

OKMM ApS

Lillevang 38, 7190 Billund
CVR no. 42 58 71 33

Annual report for 2024

Årsrapporten er godkendt på den
ordinære generalforsamling, d. 26.05.25

Marcin Bogusz Nogalski
Dirigent

Company information etc.	3
Statement by the Executive Board on the annual report	4
Practitioner's compilation report	5
Income statement	6
Balance sheet	7
Statement of changes in equity	8
Notes	9 - 12

The company

OKMM ApS
Lillevang 38
7190 Billund
Registered office: Billund
CVR no.: 42 58 71 33
Financial year: 01.01 - 31.12

Executive Board

Karolina Kama Sudwoj-Nogalska
Marcin Bogusz Nogalski

Auditors

Beierholm
Godkendt Revisionspartnerselskab

Statement by the Executive Board on the annual report

We have on this day presented the annual report for the financial year 01.01.24 - 31.12.24 for OKMM ApS.

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

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

In our opinion, the financial statements give a true and fair view of the company's assets, liabilities and financial position as at 31.12.24 and of the results of the company's activities for the financial year 01.01.24 - 31.12.24.

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

Billund, May 12, 2025

Executive Board

Karolina Kama Sudwoj-Nogalska

Marcin Bogusz Nogalski

To the management of OKMM ApS

Based on the company's accounting material and other information provided by management, we have compiled the financial statements of OKMM ApS for the financial year 01.01.24 - 31.12.24.

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.

Vejle, May 12, 2025

Beierholm

Godkendt Revisionspartnerselskab
CVR no. 32 89 54 68

Boye Graversen

State Authorised Public Accountant
MNE-no. mne44109

Income statement

Note		2024 DKK	2023 DKK
	Financial expenses	-250,000	0
	Loss for the year	-256,188	-11,427

Proposed appropriation account

	Retained earnings	-256,188	-11,427
	Total	-256,188	-11,427

ASSETS		31.12.24	31.12.23
Note		DKK	DKK
Other investments		0	250,000
Total investments		0	250,000
Total non-current assets		0	250,000
Cash		9,897	16,085
Total current assets		9,897	16,085
Total assets		9,897	266,085
EQUITY AND LIABILITIES			
Contributed capital		270,000	270,000
Retained earnings		-275,422	-19,234
Total equity		-5,422	250,766
Trade payables		5,000	5,000
Other payables		10,319	10,319
Total short-term payables		15,319	15,319
Total payables		15,319	15,319
Total equity and liabilities		9,897	266,085

Statement of changes in equity

Figures in DKK	Contributed capital	Retained earnings	Total equity
Statement of changes in equity for 01.01.24 - 31.12.24			
Balance as at 01.01.24	270,000	-19,234	250,766
Net profit/loss for the year	0	-256,188	-256,188
Balance as at 31.12.24	270,000	-275,422	-5,422

1. Information as regards going concern

The company has realized a deficit in 2024 of t.DKK 256 and a negative equity per 31.12.24 on t.DKK 5. The company's financial situation indicates uncertainty about the company's continuation operation. However, the company has received financing commitments from the owner regarding support for the implementation of the planned activities for the coming year why the annual accounts have been prepared under the assumption of continued operations.

2. Primary activities

The company's activities comprise investments.

3. 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.

INCOME STATEMENT

Gross loss

Gross loss comprises other external expenses.

Other external expenses

Other external expenses comprise costs relating to distribution, sales and advertising and administration, premises and bad debts to the extent that these do not exceed normal write-downs.

Other net financials

Interest income and interest expenses etc. are recognised in other net financials.

3. Accounting policies - continued -

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.

BALANCE SHEET

Impairment losses on fixed assets

The carrying amount of fixed assets which are not measured at fair value is assessed annually for indications of impairment over and above what is reflected in depreciation and amortisation.

If the company's realised return on an asset or a group of assets is lower than expected, this is considered an indication of impairment.

If there are indications of impairment, an impairment test is conducted of individual assets or groups of assets.

The assets or groups of assets are impaired to the lower of recoverable amount and carrying amount.

The higher of net selling price and value in use is used as the recoverable amount. The value in use is determined as the present value of expected net cash flows from the use of the asset or group of assets as well as expected net cash flows from the sale of the asset or group of assets after the expiry of their useful lives.

Impairment losses are reversed when the reasons for the impairment no longer exist.

Other investments

Equity investments that are not classified as group enterprises, associates or participating interests and which are not traded in an active market are measured in the balance sheet at cost.

Cash

Cash includes deposits in bank account.

3. Accounting policies - continued -

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.

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.