties		18'792	7'795
- from shareholders		0	817'486
Short-term provisions		765'161	590'135
Accrued expenses and deferred income		395'294	399'888
		<u>2'797'327</u>	<u>6'096'247</u>
<b>Long-term liabilities</b>			
Long-term interest-bearing liabilities to shareholders		0	4'029'377
		<u>0</u>	<u>4'029'377</u>
		<u>2'797'327</u>	<u>10'125'624</u>
<b>Shareholders' equity</b>			
Share capital	2.7	8'900'000	8'900'000
Legal capital reserves			
- Reserves from capital contributions		192'326	192'326
Legal capital reserves			
- Reserves from earning contributions		250'000	220'000
Voluntary retained earnings			
- Accumulated profits			
Accumulated profits brought forward		1'060'488	862'442
Profit for the year		1'284'156	228'046
		<u>11'686'970</u>	<u>10'402'814</u>
		<u>14'484'297</u>	<u>20'528'438</u>

Date: December 20, 2022

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Brigitte Schwarz, secretary

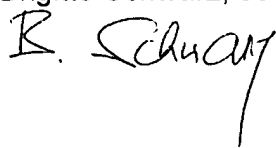


Income statement	Notes	2021	2020
		CHF	CHF
Revenue from sale of goods and services		20'071'306	15'852'623
Raw materials and supplies		-8'599'227	-7'205'718
<b>Gross Profit</b>		<b>11'472'079</b>	<b>8'646'905</b>
Personnel expenses	2.6	-6'127'482	-5'530'340
Other operating expenses		-3'595'651	-3'054'911
<b>Earnings before interest, taxes and depreciation and amortization (EBITDA)</b>		<b>1'748'946</b>	<b>61'654</b>
Depreciation and impairment losses on non-current assets		-245'855	-281'500
<b>Earnings before interest and taxes (EBIT)</b>		<b>1'503'091</b>	<b>-219'846</b>
Financial income		21'573	573'143
Financial expenses		-242'699	-105'692
<b>Operating result before taxes</b>		<b>1'281'965</b>	<b>247'605</b>
Extraordinary, non-recurring or prior period expenses or Earnings of assets sales		0 2'191	-19'559 0
<b>Profit for the year before taxes</b>		<b>1'284'156</b>	<b>228'046</b>
Direct taxes		0	0
<b>Profit for the year</b>		<b>1'284'156</b>	<b>228'046</b>

Date: December 20, 2022

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Brigitte Schwarz, secretary





## Notes

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### 1. Principles

#### 1.1 General aspects

These financial statements were prepared according to the principles of the Swiss Law on Accounting and Financial Reporting (32<sup>nd</sup> title of the Swiss Code of Obligations). Where not prescribed by law, the significant accounting and valuation principles applied are described below. It should be noted that to ensure the company's going concern, the company's financial statements may be influenced by the creation and release of hidden reserves.

#### 1.2 Trade accounts receivable

Trade accounts receivable are valued at its nominal amount taking into account necessary specific and general allowances for bad debts.

#### 1.3 Inventories and non-invoiced services

Inventories and non-invoiced services are recorded at acquisition or manufacturing costs. If the net realizable value at the balance sheet date is lower than acquisition or manufacturing cost, the net realizable value is used.

#### 1.4 Property, plant and equipment and intangible assets

Property, plant and equipment as well as intangible assets are valued at acquisition or manufacturing costs less accumulated depreciation and impairment losses and are depreciated using the straight-line method.

#### 1.5 Leases

For leases, the leasing rates are directly recorded in the income statement; however, the leased objects themselves are not recognized on the balance sheet.

#### 1.6 Revenue recognition

Sales are recognized when risks and rewards are transferred to the client or a service has been provided. Normally, this is the case upon delivery of the goods. Appropriate provisions are made for expected warranty-claims arising from the rendering of services.

Date: December 20, 2022

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Notes	2021	2020
	CHF	CHF

## 2. Disclosure on balance sheet and income statement items

### 2.1 Other short-term receivables from shareholders

In 2020, the share capital was increased by CHF 7'800'000 to CHF 8'900'000. Of this amount, CHF 1'560'000 was paid in during 2020. The remaining amount of CHF 6'240'000 was paid in full in 2021.

### 2.2 Inventories and non-invoiced services

Raw materials	1'067'343	1'127'640
Semi-finished goods	561'894	474'947
Finished goods	5'276'090	4'878'107
Goods in transit	318'569	199'747
Valuation adjustment	-449'380	-550'693
	<u>6'774'516</u>	<u>6'129'748</u>

### 2.3 Direct investments

Company name, domicile	Voting and capital rights in %		Capital in 1'000			
SIGG Deutschland GmbH, DE-73037 Göppingen	100	100	EUR	25	EUR	25

### 2.4 Pension scheme liabilities

Liabilities due to pension fund	76'663	76'883
	<u>76'663</u>	<u>76'883</u>

The pension scheme liabilities are included in the balance sheet position "Other short-term liabilities to third parties".

### 2.5 Covid loan

In Order to secure liquidity, SIGG Switzerland Bottles AG has drawn on a guaranteed COVID-19 loan totaling CHF 1'000k in 2020. CHF 500k thereof bears interest at a rate of 0.0%, CHF 500k at 1.175%. All COVID-19 loan facilities have been refunded by 31 December 2021.

### 2.6 Short time work compensation

SIGG Switzerland Bottles AG has received short time work compensation in the amount of CHF 590'183.00 (2020) and CHF 178'710.80 (2021). Due to the effects of the measures caused by the Covid-19 crisis. The received amounts were offset against personnel expenses.

### 2.7 Share capital

As at 31 December 2021, the share capital consists of 89,000 registered shares at a par value of CHF 100 each.

Date: December 20, 2022

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Brigitte Schwarz, secretary *B. Schwarz*

Notes	2021	2020
	CHF	CHF
<b>3. Other information</b>		
<b>3.1 Full-time equivalents</b>		
The annual average number of full-time equivalents for the reporting year, as well as the previous year, did not exceed 250.		
<b>3.2 Residual amount of leasing obligations</b>		
Leasing obligations up to 1 year	39'828	15'480
Leasing obligation more than 1 year	56'435	23'221
	<u>96'263</u>	<u>38'701</u>
Rental obligations up to 1 year	975'579	975'579
Rental obligations more than 1 year	1'004'843	1'980'422
	<u>1'980'422</u>	<u>2'956'001</u>

The rental agreement for the utilization of production site was extended by 5 years at the beginning of 2018 with due date March 2019 and ends in February 2024. The annual rent expenses amount to CHF 175'579.

The rental agreement for the head office was extended by 5 years in July 2018 and ends in December 2023. The annual rent expenses amount to CHF 800'000.

**3.3 Assets pledged to secure own liabilities, as well as assets with retention of title**

Assets pledged to secure own liabilities amount to CHF 53'876 (previous year CHF 53'956).

Date: December 20, 2022

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Brigitte Schwarz, secretary

*B. Schwarz*

**Proposed appropriation of available earnings**

**2021**

CHF

Retained earnings brought forward

1'060'488.00

Net profit for the year

1'284'156.00

Available earnings

2'344'644.00

The Board of Directors proposes to the General Meeting  
of Shareholders the following appropriation of available earnings:

Transfer to the general legal retained earnings

250'000.00

To be carried forward

2'094'644.00

2'344'644.00

Date: December 20, 2022

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Brigitte Schwarz, secretary

*B. Schwarz*