

Ohmega Holding ApS

Guldbergsgade 25, 2. tv, 2200 København N

Company reg. no. 43 71 93 86

Annual report

1 June 2024 - 31 May 2025

The annual report was submitted and approved by the general meeting on the 7 November 2025.

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 1 June 2024 - 31 May 2025.

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 2025 and of the results of the Company's operations for the financial year 1 June 2024 – 31 May 2025.

The Managing Director consider the conditions for audit exemption of the 2024/25 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, 7 November 2025

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 1 June 2024 - 31 May 2025 based on the company's bookkeeping and on information you have provided.

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

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, 7 November 2025

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: 1 June - 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.

Significant changes in the company's activities and financial matters

There have been no significant changes in activities and financial matters.

The gross loss for the year totals DKK -5 thousand against DKK -9 thousand last year. Profit or loss from ordinary activities after tax totals DKK -5 thousand against DKK -9 thousand last year.

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 2024/25.

Income statement

All amounts in DKK.

<u>Note</u>	1/6 2024 - 31/5 2025	17/12 2022 - 31/5 2024
Gross profit	<u>-4.642</u>	<u>-9.263</u>
Operating profit	<u>-4.642</u>	<u>-9.263</u>
Pre-tax net profit or loss	<u>-4.642</u>	<u>-9.263</u>
Net profit or loss for the year	<u>-4.642</u>	<u>-9.263</u>
Proposed distribution of net profit:		
Allocated from retained earnings	<u>-4.642</u>	<u>-9.263</u>
Total allocations and transfers	<u>-4.642</u>	<u>-9.263</u>

Balance sheet at 31 May

All amounts in DKK.

Assets		<u>2025</u>	<u>2024</u>
<u>Note</u>			
Non-current assets			
Investments in participating interests		<u>17.600</u>	<u>17.600</u>
Total investments		<u>17.600</u>	<u>17.600</u>
Total non-current assets		<u>17.600</u>	<u>17.600</u>
Current assets			
Cash and cash equivalents		<u>12.245</u>	<u>20.487</u>
Total current assets		<u>12.245</u>	<u>20.487</u>
Total assets		<u>29.845</u>	<u>38.087</u>

Balance sheet at 31 May

All amounts in DKK.

<u>Note</u>	<u>2025</u>	<u>2024</u>
Equity and liabilities		
Equity		
Contributed capital	40.000	40.000
Retained earnings	<u>-13.905</u>	<u>-9.263</u>
Total equity	<u>26.095</u>	<u>30.737</u>
Liabilities other than provisions		
Trade payables	3.750	3.750
Other payables	<u>0</u>	<u>3.600</u>
Total short term liabilities other than provisions	<u>3.750</u>	<u>7.350</u>
Total liabilities other than provisions	<u>3.750</u>	<u>7.350</u>
Total equity and liabilities	<u>29.845</u>	<u>38.087</u>

- 1 Accounting policies
- 2 Employee issues

Statement of changes in equity

All amounts in DKK.

	Contributed capital	Retained earnings	Total
Equity 1 June 2024	40.000	-9.263	30.737
Retained earnings for the year	<u>0</u>	<u>-4.642</u>	<u>-4.642</u>
	<u>40.000</u>	<u>-13.905</u>	<u>26.095</u>

Notes

1. 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 accounting policies are unchanged from last year, and the annual report is presented in DKK.

Income statement

Gross loss

Gross loss comprises other external costs.

Other external expenses comprise expenses incurred for administration.

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.

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.

Notes

1. Accounting policies (continued)

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.

2. Employee issues

Average number of employees	_____ 0	_____ 0
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