

Strategic Report, Report of the Directors and
Financial Statements for the Year Ended 31 May 2019
for
Icon Health And Fitness Limited



Icon Health And Fitness Limited

Contents of the Financial Statements
for the Year Ended 31 May 2019

	Page
Company Information	1
Strategic Report	2
Report of the Directors	3
Report of the Independent Auditors	5
Statement of Comprehensive Income	7
Balance Sheet	8
Statement of Changes in Equity	9
Notes to the Financial Statements	10

Icon Health And Fitness Limited

Company Information
for the Year Ended 31 May 2019

DIRECTORS:

R Grout
E Smith

SECRETARY:

Oakwood Corporate Secretary Limited

REGISTERED OFFICE:

3rd Floor
1 Ashley Road
Altrincham
Cheshire
WA14 2DT

BUSINESS ADDRESS:

Westgate Court
Silkwood Park
4 Fryers Way
Wakefield
WF5 9TT

REGISTERED NUMBER:

02995785 (England and Wales)

AUDITORS:

Haines Watts
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
West Yorkshire
LS7 2BB

The directors present their strategic report for the year ended 31 May 2019.

PRINCIPAL ACTIVITY

The Company's principal activity during the year continued to be the purchase and distribution of home fitness equipment in the UK and overseas.

There have not been any significant changes in the Company's activities in the year under review.

REVIEW OF BUSINESS

Turnover in 2019 of £19,536,661 was £1,085,829 less than 2018's turnover of £20,622,490. The Company made a profit for the financial year of £1,053,816 compared to £1,568,994 in 2018. These lower levels of turnover and profits were due to a lower level of business done with international distributors. Reserves are also held by the Company and were £13,474,756 at the end of 2019, having been £12,420,940 at the end of 2018.

STRATEGY

The business continues to perform at a constantly high level and in line with management's expectations regarding sales, profitability and working capital management.

PRINCIPAL RISKS AND UNCERTAINTIES

The key business risks and uncertainties affecting the Company are considered to relate to foreign currencies, competition and the market forces within the industry.

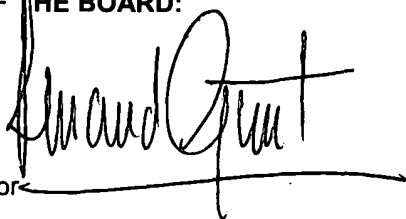
FINANCIAL AND OTHER KEY PERFORMANCE INDICATORS

Financial performance is measured by turnover and operating profit. Turnover was as set out above. Operating profit was £1,203,060 in 2019 compared to £1,568,142 in 2018, due to the reduced level of turnover with our international customers.

FUTURE OUTLOOK

The director's intentions are to maintain the performance of the business in difficult trading conditions. The Brexit vote made the company's purchases more expensive and this is expected to continue for the foreseeable future.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'R Grout', is written over a horizontal line. The signature is stylized and cursive.

R Grout - Director

20 February 2020

Report of the Directors
for the Year Ended 31 May 2019

The directors present their report with the financial statements of the company for the year ended 31 May 2019.

DIVIDENDS

No dividends will be distributed for the year ended 31 May 2019.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 June 2018 to the date of this report.

R Grout
E Smith

FINANCIAL RISK MANAGEMENT

The Company's operations expose it to a variety of financial risks that include the effects of changes in debt market prices, credit risk, liquidity risk and interest rate risk. The Company has in place a risk management programme that seeks to limit the adverse effects of these risks on the financial performance of the Company.

Given the size of the Company, the directors have not delegated the responsibility of monitoring financial risk management to a sub committee of the board. The Company's finance department implements the policies set by the board of directors.

LIQUIDITY RISK

The Company currently has cash balances, which provide sufficient available funds for operations and planned expansions.

CURRENCY RISK

The Company has foreign currency bank accounts into which it received monies from the customers and makes payments to suppliers. The Company considers that this policy meets its objectives of managing exposure to currency risk.

MATTERS COVERED IN THE STRATEGIC REPORT

Disclosure with regard to the review of the business, principal risks and uncertainties, key performance indicators and future outlook have been included in the strategic report.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Strategic Report, the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

STATEMENT OF DIRECTORS' RESPONSIBILITIES - continued

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

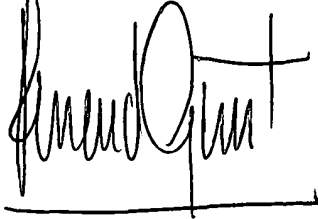
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

Under section 487(2) of the Companies Act 2006, Haines Watts Leeds LLP will be deemed to have been reappointed as auditor 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the accounts with the registrar, whichever is earlier.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'R Grout', written over a horizontal line.

R Grout - Director

20 February 2020

Report of the Independent Auditors to the Members of
Icon Health And Fitness Limited

Opinion

We have audited the financial statements of Icon Health And Fitness Limited (the 'company') for the year ended 31 May 2019 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 May 2019 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information in the Strategic Report and the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors have been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Icon Health And Fitness Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page three, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Haines Watts

James Sutton BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Haines Watts
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
West Yorkshire
LS7 2BB

Date: *20 March 2020*

Icon Health And Fitness Limited

Statement of Comprehensive Income
for the Year Ended 31 May 2019

		2019		2018	
	Notes	£	£	£	£
TURNOVER	3		19,536,661		20,622,490
Cost of sales			13,069,934		13,769,925
GROSS PROFIT			6,466,727		6,852,565
Distribution costs		710,306		620,149	
Administrative expenses		4,553,361		4,664,274	
			5,263,667		5,284,423
OPERATING PROFIT	5		1,203,060		1,568,142
Interest receivable and similar income			4,284		852
PROFIT BEFORE TAXATION			1,207,344		1,568,994
Tax on profit	6		153,528		-
PROFIT FOR THE FINANCIAL YEAR			1,053,816		1,568,994
OTHER COMPREHENSIVE INCOME			-		-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR			1,053,816		1,568,994

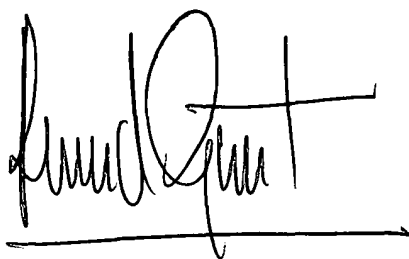
The notes form part of these financial statements

Balance Sheet
31 May 2019

	Notes	2019		2018	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		144,170		165,482
CURRENT ASSETS					
Stocks	8	4,502,219		4,517,217	
Debtors	9	8,269,471		7,781,293	
Cash at bank and in hand		6,027,722		4,984,960	
			18,799,412		17,283,470
CREDITORS					
Amounts falling due within one year	10	5,446,727		5,028,012	
NET CURRENT ASSETS			13,352,685		12,255,458
TOTAL ASSETS LESS CURRENT LIABILITIES			13,496,855		12,420,940
PROVISIONS FOR LIABILITIES	12		22,099		-
NET ASSETS			13,474,756		12,420,940
CAPITAL AND RESERVES					
Called up share capital	13		21,919,892		21,919,892
Retained earnings	14		(8,445,136)		(9,498,952)
SHAREHOLDERS' FUNDS			13,474,756		12,420,940

The financial statements were approved by the Board of Directors on 20 February 2020 and were signed on its behalf by:

R Grout - Director



Icon Health And Fitness Limited

Statement of Changes in Equity
for the Year Ended 31 May 2019

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 June 2017	21,919,892	(11,067,946)	10,851,946
Changes in equity			
Total comprehensive income	-	1,568,994	1,568,994
Balance at 31 May 2018	<u>21,919,892</u>	<u>(9,498,952)</u>	<u>12,420,940</u>
Changes in equity			
Total comprehensive income	-	1,053,816	1,053,816
Balance at 31 May 2019	<u><u>21,919,892</u></u>	<u><u>(8,445,136)</u></u>	<u><u>13,474,756</u></u>

The notes form part of these financial statements

1. STATUTORY INFORMATION

Icon Health And Fitness Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Critical accounting judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgments and estimates. The items in the financial statements where these key judgments and estimates have been made include the depreciation of fixed assets and the provisions for costs included within accruals and deferred income.

Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Turnover is recognised within the profit and loss account at the point that goods are delivered to the customer.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Fixtures and fittings	- 33% on cost
Computer Software	- 33% on cost
Computer equipment	- at varying rates on cost

Stocks

Stocks are stated at the lower of purchase cost and net realisable value. Cost comprises the direct cost of purchasing. Net realisable value is the estimated selling price reduced by all the costs of marketing, selling and distribution. Provision is made where necessary for obsolete, slow moving and defective stocks.

Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2. ACCOUNTING POLICIES - continued

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Short term creditors are measured at the transaction price.

Employee benefits

Short term employee benefits, including holiday pay and other similar non monetary benefits, are recognised as an expense in the period in which they are incurred.

Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

2. ACCOUNTING POLICIES - continued

Foreign currency

The Company's functional and presentational currency is GBP (£).

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

3. TURNOVER

The turnover and profit before taxation are attributable to the one principal activity of the company.

An analysis of turnover by geographical market is given below:

	2019 £	2018 £
United Kingdom	9,185,593	9,215,134
Europe	4,076,708	2,931,326
Rest of the world	6,274,360	8,476,030
	<u>19,536,661</u>	<u>20,622,490</u>

4. EMPLOYEES AND DIRECTORS

	2019 £	2018 £
Wages and salaries	714,744	786,191
Social security costs	96,900	107,180
Other pension costs	68,784	60,434
	<u>880,428</u>	<u>953,805</u>

The average number of employees during the year was as follows:

	2019	2018
Directors	2	2
Admin Staff	11	10
Sales Staff	8	9
	<u>21</u>	<u>21</u>

	2019 £	2018 £
Directors' remuneration	<u>-</u>	<u>-</u>

5. OPERATING PROFIT

The operating profit is stated after charging/(crediting):

	2019 £	2018 £
Operating leases	77,064	94,642
Depreciation - owned assets	79,150	82,867
Auditors' remuneration	9,750	9,750
Foreign exchange differences	(211,315)	158,760
	<u> </u>	<u> </u>

6. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	2019 £	2018 £
Current tax:		
UK corporation tax	131,429	-
Deferred tax	22,099	-
	<u> </u>	<u> </u>
Tax on profit	153,528	-
	<u> </u>	<u> </u>

Reconciliation of total tax charge included in profit and loss

The tax assessed for the year is lower than the standard rate of corporation tax in the UK. The difference is explained below:

	2019 £	2018 £
Profit before tax	1,207,344	1,568,994
	<u> </u>	<u> </u>
Profit multiplied by the standard rate of corporation tax in the UK of 19% (2018 - 19%)	229,395	298,109
Effects of:		
Expenses not deductible for tax purposes	132	(22,165)
Depreciation in excess of capital allowances	25,100	9,060
Utilisation of tax losses	(101,099)	(285,004)
	<u> </u>	<u> </u>
Total tax charge	153,528	-
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

7. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Computer Software £	Computer equipment £	Totals £
COST					
At 1 June 2018	25,701	5,261	272,184	496,217	799,363
Additions	-	-	56,884	954	57,838
At 31 May 2019	25,701	5,261	329,068	497,171	857,201
DEPRECIATION					
At 1 June 2018	18,983	3,215	141,053	470,630	633,881
Charge for year	6,718	1,754	63,838	6,840	79,150
At 31 May 2019	25,701	4,969	204,891	477,470	713,031
NET BOOK VALUE					
At 31 May 2019	-	292	124,177	19,701	144,170
At 31 May 2018	6,718	2,046	131,131	25,587	165,482

8. STOCKS

	2019 £	2018 £
Goods in transit	1,104,917	162,792
Finished goods	3,397,302	4,354,425
	4,502,219	4,517,217

Stock recognised in cost of sales during the year as an expense was £13,069,934 (2018 - £13,769,925)

9. DEBTORS

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	2,621,814	3,556,519
Amounts owed by group undertakings	5,148,061	3,825,208
Other debtors	99,314	108,107
VAT	114,722	-
Prepayments and accrued income	36,638	42,537
	8,020,549	7,532,371
Amounts falling due after more than one year:		
Amounts owed by group undertakings	248,922	248,922
Aggregate amounts	8,269,471	7,781,293

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	2,074,059	1,189,862
Amounts owed to group undertakings	1,948,263	3,463,474
Tax	131,429	-
Social security and other taxes	16,633	19,834
VAT	-	32,854
Other creditors	24,063	22,494
Accruals and deferred income	1,252,280	299,494
	<u>5,446,727</u>	<u>5,028,012</u>

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019 £	2018 £
Within one year	52,728	56,532
Between one and five years	60,536	111,867
	<u>113,264</u>	<u>168,399</u>

12. PROVISIONS FOR LIABILITIES

	2019 £	2018 £
Deferred tax	<u>22,099</u>	<u>-</u>
		Deferred tax £
Provided during year		<u>22,099</u>
Balance at 31 May 2019		<u>22,099</u>

The deferred tax liability provided at the 2019 year end has arisen due to capital allowances for year in excess of depreciation.

At the 2018 year end the Company had an unprovided deferred tax asset of £81,235. The amount unprovided represented a contingent asset at the balance sheet date and was calculated using a tax rate of 19%. No asset was recognised in the financial statements.

13. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2019 £	2018 £
Number:	Class:	Nominal value:		
21,919,892	Ordinary	1	<u>21,919,892</u>	<u>21,919,892</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

14. **RESERVES**

	Retained earnings £
At 1 June 2018	(9,498,952)
Profit for the year	1,053,816
	<hr/>
At 31 May 2019	<u>(8,445,136)</u>

15. **RELATED PARTY DISCLOSURES**

In accordance with the exemption allowed by FRS 102, no disclosures are made of transactions with other wholly owned member companies of the Icon Health & Fitness Inc Group.

No further transactions with related parties took place as are required to be reported under FRS 102.

During the year, a total of key management personnel compensation of £347,388 (2018 - £334,386) was paid.

16. **ULTIMATE CONTROLLING PARTY**

The ultimate parent undertaking is Icon Health & Fitness Inc., a company incorporated in the United States of America. The intermediate holding company is Icon Health & Fitness (Holdings) Limited. Copies of the accounts of Icon Health & Fitness (Holdings) Limited may be obtained by writing to the address given on the company information page.

Copies of the accounts of the ultimate parent company, Icon Health & Fitness Inc. may be obtained from the company secretary at 1500S 1000W, Logan, Utah, 84321, United States of America.