

COOK GROUP EUROPE ApS

Sandet 6, 4632 Bjæverskov

CVR no. 52 92 44 56

Annual report 2025

Approved at the Company's annual general meeting on 27 March 2026

Chair of the meeting:

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John Robert Kamstra

The following is a translation of an original Danish document. The original Danish document is the governing document for all purposes, and in case of any discrepancy, the Danish wording will be applicable.

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COOK GROUP EUROPE ApS
Annual report 2025

Statement by the Executive Board

Today, the Executive Board has discussed and approved the annual report of COOK GROUP EUROPE ApS for the financial year 1 January - 31 December 2025.

The annual report, which has not been audited, has been prepared in accordance with the provisions of the Danish Financial Statements Act. The Executive Board has considered the criteria for omission of audit to be met.

In our opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2025 and of the results of the Company's operations for the financial year 1 January - 31 December 2025.

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

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

Bjæverskov, 27 March 2026
Executive Board:

John Robert Kamstra
Director

William Joseph Doherty
Director

COOK GROUP EUROPE ApS
Annual report 2025

Independent auditor's report on the compilation of financial statements

To the general management of COOK GROUP EUROPE ApS

We have compiled the financial statements of COOK GROUP EUROPE ApS for the financial year 1 January - 31 December 2025 based on the Company's bookkeeping and other information provided.

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

We performed this compilation engagement in accordance with ISRS 4410 *Compilation Engagements*.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements in the Danish Auditors Act and International Ethics Standards Board for Professional Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including principles of integrity, objectivity, professional competence and due care.

The financial statements and the accuracy and completeness of the information used to compile the financial statements 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 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.

Copenhagen, 27 March 2026
EY Godkendt Revisionspartnerselskab
CVR no. 30 70 02 28

Allan Nørgaard
State Authorised Public Accountant
mne35501

Nikolaj Nechard
State Authorised Public Accountant
mne52648

Management's review

Company details

Name
Address, Postal code, City

COOK GROUP EUROPE ApS
Sandet 6, 4632 Bjæverskov

CVR no.
Established
Registered office
Financial year

52 92 44 56
29 June 1984
Køge
1 January - 31 December

Executive Board

John Robert Kamstra, Director
William Joseph Doherty, Director

Accountant

EY Godkendt Revisionspartnerselskab
Dirch Passers Allé 36, P.O. Box 250, 2000 Frederiksberg,
Denmark

Operating review

Principal activities

The Company's objects are asset management.

Development in activities and financial matters

The income statement for 2025 shows a profit of DKK 135 thousand against a profit of DKK 408 thousand last year, and the balance sheet at 31 December 2025 shows equity of DKK 20,543 thousand.

Events after the balance sheet date

No events materially affecting the Company's financial position have occurred subsequent to the financial year-end.

Financial statements 1 January - 31 December

Income statement

Note	DKK'000	2025	2024
	Gross profit/loss	-65	-61
2	Staff costs	0	0
	Profit/loss before net financials	-65	-61
3	Financial income	271	1,231
	Financial expenses	-32	-628
	Profit before tax	174	542
4	Tax for the year	-39	-134
	Profit for the year	135	408

Recommended appropriation of profit

Retained earnings

<u>135</u>	<u>408</u>
<u>135</u>	<u>408</u>

Financial statements 1 January - 31 December

Balance sheet

Note	DKK'000	<u>2025</u>	<u>2024</u>
	ASSETS		
	Non-fixed assets		
	Cash	<u>20,613</u>	<u>20,586</u>
	Total non-fixed assets	<u>20,613</u>	<u>20,586</u>
	TOTAL ASSETS	<u><u>20,613</u></u>	<u><u>20,586</u></u>

Financial statements 1 January - 31 December

Balance sheet

Note	DKK'000	<u>2025</u>	<u>2024</u>
	EQUITY AND LIABILITIES		
	Equity		
	Share capital	20,000	20,000
	Retained earnings	543	408
	Dividend proposed	<u>0</u>	<u>0</u>
	Total equity	<u>20,543</u>	<u>20,408</u>
	Liabilities other than provisions		
	Current liabilities other than provisions		
	Trade payables	0	22
	Payables to group entities	31	22
	Corporation tax payable	<u>39</u>	<u>134</u>
		<u>70</u>	<u>178</u>
	Total liabilities other than provisions	<u>70</u>	<u>178</u>
	TOTAL EQUITY AND LIABILITIES	<u><u>20,613</u></u>	<u><u>20,586</u></u>

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- 5 Contractual obligations and contingencies, etc.
- 6 Related parties

Financial statements 1 January - 31 December

Statement of changes in equity

DKK'000	Share capital	Retained earnings	Dividend proposed	Total
Equity at 1 January 2024	20,000	0	85,382	105,382
Transfer through appropriation of profit	0	408	0	408
Dividend distributed	0	0	-85,382	-85,382
Equity at 1 January 2025	20,000	408	0	20,408
Transfer through appropriation of profit	0	135	0	135
Equity at 31 December 2025	20,000	543	0	20,543

Financial statements 1 January - 31 December

Notes to the financial statements

Accounting policies

The annual report of COOK GROUP EUROPE ApS for 2025 has been prepared in accordance with the provisions in the Danish Financial Statements Act applying to reporting class B entities and elective choice of certain provisions applying to reporting class C entities.

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

Reporting currency

The financial statements are presented in Danish kroner (DKK'000).

Foreign currency translation

On initial recognition, transactions denominated in foreign currencies are translated at the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and the date of payment are recognised in the income statement as financial income or financial expenses.

Receivables and payables and other monetary items denominated in foreign currencies are translated at the exchange rate at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the most recent financial statements is recognised in the income statement as financial income or financial expenses.

Income statement

Gross profit/loss

The items revenue and external expenses have been aggregated into one item in the income statement called gross profit/loss in accordance with section 32 of the Danish Financial Statements Act.

Other external expenses

Other external expenses include the year's expenses relating to the Company's core activities, including expenses relating to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

Financial income

Financial income are recognised in the income statements at the amounts that concern the financial year. Net financials include interest income as well as allowances and surcharges under the advance-payment-of-tax scheme, etc.

Tax

Tax for the year includes current tax on the year's expected taxable income and the year's deferred tax adjustments. The portion of the tax for the year that relates to the profit/loss for the year is recognised in the income statement, whereas the portion that relates to transactions taken to equity is recognised in equity.

The entity is jointly taxed with other group entities. The total Danish income tax charge is allocated between profit/loss-making Danish entities in proportion to their taxable income (full absorption).

Jointly taxed entities entitled to a tax refund are reimbursed by the management company based on the rates applicable to interest allowances, and jointly taxed entities which have paid too little tax pay a surcharge according to the rates applicable to interest surcharges to the management company.

Financial statements 1 January - 31 December

Notes to the financial statements

Accounting policies (continued)

Balance sheet

Receivables

The Company has chosen IAS 39 as interpretation for impairment write-down of financial receivables.

Receivables are measured at amortised cost.

An impairment loss is recognised if there is objective evidence that a receivable or a group of receivables is impaired. If there is objective evidence that an individual receivable has been impaired, an impairment loss is recognised on an individual basis.

Receivables in respect of which there is no objective evidence of individual impairment are tested for objective evidence of impairment on a portfolio basis. The portfolios are primarily based on the debtors' domicile and credit ratings in line with the Company's risk management policy. The objective evidence applied to portfolios is determined based on historical loss experience.

Impairment losses are calculated as the difference between the carrying amount of the receivables and the present value of the expected cash flows, including the realisable value of any collateral received. The effective interest rate for the individual receivable or portfolio is used as discount rate.

Cash

Cash consist of bank deposits.

Income taxes

Current tax payables and receivables are recognised in the balance sheet as the estimated income tax charge for the year, adjusted for prior-year taxes and tax paid on account.

Deferred tax is measured according to the liability method on all temporary differences between the carrying amount and the tax base of assets and liabilities. However, deferred tax is not recognised on temporary differences relating to goodwill which is not deductible for tax purposes and on office premises and other items where temporary differences, apart from business combinations, arise at the date of acquisition without affecting either profit/loss for the year or taxable income. Where alternative tax rules can be applied to determine the tax base, deferred tax is measured based on Management's intended use of the asset or settlement of the liability, respectively.

Deferred tax is measured according to 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. Deferred tax assets are recognised at the expected value of their utilisation; 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. Changes in deferred tax due to changes in the tax rate are recognised in the income statement.

Liabilities

The Company has chosen IAS 39 as interpretation for liabilities.

Financial liabilities are recognised at the date of borrowing at the net proceeds received less transaction costs paid. On subsequent recognition, financial liabilities are measured at amortised cost, corresponding to the capitalised value, using the effective interest rate. Accordingly, the difference between the proceeds and the nominal value is recognised in the income statement over the term of the loan. Financial liabilities also include the capitalised residual lease liability in respect of finance leases.

Other liabilities are measured at net realisable value.

Financial statements 1 January - 31 December

Notes to the financial statements

Staff costs

The only employees are the directors of the company. No remuneration has been paid.

	<u>2025</u>	<u>2024</u>
Average number of full-time employees	<u>2</u>	<u>2</u>

Financial income

Interest receivable, group entities	0	1,194
Other interest income	209	0
Exchange adjustments	62	37
	<u>271</u>	<u>1,231</u>

Tax for the year

Estimated tax charge for the year

<u>39</u>	<u>134</u>
<u>39</u>	<u>134</u>

Contractual obligations and contingencies, etc.

The Company is jointly taxed with its parent company and other companies in the jointly taxed group, and is jointly and severally liable with other jointly taxed group entities for payment of income taxes for the income year 2013 onwards as well as withholding taxes on interest, royalties and dividends falling due 1 July 2012 or later.

The Company has, as part of its normal course of business, entered into customary executory contracts.

Financial statements 1 January - 31 December

Notes to the financial statements

Related parties

Information about consolidated financial statements

<u>Parent</u>	<u>Domicile</u>
Cook Medical EMEA Group Limited	