Annual report for the period
23 August 2023 to 31 December 2024

Viga RE II A/S
Ved Stranden 16 st. th., 1061 Copenhagen K
CVR no. 44 25 32 67

Adopted at the annual general meeting on 16 May 2025

DocuSigned by:
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Bjarke Jaster Frederiksen
chairman

Notice to investors in Switzerland

The fund may only be offered in Switzerland to Qualified Investors within the meaning of Article 10 CISA

The legal documentation (e.g. the Shareholders' Agreement and any supplements thereto etc.) as well as the annual and semi-annual reports of the Fund, if any, are available only to Qualified Investors free of charge from the Representative. In respect of the Shares offered in Switzerland to Qualified Investors, place of performance is at the registered office of the Swiss Representative. The place of jurisdiction is at the registered office of the Swiss Representative or at the registered office or place of residence of the investor.

Swiss Representative: FIRST INDEPENDENT FUND SERVICES LTD, Feldeggstrasse 12, CH-8008 Zurich.

Swiss Paying Agent: NPB Neue Privat Bank AG, Limmatquai 1 / am Bellevue, P.O. Box, CH-8024 Zurich.

The country of domicile of the fund is Denmark

Table of contents

Statement by management on the annual report

The supervisory board and executive board have today discussed and approved the annual report of Viga RE II A/S for the financial year 23 August 2023 - 31 December 2024.

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

In our opinion, the consolidated financial statements and parent financial statements give a true and fair view of the company and the group financial position at 31 December 2024 and of the results of the group and the company operations for the financial year 23 August 2023 - 31 December 2024.

In our opinion, management's review includes a fair review of the matters dealt with in the management's review.

Management recommends that the annual report should be approved by the company in general meeting.

Copenhagen, 8 April 2025

Executive board

Bjarke Jaster Frederiksen
Director

Supervisory board

Christian Augustinus Glæemose
Chairman

Bjarke Jaster Frederiksen

Palle Lund Hansen

Morten Skovfoged Tinggaard

Independent auditor's report

To the shareholders of Viga RE II A/S

Opinion

We have audited the consolidated financial statements and the parent company financial statements of Viga RE II A/S for the financial year 23 August 2023 - 31 December 2024, which comprise a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes, for both the group and the parent company. The consolidated financial statements and the parent company financial statements are prepared under the Danish Financial Statements Act.

In our opinion, the consolidated financial statements and the parent company financial statements give a true and fair view of the group and the parent company's financial position at 31 December 2024 and of the results of the group and the parent company's operations for the financial year 23 August 2023 - 31 December 2024 in accordance with the Danish Financial Statements Act.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the “Auditor's responsibilities for the audit of the consolidated financial statements and parent company ” section of our report. We are independent of the group in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and the additional requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibilities for the consolidated financial statements and the financial statements

Management is responsible for the preparation of consolidated financial statements and parent company 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 the consolidated financial statements and the parent company financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements and parent company financial statements, management is responsible for assessing the group's and the parent 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 consolidated financial statements and parent company financial statements unless management either intends to liquidate the group or the company or to cease operations, or has no realistic alternative but to do so.

Independent auditor's report

Auditor's responsibilities for the audit of the consolidated financial statements and parent company financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements and parent company financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements and parent company financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements and parent company financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's and the parent company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparing the consolidated financial statements and parent company financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's and the parent company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements and parent company financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group and the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and contents of the consolidated financial statements and parent company financial statements, including the disclosures, and whether the consolidated financial statements and parent company financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

Independent auditor's report

- Obtain sufficient and appropriate audit evidence regarding the financial information for the group's entities or business activities to express an opinion on the consolidated financial statements. We are responsible for directing, supervising and conducting the audit of the group. We alone are responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement on management's review
Management is responsible for management's review.

Our opinion on the consolidated financial statements and parent company financial statements does not cover management's review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements and parent company financial statements, our responsibility is to read management's review and, in doing so, consider whether management's review is materially inconsistent with the consolidated financial statements and parent company financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether management's review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that management's review is in accordance with the consolidated financial statements and parent company financial statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement of management's review.

Copenhagen, 8 April 2025

Grant Thornton
Certified Public Accountants
CVR no. 34 20 99 36

Claus Koskelin
State Authorised Public Accountant
mne30140

Company details

The company	Viga RE II A/S Ved Stranden 16 st. th. 1061 Copenhagen K	
	CVR no.:	44 25 32 67
	Reporting period: Incorporated:	23 August 2023 - 31 December 2024 23 August 2023
	Domicile:	Copenhagen
Supervisory board	Christian Augustinus Glæemose, chairman Bjarke Jaster Frederiksen Palle Lund Hansen Morten Skovfoged Tinggaard	
Executive board	Bjarke Jaster Frederiksen, director	
Subsidiaries	VRE2 N A/S	
Auditors	Grant Thornton Godkendt Revisionspartnerselskab Lautrupsgade 11 2100 København Ø	

Management's review

Business review

Viga RE II A/S is a property investment group with clear focus on core/core+ residential properties in Greater Copenhagen area with central locations and low vacancy risk. The group is established in July 2024 together with the acquisition of four real estate companies.

We believe Greater Copenhagen offers sustainable long term economic and population growth. The Greater Copenhagen real estate market is considered a 'safe haven' with high demand - in particular for core residential properties.

Our investment strategy is based on careful in-depth due diligence, intensive hands-on management, and leveraging our extensive network within the property and financial industries.

Management, administration and corporate finance services are delivered by Viga RE Management ApS on a long term basis. Viga RE Management ApS is registered at the Danish Financial Supervisory Authority as manager of alternative investment funds (FAIF).

For further information, see www.vigarealestate.com

Financial review

The group's income statement for the year ended 31 December 2024 shows a profit of EUR 3.045.424, and the balance sheet at 31 December 2024 shows equity of EUR 9.070.721.

Significant events occurring after the end of the financial year

No events have occurred after the balance sheet date which could significantly affect the the group's financial position.

Expected development of the company, including specific prerequisites and uncertainties

The properties are expected to perform stable and robust NOI according to plan in the coming years. Interest rates are expected to be stable in the coming year.

Income statement
23 August 2023 - 31 December 2024

	Note	Group 23/08-2023 - 31/12-2024 EUR	Parent 23/08-2023 - 31/12-2024 EUR
Revenue		**2.543.929**	**0**
Cost regarding investment properties		-755.727	0
Other external expenses		-383.958	-348.106
Gross profit		**1.404.244**	**-348.106**
Staff costs	1	-6.896	-6.896
Gross profit		**1.397.348**	**-355.002**
Fair value adjustments of investment properties		3.821.594	0
Operating profit		**5.218.942**	**-355.002**
Financial income	2	412.851	412.851
Financial costs	3	-1.406.823	-442.501
Pre-tax net profit or loss		**4.224.970**	**-384.652**
Tax on profit/loss for the year	4	-1.179.546	84.626
Net profit or loss for the year		**3.045.424**	**-300.026**
Recommended appropriation of profit/loss			
Retained earnings		3.045.424	-300.026
		3.045.424	**-300.026**

Balance sheet at 31 December 2024

	Note	Group	Parent
		2024	2024
		EUR	EUR
Assets			
Investment properties		101.386.547	0
Tangible assets	5	**101.386.547**	**0**
Investments in subsidiaries	6	0	28.719.682
Fixed asset investments		**0**	**28.719.682**
Total non-current assets		**101.386.547**	**28.719.682**
Trade receivables		4.024	0
Other receivables		110.083	195.656
Deferred tax asset	7	0	84.664
Receivables		**114.107**	**280.320**
Cash at bank and in hand		**1.736.155**	**1.127.511**
Total current assets		**1.850.262**	**1.407.831**
Total assets		**103.236.809**	**30.127.513**

Balance sheet at 31 December 2024

	Note	Group 2024 EUR	Parent 2024 EUR
Equity and liabilities			
Share capital		300.128	300.128
Share premium account		5.702.431	5.702.431
Retained earnings		3.068.162	-330.858
Equity		**9.070.721**	**5.671.701**
Provision for deferred tax	7	2.517.291	0
Other provisions		541.431	0
Total provisions		**3.058.722**	**0**
Shareholder loan		24.358.382	24.358.382
Mortgage loans		63.830.812	0
Total non-current liabilities	8	**88.189.194**	**24.358.382**
Short-term part of long-term debt	8	174.508	0
Trade payables		111.387	79.458
Corporation tax		5.731	0
Other payables		816.928	17.972
Deposits		1.809.618	0
Total current liabilities		**2.918.172**	**97.430**
Total liabilities		**91.107.366**	**24.455.812**
Total equity and liabilities		**103.236.809**	**30.127.513**
Contingent liabilities	9		
Mortgages and collateral	10		

Statement of changes in equity

Group

	Share capital	Share premium account	Retained earnings	Total
Equity at 23 August 2023	53.628	0	0	53.628
Exchange adjustments	0	0	53.570	53.570
Cash capital increase	246.500	5.702.431	0	5.948.931
Capital increase and dividend distribution costs	0	0	-30.832	-30.832
Net profit/loss for the year	0	0	3.045.424	3.045.424
Equity at 31 December 2024	**300.128**	**5.702.431**	**3.068.162**	**9.070.721**

Parent

	Share capital	Share premium account	Retained earnings	Total
Equity at 23 August 2023	53.628	0	0	53.628
Cash capital increase	246.500	5.702.431	0	5.948.931
Capital increase and dividend distribution costs	0	0	-30.832	-30.832
Net profit/loss for the year	0	0	-300.026	-300.026
Equity at 31 December 2024	**300.128**	**5.702.431**	**-330.858**	**5.671.701**

Notes

		Group	Parent
		23/08-2023 - 31/12-2024	23/08-2023 - 31/12-2024
		EUR	EUR
1	**Staff costs**		
	Wages and salaries	6.896	6.896
		6.896	**6.896**
	Number of fulltime employees on average	0	0
2	**Financial income**		
	Interest received from subsidiaries	392.762	392.762
	Other financial income	20.089	20.089
		412.851	**412.851**
3	**Financial costs**		
	Other financial costs	1.385.393	401.276
	Exchange adjustments costs	21.430	41.225
		1.406.823	**442.501**
4	**Tax on profit/loss for the year**		
	Current tax for the year	1.179.546	-84.626
		1.179.546	**-84.626**

Notes

5 Assets measured at fair value

	Group Investment properties
Cost at 23 August 2023	57.597.565
Additions for the year	39.967.388
Cost at 31 December 2024	97.564.953
Revaluations at 23 August 2023	0
Revaluations for the year	3.821.594
Revaluations at 31 December 2024	3.821.594
Carrying amount at 31 December 2024	**101.386.547**

Disclosure of the assumptions underlying fair value calculations of assets and liabilities

The investment properties are focused on core/core+ residential properties in Greater Copenhagen area with central locations and low vacancy risk. The investment properties consist of a total of 24.990 sqm.

The measurement of properties is made using a returnbased cash flow model based on expected future net cash flows over a period of 10-20 years. The required rate of return is determined by an external assessor. The fair value measurement is made on the basis of estimated rental income and expected operating costs, including scheduled maintenance. Cash flows beyond the 10th year (terminal value) is determined according to a netrent model based on the 10th year, but at average estimates as to vacant periods, improvement costs, major maintenance vosts, and investments. Cash flows from each year and the value of the terminal year are discounted with the required rate of return determined for each individual property with addition of inflation.

Assumptions underlying the determination of fair value of investment properties

Budget period (years)	10
Rental and cost increase	2,00 %
Net initial yield	5,00 %

Notes

		Parent
		2024
		EUR
6	**Investments in subsidiaries**	
	Cost at 23 August 2023	0
	Additions for the year	28.719.682
	Cost at 31 December 2024	28.719.682
	Revaluations at 23 August 2023	0
	Revaluations at 31 December 2024	0
	Carrying amount at 31 December 2024	**28.719.682**

Parent

Investments in subsidiaries are specified as follows:

Navn	Registered office	Ownership interest	Equity	Profit/loss for the year
VRE2 N A/S	Copenhagen	100%	37.050.773	-532.327

Notes

		Group	Parent
		2024	2024
		EUR	EUR
7	**Provision for deferred tax**		
	Provision for deferred tax at 23 August 2023	2.517.291	0
	Provision for deferred tax at 31 December 2024	**2.517.291**	**0**
	Provisions for deferred tax on:		
	Property, plant and equipment	3.619.601	0
	Trade receivables	-1.281	0
	Borrowing costs	-646	0
	Tax loss carryforward, EBITDA rule Section 11C	-8.811	0
	Tax loss carry-forward	-1.091.572	-84.664
	Transferred to deferred tax asset	0	84.664
		2.517.291	**0**

8 Long term debt

Group	Debt at 23 August 2023	Debt at 31 December 2024	Instalment next year	Debt outstanding after 5 years
Shareholder loan	0	24.358.382	0	24.358.382
Mortgage loans	0	64.005.320	174.508	63.403.347
	0	**88.363.702**	**174.508**	**87.761.729**

Parent Company	Debt at 23 August 2023	Debt at 31 December 2024	Instalment next year	Debt outstanding after 5 years
Shareholder loan	0	24.358.382	0	24.358.382
	0	**24.358.382**	**0**	**24.358.382**

Notes

9 Contingent liabilities

Joint taxation

The company is jointly taxed with its Viga RE II A/S (management company), and jointly and severally liable with other jointly taxed entities for payment of income taxes as well as for payment of withholding taxes on dividends, interest and royalties.

10 Mortgages and collateral

Land and buildings at a carrying amount of EUR 101.387 thousand at 31 December 2024 have been provided as security for mortgage debt totalling EUR 64.005 thousand.

Accounting policies

The annual report of Viga RE II A/S for 2023/24 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to reporting class B entities, as well as provisions applying to reporting class C entities.

The annual report for 2023/24 is presented in EUR

As 2023/24 is the company's first reporting period, no comparatives have been presented.

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the group's and the parent company's and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the group's and the parent company's and the value of the liability can be measured reliably.

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

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Consolidated financial statements

The consolidated financial statements comprise the parent company VIga RE II A/S and subsidiaries in which the parent company, directly or indirectly, holds more than 50% of the voting rights or otherwise has a controlling interest. Entities in which the Group holds between 20% and 50% of the voting rights and over which it exercises significant influence, but which it does not control, are considered participating interests or associates, cf. the group chart.

The consolidated financial statements are prepared as a consolidation of the parent company's and subsidiaries' financial statements by aggregating uniform accounting items. On consolidation, intra-group income and expenses, holdings of shares, intra-group balances and dividends as well as realised and unrealised gains and losses on intra-group transactions are eliminated.

Investments in subsidiaries are set off against the proportionate share of the subsidiaries' fair value of net assets and liabilities at the acquisition date.

Accounting policies

Entities acquired or formed during the year are recognised in the consolidated financial statements from the date at which control is obtained. Entities sold during the year are recognised in the consolidated income statement until the date of disposal. Comparative figures are not restated for acquisitions or disposals.

Income statement

Revenue

Revenue is recognised in the income statement if delivery and passing of risk to the buyer have taken place before the end of the year and if the income can be determined reliably and inflow is anticipated. Revenue is measured at the fair value of the consideration promised exclusive of VAT and taxes and less any discounts relating directly to sales

Rent income comprises income from the lease of property and from overhead costs collected and is recognised in the income statement for the priod relating to the lease payment. Income from the heating account is recognised in the statement of financial position as a balance.

Cost reagarding investment properties

Costs concerning investment properties comprise operating costs, repair and maintenance costs, taxes, charges, and other costs.

Other external expenses

Other external expenses include expenses related to sale, advertising, administration, premises, bad debts etc.

Staff costs

Staff costs include wages and salaries, including compensated absence and pensions, as well as other social security contributions, etc. made to the entity's employees.

Value adjustments of investment properties

Value adjustments of investment property comprise the year's changes in the fair value of investment property.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses, financial expenses relating to finance leases, realised and unrealised capital/exchange gains and losses on securities, liabilities and foreign currency transactions, amortisation of financial assets and liabilities and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

Income from investments in subsidiaries, associates and participating interests

Dividend from investments is recognised in the reporting year in which the dividend is declared.

Tax on profit/loss for the year

The company is subject to the Danish rules on compulsory joint taxation.

Accounting policies

On payment of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed entities in proportion to their taxable income. Entities with tax losses receive joint taxation contributions from entities that have been able to use tax losses to reduce their own taxable profits.

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

Balance sheet

Tangible assets

Investment properties

At the initial recognition, investment property is measured at cost, comprising the cost of the property and directly associated costs including legal, accounting and corporate finance success fees, if any.

Hereafter, investments are measured individually on the basis of a retunr-based cash flow model based on expected future net cash flows over a period of 10 years. The required rate of return is determined by an external asessor. Fair value measurement is made on the basis of estimated lease income and expected operating costs, including scheduled maintenance. Compared to the previous financial year, the method of measurement remains unchanged.

Costs adding new or improved qualities to an investment property compared to its condition at the time of acquisition, thereby improving the future return on the property, are added to the cost as an improvement. Costs which do not add new or improved qualities to an investment property are recognized in the income statement under the item ”Costs concerning investment property”.

Like other property, plant, and equipment except for land, investment property has a limited economic life. The impairment taking place concurrently with the ageing of the investment property is reflected in the continuing measurement of the investment property at fair value.

Value adjustments are recognized in the income statement under the item ”Value adjustments of property”.

Investments in subsidiaries, associates and participating interests

Investment in subsidiaries, associates and participating interests are measured at cost. If cost exceeds the recoverable amount, a write-down is made to this lower value.

Impairment of fixed assets

The carrying amount of intangible assets, items of property, plant and equipment and investments in subsidiaries, associates and participating interests is tested annually for impairment, other than what is reflected through normal amortisation and depreciation.

Where there is evidence of impairment, an impairment test is performed for each individual asset or group of assets. Write-down is made to the lower of the recoverable amount and the carrying amount.

Accounting policies

The recoverable amount is the higher of the net present value and the value in use less expected costs to sell. The net present value is determined as the present value of the anticipated net cash flows from the use of the asset or group of assets and the anticipated net cash flows from the disposal of the asset or group of assets after the end of their useful life.

Receivables
Receivables are measured at amortised cost.

Prepayments
Prepayments recognised under 'Current assets' comprises expenses incurred concerning subsequent financial years.

Cash and cash equivalents
Cash and cash equivalents comprise deposits at banks.

Provisions
Provisions comprise expected expenses relating to warranty commitments, losses on work in progress, restructuring, etc. Provisions are recognised when, as a result of a past event, the group has a legal or constructive obligation and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

Income tax and deferred tax
Current tax liabilities and current tax receivables are recognised in the balance sheet as the estimated tax on the taxable income for the year, adjusted for tax on the taxable income for previous years and tax paid on account.

The company and all its Danish group entities are taxed on a joint basis. The current income tax charge is allocated between the jointly taxed entities relative to their taxable income. Tax losses are allocated based on the full absorption method. The jointly taxed entities are eligible for the Danish Tax Prepayment Scheme.

Joint taxation contributions payable and receivable are recognised in the balance sheet as 'Joint taxation contributions receivable' or 'Joint taxation contributions payable'.

Deferred tax is measured according to the liability method in respect of temporary differences between the carrying amount of assets and liabilities and their tax base, calculated on the basis of the planned use of the asset and settlement of the liability, respectively. Deferred tax is measured at net realisable value.

Adjustment is made to deferred tax resulting from elimination of unrealised intra-group profits and losses.

Deferred tax is measured according to the tax rules and at the tax rates applicable in the respective countries at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax adjustments resulting from changes in tax rates are recognised in the income statement, with the exception of items taken directly to equity.

Accounting policies

Deferred tax assets, including the tax base of tax losses allowed for carry forward, are measured at the value to which the asset is expected to be realised, either as a set-off against tax on future income or as a set-off against deferred tax liabilities within the same legal tax entity. Any deferred net tax assets are measured at net realisable value.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Foreign currency translation

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and at the date of payment are recognised in the income statement as financial income or financial expenses. If foreign currency instruments are considered cash flow hedges, any unrealised value adjustments are taken directly to a fair value reserve under ‘Equity’.

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

Claus Koskelin
Grant Thornton, Godkendt Revisionspartnerselskab CVR: 34209936
Statsaut. revisor
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IP: 62.243.xxx.xxx
2025-04-28 06:19:51 UTC

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Bestyrelsesmedlem
På vegne af: Viga RE II A/S
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IP: 147.78.xxx.xxx
2025-04-28 06:22:30 UTC

Palle Lund Hansen
Bestyrelsesmedlem
På vegne af: Viga RE II A/S
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Bjarke Jaster Frederiksen
Bestyrelsesmedlem
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Serienummer: c7292c20-1c7a-42f6-80e8-50f8cec67226
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2025-04-28 06:33:22 UTC

Bjarke Jaster Frederiksen
Direktør
På vegne af: Viga RE II A/S
Serienummer: c7292c20-1c7a-42f6-80e8-50f8cec67226
IP: 185.237.xxx.xxx
2025-04-28 06:34:24 UTC

Christian Augustinus Glæemose
Bestyrelsesformand
På vegne af: Viga RE II A/S
Serienummer: a0f4f6cf-6b10-429a-8ba5-c491f14422e4
IP: 5.103.xxx.xxx
2025-04-28 10:58:03 UTC

Penneo dokumentnøgle: 62C0J-CKUCI-B9LO0-FCRZU-PGK0H-SAUSZ