

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 manner of
with accounting requirements

THURSDAY



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21/12/2023

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COMPANIES HOUSE

Part 1 Corporate company nameCorporate 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 Part 3 'Signature'.</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 Part 3 'Signature'.</p>
Name of organisation or body ¹	EXPERTsuisse

¹ Please insert the name of the appropriate accounting organisation or body.

Part 3

Signature

Signature	I am signing this form on behalf of the overseas company.	
	Signature	
	<input checked="" type="checkbox"/> R. Schwan	<input checked="" type="checkbox"/>
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 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



SIGG Switzerland Bottles Ltd., Frauenfeld

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

Financial Statements 2022

Date: December 20, 2023

I certify this is a correct copy of the original.

Brigitte Schwarz, secretary

B. Schwarz

KPMG AG

St. Gallen, 28 February 2023



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kpmg.ch

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

As statutory auditor, we have examined the financial statements (balance sheet, income statement and notes) of SIGG Switzerland Bottles Ltd. for the year ended 31 December 2022.

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

Lukas Keller
Licensed Audit Expert

St. Gallen, 28 February 2023

Enclosures:

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

Date: December 20, 2023

I certify this is a correct copy of the original.

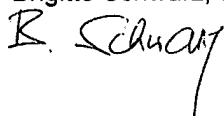
Brigitte Schwarz, secretary

Balance Sheet as of 31 December	Notes	2022	2021
		CHF	CHF
ASSETS			
Current assets			
Cash and cash equivalents		3,111,442	2,136,983
Trade accounts receivable			
- from third parties		3,266,405	2,387,656
J. Valuation adjustment of trade accounts receivable			
from third parties		-119,243	-112,358
- from entities in which the entity holds an investment		547,055	501,143
- from affiliated parties		27,750	3,386
Advanced payments to suppliers		25,442	153,064
Other short-term receivables			
- from third parties		590,812	731,256
Inventories and non-invoiced services	2.1	7,234,237	6,774,516
Prepaid expenses and accrued income		43,344	85,987
		<u>14,727,244</u>	<u>12,661,633</u>
Non-current assets			
Financial assets			
- Loan to entities in which the entity holds an investment		985,870	1,036,380
Investments	2.2	40,573	40,573
Property, plant and equipment			
- Land and buildings		267,537	29,692
- Machinery and other equipment		1,017,173	220,241
Intangible assets		563,096	495,778
		<u>2,874,249</u>	<u>1,822,664</u>
		<u>17,601,493</u>	<u>14,484,297</u>

Date: December 20, 2023

I certify this is a correct copy of the original.

Brigitte Schwarz, secretary



Balance Sheet as of 31 December	Notes	2022	2021
		CHF	CHF
LIABILITIES AND SHAREHOLDERS' EQUITY			
Short-term liabilities			
Trade accounts payable			
- to third parties		502,790	537,944
- to shareholders		842,448	685,999
Short-term interest-bearing liabilities			
- to third parties		600,000	0
Other short-term liabilities			
- to third parties		884,331	394,137
- to sister companies		47,856	0
Advance payments received			
- from third parties		11,123	18,792
Short-term provisions		884,251	765,161
Accrued expenses and deferred income		401,473	395,294
		<u>4,174,272</u>	<u>3,797,327</u>
Shareholders' equity			
Share capital	2.5	8,900,000	8,900,000
Legal capital reserves			
- Reserves from capital contributions		192,326	192,326
Legal retained earnings			
- General legal retained earnings		500,000	250,000
Voluntary retained earnings			
- Accumulated profits			
Accumulated profits brought forward		2,094,644	1,060,488
Profit for the year		1,740,251	1,284,156
		<u>13,427,221</u>	<u>11,686,970</u>
		<u>17,601,493</u>	<u>14,484,297</u>

Date: December 20, 2023

I certify this is a correct copy of the original.

Brigitte Schwarz, secretary

B. Schwarz

Income statement	Notes	2022	2021
		CHF	CHF
Revenue from sale of goods and services		24,016,277	20,071,306
Raw materials and supplies		-9,557,967	-8,599,227
Gross Profit		14,458,310	11,472,079
Personnel expenses	2.4	-7,027,580	-6,127,482
Other operating expenses		-5,095,727	-3,595,651
Earnings before interest, taxes and depreciation and amortization (EBITDA)		2,335,003	1,748,946
Depreciation and impairment losses on non-current assets		-232,934	-245,855
Earnings before interest and taxes (EBIT)		2,102,069	1,503,091
Financial income		20,030	21,573
Financial expenses		-389,369	-242,699
Operating result before taxes		1,732,730	1,281,965
Earnings of assets sales		7,521	2,191
Profit for the year before taxes		1,740,251	1,284,156
Direct taxes		0	0
Profit for the year		1,740,251	1,284,156

Date: December 20, 2023

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Brigitte Schwarz, secretary

B. Schwarz

Notes

1. Principles

1.1 General aspects

These financial statements were prepared according to the principles of the Swiss Law on Accounting and Financial Reporting (32nd 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, 2023

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Brigitte Schwarz, secretary

B. Schwarz

Notes	2022	2021
	CHF	CHF
2. Disclosure on balance sheet and income statement items		
2.1 Inventories and non-invoiced services		
Raw materials	1,668,623	1,067,343
Semi-finished goods	591,047	561,894
Finished goods	5,095,001	5,276,090
Goods in transit	58,910	318,569
Valuation adjustment	-179,344	-449,380
	<u>7,234,237</u>	<u>6,774,516</u>

2.2 Direct investments

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

2.3 Pension scheme liabilities

Liabilities due to pension fund	<u>101,627</u>	<u>76,663</u>
	<u>101,627</u>	<u>76,663</u>

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

2.4 Short time work compensation

SIGG Switzerland Bottles AG has received short time work compensation in the amount of CHF 178'711 (2021) and as amendment CHF 64'334 (2022), due to the effects of the measures caused by the Covid-19 crisis. The received amounts were offset against personnel expenses.

2.5 Share capital

As at 31 December 2022, the share capital consists of 89,000 registered shares at a par value of CHF 100 each.

Date: December 20, 2023

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Brigitte Schwarz, secretary

B. Schwarz

Notes	2022	2021
	CHF	CHF
3. Other information		
3.1 Full-time equivalents		
The annual average number of full-time equivalents for the reporting year, as well as the previous year, did not exceed 250.		
3.2 Residual amount of leasing obligations		
Leasing obligations up to 1 year	92,662	39,828
Leasing obligation more than 1 year	91,969	56,435
	<u>184,631</u>	<u>96,263</u>
Rental obligations up to 1 year	975,579	975,579
Rental obligations more than 1 year	3,317,053	1,004,843
	<u>4,292,632</u>	<u>1,980,422</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 landlord grants a 6-month extension for the refurbishment works.

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 53'796 (previous year CHF 53'876).

Date: December 20, 2023

I certify this is a correct copy of the original.

Brigitte Schwarz, secretary

B. Schwarz

Proposed appropriation of available earnings

2022

	CHF
Retained earnings brought forward	2,094,644
Net profit for the year	1,740,251
Available earnings	3,834,895

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

Transfer to the general legal retained earnings	90,000
To be carried forward	3,744,895
	3,834,895

Date: December 20, 2023

I certify this is a correct copy of the original. Brigitte Schwarz, secretary

B. Schwarz