
Apeiron Denmark A/S

Lufthavnsboulevarden 6, DK-2770 Kastrup

Annual Report for 2024

CVR No. 43 62 88 28

The Annual Report was
presented and adopted
at the Annual General
Meeting of the
company
on 10/7 2025

Michelle Alfaro
Montoya
Chairman of the
general meeting



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Management's statement

The Executive Board and Board of Directors have today considered and adopted the Annual Report of Apeiron Denmark A/S for the financial year 1 January - 31 December 2024.

The Annual Report is prepared in accordance with the Danish Financial Statements Act. The Company complies with the exemption provisions governing the omission to have its Financial Statements audited.

In our opinion the Financial Statements give a true and fair view of the financial position at 31 December 2024 of the Company and of the results of the Company operations for 2024.

We recommend that the Annual Report be adopted at the Annual General Meeting.

Kastrup, 10 July 2025

Executive Board

Michelle Alfaro Montoya
Manager

Board of Directors

José Maria Fernandez De La Mela Michelle Alfaro Montoya
Chairman

Xavier De La Chapa Iñigo

Practitioner's Statement on Compilation of Financial Statements

To the Management of Apeiron Denmark A/S

We have compiled the Financial Statements of Apeiron Denmark A/S for the financial year 1 January - 31 December 2024 on the basis of the Company's accounting records and other information you have provided.

The Financial Statements comprise income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies.

We performed our work in accordance with ISRS 4410, Engagements to Compile Financial Information.

Based on our professional expertise, we have assisted you with the preparation and presentation of the Financial Statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Danish Act on Approved Auditors and Audit Firms and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including the principles of integrity, objectivity, professional competence and due care.

The Financial Statements and the accuracy and completeness of the information forming the basis of the compilation of the Financial Statements are your responsibility.

As an engagement to compile financial information is not an assurance engagement, we are under no duty to verify the accuracy or completeness of the information you provided to us to compile the Financial Statements. Accordingly, we express no audit opinion or review opinion as to whether the Financial Statements have been prepared in accordance with the Danish Financial Statements Act.

Aarhus C, 10 July 2025

PricewaterhouseCoopers

Statsautoriseret Revisionspartnerselskab

CVR No 33 77 12 31

Henrik Berring Rasmussen

State Authorised Public Accountant

mne34157

Company information

The Company	Apeiron Denmark A/S Lufthavnsboulevarden 6 DK-2770 Kastrup CVR No: 43 62 88 28 Financial period: 1 January - 31 December Municipality of reg. office: Tårnby Kommune
Board of Directors	José Maria Fernandez De La Mela, chairman Michelle Alfaro Montoya Xavier De La Chapa Iñigo
Executive Board	Michelle Alfaro Montoya
Auditors	PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab Jens Chr. Skous Vej 1 DK-8000 Aarhus C

Income statement 1 January - 31 December

	Note	2024	2022/23
		DKK 12 months	DKK 14 months
Gross loss		-20,000	-84,362
Financial income		400	524
Financial expenses		-16	-2,878
Profit/loss before tax		-19,616	-86,716
Tax on profit/loss for the year		0	0
Net profit/loss for the year		-19,616	-86,716
 Distribution of profit			
		2024	2022/23
		DKK	DKK
Proposed distribution of profit			
Retained earnings		-19,616	-86,716
		-19,616	-86,716

Balance sheet 31 December

Assets

	Note	2024	2022/23
		DKK	DKK
Receivables from group enterprises		336,808	336,808
Receivables		336,808	336,808
Cash at bank and in hand		12,259	11,875
Current assets		349,067	348,683
Assets		349,067	348,683

Balance sheet 31 December

Liabilities and equity

	Note	2024	2022/23
		DKK	DKK
Share capital		400,000	400,000
Retained earnings		-106,332	-86,716
Equity		293,668	313,284
Trade payables		30,000	15,000
Other payables		25,399	20,399
Short-term debt		55,399	35,399
Debt		55,399	35,399
Liabilities and equity		349,067	348,683
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Statement of changes in equity

	Share capital	Retained earnings	Total
	DKK	DKK	DKK
Equity at 1 January	400,000	-86,716	313,284
Net profit/loss for the year	0	-19,616	-19,616
Equity at 31 December	400,000	-106,332	293,668

Notes to the Financial Statements

1. Subsequent events

After the balance sheet date, the Danish Business Authority requested the dissolution of the company pursuant to Section 225 of the Danish Companies Act. This was initiated due to the inability to establish contact with the company. However, the company's management has successfully had this dissolution request revoked.

There has been no business activity in the company during 2024, and the management expects to close the company by the end of 2025.

2. Key activities

The company's activity consists of providing business, management and technical consultancy services and, at the management's discretion, related activities.

3. Staff

Average number of employees

	<u>2024</u>	<u>2022/23</u>
	<u>0</u>	<u>0</u>

4. Contingent assets, liabilities and other financial obligations

Other contingent liabilities

There are no collateral and contingent liabilities per 31 December 2024.

Notes to the Financial Statements

5. Accounting policies

The Annual Report of Apeiron Denmark A/S for 2024 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B as well as selected rules applying to reporting class C.

The Financial Statements for 2024 are presented in DKK.

Recognition and measurement

Revenues are recognized in the income statement as they are earned. In addition, value adjustments are recognized for financial assets and liabilities that are measured at fair value or amortized cost price. Furthermore, the income statement includes all costs that have been incurred to achieve the year's earnings, including depreciation, write-downs and provisions as well as reversals as a result of changed accounting estimates of amounts that have previously been recognized in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits attributable to the asset will flow to the Company, 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 out of the Company, and the value of the liability can be measured reliably.

Assets and liabilities are initially measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Income statement

Other external expenses

Other external expenses comprise expenses for administration, etc.

Gross loss

With reference to section 32 of the Danish Financial Statements Act, gross profit/loss comprises of other external expenses.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year.

Tax on profit/loss for the year

Tax for the year consists of current tax for the year and changes in deferred tax for the year. The tax attributable to the profit for the year is recognised in the income statement, whereas the tax attributable to equity transactions is recognised directly in equity.

Balance sheet

Receivables

Receivables are measured in the balance sheet at the lower of amortised cost and net realisable value, which corresponds to nominal value less provisions for bad debts.

Financial liabilities

Debts are measured at amortised cost, substantially corresponding to nominal value.