

## **SYNERGY MARINE EUROPE A/S**

Kay Fiskers Plads 10  
2300 København S  
CVR-nr. 40 57 49 13  
*Company reg. no. 40 57 49 13*

### Årsrapport for 1. april 2022 - 31. marts 2023 *Annual report for 1 April 2022 - 31 March 2023*

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 12. oktober 2023.  
The annual report was submitted and approved by the general meeting on the 12 October 2023.

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Per Wistoft Kristiansen  
Dirigent  
*Chairman of the meeting*

# Indholdsfortegnelse

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*Notes to users of the English version of this document:*

- *This document contains a Danish version as well as an English version. In the event of any dispute regarding the interpretation of any part of the document, the Danish version of the document shall prevail.*
- *To ensure the greatest possible applicability of the English version of the document, IAS/IFRS English terminology has been used.*
- *Please note that decimal points remain unchanged from Danish version of the document. This means that DKK 146.940 corresponds to the English amount of DKK 146,940, and that 23,5 % corresponds to 23.5 %.*

## Ledelsespåtegning

### *Management's statement*

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Bestyrelse og direktion har dags dato aflagt årsrapporten for regnskabsåret 1. april 2022 - 31. marts 2023 for SYNERGY MARINE EUROPE A/S.

Today, the Board of Directors and the Managing Director have approved the annual report of SYNERGY MARINE EUROPE A/S for the financial year 1 April 2022 - 31 March 2023.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven.

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

Vi anser den valgte regnskabspraksis for hensigtsmæssig, og efter vores opfattelse giver årsregnskabet et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. marts 2023 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. april 2022 - 31. marts 2023.

We consider the chosen accounting policy to be appropriate, and in our opinion, the financial statements give a true and fair view of the financial position of the Company at 31 March 2023 and of the results of the Company's operations for the financial year 1 April 2022 – 31 March 2023.

Bestyrelse og direktion anser betingelserne for at undlade revision af årsregnskabet for 2022/23 for opfyldt.

The Board of Directors and the Managing Director consider the conditions for audit exemption of the 2022/23 financial statements to be met.

Ledelsesberetningen indeholder efter vores opfattelse en retvisende redegørelse for de forhold, som beretningen omhandler.

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

Årsrapporten indstilles til generalforsamlingens godkendelse.

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

København, den 12. oktober 2023  
*Copenhagen, 12 October 2023*

**Direktion**  
***Managing Director***

Saikat Sen Gupta

**Bestyrelse**  
***Board of directors***

Madhavan Unni Rajesh

Nair Vijayagopal Achuthankutty

Per Wistoft Kristiansen

## Revisors erklæring om opstilling af årsregnskab *Practitioner's compilation report*

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### Til kapitalejeren i SYNERGY MARINE EUROPE A/S

Vi har opstillet årsregnskabet for SYNERGY MARINE EUROPE A/S for regnskabsåret 1. april 2022 - 31. marts 2023 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsregnskabet omfatter anvendt regnskabspraksis, resultatopgørelse, balance, egenkapitalopgørelse og noter.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vores faglige ekspertise til at assistere Dem med at udarbejde og præsentere årsregnskabet i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisorerets etiske adfærd (IESBA Code), herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsregnskabet samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsregnskabet, er Deres ansvar.

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, De har givet os til brug for at opstille årsregnskabet. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsregnskabet er udarbejdet i overensstemmelse med årsregnskabsloven.

Brøndby, den 12. oktober 2023  
*Brøndby, 12 October 2023*

### **ALBJERG**

Statsautoriseret Revisionspartnerselskab  
CVR-nr. 35 38 28 79  
Company reg. no. 35 38 28 79

Dorthe Brandt Andersen  
statsautoriseret revisor  
State Authorised Public Accountant  
mne32774

### To the Shareholder of SYNERGY MARINE EUROPE A/S

We have compiled the financial statements of SYNERGY MARINE EUROPE A/S for the financial year 1 April 2022 - 31 March 2023 based on the company's bookkeeping and on information you have provided.

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

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.

## Selskabsoplysninger

### Company information

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<b>Selskabet</b> <i>The company</i>	SYNERGY MARINE EUROPE A/S Kay Fiskers Plads 10 2300 København S
	CVR-nr.: 40 57 49 13 <i>Company reg. no.</i>
	Stiftet: 11. juni 2019 <i>Established:</i> 11 June 2019
	Hjemsted: København <i>Domicile:</i>
	Regnskabsår: 1. april - 31. marts <i>Financial year:</i> 1 April - 31 March
<b>Bestyrelse</b> <i>Board of directors</i>	Madhavan Unni Rajesh Nair Vijayagopal Achuthankutty Per Wistoft Kristiansen
<b>Direktion</b> <i>Managing Director</i>	Saikat Sen Gupta
<b>Revisor</b> <i>Auditors</i>	ALBJERG Statsautoriseret Revisionspartnerselskab Ringager 4C, 2. th. 2605 Brøndby

## Ledelsesberetning *Management's review*

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### **Selskabets væsentligste aktiviteter**

Selskabets formål har været at drive virksomhed inden for handel og industri og anden i forbindelse hermed stående virksomhed.

Selskabets har for nuværende ikke aktivitet.

### **Udvikling i aktiviteter og økonomiske forhold**

Årets bruttofortjeneste udgør 471.129 kr. mod 1.719.111 kr. sidste år. Det ordinære resultat efter skat udgør -170.291 kr. mod 176.438 kr. sidste år. Ledelsen anser årets resultat for forventet som et resultat af afviklingen af aktivitet.

### **The principal activities of the company**

The purpose of the company was to conduct business in trade and industry, and other related business.

The company currently has no activity.

### **Development in activities and financial matters**

The gross profit for the year totals DKK 471.129 against DKK 1.719.111 last year. Income or loss from ordinary activities after tax totals DKK -170.291 against DKK 176.438 last year. Management considers the net profit or loss for the year as expected as a result of the shutdown of activity.

**Resultatopgørelse 1. april - 31. marts**  
**Income statement 1 April - 31 March**

All amounts in DKK.

<u>Note</u>	<u>2022/23</u> kr.	<u>2021/22</u> kr.
<b>Bruttofortjeneste</b>		
<b>Gross profit</b>	<b>471.129</b>	<b>1.719.111</b>
1 Personalemkostninger		
Staff costs	-678.354	-1.495.605
<b>Resultat før finansielle poster</b>		
<b>Profit before net financials</b>	<b>-207.225</b>	<b>223.506</b>
Andre finansielle indtægter		
Other financial income	42.888	20.493
2 Øvrige finansielle omkostninger		
Other financial costs	-5.954	-10.889
<b>Resultat før skat</b>		
<b>Pre-tax net profit or loss</b>	<b>-170.291</b>	<b>233.110</b>
3 Skat af årets resultat		
Tax on net profit or loss for the year	0	-56.672
<b>Årets resultat</b>		
<b>Net profit or loss for the year</b>	<b>-170.291</b>	<b>176.438</b>
<b>Forslag til resultatdisponering:</b>		
<b>Proposed appropriation of net profit:</b>		
Overføres til overført resultat		
Transferred to retained earnings	0	176.438
Disponeret fra overført resultat		
Allocated from retained earnings	-170.291	0
<b>Disponeret i alt</b>		
<b>Total allocations and transfers</b>	<b>-170.291</b>	<b>176.438</b>

**Balance 31. marts**  
**Balance sheet at 31 March**

All amounts in DKK.

<b>Aktiver</b>		
<b>Assets</b>		
<u>Note</u>	2023	2022
	kr.	kr.
<b>Anlægsaktiver</b>		
<b>Non-current assets</b>		
Deposita		
<i>Deposits</i>	0	106.726
Finansielle anlægsaktiver i alt		
<i>Total investments</i>	0	106.726
<b>Anlægsaktiver i alt</b>		
<b>Total non-current assets</b>	<b>0</b>	<b>106.726</b>
<b>Omsætningsaktiver</b>		
<b>Current assets</b>		
Tilgodehavender fra salg og tjenesteydelser		
<i>Trade receivables</i>	0	279.850
Tilgodehavende selskabsskat		
<i>Income tax receivables</i>	12.000	6.000
Andre tilgodehavender		
<i>Other receivables</i>	0	14.761
Periodeafgrænsningsposter		
<i>Prepayments and accrued income</i>	0	78.947
Tilgodehavender i alt		
<i>Total receivables</i>	12.000	379.558
Likvide beholdninger		
<i>Cash on hand and demand deposits</i>	521.537	469.731
<b>Omsætningsaktiver i alt</b>		
<b>Total current assets</b>	<b>533.537</b>	<b>849.289</b>
<b>Aktiver i alt</b>		
<b>Total assets</b>	<b>533.537</b>	<b>956.015</b>

**Balance 31. marts**  
**Balance sheet at 31 March**

All amounts in DKK.

<u>Note</u>	2023 kr.	2022 kr.
<b>Passiver</b>		
<b>Equity and liabilities</b>		
<b>Egenkapital</b>		
<b>Equity</b>		
Virksomhedskapital		
<i>Contributed capital</i>	400.000	400.000
Overført resultat		
<i>Results brought forward</i>	133.537	303.828
<b>Egenkapital i alt</b>	<b>533.537</b>	<b>703.828</b>
<b>Total equity</b>	<b>533.537</b>	<b>703.828</b>
<b>Gældsforpligtelser</b>		
<b>Long term liabilities other than provisions</b>		
Deposita		
<i>Deposits</i>	0	52.013
Langfristede gældsforpligtelser i alt		
<i>Total long term liabilities other than provisions</i>	0	52.013
Leverandører af varer og tjenesteydelser		
<i>Trade payables</i>	0	26.059
Selskabsskat		
<i>Corporate tax</i>	0	42.672
Anden gæld		
<i>Other payables</i>	0	127.248
Periodeafgrænsningsposter		
<i>Accruals and deferred income</i>	0	4.195
Kortfristede gældsforpligtelser i alt		
<i>Total short term liabilities other than provisions</i>	0	200.174
<b>Gældsforpligtelser i alt</b>	<b>0</b>	<b>252.187</b>
<b>Total liabilities other than provisions</b>	<b>0</b>	<b>252.187</b>
<b>Passiver i alt</b>		
<b>Total equity and liabilities</b>	<b>533.537</b>	<b>956.015</b>

## Egenkapitaloppgørelse Statement of changes in equity

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All amounts in DKK.

	<b>Virksomheds- kapital</b> <i>Contributed capital</i> <b>kr.</b>	<b>Overført resultat</b> <i>Retained earnings</i> <b>kr.</b>	<b>I alt</b> <i>Total</i> <b>kr.</b>
Egenkapital 1. april 2021 <i>Equity 1 April 2021</i>	400.000	127.390	527.390
Årets overførte overskud eller underskud <i>Profit or loss for the year brought forward</i>	<u>0</u>	<u>176.438</u>	<u>176.438</u>
Egenkapital 1. april 2022 <i>Equity 1 April 2022</i>	400.000	303.828	703.828
Årets overførte overskud eller underskud <i>Profit or loss for the year brought forward</i>	<u>0</u>	<u>-170.291</u>	<u>-170.291</u>
	<b><u>400.000</u></b>	<b><u>133.537</u></b>	<b><u>533.537</u></b>

## Noter Notes

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All amounts in DKK.

	2022/23 kr.	2021/22 kr.
	<u>                    </u>	<u>                    </u>
<b>1. Personalemkostninger</b>		
<b>Staff costs</b>		
Lønninger og gager		
<i>Salaries and wages</i>	615.446	1.394.372
Pensioner		
<i>Pension costs</i>	60.550	92.400
Andre omkostninger til social sikring		
<i>Other costs for social security</i>	2.358	8.833
	<u>678.354</u>	<u>1.495.605</u>
Gennemsnitligt antal beskæftigede medarbejdere		
<i>Average number of employees</i>	<u>1</u>	<u>1</u>
<b>2. Øvrige finansielle omkostninger</b>		
<b>Other financial costs</b>		
Andre finansielle omkostninger		
<i>Other financial costs</i>	5.954	10.889
	<u>5.954</u>	<u>10.889</u>
<b>3. Skat af årets resultat</b>		
<b>Tax on net profit or loss for the year</b>		
Skat af årets resultat		
<i>Tax of the results for the year</i>	0	56.672
	<u>0</u>	<u>56.672</u>

## Anvendt regnskabspraksis

### Accounting policies

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Årsrapporten for SYNERGY MARINE EUROPE A/S er af lagt i overensstemmelse med årsregnskabslovens bestemmelser for en klasse B-virksomhed. Herudover har virksomheden valgt at følge enkelte regler for klasse C-virksomheder.

Årsrapporten er aflagt efter samme regnskabspraksis som sidste år og aflægges i danske kroner.

### Resultatopgørelsen

#### Bruttofortjeneste

Bruttofortjeneste indeholder nettoomsætning, andre driftsindtægter samt eksterne omkostninger.

Nettoomsætning omfatter værdien af årets leverede ydelser, inklusive udlæg for kunder med fradrag af mer-værdiafgift og prisnedslag, der er direkte forbundet med salget. Nettoomsætning indregnes i resultatopgørelsen i den periode, som ydelsen vedrører.

Andre eksterne omkostninger omfatter omkostninger til distribution, salg, administration og lokaler.

#### Personaleomkostninger

Personaleomkostninger omfatter løn og gager, inklusive feriepenge og pensioner samt andre omkostninger til social sikring mv. til selskabets medarbejdere.

#### Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, realiserede og urealiserede kursgevinster og kurstab vedrørende transaktioner i fremmed valuta samt tillæg og godtgørelser under acontoskatteordningen mv.

#### Skat af årets resultat

Årets skat, der består af årets aktuelle selskabsskat og ændring i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte i egenkapitalen med den del, der kan henføres til posterings direkte i egenkapitalen.

The annual report for SYNERGY MARINE EUROPE A/S 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 last year, and the annual report is presented in DKK.

### Income statement

#### Gross profit

Gross profit comprises the revenue, other operating income, and external costs.

Revenue comprises the value of services provided during the year, including outlay for customers less VAT and price concessions directly associated with the sale. Revenue is recognised in the income statement for the period relating to the service provided.

Other external costs comprise costs incurred for distribution, sales, advertising, administration and premises.

#### Staff costs

Staff costs include salaries and wages, including holiday allowances, pensions, and other social security costs, etc., for staff members.

#### 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, realised and unrealised capital gains and losses relating to transactions in foreign currency, as well as surcharges and reimbursements under the advance tax scheme, etc.

#### 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.

## Balancen

### Tilgodehavender

Tilgodehavender måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

Der nedskrives til nettorealiseringsværdien med henblik på at imødegå forventede tab.

### Likvide beholdninger

Likvide beholdninger omfatter indeståender i pengeinstitutter.

### Selskabsskat og udskudt skat

Aktuelle skatteforpligtelser og tilgodehavende aktuel skat indregnes i balancen som beregnet skat af årets skattepligtige indkomst, reguleret for skat af tidligere års skattepligtige indkomster og for betalte acontoskatter.

Udskudt skat måles efter den balanceorienterede gælds metode af midlertidige forskelle mellem regnskabsmæssig og skattemæssig værdi af aktiver og forpligtelser opgjort på grundlag af den planlagte anvendelse af aktivet henholdsvis afvikling af forpligtelsen. Udskudt skat måles til nettorealiseringsværdi, der vurderes at være 0 kr.

### Gældsforpligtelser

Gældsforpligtelser måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

## Statement of financial position

### Receivables

Receivables are measured at amortised cost, which usually corresponds to nominal value.

In order to meet expected losses, impairment takes place at the net realisable value.

### Cash on hand and demand deposits

Cash on hand and demand deposits comprise cash at bank.

### Income tax and deferred tax

Current tax liabilities and current tax receivable are recognised in the statement of financial position as calculated tax on the taxable income for the year, adjusted for tax of previous years' taxable income and for tax paid on account.

Deferred tax is measured on the basis of temporary differences in assets and liabilities with a focus on the statement of financial position. Deferred tax is measured at net realisable value which is estimated to 0 DKK.

### Liabilities other than provisions

Other liabilities are measured at amortised cost which usually corresponds to the nominal value.

Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

## Dorthe Brandt Andersen

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Navnet returneret af dansk MitID var:

Dorthe Brandt Andersen

Revisor

ID: f19794ad-e67c-43d9-9ae0-f93019ec0321

Tidspunkt for underskrift: 12-10-2023 kl.: 16:00:37

Underskrevet med MitID



## Per Wistoft

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Navnet returneret af dansk MitID var:

PER WISTOFT KRISTIANSEN

Dirigent

ID: fcd14475-678d-4437-9832-599ec6ad0dbd

Tidspunkt for underskrift: 16-10-2023 kl.: 12:23:26

Underskrevet med MitID



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