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Ohmega Holding ApS

Guldbergsgade 25, 2. tv, 2200 København N

Company reg. no. 43 71 93 86

Annual report

17 December 2022 - 31 May 2024

The annual report was submitted and approved by the general meeting on the 31 October 2024.

Jakob Ohm Eriksen
Chairman of the meeting

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Notes:

- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points have not been used in the usual English way. This means that for instance DKK 146.940 means the amount of DKK 146,940, and that 23,5 % means 23.5 %.

Management's statement

Today, the Managing Director has approved the annual report of Ohmega Holding ApS for the financial year 17 December 2022 - 31 May 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 May 2024 and of the results of the Company's operations for the financial year 17 December 2022 – 31 May 2024.

The Managing Director consider the conditions for audit exemption of the 2022/24 financial statements to be met.

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

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

København N, 31 October 2024

Managing Director

Jakob Ohm Eriksen
CEO

Practitioner's compilation report

To the Shareholder of Ohmega Holding ApS

We have compiled the financial statements of Ohmega Holding ApS for the financial year 17 December 2022 - 31 May 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.

Copenhagen, 31 October 2024

Grant Thornton

Certified Public Accountants
Company reg. no. 34 20 99 36

Morten Høgh-Petersen

State Authorised Public Accountant
mne34283

Company information

The company

Ohmega Holding ApS
Guldbergsgade 25, 2. tv
2200 København N

Company reg. no. 43 71 93 86

Financial year: 17 December - 31 May

Managing Director

Jakob Ohm Eriksen, CEO

Management's review

Description of key activities of the company

The purpose of the company is to operate as a holding company and conduct business in investment and financing, as well as related activities, including owning shares and interests in other companies.

Development in activities and financial matters

The Company's income statement for 2022/24 shows a loss of DKK 9,263. Equity in the Company's balance sheet at 31 May 2024 stood at DKK 30,737.

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 2022/24.

Income statement

All amounts in DKK.

<u>Note</u>	17/12 2022 - 31/5 2024
Gross profit	-9.263
Pre-tax net profit or loss	-9.263
Tax on net profit or loss for the year	<u>0</u>
Net profit or loss for the year	<u>-9.263</u>
Proposed distribution of net profit:	
Allocated from retained earnings	<u>-9.263</u>
Total allocations and transfers	<u>-9.263</u>

Balance sheet

All amounts in DKK.

<u>Note</u>	<u>31/5 2024</u>
Assets	
Non-current assets	
Investments in participating interests	17.600
Total investments	<u>17.600</u>
Total non-current assets	<u>17.600</u>
Current assets	
Cash and cash equivalents	<u>20.487</u>
Total current assets	<u>20.487</u>
Total assets	<u>38.087</u>

Balance sheet

All amounts in DKK.

Equity and liabilities	31/5 2024
<u>Note</u>	<u>31/5 2024</u>
Equity	
Contributed capital	40.000
Retained earnings	-9.263
Total equity	<u>30.737</u>
 Liabilities other than provisions	
Trade payables	3.750
Other payables	3.600
Total short term liabilities other than provisions	<u>7.350</u>
 Total liabilities other than provisions	<u>7.350</u>
 Total equity and liabilities	<u>38.087</u>

Statement of changes in equity

All amounts in DKK.

	Contributed capital	Retained earnings	Total
Equity 17 December 2022	40.000	0	40.000
Retained earnings for the year	0	-9.263	-9.263
	40.000	-9.263	30.737

Accounting policies

The annual report for Ohmega Holding 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. The annual report comprises the first financial year and hence comparative figures are not available.

Income statement

Gross loss

Gross loss comprises the and external costs.

Other external expenses comprise expenses incurred for administration.

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.

Statement of financial position

Investments

Participating interest

Participating interest are recognised and measured at cost. If the recoverable amount is lower than the cost price, it shall be written down for impairment to this lower value.

Impairment loss relating to non-current assets

The carrying amount of both intangible and tangible fixed assets as well as equity investments in participating interest are subject to annual impairment tests in order to disclose any indications of impairment beyond those expressed by amortisation and depreciation respectively.

If indications of impairment are disclosed, impairment tests are carried out for each individual asset or group of assets, respectively. write-down for impairment is done to the recoverable amount if this value is lower than the carrying amount.

The recoverable amount is the higher value of value in use and selling price less expected selling cost. The value in use is calculated as the present value of the expected net cash flows from the use of the asset or the asset group and expected net cash flows from the sale of the asset or the asset group after the end of their useful life.

Accounting policies

Previously recognised impairment losses are reversed when conditions for impairment no longer exist. Impairment relating to goodwill is not reversed.

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.

Notes

All amounts in DKK.

17/12 2022
- 31/5 2024

1. Staff costs

Average number of employees

0