

Lekker Lekker ApS

Ærøvej 7, 4. th

2000 Frederiksberg

CVR No. 44742748

Annual Report 2024/25

1. financial year

The Annual Report was presented and
adopted at the Annual General Meeting of
the Company on 29 December 2025

Fredrik Kjellberg
Chairman

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Management's Statement

Today, Management has considered and adopted the Annual Report of Lekker Lekker ApS for the financial year 5 April 2024 - 30 June 2025.

The Annual Report, which has not been audited, is presented in accordance with the Danish Financial Statements Act.

Management believes that the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 30 June 2025 and of the results of the Company's operations for the financial year 5 April 2024 - 30 June 2025.

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

Management considers the conditions for opting out of audit to be met.

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

Copenhagen, 29 December 2025

Management

Fredrik Carl Johan Kjellberg

Paul Simon Sephton

Company Information

Company	Lekker Lekker ApS Ærøvej 7, 4. th 2000Frederiksberg
CVR No.	44742748
Date of formation	5 April 2024
Financial year	5 April 2024 - 30 June 2025
Executive Board	Fredrik Carl Johan Kjellberg Paul Simon Sephton

Management's Review

The Company's principal activities

The Company's principal activities consist in carrying on trading and service activities as well as other related activities at the discretion of the management.

Development in activities and the financial situation

The Company's Income Statement of the financial year 5 April 2024 - 30 June 2025 shows a result of DKK -17,980 and the Balance Sheet at 30 June 2025 a balance sheet total of DKK 76,224 and an equity of DKK 22,020.

Events after the end of the financial period

No events have occurred after the end of the financial period that may have a significant impact on the financial position of the Company.

Accounting Policies

The annual report of Lekker Lekker ApS for 2024/25 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

As the financial year 2024/25 is the Company's first financial year, the Financial Statements with associated notes have been prepared without comparative figures from the previous year.

The annual report is presented in DKK.

General information

Income is recognised in the income statement as and when it is earned, including recognition of value adjustments of financial assets and liabilities.

Any costs, including depreciation, amortisation and impairment, are also recognised in the income statement. Assets are recognised in the balance sheet when it is likely that future economic benefits will accrue to the Company and the value of the asset can be measured reliably.

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

Liabilities are recognised in the balance sheet when it is likely that future economic benefits will not accrue to the Company and the value of the liability can be measured reliably.

The initial recognition measures assets and liabilities at cost. Subsequently, assets and liabilities are measured as described in the following for each item.

Certain financial assets and liabilities are measured at amortised cost, recognising a constant yield to maturity. Amortised cost is stated at initial cost less any deductions and with addition/deduction of the accumulated amortisation on the difference between cost and nominal amount.

The recognition and measurement takes into account predictable losses and risks arising before the period-end reporting and which prove or disprove matters that existed at the balance sheet date.

Income statement

Gross result

Gross result, in accordance with Danish financial statement act section 32 comprises revenue reduced by direct costs and external expenses.

Revenue

Revenue is recognised in the income statement provided that delivery and risks have been transferred to the buyer before year end and that the income can be reliably measured and is expected to be received.

Direct costs

Direct costs include the raw materials and consumables used in generating the year's revenue.

External expenses

External expenses include expenses for advertising, administration and similar expenses.

Financial income and expenses

Accounting Policies

Financial income and financial expenses include interest, financial expenses, realised and unrealised exchange rate gains and losses on loans and transactions in foreign currencies. Financial income and expenses are recognised in the income statement with the amounts concerning the financial year.

Balance sheet

Inventory

Inventory of goods for resale are measured at cost. The value will be reduced for goods which are not marketable goods.

Receivables

Receivables are measured at amortised cost. The value will be reduced by the provision for bad debts.

Cash and cash equivalents

Cash includes deposits in bank account.

Current tax and deferred tax

Current tax liabilities and tax receivables are recognised in the balance sheet as calculated tax of taxable income for the financial period.

Deferred tax is measured on all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax assets, including the tax value of tax loss carry-forwards, are measured at the value at which the asset is expected to be realised, either by elimination against tax on future earnings or by setoff against deferred tax liabilities within the same legal tax entity and jurisdiction.

Deferred tax is measured on the basis of the tax rules and tax rates that under the legislation in force on the balance sheet date would be applicable when the deferred tax is expected to crystallise as current tax. A change in the deferred tax, which is a result of changes to tax rates, is recognised in the income statement with the exception of items that are taken directly to equity.

Other liabilities

Other liabilities are measured at amortised cost corresponding substantially to nominal value.

Translation of foreign currencies

Transactions in foreign currencies are translated at exchange rates approximating those in effect at the date of each transaction. Exchange rate differences arising between the transaction date rates and the rates at the date of payment are recognised under financial income and expenses in the income statement.

Receivables, payables and other monetary items in foreign exchange not settled at the balance sheet date are translated at the average of the buy and sell exchange rates available at the close of business on the balance sheet date. Differences between the exchange rates at the balance sheet date and the transaction date rates are recognised under financial income and expenses in the income statement.

Income Statement

	Note	2024/25 DKK
Gross result		-15,949
Result from ordinary operating activities		-15,949
Finance income	1	145
Finance expenses	2	-2,176
Result from ordinary activities before tax		-17,980
Tax expense		0
Result		-17,980
Proposed distribution of result		
Retained earnings		-17,980
Distribution of result		-17,980

Balance Sheet as of 30 June

	Note	2025 DKK
Assets		
Finished goods		59,261
Inventories		<u>59,261</u>
Trade receivables		9,287
Receivables		<u>9,287</u>
Cash and cash equivalents		<u>7,676</u>
Current assets		<u>76,224</u>
Assets		<u>76,224</u>

Balance Sheet as of 30 June

	Note	2025 DKK
Liabilities and equity		
Contributed capital		40,000
Retained earnings		-17,980
Equity		<u>22,020</u>
Trade payables		107
Other payables		3,486
Payables to shareholders and management		50,611
Short-term liabilities other than provisions		<u>54,204</u>
Liabilities other than provisions within the business		<u>54,204</u>
Liabilities and equity		<u>76,224</u>
Average number of employees	3	
Contingent assets	4	
Contingent liabilities	5	

Statement of changes in Equity

	Contributed capital	Retained earnings	Total
Equity 5 April 2024	40,000	0	40,000
Profit (loss)	0	-17,980	-17,980
Equity 30 June 2025	<u>40,000</u>	<u>-17,980</u>	<u>22,020</u>

Notes

2024/25

1. Finance income

Other finance income	-145
	<u>-145</u>

2. Finance expenses

Other finance expenses	1
Interest on loans from shareholders and management	2,175
	<u>2,176</u>

3. Information on average number of employees

Average number of employees	<u>2</u>
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The company have two non-remunerated directors.

4. Contingent assets

The Company has a deferred tax asset of DKK 3,630 which has not been recognised in the balance sheet. The tax asset can be attributed to tax losses carried forward which are not expected to be utilised within the next 3-5 years.

The tax asset can be carried forward indefinitely.

5. Contingent liabilities

The Company has no contingent liabilities and has not provided any securities.