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Orsimilar ApS

Uplandsgade 6A, 2. 207, 2300 København S

Company reg. no. 44 71 49 57

Annual report

21 March - 31 December 2024

The annual report was submitted and approved by the general meeting on the 30 March 2025.

Juliana Carrique
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 Orsimilar ApS for the financial year 21 March - 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 21 March – 31 December 2024.

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

København S, 30 March 2025

Managing Director

Juliana Carrique

The independent practitioner's report

To the Shareholder of Orsimilar ApS

Conclusion

We have performed an extended review of the financial statements of Orsimilar ApS for the financial year 21 March - 31 December 2024, which comprise a summary of significant accounting policies, income statement, balance sheet and notes. The financial statements are prepared under the Danish Financial Statements Act.

Based on the work performed, in our opinion, the financial statements give a true and fair view of the Company's financial position at 31 December 2024 and of the results of the Company's operations for the financial year 21 March - 31 December 2024 in accordance with the Danish Financial Statements Act.

Basis for conclusion

We conducted our extended review in accordance with the Danish Business Authority's Assurance Standard for Small Enterprises and FSR – Danish Auditors' standard on extended review of financial statements prepared in accordance with the Danish Financial Statements Act. Our responsibilities under those standards and requirements are further described in the "Practitioner's responsibilities for the extended review of the Financial Statements" section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Practitioner's responsibilities for the extended review of the Financial Statements

Our responsibility is to express a conclusion on the financial statements. This requires that we plan and perform procedures in order to obtain limited assurance for our conclusion on the financial statements and in addition perform specifically required supplementary procedures to obtain further assurance for our conclusion.

The independent practitioner's report

An extended review comprises procedures that primarily consist of making inquiries of Management and others within the Company, as appropriate, analytical procedures and the specifically required supplementary procedures as well as evaluation of the evidence obtained.

The procedures performed in an extended review are less than those performed in an audit, and accordingly, we do not express an audit opinion on the financial statements.

Copenhagen, 30 March 2025

Grant Thornton

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

Simon Mørner Nielsen

State Authorised Public Accountant
mne46622

Company information

The company

Orsimilar ApS
Uplandsgade 6A, 2. 207
2300 København S

Company reg. no. 44 71 49 57
Financial year: 21 March 2024 - 31 December 2024

Managing Director

Juliana Carrique

Auditors

Grant Thornton, Godkendt Revisionspartnerselskab
Lautrupsgade 11
2100 København Ø

Accounting policies

The annual report for Orsimilar 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 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

Other financial instruments

Other unlisted financial instruments are measured at cost. Write-down for impairment is done to the recoverable amount if this value is lower than the carrying amount.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

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

All amounts in DKK.

<u>Note</u>	21/3 2024 - 31/12 2024
Gross profit	-5.000
Pre-tax net profit or loss	-5.000
Tax on net profit or loss for the year	<u>0</u>
Net profit or loss for the year	<u>-5.000</u>
Proposed distribution of net profit:	
Allocated from retained earnings	<u>-5.000</u>
Total allocations and transfers	<u>-5.000</u>

Balance sheet

All amounts in DKK.

<u>Note</u>	<u>31/12 2024</u>
Assets	
Non-current assets	
Other financial investments	100.000
Total investments	<u>100.000</u>
Total non-current assets	<u>100.000</u>
Current assets	
Cash and cash equivalents	40.000
Total current assets	<u>40.000</u>
Total assets	<u>140.000</u>
Equity and liabilities	
Equity	
Contributed capital	40.000
Retained earnings	-5.000
Total equity	<u>35.000</u>
Liabilities other than provisions	
2 Payables to shareholders and management	100.000
Total long term liabilities other than provisions	<u>100.000</u>
Trade payables	5.000
Total short term liabilities other than provisions	<u>5.000</u>
Total liabilities other than provisions	<u>105.000</u>
Total equity and liabilities	<u>140.000</u>

1 The significant activities of the enterprise

Notes

All amounts in DKK.

1. The significant activities of the enterprise

The company's object is to hold shares in other companies and other related activities. The activity has been to own shares in Rimu ApS.

31/12 2024

2. Payables to shareholders and management

Total payables to shareholders and management	100.000
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Share of amount due within 1 year	<u>0</u>
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Total payables to shareholders and management	<u>100.000</u>
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Share of liabilities due after 5 years	<u>0</u>
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No fixed maturity has been agreed and thus it is not possible to state how much of the loan is due for payment later than 5 years from the balance sheet date.

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“Med min underskrift bekræfter jeg indholdet og alle datoer i dette dokument.”

Juliana Carrique

Direktør og dirigent

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Simon Mørner Nielsen

Grant Thornton, Godkendt Revisionspartnerselskab CVR: 34209936

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