

Digibate Group ApS

Kratmosevej 32, 2950 Vedbæk

Company reg. no. 44628333

Annual report

09.02.2024 - 31.12.2024

The annual report was submitted and approved by the general meeting on the 8. juli 2025

Regitze Rønn Grønlund Campbell
Chairman of the meeting

Contents

Reports

Management's statement 1

Practitioner's compilation report 2

Management's review

Company information 3

Management's review 4

Financial statements

Accounting policies 5

Income statement 6

Balance sheet 7

Statement of changes in equity 9

Notes 10

Management's statement

Today, the Managing Director has approved the annual report of Digibate Group ApS for the financial year 9 February 2024 - 31 December 2024

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

I consider the chosen accounting policy to be appropriate, and in my opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2024 and of the results of the Company's operations for the financial year 9 February 2024 - 31 December 2024.

The Managing Director consider the conditions for audit exemption of the 09.02.2024 - 31.12.2024 financial statements to be met.

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

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

Vedbæk, 8 July 2025

Management

Regitze Rønn Grønlund Campbell
CEO

Practitioner's compilation report

To the management of Digibate Group ApS

According to agreement we have compiled the draft financial statements of Digibate Group ApS for the financial year 9. februar 2024 - 31. december 2024. If the annual report in the present form is approved by management, we will provide the annual report with the following practitioner's report:

We have compiled the financial statements of Digibate Group ApS for the financial year 9. februar 2024 - 31. december 2024 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.

København Ø, 8 July 2025

Grant Thornton, Godkendt Revisionspartnerselskab

Company reg. no. 34209936

Morten Høgh-Petersen

statsaut. revisor

mne34283

Company information

The company

Digibate Group ApS

Kratmosevej 32

2950 Vedbæk

CVR-nr.: 44628333

Financial year: 9. februar 2024 - 31. december 2024

Founded: 9. februar 2024

Management

Regitze Rønn Grønlund Campbell, CEO

Management's review

The company's main activities

The company develops a marketing platform for direct publishing.

Development in activities and financial matters

The financial result for 09.02.2024 - 31.12.2024 is considered satisfactory.

Events occurring after the end of the financial year

No events have occurred after the balance sheet date of material importance to the annual report for 09.02.2024 - 31.12.2024.

Going concern

Reference is also made to the note 'Going concern'.

Accounting policies

The annual report for Digibate Group ApS 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 annual report is presented in DKK. General recognition and measurement principles

Revenue is recognized in the income statement as it is earned. In addition, value adjustments of financial assets and liabilities measured at fair value or amortized cost are recognized. Furthermore, all expenses incurred to generate the earnings for the year are recognized in the income statement, including depreciation, impairment losses, and provisions, as well as reversals resulting from changes in accounting estimates of amounts previously recognized in the income statement.

Assets are recognized 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 recognized 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.

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

Income statement

Gross profit/Gross loss

The company applies the provision in Section 32 of the Danish Financial Statements Act, whereby the company's revenue is not disclosed.

Gross profit is a summary of net revenue and other external expenses.

Other external expenses include administrative expenses.

Financial income and expenses

Financial income and expenses are recognised by the amounts that relate to the financial year.

Statement of financial position

Receivables

Receivables are recognized in the balance sheet at amortized cost, which essentially corresponds to the nominal value. Write-downs are made to account for expected losses.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

Liabilities other than provisions

Other liabilities concerning payables to suppliers, group enterprises, and other payables are measured at amortised cost which usually corresponds to the nominal value.

Income statement 09.02.2024 - 31.12.2024

	<u>Note</u>	<u>2024</u>
		DKK
Gross loss		-172.905
Other finance income		1
Other finance expenses		-26
Pre-tax net profit or loss		-172.930
Tax on net profit or loss for the year		0
Net profit or loss for the year		-172.930
 Proposed distribution of net profit		
Retained earnings		-172.930
Total allocations and transfers		-172.930

Balance 31. december 2024**Assets**

	<u>Note</u>	<u>2024</u>
		DKK
Long-term receivables from associates		16.070
Investments		16.070
Other short-term receivables		158
Receivables		158
Cash and cash equivalents		0
Current assets		158
Total assets		16.228

Balance 31. december 2024**Liabilities**

	<u>Note</u>	<u>2024</u>
		DKK
Contributed capital		40.000
Retained earnings		-172.930
Total equity		-132.930
Short-term trade payables		10.000
Short-term payables to shareholders and management		139.158
Short-term liabilities other than provisions		149.158
Total liabilities other than provisions		149.158
Total equity and liabilities		16.228
Going concern	1	
Number of employees	2	
Contingent liabilities	3	

Statement of changes in equity

	Contributed capital	Retained earnings	Total
	DKK	DKK	DKK
Equity 9 February 2024	40.000	-162.930	-122.930
Proposed distribution	0	-10.000	-10.000
Equity 31 December 2024	40.000	-172.930	-132.930

Notes

1 Going concern

The company has lost more than 50% of its share capital and is therefore subject to the provisions of the Companies Act regarding capital loss. Management expects that the capital will be restored through future operations.

2 Number of employees

There is only the company's director and therefore, the average number of employees is reported as 0.

3 Contingent liabilities

The company is part of a Danish joint taxation. The company is therefore jointly and severally liable under the rules of the Danish Corporation Tax Act for income taxes etc. for the jointly taxed companies and also for any obligations to withhold tax at source on interest, royalties and dividends for the jointly taxed companies.