

Better Energy Finland Holding A/S

Gammel Kongevej 60

1850 Frederiksberg C

Business Registration No. 44490838

Annual Report 2023/24

The annual report was presented and
adopted at the Annual General Meeting
on 1 August 2025

Rasmus Lilholdt Kjær
Chair of the Annual General Meeting

Better Energy Finland Holding A/S

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Better Energy Finland Holding A/S

Company information

Company	Better Energy Finland Holding A/S Gammel Kongevej 60 1850 Frederiksberg C Business Registration No.: 44490838 Date of formation: 11 December 2023
Board of Directors	Rasmus Lildholdt Kjær Mark Augustenborg Ødum
Executive Board	Mark Augustenborg Ødum, Man. Director
Auditors	Deloitte Statsautoriseret Revisionspartnerselskab Egtved Allé 4 6000 Kolding Business Registration No.: 33963556

Management's statement

Today, the Executive Board and the Board of Directors have considered and adopted the annual report of Better Energy Finland Holding A/S for the financial year 11 December 2023 - 31 December 2024.

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

In our opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of Better Energy Finland Holding A/S at 31 December 2024 and of the results of the company's operations for the financial year 11 December 2023 - 31 December 2024.

In our opinion, the management's review includes a true and fair account of the matters addressed in the review.

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

Frederiksberg, 1 August 2025

Executive Board

Mark Augustenborg Ødum
Man. Director

Board of Directors

Rasmus Lildholdt Kjær
Chairman

Mark Augustenborg Ødum
Board member

Independent auditor's report

To the shareholders of Better Energy Finland Holding A/S

Opinion

We have audited the financial statements of Better Energy Finland Holding A/S for the financial year 11 December 2023 - 31 December 2024, which comprise the income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Entity's financial position at 31 December 2024 and of the results of its operations for the financial year 11 December 2023 - 31 December 2024 in accordance with the Danish Financial Statements Act.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and 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 financial statements" section of this auditor's report. We are independent of the Entity 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 audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We refer to note 7 to the financial statements, which states that the Entity has not been able to retrieve stand still letters from all material lenders and to note 10, which states that a guarantee of EUR 201 million has been issued for the group enterprises' debt.

The going concern of the Entity is contingent on timely sale of projects in the subsidiaries and the negotiation of payments with the remaining lenders. The outcome of these procedures is not expected before the signing date of the annual report.

In presenting the financial statements, Management considers it likely that sale of projects in the subsidiaries and negotiations with the remaining lenders will be successful and that the restructuring of Better Energy Holding A/S can be completed with a positive outcome, for which reason the financial statements have been presented on a going concern basis. If the restructuring of the parent company cannot be completed so the parent company can continue its operations, it is most likely that the Entity will face bankruptcy, as this may result in demands for payment of the debt to Group companies and of the guarantee obligation to one of Better Energy Holding A/S's lenders, as also stated in note 10.

As stated in note 7, this indicates that a material uncertainty exists that may cast significant doubt on the Entity's ability to continue as a going concern.

Our opinion has not been modified with respect to this matter

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 Entity's ability to continue as a going concern, for disclosing, as applicable, matters related to going concern, and for using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Entity 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 financial statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 Entity'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 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 Entity'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 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 Entity to cease to continue as a going concern.
- * Evaluate the overall presentation, structure and content of the financial statements, including the disclosures in the notes, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.
- * Plan and perform the audit of the financial statements to obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business units as a basis for forming an opinion on the financial statements. We are responsible for the direction, supervision and review of the audit work performed. We remain solely 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.

Better Energy Finland Holding A/S

Independent auditor's report

Statement on Management's review

Management is responsible for the Management's review.

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

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

Moreover, it is our responsibility to consider whether the Management's review provides the information required by the relevant law and regulations.

Based on the work we have performed, we conclude that the Management's review is in accordance with the financial statements and has been prepared in accordance with the requirements in the relevant law and regulations. We did not identify any material misstatement of the Management's Review.

Kolding, 1 August 2025

Deloitte Statsautoriseret Revisionspartnerselskab

Business Registration No. 33963556

Lars Ørum Nielsen

State Authorised Public Accountant

mne26771

Management's review

The Company's main activities

The main activities of Better Energy Finland Holding A/S are to be a holding Company for foreign acquisitions including directly and indirectly to develop, construct, operate, own, acquire and sell energy producing assets in corporate form.

Uncertainties regarding recognition and measurement

In 2024, uncertainty regarding the valuation of project portfolios in subsidiaries has led to increased estimation uncertainty in the measurement of investments in and receivables from group enterprises. This reflects impairments and provisions recognized by subsidiaries following updated expectations regarding project sales values and timing.

Reference is made to note 9.

Development in activities and financial matters

Better Energy Finland Holding A/S' income statement for the financial year 11 December 2023 - 31 December 2024 shows a result of DKK -163,348,738 and the balance sheet at 31 December 2024 a Total assets of DKK 10,503,012 and an equity of DKK -162,943,129.

In 2024 the Company assessed and prioritized Finnish subsidiaries with the aim of deciding what projects should continue, be divested or be terminated. This review led to the recognition of impairments amounting to DKK 116.7 million in 2024.

Material uncertainties relating to going concern

Management highlights that material uncertainty relating to the ability to continue as a going concern exists for the Company due to the material uncertainty related to going concern in the Company's investments in subsidiaries and associates, where impairment losses have been recognised on solar park projects.

Reference is made to Note 10, which discloses that the Entity has a guarantee concerning the debt of an affiliated company amounting to EUR 201 million to P Capital Partners. As the affiliated company is undergoing restructuring and the outcome of the restructuring is unknown at the time of the financial statement preparation, there is a risk that the company may face a demand for payment of the guarantee obligation up to EUR 201 million.

In order to support the Company's continued operations, the Company has received a stand still letter from Better Energy Denmark Holding ApS (Business Registration No.: 39272695) regarding the intercompany loan of DKK 168.3 million and from Better Energy Holding A/S (Business Registration No.: 31865883) regarding the intercompany loan of DKK 2 million. The stand still letters expire 1 January 2026 but conditions in the stand still letters might trigger repayment before 1 January 2026. The conditions include if the Company becomes subject to insolvency/restructuring proceedings or the Company's other debts or liabilities become due or payable prior to scheduled maturity.

Management expects that the affiliate company will be able to step out of restructuring, whereby the company will not have to honour the guarantee and that the capital base can be reestablished through future operating profits, a capital injection or conversion of intra-group debt to equity.

The management assesses that the going concern assumption is appropriate, even through management has not been able to secure stand still letters from all material lenders, This assessment is based on the expectation that timely sale of projects in the subsidiaries and the negotiation of payments with the remaining lenders will be successful. On this basis, the financial statements are prepared under the going concern assumption.

References is mate to note 7 and 10.

Better Energy Finland Holding A/S

Income statement

	Note	2023/24 DKK
Gross profit (loss)		-209,438
Operating profit (loss)		-209,438
Income from investments in group enterprises and associates		-156,541,771
Financial income	1	62,084
Financial expenses	2	-6,659,613
Profit (loss) from ordinary activities before tax		-163,348,738
Profit (loss)		-163,348,738
Proposed distribution of results		
Reserve for net revaluation according to equity method		-155,796,292
Retained earnings		-7,552,446
Distribution of profit (loss)		-163,348,738

Better Energy Finland Holding A/S

Balance sheet as of 31 December

	Note	2024 DKK
Assets		
Investments in group enterprises	4, 5	<u>6,028,291</u>
Investments		<u>6,028,291</u>
Fixed assets		<u>6,028,291</u>
Receivables from group enterprises		4,273,682
Deferred tax	6	<u>0</u>
Receivables		<u>4,273,682</u>
Cash and cash equivalents		<u>201,039</u>
Current assets		<u>4,474,721</u>
Assets		<u>10,503,012</u>

Better Energy Finland Holding A/S

Balance sheet as of 31 December

	Note	2024 DKK
Liabilities and equity		
Contributed capital		400,000
Retained earnings		-163,343,129
Equity		-162,943,129
Trade payables		119,844
Payables to group enterprises		173,326,297
Short-term liabilities other than provisions		173,446,141
Liabilities other than provisions		173,446,141
Equity and liabilities		10,503,012
Material uncertainties relating to going concern	7	
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Better Energy Finland Holding A/S

Statement of changes in equity

	Contributed capital	Reserve for net reval- uation ac- cording to equity method	Retained earnings	Total
Equity 11 December 2023	400,000	0	0	400,000
Change of investments through net exchange differences	0	5,609	0	5,609
Other adjustments of equity	0	155,790,683	-155,790,683	0
Profit (loss)	0	-155,796,292	-7,552,446	-163,348,738
Equity 31 December 2024	400,000	0	-163,343,129	-162,943,129

At the balance sheet date, the company has lost more than 50% of its share capital. Management expects that the capital base can be reestablished through a capital injection or a conversion of intra-group debt to equity.

Notes

	2023/24
	DKK
1. Financial income	
Financial income from group enterprises	60,045
Other financial income	2,039
	62,084
2. Financial expenses	
Financial expenses from group enterprises	6,659,613
	6,659,613
3. Tax on profit for the year	
Change in deferred tax for the year	-836,666
Change in valuation allowance deferred tax assets	836,666
	0
4. Investments in group enterprises	
Addition during the year, incl. improvements	161,818,974
Cost at the end of the year	161,818,974
Investments with negative equity value depreciated over receivables	745,479
Change due to a foreign currency translation adjustment	5,609
Profit for the year	-39,817,615
Other value adjustments	-116,724,156
Revaluations at the end of the year	-155,790,683
Carrying amount at the end of the year	6,028,291

Additional purchase price of DKK 119,566,153 has been recognised within the cost price during the financial year. An impairment of 116,724,156 has been conducted. The carrying amount of the additional purchase price per 31.12.2024 is DKK 2,841,996.

5. Disclosure of investments in group enterprises and associates

Group enterprises

Name	Registered office	Share held in %
Better Energy Finnish Solar 267 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 268 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 269 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 283 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 284 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 285 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 286 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 287 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 288 OY	Helsinki, Finland	100.00
Better Energy Finnish Solar 289 OY	Helsinki, Finland	100.00

Notes

2023/24

DKK

6. Deferred tax

Change in deferred tax for the year	-836,666
Change in valuation allowance deferred tax assets	836,666
	<u>0</u>

7. Material uncertainties relating to going concern

Management highlights that material uncertainty relating to the ability to continue as a going concern exists for the Company due to the material uncertainty related to going concern in the Company's investments in subsidiaries and associates, where impairment losses have been recognised solar park projects.

As further described in Note 10, the Company has issued a financial guarantee covering debt obligations of an affiliated entity undergoing restructuring. The guaranteed debt amounts to EUR 201 million and is owed to P Capital Partners entities. While no claim has been made against the Company as of the date of these financial statements, the final outcome of the restructuring remains uncertain. If the guarantee were to be called, the resulting financial impact could impair the Company's ability to continue as a going concern. Management considers that a potential restructuring of the parent company could mitigate this risk and maintain the Company's operational viability, but there is inherent uncertainty associated with this assessment.

In order to support the Company's continued operations, the Company has received a stand still letter from Better Energy Denmark Holding ApS (Business Registration No.: 39272695) regarding the intercompany loan of DKK 168.3 million and from Better Energy Holding A/S (Business Registration No.: 31865883) regarding the intercompany loan of DKK 2 million, which represent the majority of the company's debt. The stand still letter expires 1 January 2026 but conditions in the stand still letter might trigger repayment before 1 January 2026. The conditions include if the Company becomes subject to insolvency/restructuring proceedings or the Company's other debts or liabilities become due or payable prior to scheduled maturity.

Management has however not been able to retrieve stand still letters from all material lenders as the Company has a debt of approx. DKK 3 million to an affiliated entity that went bankrupt in 2025.

Management assesses that the going concern assumption is appropriate as the received stand still letters provide temporary financial stability and support the company's ability to meet its obligations in the short term.

In addition actions and negotiations are currently ongoing in the subsidiaries with the intention to sell existing projects with maximum profit and subsequent payment/dividend to the company.

On this basis, the financial statements are prepared under the going concern assumption.

8. Significant events occurring after end of reporting period

After the end of the balance sheet date, the Company has received stand still letters from its lenders. Reference is made to note 7. No further events have occurred after the balance sheet date to this date, which would influence the evaluation of this annual report.

Notes

9. Uncertainty connected with recognition or measurement

The company's investments in and receivables from subsidiaries are influenced by the underlying value of project portfolios held by these entities.

The valuation of individual projects is subject to significant estimation uncertainty due to factors such as market conditions, regulatory developments, project-specific risks, and assumptions regarding future cash flows and discount rates.

As a result, management of the subsidiaries has assessed the recoverability of the project assets and have recognized impairments where project values no longer support the carrying amounts. These assessments are inherently uncertain and rely on judgments related to expected sales prices, timing of disposals, and discounting of future cash flows.

Changes in these assumptions or external market conditions may significantly affect the fair value of the projects when estimating impairments and thereby the carrying amounts of the company's investments in and receivables from the subsidiaries.

10. Contingent liabilities

The company participates in a Danish joint taxation arrangement where Better Energy Holding A/S serves as the administration company. According to the joint taxation provisions of the Danish Corporation Tax Act, the company is therefore liable for income taxes etc. for the jointly taxed entities, and for obligations, if any, relating to the withholding of tax on interest, royalties and dividend for the jointly taxed entities. The jointly taxed entities' total known net liability under the joint taxation arrangement is disclosed in the administration company's financial statements.

Better Energy Finland Holding A/S has guaranteed in favour of the following P Capital Partners entities: P Capital Partners Transition Partner Fund AB, P Capital Partners V A AB, P Capital Partners V B AB, P Capital Partners V C AB, and P Capital Partners V D AB. The guarantee covers debt obligations of an affiliated company and totals EUR 201 million as of 31 December 2024. The affiliated entity is currently undergoing a restructuring process. As of the balance sheet date, no demand for payment under the guarantee has been received, and no provision has been recognised in these financial statements.

However, due to the ongoing uncertainty surrounding the restructuring outcome, there remains a risk that Better Energy Finland Holding A/S may be required to honour this guarantee. Should such a claim arise, it could result in a material loss, up to the full amount of EUR 201 million. Management is of the opinion that, if needed, a restructuring of the parent company could be implemented to absorb such a claim, and therefore the going concern assumption remains valid, albeit subject to significant judgment.

11. Group relations

Name and registered office of the parent company preparing consolidated statements for the smallest group: Better Energy Holding A/S, Business Registration No. 31865883, Frederiksberg.

12. Staff Cost

The entity has no employees and the management has not received any remuneration.

Better Energy Finland Holding A/S

Accounting policies

Reporting class

The annual report of Better Energy Finland Holding A/S for 2023/24 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B with addition of certain provisions for reporting class C.

As the financial year 2023/24 is the company's first financial year, the financial statements with associated notes have been prepared without comparative figures from the previous year.

Reporting currency

The annual report is presented in Danish kroner (DKK).

Consolidated financial statements

Referring to 110(1) of the Danish Financial Statements Act, no consolidated financial statements have been prepared.

Recognition and measurement

Assets are recognised in the balance sheet when it is probable as a result of a prior event that future economic benefits will flow to the company, and the value of the assets can be measured reliably.

Liabilities are recognised in the balance sheet when the company has a legal or constructive obligation as a result of a prior event, and it is probable that future economic benefits will flow out of the company, and the value of the liabilities can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Measurement subsequent to initial recognition is affected as described below for each financial statement item. Anticipated risks and losses that arise before the time of presentation of the annual report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered at recognition and measurement.

Income is recognised in the income statement when earned, whereas costs are recognised by the amounts attributable to this financial year.

Foreign currency translation

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Receivables, payables and other monetary items denominated in foreign currencies that have not been settled at the balance sheet date are translated using the exchange rate at the balance sheet date.

Exchange differences that arise between the rate at the transaction date and the one in effect at the payment date or the rate at the balance sheet date are recognised in the income statement as financial income or financial expenses. Property, plant and equipment, intangible assets, inventories and other non-monetary assets that have been purchased in foreign currencies are translated using historical rates.

Income statement

Gross profit/loss

The company has decided to aggregate certain items of the income statement in accordance with the provisions of Section 32 of the Danish Financial Statements Act.

Gross profit or loss comprises other external expenses.

Other external expenses

Other external expenses include expenses for operation and administration.

Accounting policies

Income from investments in group enterprises and associates

The items 'Income from investments in group enterprises and associates' in the income statement include the proportionate share of the profit or loss for the year and depreciation of the additional purchase price depreciated over a period of 30 years. Internal profits/losses are eliminated in full for subsidiaries and proportionately for associates.

Financial income

Financial income comprises interest income, including interest income on receivables from group enterprises, amortisation of financial assets, payables and transactions in foreign currencies, fair value adjustments of financial interests as well as tax relief under the Danish Tax Prepayment Scheme etc.

Financial expenses

Financial expenses comprise interest expenses, including interest expenses on payables to group enterprises, amortisation of financial liabilities, payables and transactions in foreign currencies, fair value adjustments of financial interests as well as tax surcharge under the Danish Tax Prepayment Scheme etc.

Tax on profit for the year

Tax on net profit/loss for the year comprises current tax on expected taxable income of the year and the year's adjustment of deferred tax less the part of the tax of the year that relates to changes in equity. Current and deferred tax regarding changes in equity is recognised directly in equity.

Balance sheet

Financial fixed assets

Equity investments in group enterprises and associates

Enterprises in which the Company, directly or indirectly, holds more than 50% of the voting rights and exercises controlling influence are regarded as subsidiaries. Enterprises in which the Company, directly or indirectly, holds between 20% and 50% of the voting rights and exercises significant, but not controlling, influence are regarded as associates.

Investments in subsidiaries and associates are recognised and measured according to the equity method. This means that investments are measured at the pro rata share of the enterprises' equity value and additional purchase price plus unamortised goodwill and plus or minus unrealised intra-group profits or losses.

Any receivables from these enterprises are written down to net realisable value based on a specific assessment. If the Company has a legal or constructive obligation to cover the liabilities of the relevant enterprise, and it is probable that such obligation is imminent, a provision is recognised that is measured at present value of the costs deemed necessary to incur to settle the obligation.

Upon distribution of profit or loss, net revaluation of investments in subsidiaries and associates is transferred to reserve for net revaluation according to the equity method under equity.

Investments in subsidiaries and associates are written down to the lower of recoverable amount and carrying amount.

Current assets

Receivables

Receivables are measured at amortised cost, usually equalling nominal value, less writedowns for bad and doubtful debts.

Impairment of accounts receivables past due is established on individual assessment of receivables.

Accounting policies

Cash and cash equivalents

Cash and cash equivalents comprise cash.

Equity

Proposed dividends

Proposed dividends for the year are recognised as a separate item under equity. Proposed dividends are recognised as a liability when approved by the Annual General Meeting.

Deferred tax

Deferred tax is recognised on all temporary differences between the carrying amount and the tax-based value of assets and liabilities, for which the tax-based value is calculated based on the planned use of each asset or the planned settlement of each liability.

Deferred tax assets, including the tax base of tax loss carryforwards, are recognised in the balance sheet at their estimated realisable value, either as a set-off against deferred tax liabilities or as net tax assets.

Current tax liabilities

Current tax liabilities and receivables are recognised in the balance sheet as the expected taxable income for the year adjusted for tax on taxable incomes for prior years and tax paid on account. Extra payments and repayment under the on-account taxation scheme are recognised in the income statement in financial income and expenses.

Liabilities

Financial liabilities are recognised initially at the proceeds received net of transaction expenses incurred. In subsequent periods, financial liabilities are measured at amortised cost, corresponding to the capitalised value using the effective interest method, so that the difference between the proceeds and the nominal value is recognised in the Income Statement over the life of the financial instrument.

Other liabilities, comprising deposits, trade payables and other accounts payable, are measured at amortised cost, which usually corresponds to the nominal value.

Off-balance sheet items

Contingent liabilities comprise obligations that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not fully within the control of the company; or present obligations that arise from past events but are not recognised because the outflow of resources embodying economic benefits will probably not be required to settle the obligation or because the amount of the obligation cannot be measured with sufficient reliability.

Lease commitments are measured at the nominal value of the remaining lease payments.