

Lasagna ApS

Ragnagade 7
DK-2100 København Ø

CVR no. 42 06 16 62

Annual report 2022

The annual report was presented and approved at
the Company's annual general meeting on

2 June 2023

Ahmad Mahmoud El-Najjar
Chairman of the annual general meeting

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Statement by the Executive Board

The Executive Board has today discussed and approved the annual report for Lasagna ApS for the financial year 1 January - 31 December 2022.

The annual report, which has not been audited, is presented in accordance with the Danish Financial Statements Act.

In my opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 December 2022 and of the results of the Company's operations for the financial year 1 January - 31 December 2022.

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

I recommend that the annual report be approved at the annual general meeting.

Management confirms that the Company fulfils the requirement to be exempt from audit.

Copenhagen, 2 June 2023
Executive Board:

Ahmad Mahmoud El-Najjar
CEO



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Auditor's report on compilation of financial statements

To the Management of Lasagna ApS

We have compiled the financial statements of Lasagna ApS for the financial year 1 January - 31 December 2022 based on the Company's bookkeeping records and other information provided by you.

The financial statements comprise income statement, balance sheet, statement of changes in equity and notes, including accounting policies.

We performed our work in accordance with ISRS 4410 Compilation Engagements.

We have applied our professional expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Auditor Act, including the requirements for independence, and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), which is based on fundamental 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 as to whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Copenhagen, 2 June 2023

KPMG
Statsautoriseret revisionspartnerselskab
CVR no. 25 57 81 98

Morten Høgh-Petersen
State Authorised Public Accountant
mne34283

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Management's review

Company details

Lasagna ApS
Ragnagade 7
DK-2100 København Ø

CVR no.:	42 06 16 62
Established:	26 January 2021
Registered office:	København
Financial year:	1 January - 31 December

Executive Board

Ahmad Mahmoud El-Najjar, CEO

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Management's review

Operating review

Principal activities

The purpose of the Company is to act as a holding company for ownership of companies and other related operation which, in the opinion of the management, are connected to this.

Events after the balance sheet date

No events have occurred after the balance sheet date of material importance to the annual report for 2022.

Development in activities and financial position

The Company's income statement for 2022 shows a loss of DKK 5,000 as against a loss of DKK 5,000 in 26/1-31/12 2021. Equity in the Company's balance sheet at 31 December 2022 stood at DKK 36,797 as against DKK 41,797 at 31 December 2021.

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Income statement

DKK	Note	2022	26/1-31/12 2021 (11 Mos)
Gross loss		<u>-5,000</u>	<u>-5,000</u>
Loss before tax		<u>-5,000</u>	<u>-5,000</u>
Tax on loss for the year		<u>0</u>	<u>0</u>
Loss for the year		<u><u>-5,000</u></u>	<u><u>-5,000</u></u>
Proposed distribution of loss			
Retained earnings		<u>-5,000</u>	<u>-5,000</u>
		<u><u>-5,000</u></u>	<u><u>-5,000</u></u>

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Balance sheet

DKK	Note	31/12 2022	31/12 2021
ASSETS			
Fixed assets			
Investments			
Investments in associates		46,688	46,688
Total fixed assets		<u>46,688</u>	<u>46,688</u>
Current assets			
Receivables			
Other receivables		109	109
Total current assets		<u>109</u>	<u>109</u>
TOTAL ASSETS		<u><u>46,797</u></u>	<u><u>46,797</u></u>

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Balance sheet

DKK	Note	31/12 2022	31/12 2021
EQUITY AND LIABILITIES			
Equity			
Contributed capital		46,797	46,797
Retained earnings		-10,000	-5,000
Total equity		<u>36,797</u>	<u>41,797</u>
Liabilities			
Current liabilities			
Trade payables		5,000	5,000
Payables to shareholders and management		5,000	0
		<u>10,000</u>	<u>5,000</u>
Total liabilities		<u>10,000</u>	<u>5,000</u>
TOTAL EQUITY AND LIABILITIES		<u>46,797</u>	<u>46,797</u>

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Statement of changes in equity

DKK	Contributed capital	Retained earnings	Total
Equity at 1 January 2022	46,797	-5,000	41,797
Transferred over the distribution of loss	0	-5,000	-5,000
Equity at 31 December 2022	46,797	-10,000	36,797

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1 Accounting policies

The annual report of Lasagna ApS for 2022 has been prepared in accordance with the provisions applying to reporting class B entities under the Danish Financial Statements Act with opt-in from higher reporting classes.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

Income statement

Other external costs

Other external costs comprise costs for administrative expenses.

Balance sheet

Investments

Equity investments in subsidiaries and associates are measured at cost. In case of indication of impairment, an impairment test is conducted. When the cost exceeds the recoverable amount, write-down is made to this lower value.

Other receivables and deposits are recognised at amortised cost.

Corporation tax and deferred tax

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

Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities measured on the planned use of the asset or settlement of the liability, respectively. However, deferred tax is not recognised on temporary differences relating to office buildings non-deductible for tax purposes and other items where temporary differences arise at the date of acquisition without affecting either profit/loss or taxable income.

Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Any deferred net assets are measured at net realisable value.

Deferred tax is measured in accordance with the tax rules and at the tax rates applicable at the balance sheet date when 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 or equity, respectively.

Liabilities

Liabilities are measured at amortised cost.

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2 Staff costs

	2022	26/1-31/12 2021 (11 Mos)
Average number of full-time employees	<u>0</u>	<u>0</u>