

BIOMEDIQ A/S**Strandlinien 59****2791 Dragør****CVR-no. 31176891****Annual report****1. januar 2024 - 31. december 2024**

The annual report was presented and adopted at the company's annual general meeting 24. juni 2025

Mads Nielsen
Chairman

Table of contents

Company information	2
Statement by management on the annual report	3
Independent auditor's report	4
Management's review	7
Income statement	8
Assets	9
Liabilities and equity	10
Statement of equity	11
Notes	12
Accounting policies	13

Company information

Company

BIOMEDIQ A/S
Strandlinien 59
2791 Dragør

Municipality of domicile: Dragør
CVR-no.: 31176891
Reporting period: 1. januar 2024 - 31. december 2024

Board of Directors

Pieter Kroese
Mads Nielsen
Martin Lillholm

Executive Board

Mads Nielsen

Auditor

Dansk Revision Søborg
Statsautoriseret revisionsaktieselskab
Generatorvej 8D
2860 Søborg

Statement by management on the annual report

The Board of Directors and the Executive Board today considered and approved the annual report of 1. januar 2024 - 31. december 2024 for the period BIOMEDIQ A/S.

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

In our opinion, the financial statements give a true and fair view of the company's financial position as at 31. december 2024 and of its financial performance for the financial year 1. januar 2024 - 31. december 2024.

In our opinion, the management's review gives a true and fair view of the matters dealt with in the review.

We recommend that the annual report be adopted by the annual general meeting.

Dragør, 24. juni 2025

Executive Board:

Mads Nielsen

Board of Directors:

Pieter Kroese
Chairman

Mads Nielsen

Martin Lillholm

Audit of annual report

The company complies with the provisions of section 135 of the Danish Financial Statements Act and is thus able to present an unaudited annual report.

The company's management proposes for approval by the general meeting that the company's annual report will not be audited in the future.

Chairman's notes

The general meeting has today considered and approved the management's proposal not to audit.

den 24. juni 2025

Mads Nielsen
Chairman

Independent auditor's report

To the Shareholders of BIOMEDIQ A/S

Opinion

We have audited the financial statements of BIOMEDIQ A/S for the financial year 1. januar 2024 - 31. december 2024, which comprise income statement, balance sheet, statement of changes in equity, notes and a summary of significant accounting policies. The Financial Statements are prepared under the Danish Financial Statements Act.

In our opinion, the Financial Statements give a true and fair view of the Company's financial position at 31. december 2024 and of the results of the Company operations for the financial year 1. januar 2024 - 31. december 2024 in accordance with the Danish Financial Statements Act.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation of Financial Statements that give a true and fair view in accordance with the Danish Financial Statements Act, and for such internal control as Management determines is 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, Management is 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 in preparing the Financial Statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's 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 an auditor's report 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 and the additional requirements applicable in Denmark 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.

Independent auditor's report

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the Financial Statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and contents of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement on Management's Review

Management is responsible for Management's Review. Our opinion on the Financial Statements does not cover Management's Review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read Management's Review and, in doing so, consider whether Management's Review is materially inconsistent with the Financial Statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether Management's Review provides the information required under the Danish Financial Statements Act.

Independent auditor's report

Based on the work we have performed, we conclude that Management's Review is in accordance with the Financial Statements and has been prepared in accordance with the requirements of the Danish Financial Statement Acts. We did not identify any material misstatement of Management's Review.

Søborg, 24. juni 2025

Dansk Revision Søborg

Statsautoriseret revisionsaktieselskab, CVR-nr. 14649905

Thomas Ennistein
Statsautoriseret revisor
mne32161

Management's review

Principal activities

As in previous years, the company's main activities have been research in biotechnology.

Development in activities and financial affairs

The company has lost more than 50% of its share capital and is therefore subject to the provisions of section 119 of the Companies Act on capital loss. Management expects to re-establish the lost capital through positive operations in the coming years, which is why the annual report is presented on a going concern basis.

Events after the end of the financial year

After the end of the financial year the company has been acquired by the Dutch company Screenpoint Medical B.V.

Note	Income statement	2024 DKK	2023 1.000 DKK
The period 1. januar - 31. december			
	Gross profit	-74.987	-51
1	Staff costs	16.642	0
	Income or loss before net financials	-58.345	-51
	Financial expenses	-7.049	-8
	Profit before tax	-65.394	-58
2	Tax on profit or loss for the year	8.725	0
	Net income or loss for the year	-56.669	-58
Proposal for distribution of net income			
	Retained earnings	-56.669	-58
	Total distribution of net income	-65.322	-58

Note	Assets	2024 DKK	2023 1.000 DKK
Assets as at 31. december			
	Tax receivables from group enterprises	8.725	0
	Other receivables	9.491	9
	Prepayments	8.379	0
	Receivables	26.595	9
	Cash	13.122	109
	Total current assets	39.716	119
	Total assets	39.716	119

Note	Liabilities and equity	2024 DKK	2023 1.000 DKK
Liabilities and equity as at 31. december			
	Contributed capital	400.000	400
	Retained earnings	-402.397	-346
	Total equity	-2.397	54
	Other payables	0	17
	Non-current payables	0	17
	Credit institutions	0	1
	Accounts payable	41.242	47
	Payables to shareholders and management	872	0
	Current payables	42.113	47
	Total payables	42.113	64
	Total liabilities and equity	39.716	119
3	Capital resources		
4	Contingent liabilities		
5	Charges and securities		

Statement of equity

Equity	Contri- buted ca- pital	Retained earnings	Total
	1.000 DKK	1.000 DKK	1.000 DKK
The period 1. januar - 31. december			
Equity beginning of the year	400	-346	54
Profit/loss of the year	0	-57	-57
Equity end of the year	400	-402	-2

Notes

1 Staff costs

Pay and remuneration	-17.255	0
Social security contributions and staff costs	613	0
Staff costs	-16.642	0

During the financial year, the company had an average of 1 employees (last year 1).

2 Tax on profit or loss for the year

Tax on profit or loss for the year	-72	0
Tax on profit or loss for the year	-72	0

3 Capital resources

The company's equity amounts to TDKK -2, which means that more than half of the company's capital is lost. It is expected that the capital will be re-established by future positive earnings.

4 Contingent liabilities

The company is jointly and severally liable with the parent company Mads Nielsen Holding 1 ApS for Danish corporation taxes and withholding taxes on dividends and royalties within the joint taxation group. Corporation taxes and withholding taxes payable within the joint taxation group are disclosed in the parent company's financial statements.

5 Charges and securities

The company has no charges and securities.

Accounting policies

General

The annual report was prepared in accordance with the provisions of the Danish Financial Statements Act for reporting class B.

In addition, the Company has decided to observe certain provisions from higher reporting classes.

The financial statements have been prepared according to the same accounting policies as last year.

General principles for recognition and measurement

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow out of the company and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described below for each individual item.

Certain financial assets and liabilities are measured at amortised cost, implying the recognition of a constant effective interest rate to maturity. Amortised cost is determined as original cost less any repayments and with addition/deduction of the accumulated amortisation of the difference between cost and nominal amount.

In recognition and measurement, foreseeable losses and risks are taken into consideration when arising before the annual report is prepared and proving or disproving matters existing on the balance sheet date.

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities measured at fair value or amortised cost. Also recognised are expenses incurred to generate the earnings for the year, including depreciation, amortisation, impairment losses and provisions, as well as reversals resulting from changes in accounting estimates of amounts previously recognised in the income statement.

Foreign currency translation

During the year, foreign currency transactions are translated at the exchange rates prevailing on the transaction date. Foreign currency receivables, payables and other items that have not been settled on the balance sheet date are translated at the exchange rates prevailing on the balance sheet date.

Realised and unrealised foreign currency translation adjustments are recognised in the income statement under net financials.

Financial instruments are not used to hedge the value expressed in Danish currency of balance sheet items in foreign currencies and future foreign currency transactions.

Accounting policies

Income statement

Gross profit

Revenue less expenses for direct costs and other external expenses are aggregated in the item 'Gross profit'.

Other external expenses

Other external expenses include expenses relating to distribution, sale, advertising, administration, premises, bad debts, operating lease expenses etc.

Staff costs

Staff costs include wages and salaries and social security costs, pensions etc. for the company's staff.

Financial income and expenses

Net financials include interest income and expenses, financial expenses relating to finance leases, realised and unrealised capital gains and losses from foreign currency securities, payables and transactions, amortisation of mortgage loans and surcharges and allowances under the tax prepayment scheme etc.

Tax on net income or loss for the year

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

The company is subject to Danish regulations on compulsory joint taxation of the parent company and its Danish subsidiaries.

For settlement of the joint tax contribution, the current Danish income tax is distributed between the jointly taxed companies in proportion to their taxable income. Under the joint taxation scheme, companies with tax losses receive joint tax contributions from companies that have been able to use these losses (full allocation).

Accounting policies

Statement of financial position

Receivables

Receivables are measured in the balance sheet at amortised cost, usually equivalent to nominal value. The value is reduced by write-downs for expected losses following an assessment of each receivable.

Prepayments (recognised as assets)

Prepayments recognised as assets include expenses incurred in respect of subsequent financial years.

Cash

Includes cash and easily realisable securities which are subject to insignificant risk of changes in value.

Payables

Payables are measured at cost, equivalent to nominal value.

Tax payable and deferred tax

Current tax liabilities and tax receivable are measured in the balance sheet as tax calculated on the taxable income for the year, adjusted for tax on taxable for previous years and tax prepaid.

Deferred tax on temporary differences between the tax base of assets and liabilities and their carrying amounts is measured under the balance sheet liability method. Deferred tax is measured on the basis of the tax regulations and rates that, according to the rules in force at the balance sheet date, will apply at the time the deferred tax is expected to crystallise as current tax. Changes in deferred tax as a result of changes in tax rates are recognised in the income statement.