

ETOS - Solar Systems ApS

Vinkelvej 12, 6600 Vejen
CVR no. 40 56 88 91

Annual report for 2025

This annual report has been adopted at the annual
general meeting on 24.04.26

Poul Søndermark Svendsen
Chairman of the meeting

GODKENDT
REVISIONSPARTNERSELSKAB



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Haderslev
Gåskærgade 32
6100 Haderslev

www.beierholm.dk
CVR-nr. 32 89 54 68

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The company

ETOS - Solar Systems ApS
Vinkelvej 12
6600 Vejen
Registered office: Vejen kommune
CVR no.: 40 56 88 91
Financial year: 01.01 - 31.12

Executive Board

Poul Søndermark Svendsen

Auditors

Beierholm
Godkendt Revisionspartnerselskab

Statement by the Executive Board on the annual report

I have on this day presented the annual report for the financial year 01.01.25 - 31.12.25 for ETOS - Solar Systems ApS.

The annual report is presented in accordance with the Danish Financial Statements Act.

The financial statements have not been audited, and I declare that the relevant conditions have been met.

In my opinion, the financial statements give a true and fair view of the company's assets, liabilities and financial position as at 31.12.25 and of the results of the company's activities for the financial year 01.01.25 - 31.12.25.

The annual report is submitted for adoption by the general meeting.

Vejen, April 24, 2026

Executive Board

Poul Søndermark Svendsen

To the management of ETOS - Solar Systems ApS

Based on the company's accounting material and other information provided by management, we have compiled the financial statements of ETOS - Solar Systems ApS for the financial year 01.01.25 - 31.12.25.

The financial statements comprise income statement, balance sheet, statement of changes in equity and notes to the financial statements, including material accounting policy information.

We performed this compilation engagement in accordance with ISRS 4410, Engagements to Compile Financial Statements.

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

The financial statements and the accuracy and completeness of the information used to compile them are management's responsibility.

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

Haderslev, April 24, 2026

Beierholm

Godkendt Revisionspartnerselskab

CVR no. 32 89 54 68

Rasmus Ørskov

State Authorised Public Accountant

MNE-no. mne42777

Income statement

	2025	2024
Note	DKK	DKK
Gross result	-6,000	6,800
Financial income	90	468
Profit/loss before tax	-5,910	7,268
Tax on profit or loss for the year	1,300	-1,580
Profit/loss for the year	-4,610	5,688
Proposed appropriation account		
Retained earnings	-4,610	5,688
Total	-4,610	5,688

ASSETS

Note	31.12.25 DKK	31.12.24 DKK
Deferred tax asset	585	0
Income tax receivable	715	0
Total receivables	1,300	0
Cash	60,918	66,828
Total current assets	62,218	66,828
Total assets	62,218	66,828

EQUITY AND LIABILITIES

Share capital	40,000	40,000
Retained earnings	15,638	20,248
Total equity	55,638	60,248
Trade payables	5,000	5,000
Payables to group enterprises	1,580	0
Income taxes	0	1,580
Total short-term payables	6,580	6,580
Total payables	6,580	6,580
Total equity and liabilities	62,218	66,828

- 2 Contingent liabilities
- 3 Related parties
- 4 Number of employees

Statement of changes in equity

Figures in DKK	Share capital	Retained earnings	Total equity
Statement of changes in equity for 01.01.25 - 31.12.25			
Balance as at 01.01.25	40,000	20,248	60,248
Net profit/loss for the year	0	-4,610	-4,610
Balance as at 31.12.25	40,000	15,638	55,638

1. Primary activities

The company's primary activity is to communicate projects.

2. Contingent liabilities

Other contingent liabilities

The company is taxed jointly with the other Danish companies in the group and has joint, several and unlimited liability for income taxes and any obligations to withhold tax at source on interest, royalties and dividends for the jointly taxed companies. The liability also includes any subsequent corrections to the calculated tax liability as a consequence of changes made to the jointly taxable income etc.

3. Related parties

The company is included in the consolidated financial statements of the parent Poss Holding ApS, Vejen kommune.

	2025	2024
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4. Number of employees

Average number of employees during the year	0	0
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5. Accounting policies

GENERAL

The annual report is presented in accordance with the provisions of the Danish Financial Statements Act (*Årsregnskabsloven*) for enterprises in reporting class B with application of provisions for a higher reporting class.

The accounting policies have been applied consistently with previous years.

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including depreciation, amortisation, impairment losses and write-downs, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company, and the value of such assets can be measured reliably. Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the company, and the value of such liabilities can be measured reliably. On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

On recognition and measurement, account is taken of foreseeable losses and risks arising before the date at which the annual report is presented and proving or disproving matters arising on or before the balance sheet date.

5. Accounting policies - continued -**INCOME STATEMENT****Gross result**

Gross result comprises other operating income and other external expenses.

Other operating income

Other operating income comprises income of a secondary nature in relation to the enterprise's activities, including rental income, negative goodwill and gains on the sale of intangible assets and property, plant and equipment.

Other external expenses

Other external expenses comprise costs relating to administration etc.

Other net financials

Interest income and interest expenses, bank fees, remission of debt etc. are recognised in other net financials.

Tax on profit/loss for the year

The current and deferred tax for the year is recognised in the income statement as tax on the profit/loss for the year with the portion attributable to the profit/loss for the year, and directly in equity with the portion attributable to amounts recognised directly in equity.

The company is jointly taxed with Danish consolidated enterprises.

In connection with the settlement of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed enterprises in proportion to their taxable incomes. This means that enterprises with a tax loss receive joint taxation contributions from enterprises which have been able to use this loss to reduce their own taxable profit.

5. Accounting policies - continued -**BALANCE SHEET****Cash**

Cash includes deposits in bank account.

Current and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the basis of the taxable income for the year, adjusted for tax paid on account.

Joint taxation contributions payable and receivable are recognised as income tax under receivables or payables in the balance sheet.

Deferred tax liabilities and tax assets are recognised on the basis of all temporary differences between the carrying amounts and tax bases of assets and liabilities. However, deferred tax is not recognised on temporary differences relating to goodwill which is non-amortisable for tax purposes and other items where temporary differences, except for acquisitions, have arisen at the date of acquisition without affecting the net profit or loss for the year or the taxable income. In cases where the tax value can be determined according to different taxation rules, deferred tax is measured on the basis of management's intended use of the asset or settlement of the liability.

Deferred tax assets are recognised, following an assessment, at the expected realisable value through offsetting against deferred tax liabilities or elimination in tax on future earnings.

Deferred tax is measured on the basis of the tax rules and at the tax rates which, according to the legislation in force at the balance sheet date, will be applicable when the deferred tax is expected to crystallise as current tax.

Payables

Short-term financial payables are measured at amortised cost, normally corresponding to the nominal value of such payables. Other short-term payables are measured at net realisable value.