

Grace Anisimoff Holding ApS

Absalonsgade 6, 1., 8000 Aarhus C

Company reg. no. 43 55 49 80

Annual report

1 January - 31 December 2024

The annual report was submitted and approved by the general meeting on the 5 June 2025.

Grace Margaret Anisimoff
Chairman of the meeting

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Notes:

- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points have not been used in the usual English way. This means that for instance DKK 146.940 means the amount of DKK 146,940, and that 23,5 % means 23.5 %.

Management's statement

Today, the Managing Director has approved the annual report of Grace Anisimoff Holding ApS for the financial year 1 January - 31 December 2024.

The annual report has been prepared in accordance with the Danish Financial Statements Act.

I consider the chosen accounting policy to be appropriate, and in my opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2024 and of the results of the Company's operations for the financial year 1 January – 31 December 2024.

The Managing Director consider the conditions for audit exemption of the 2024 financial statements to be met.

Further, in my opinion, the Management's review gives a true and fair review of the matters discussed in the Management's review.

We recommend that the annual report be approved at the Annual General Meeting.

Aarhus C, 5 June 2025

Managing Director

Grace Margaret Anisimoff

Practitioner's compilation report

To the Shareholder of Grace Anisimoff Holding ApS

We have compiled the financial statements of Grace Anisimoff Holding ApS for the financial year 1 January - 31 December 2024 based on the company's bookkeeping and on information you have provided.

These financial statements comprise income statement, balance sheet, statement of changes in equity, notes and a summary of significant accounting policies.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist Management in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements under the Danish Act on Approved Auditors and Audit Firms and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Aarhus, 5 June 2025

Grant Thornton

Certified Public Accountants
Company reg. no. 34 20 99 36

Brian Christensen

State Authorised Public Accountant
mne35438

Company information

The company

Grace Anisimoff Holding ApS
Absalonsgade 6, 1.
8000 Aarhus C

Company reg. no. 43 55 49 80

Financial year: 1 January - 31 December

Managing Director

Grace Margaret Anisimoff

Auditors

Grant Thornton, Godkendt Revisionspartnerselskab
Agerøvej 31A, 2. sal
8381 Tilst

Management's review

Description of key activities of the company

Like previous years, the activities is to own capital shares in other companies and investment business as well as other related business

Significant changes in the company's activities and financial matters

There have been no significant changes in activities and financial matters.

The Income loss for this year totals DKK -23 thousand against DKK -13 thousand last year. Management considers the year's result to be as expected

Financial resources

The company has lost more than 50% of its equity, management expects that the company's equity will be re-established through future earnings.

The capital owner has indicated that she will provide liquidity to the company so that it can settle its obligations to third parties as they fall due. The capital owner has also granted a grace period on debts, which is why these will only be settled as the company's liquidity allows.

Events occurring after the end of the financial year

No events have occurred since the balance sheet date that would alter the assessment of the annual report.

Income statement

All amounts in DKK.

<u>Note</u>	1/1 2024 - 31/12 2024	4/10 2022 - 31/12 2023
Gross profit	-13.987	-13.170
Other financial expenses	-8.859	0
Pre-tax net profit or loss	-22.846	-13.170
Tax on net profit or loss for the year	0	0
Net profit or loss for the year	-22.846	-13.170
Proposed distribution of net profit:		
Allocated from retained earnings	-22.846	-13.170
Total allocations and transfers	-22.846	-13.170

Balance sheet at 31 December

All amounts in DKK.

Assets		
<u>Note</u>	<u>2024</u>	<u>2023</u>
Non-current assets		
Other financial investments	300.000	200.000
Total investments	300.000	200.000
Total non-current assets	300.000	200.000
Current assets		
Cash and cash equivalents	15.468	29.080
Total current assets	15.468	29.080
Total assets	315.468	229.080

Balance sheet at 31 December

All amounts in DKK.

Equity and liabilities		<u>2024</u>	<u>2023</u>
<u>Note</u>			
Equity			
Contributed capital		40.000	40.000
Retained earnings		<u>-36.016</u>	<u>-13.170</u>
Total equity		<u>3.984</u>	<u>26.830</u>
Liabilities other than provisions			
2 Payables to shareholders and management		<u>309.859</u>	<u>201.000</u>
Total long term liabilities other than provisions		<u>309.859</u>	<u>201.000</u>
Trade payables		<u>1.625</u>	<u>1.250</u>
Total short term liabilities other than provisions		<u>1.625</u>	<u>1.250</u>
Total liabilities other than provisions		<u>311.484</u>	<u>202.250</u>
Total equity and liabilities		<u>315.468</u>	<u>229.080</u>

Statement of changes in equity

All amounts in DKK.

	<u>Contributed capital</u>	<u>Retained earnings</u>	<u>Total</u>
Equity 1 January 2024	40.000	-13.170	26.830
Retained earnings for the year	0	-22.846	-22.846
	40.000	-36.016	3.984

Notes

All amounts in DKK.

	1/1 2024 - 31/12 2024	4/10 2022 - 31/12 2023
1. Staff costs		
Average number of employees	<u>0</u>	<u>0</u>
2. Payables to shareholders and management		
The owner of the company has granted a moratorium on debt and will not be paid unless there is adequate liquidity for repayment.		

Accounting policies

The annual report for Grace Anisimoff Holding ApS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises. Furthermore, the company has decided to comply with certain rules applying to reporting class C enterprises.

The accounting policies are unchanged from the previous year, and the annual report is presented in DKK. The accounting period last year was the first financial year for and, consequently, the comparative figures in the income statement comprise the period 4 October 2022 – 31 December 2023.

Income statement

Gross loss

Gross loss comprises the external costs.

Other external expenses comprise administration.

Financial income and expenses

Financial income and expenses are recognised in the income statement with the amounts concerning the financial year. Financial income and expenses comprise interest income and expenses.

Tax on net profit or loss for the year

Tax for the year comprises the current income tax for the year and changes in deferred tax and is recognised in the income statement with the share attributable to the net profit or loss for the year and directly in equity with the share attributable to entries directly in equity.

Statement of financial position

Investments

Other financial instruments

Financial instruments recognised under non-current assets comprise listed bonds and shares measured at fair value on the reporting date. Listed financial instruments are measured at market price.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Liabilities other than provisions

Liabilities concerning payables to suppliers and other payables are measured at amortised cost which usually corresponds to the nominal value.