

EUROPEAN CO-PACKERS ASSOCIATION

General Assembly
26th January 2017
hosted by DOW Europe

AGENDA

General Assembly	09.30 hrs
Coffee break	10.30 hrs
Presentation by DOW	10.45 hrs
Lunch and networking	11.45 hrs
Guided tour of DOW	12.30 hrs
Ending time	13.30 hrs

ANTI-TRUST RULES

- ECPA is committed to compliance with the antitrust rules that aim to achieve free competition and fair terms for all business transactions.
- The participants in this meeting hereby acknowledge that no issue will be discussed that will violate antitrust rules and that during this meeting these rules shall be respected under all circumstances.
- Specifically participants acknowledge that:
 - they shall not exchange information anti-competitive in nature, including e.g. regarding current or future prices, price-fixing or price stabilizing agreements, discounts, cost studies or other competitive business terms
 - enter into anti-competitive agreements with other participants during meetings or in the context there of (see checklist of do's and don'ts)

GENERAL ASSEMBLY

1. Organisational changes
2. Website statistics – Enquiries
3. Membership development
4. Financials 2016 and 2017
5. Member benefits
6. Open discussion: Market developments

WELCOME - NEW MEMBERS

Members	Associate Members
<p>Driessen United Blenders BV Gejo Interpak LABO Phytophar Powerpak Steripack</p>	<p>Bluhm Weber Group Dow Europe GmbH CBT Packaging Ltd etikett.de/label.co.uk (divisions of CCL Industries Inc) Hoffman Neopac AG Polypack Inc</p>

ARTICLES OF ASSOCIATION:

Article 8.2

- Employees of an undertaking that is an active member may be appointed members of the Governing Board. Legal entities may not become members of the Governing Board. Members of the Governing Board shall preferably be CEOs of member companies or international partner associations. ***Alternatively, the Board may propose an alternative outsider.***

ORGANISATIONAL CHANGES

- Appointment Peter van Riel
- Gordana Schlösser succeeds Emma Verkaik
- Gordana will start per January 1, 2017
- During January Emma will hand-over tasks and guide Gordana

ORGANISATIONAL CHANGES

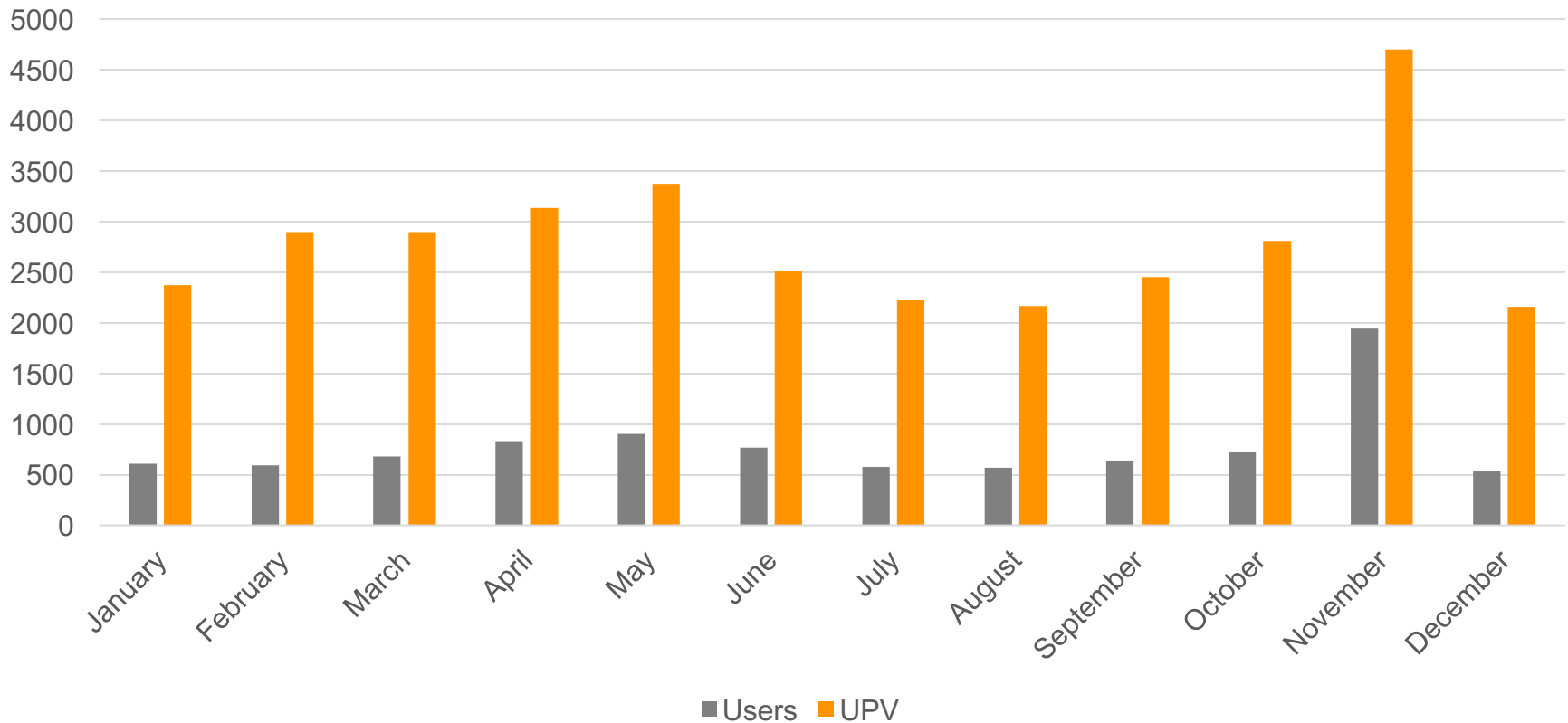
Election schedule:

Peter van Riel	Ends Jan 2020
Gordana Schlösser	Ends Jan 2020
Peter Knipscheer	Ends Apr 2016
Ingo Meierhans	Ends Oct 2017
Peter Nieuwkerk	Ended Oct 2016

WEBSITE STATISTICS

YEAR 2016: USERS & UNIQUE PAGE VIEWS

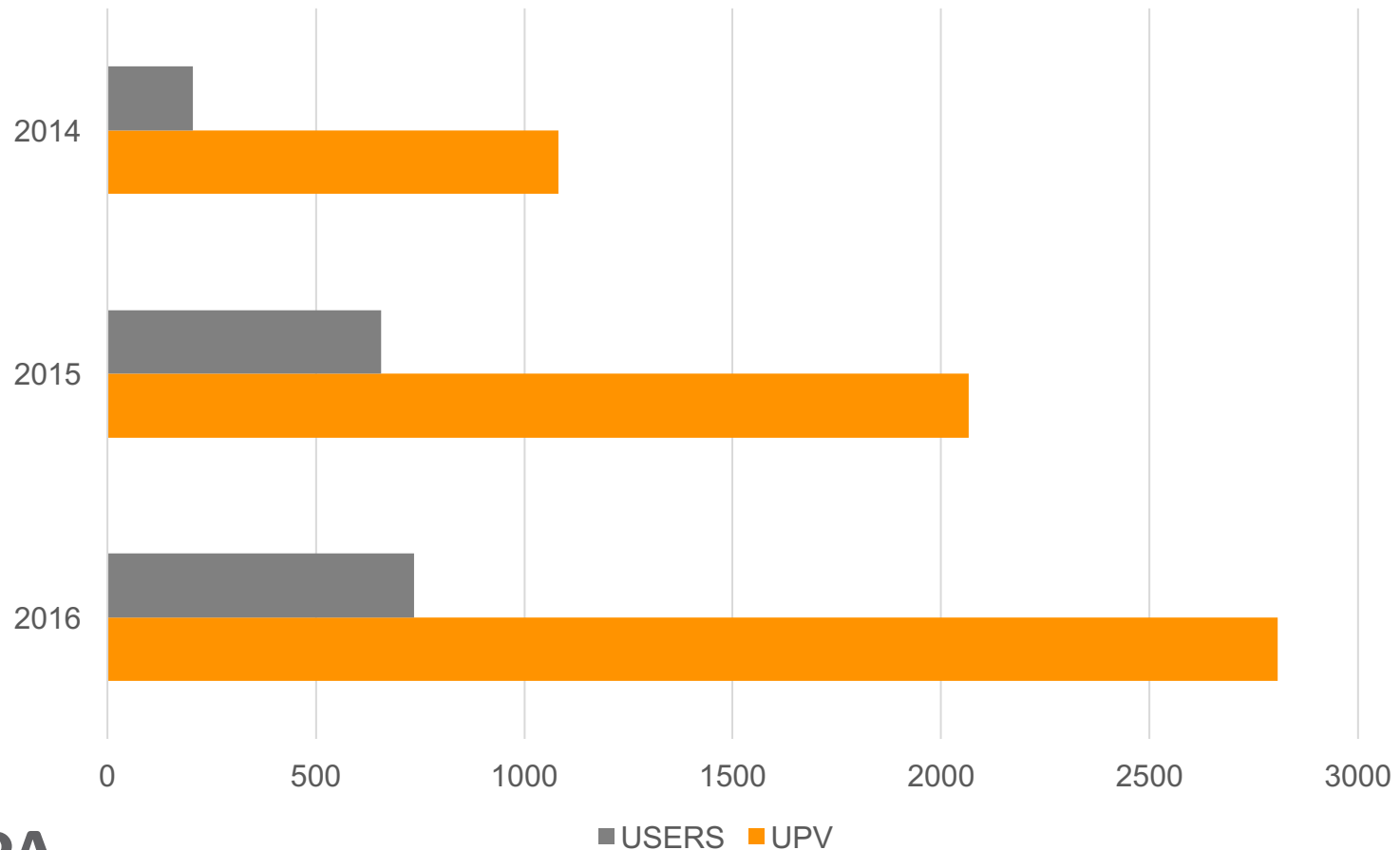
All website data
Total number per month



WEBSITE STATISTICS

YEAR 2014 – 2016: USERS & UNIQUE PAGE VIEWS

All website data
Average number per month

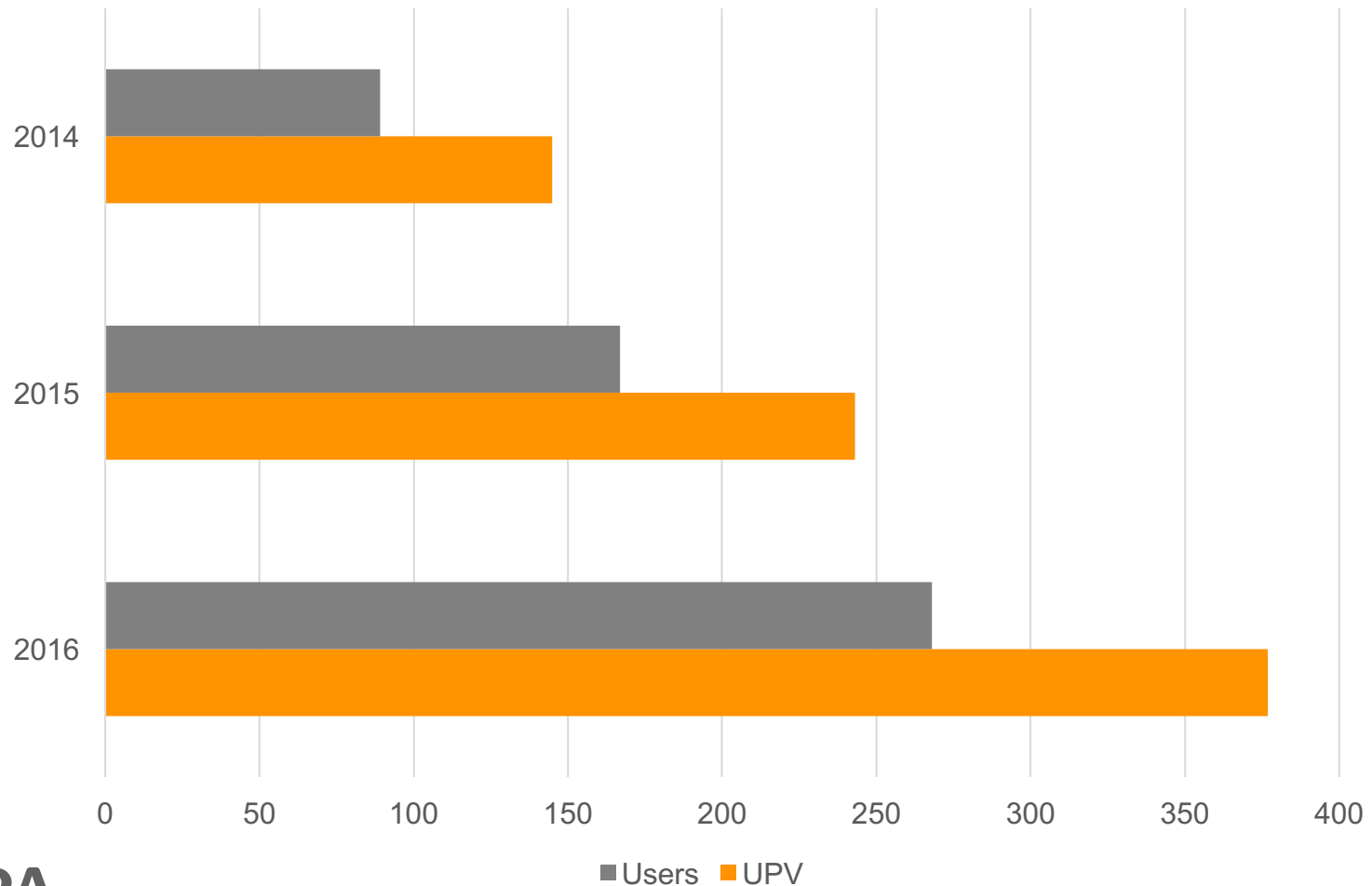


WEBSITE STATISTICS

MEMBERS PAGE (LIST)

YEAR 2014 – 2016: USERS & UNIQUE PAGE VIEWS

Average Number per month

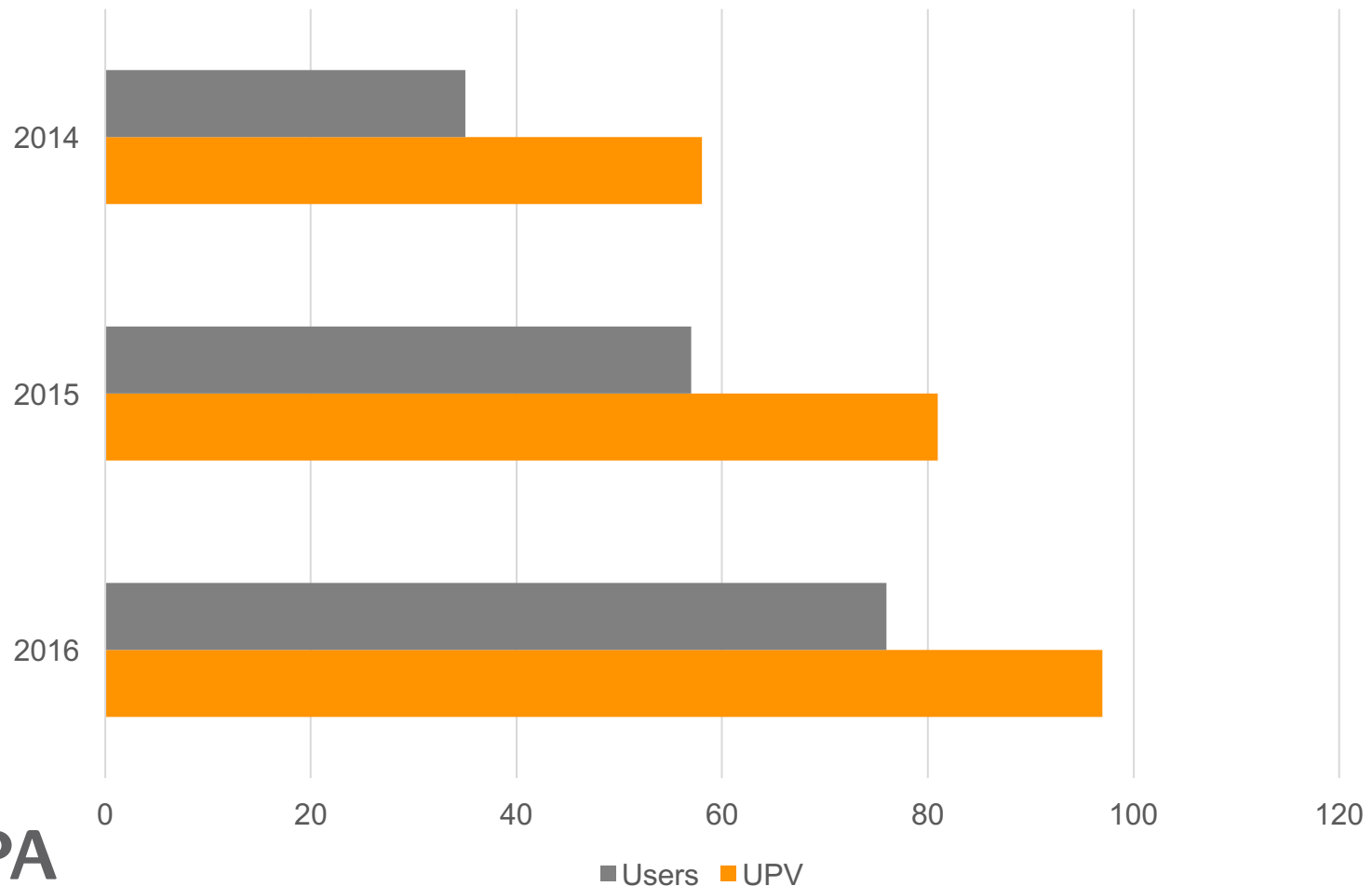


WEBSITE STATISTICS

ASSOCIATE MEMBERS PAGE

YEAR 2014 – 2016: USERS & UNIQUE PAGE VIEWS

Average number per month



WEBSITE STATISTICS

- There was a peak in number of visitors and (unique) page views towards the ECPA Conference in May 2016.
- In November we ran an AdWords campaign which led to another peak. We are now perfecting this campaign in order to generate more enquiries.
- Since 2014 the amount of visitors has increased and the page views per visitor even more.
- The number of page views per visitor has increased.
- Number of enquiries have increased to an average of 9 per month

MEMBERSHIP DEVELOPMENT

	2015	2016
Members	20	29
Associate Members	11	19

CASE: TAX REDUCTION

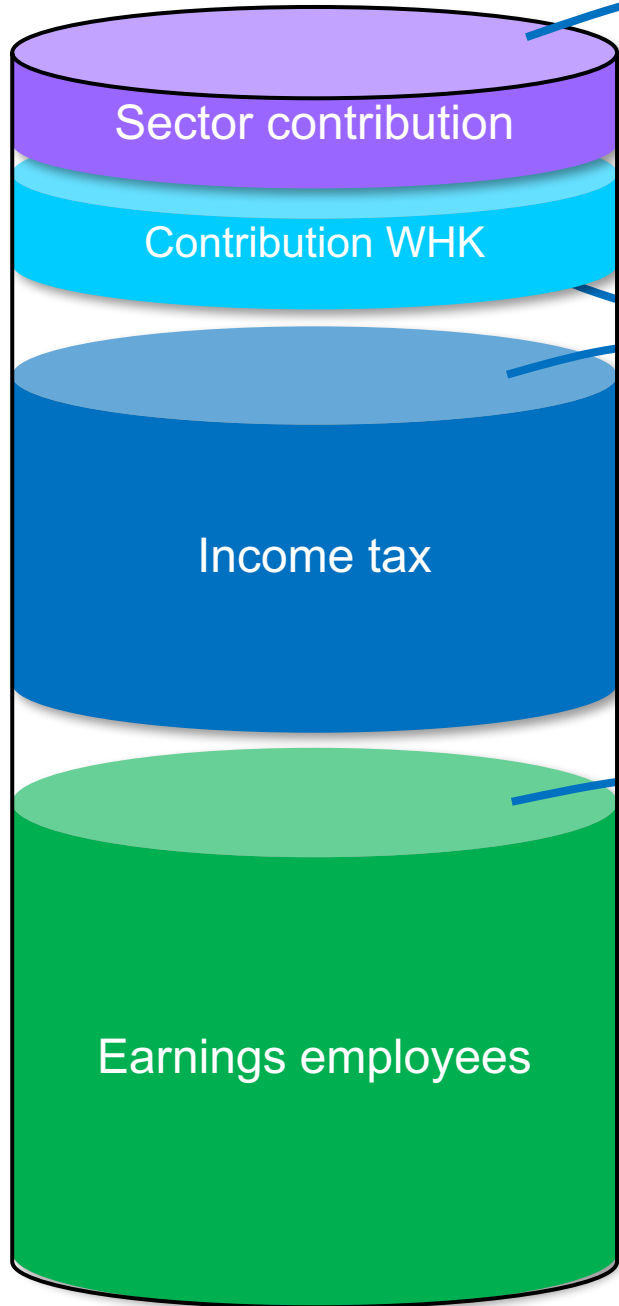
COMPANY 1 NL– JANUARY 2017

- Level of income tax / social securities contributions varies per branche in the Netherlands
- Not every company is classified correctly by the tax authorities
- Your accountant usually does not verify the classification by the tax authorities
- Maybe you should

SOCIAL SECURITIES CONTRIBUTIONS (PAYROLL TAXES)

- In addition to income tax, paid by all employers in The Netherlands:
 - sector tax: used for paying unemployment benefits (called: WW)
 - WHK tax: used for paying benefits for the partly-disabled (called: WGA and ZW)
- Level of social securities contribution depends on the 'sector' (branche) your company is placed in
- All costs for the unemployment within a sector is paid by all employers in that specific sector, the same goes for WGA and ZW benefits

Gross salary costs



Social security contributions



Unemployed
Partly disabled



Belastingdienst



Tax authority

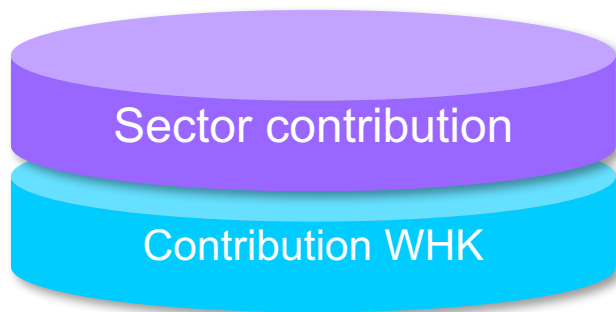


ANALYSIS

- Company 1 NL had the sector classification reviewed by a consultancy firm
- It turned out that the company was placed in the wrong sector
- Linders Consultants (consultancy firm):
 - performed the analysis
 - made calculations
 - assessed the consequences and risks
 - assisted in the process with the tax authorities

RESULT

- The request for change of sector has been granted by the tax authorities
- Costs are reduced by app. € 20k per year
- Corrections of all monthly contributions claimed back to the 2011 tax year



OTHER POSSIBILITIES

- Tax reduction for new employees who have been unemployed for a while
- Tax reduction for disabled employees
- Tax reduction for innovation projects

OPEN DISCUSSION

- Market development secondary co-packing
- Market development primary co-packing
- Payment terms development

END

**General Assembly
26th January 2017
hosted by DOW Europe**