

# ÅRSREDOVISNING

2024-01-01--2024-12-31

för

**Sätra Motorcenter AB**  
**556602-9616**

Årsredovisningen omfattar:	Sida
Förvaltningsberättelse	1
Resultaträkning	3
Balansräkning	4
Rapport över förändring i eget kapital	6
Kassaflödesanalys	7
Noter	8

## FASTSTÄLLELSEINTYG

Undertecknad styrelseledamot intygar härmed, dels att denna kopia av årsredovisningen och revisionsberättelsen stämmer överens med originalet, dels att resultaträkningen och balansräkningen för företaget har fastställts på årsstämma den 30 juni 2025. Årsstämman beslutade att godkänna styrelsens förslag till resultatdisposition.

Skärholmen den 30 juni 2025



Tobias Pettersson

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## ÅRSREDOVISNING FÖR SÄTRA MOTORCENTER AB

Styrelsen för Sätra Motorcenter AB avger härmed årsredovisning för räkenskapsåret 2024-01-01--2024-12-31.

### FÖRVALTNINGSBERÄTTELSE

#### Verksamhetens art och inriktning

Sätra Motorcenter AB, är en fullserviceanläggning för försäljning och service av nya och begagnade person- och transportbilar som bedrivs i förhyrda lokaler i Sätra. Verksamheten startade den 2 januari 2001. Bolaget har sitt säte i Stockholm.

#### Ägarförhållanden

Bolaget är ett helägt dotterbolag till det svenska bolaget Wismo Automotive AB, org.nr. 556556-8515, som är ett helägt dotterbolag i en koncern med det danska bolaget Wismo Group A/S (f.d. K.W. Bruun Import A/S), org. 15 77 72 49, med säte i Glostrup, Danmark, som koncernens moderbolag. Ingen koncernredovisning upprättas med hänvisning till ÅRL 7 kap, 2§.

#### Väsentliga händelser under räkenskapsåret

Under året såldes moderbolaget K.W. Bruun Import A/S, org. 15 77 72 49, till den kanadensisk-baserade bilkoncernen, Global Auto Holdings Limited, och bytte i samband med detta namn till Wismo Group A/S. Ägarbytet bedöms inte ha någon omedelbar effekt på verksamheten.

Beslut har fattats om att fusionera det helägda dotterbolaget Stockholm Rent Car AB, organisationsnummer 556602-9616, med moderbolaget.

Bolaget följer den ekonomiska utvecklingen och vidtar åtgärder för att minimera effekterna av den höga inflationen och de höga räntorna på bolagets verksamhet. Utöver detta har inga väsentliga händelser skett under räkenskapsåret.

#### Utveckling av verksamhet, ställning och resultat

(Tkr)	2024	2023	2022	2021	2020
Nettoomsättning	403 487	394 211	376 146	334 889	276 109
Resultat e. finansiella poster	-13 962	6 987	7 776	6 064	22
Balansomslutning	167 411	193 373	119 407	98 563	103 803
Soliditet <sup>(1)</sup>	21,2%	16,8%	22,9%	21,5%	15,8%
Medelantal anställda	31	32	30	29	28

<sup>(1)</sup> Justerat eget kapital / Balansomslutning. Med justerat eget kapital avses eget kapital + obeskattade reserver med avdrag för uppskjuten skatteskuld.

#### Väsentliga risker och osäkerhetsfaktorer

Bolagets mest väsentliga risker och osäkerhetsfaktorer avser den allmänna konjunkturen avseende person- och transportbilsförsäljningen i Sverige.

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#### Hållbarhetsredovisning

Företaget upprättar enligt 7 kap 31 a § inte någon hållbarhetsrapport. Moderföretaget Wismo Group A/S, org nr 15777249, med säte i Glostrup Danmark, upprättar hållbarhetsrapport för koncernen där företaget ingår. Rapporten ingår i årsredovisningen för Wismo Group A/S.

#### Förväntad framtida utveckling

Den framtida utvecklingen av bilförsäljningen är svårbedömd. Marknaden förväntas fortsatt präglas av stark priskonkurrens. Bolaget räknar med ett finansiellt resultat för 2025 som ligger på samma nivå som för 2024.

#### Resultatdisposition (kronor)

Till årsstämmans förfogande står följande vinstmedel

Balanserat resultat	31 403 948
Årets resultat	2 923 399
	<u>34 327 347</u>

Styrelsen föreslår att  
i ny räkning balanseras

34 327 347
<u>34 327 347</u>

Beträffande företagets resultat och ställning i övrigt hänvisas till efterföljande resultat-och balansräkning, rapport över förändringar i eget kapital, kassaflödesanalys samt noter. Alla belopp uttrycks i tusentals kronor där ej annat anges.

**RESULTATRÄKNING**  
(Tkr)

	Not	2024-01-01 2024-12-31	2023-01-01 2023-12-31
<b>Rörelsens intäkter</b>			
Nettoomsättning	4	403 487	394 211
Övriga rörelseintäkter		5 147	5 357
		<b>408 634</b>	<b>399 568</b>
<b>Rörelsens kostnader</b>			
Handelsvaror	4	-369 572	-351 036
Övriga externa kostnader	5	-22 695	-19 259
Personalkostnader	6	-21 088	-20 179
Avskrivningar och nedskrivningar av materiella och immateriella anläggningstillgångar	11,12	-200	-46
Övriga rörelsekostnader		-31	0
<b>Rörelseresultat</b>		<b>-4 952</b>	<b>9 048</b>
<b>Resultat från finansiella investeringar</b>			
Resultat från andelar i koncernföretag	7	0	2 470
Nedskrivningar av finansiella anläggningstillgångar och kortfristiga placeringar	13	-43	0
Räntekostnader och liknande kostnader	8	-8 967	-4 531
<b>Resultat efter finansiella poster</b>		<b>-13 962</b>	<b>6 987</b>
<b>Bokslutsdispositioner</b>	9		
Erhållet koncernbidrag		17 000	0
<b>Resultat före skatt</b>		<b>3 038</b>	<b>6 987</b>
Skatt på årets resultat	10	-114	-1 814
<b>ÅRETS RESULTAT</b>		<b>2 924</b>	<b>5 173</b>

<b>BALANSRÄKNING</b>	<b>Not</b>	<b>2024-12-31</b>	<b>2023-12-31</b>
(Tkr)			
<b>TILLGÅNGAR</b>			
<b>Anläggningstillgångar</b>			
<b>Materiella anläggningstillgångar</b>			
Nedlagda utgifter på annans fastighet	11	0	0
Inventarier, verktyg och installationer	12	2 103	640
		<b>2 103</b>	<b>640</b>
<b>Finansiella anläggningstillgångar</b>			
Andelar i dotterföretag	13	82	25
Uppskjuten skattefordran	14	1 579	1 364
		<b>1 661</b>	<b>1 389</b>
<b>Summa anläggningstillgångar</b>		<b>3 764</b>	<b>2 029</b>
<b>Omsättningstillgångar</b>			
<b>Varulager m m</b>			
Färdiga varor och handelsvaror		149 290	169 562
		<b>149 290</b>	<b>169 562</b>
<b>Kortfristiga fordringar</b>			
Kundfordringar		7 848	13 586
Aktuella skattefordringar		2 024	306
Övriga fordringar		961	4 285
Förutbetalda kostnader och upplupna intäkter	16	3 492	3 518
		<b>14 325</b>	<b>21 695</b>
<b>Kassa och bank</b>		<b>32</b>	<b>87</b>
<b>Summa omsättningstillgångar</b>		<b>163 647</b>	<b>191 344</b>
<b>SUMMA TILLGÅNGAR</b>		<b>167 411</b>	<b>193 373</b>

## BALANSRÄKNING

	Not	2024-12-31	2023-12-31
<b>EGET KAPITAL OCH SKULDER</b>			
<b>Eget kapital</b>			
<b>Bundet eget kapital</b>			
Aktiekapital	17	950	950
Reservfond		190	190
		<b>1 140</b>	<b>1 140</b>
<b>Fritt eget kapital</b>			
Balanserad vinst eller förlust		31 403	26 230
Årets resultat		2 924	5 173
		<b>34 327</b>	<b>31 403</b>
<b>Summa eget kapital</b>		<b>35 467</b>	<b>32 543</b>
<b>Kortfristiga skulder</b>			
Skulder till kreditinstitut		12 404	21 834
Leverantörsskulder		4 783	1 649
Skulder till koncernföretag	15	111 258	133 335
Övriga kortfristiga skulder		623	620
Upplupna kostnader och förutbetalda intäkter	18	2 876	3 392
		<b>131 944</b>	<b>160 830</b>
<b>SUMMA EGET KAPITAL OCH SKULDER</b>		<b>167 411</b>	<b>193 373</b>

**RAPPORT ÖVER  
FÖRÄNDRING I EGET KAPITAL**  
(Tkr)

	<i>Bundet eget kapital</i>		<i>Fritt eget kapital</i>		<b>Summa eget kapital</b>
	Aktie-kapital	Reserv-fond	Balanserad vinst eller förlust	Årets resultat	
<b>Ingående balans per 1 januari 2023</b>	<b>950</b>	<b>190</b>	<b>20 072</b>	<b>6 158</b>	<b>27 370</b>
Disposition av föregående års resultat			6 158	-6 158	0
Årets resultat				5 173	5 173
<b>Utgående balans per 31 december 2023</b>	<b>950</b>	<b>190</b>	<b>26 230</b>	<b>5 173</b>	<b>32 543</b>

	<i>Bundet eget kapital</i>		<i>Fritt eget kapital</i>		<b>Summa eget kapital</b>
	Aktie-kapital	Reserv-fond	Balanserad vinst eller förlust	Årets resultat	
<b>Ingående balans per 1 januari 2024</b>	<b>950</b>	<b>190</b>	<b>26 230</b>	<b>5 173</b>	<b>32 543</b>
Disposition av föregående års resultat			5 173	-5 173	0
Årets resultat				2 924	2 924
<b>Utgående balans per 31 december 2024</b>	<b>950</b>	<b>190</b>	<b>31 403</b>	<b>2 924</b>	<b>35 467</b>

## KASSAFLÖDESANALYS

(Tkr)

	Not	2024-01-01 2024-12-31	2023-01-01 2023-12-31
<b>Den löpande verksamheten</b>			
Rörelseresultat		-4 952	9 048
Justeringar för poster som inte ingår i kassaflödet:			
Avskrivningar	11,12	200	46
Erlagd ränta	8	-8 967	-4 531
Betald inkomstskatt		-329	-1 544
<b>Kassaflöde från den löpande verksamheten före förändringar av rörelsekapital</b>		<b>-14 048</b>	<b>3 019</b>
<b>Kassaflöde från förändringar i rörelsekapital</b>			
Minskning(+)/ökning(-) av varulager		20 272	-73 666
Minskning(+)/ökning(-) av kundfordringar		5 738	3 832
Minskning(+)/ökning(-) av övriga kortfristiga fordringar		1 632	-3 893
Minskning(-)/ökning(+) leverantörsskulder		3 134	-463
Minskning(-)/ökning(+) av övriga kortfristiga skulder		-5 590	47 422
<b>Kassaflöde från den löpande verksamheten</b>		<b>11 138</b>	<b>-23 749</b>
<b>Investeringsverksamheten</b>			
Lämnat/återbetalat aktieägartillskott till koncernföretag	13	-100	0
Förvärv av materiella anläggningstillgångar	11,12	-1 663	-587
Erhållen utdelning	7	0	2 470
<b>Kassaflöde från investeringsverksamheten</b>		<b>-1 763</b>	<b>1 883</b>
<b>Finansieringsverksamheten</b>			
Upptagna lån		18 450	21 834
Amortering lån		-27 880	0
<b>Kassaflöde från finansieringsverksamheten</b>		<b>-9 430</b>	<b>21 834</b>
<b>Årets kassaflöde</b>		<b>-55</b>	<b>-32</b>
<b>Likvida medel vid årets början</b>		<b>87</b>	<b>119</b>
<b>Likvida medel vid årets slut</b>		<b>32</b>	<b>87</b>

## NOTER

### Not 1 Allmän information

Sätra Motorcenter AB med organisationsnummer 556602-9616 är ett aktiebolag registrerat i Sverige med säte i Stockholm. Adressen till huvudkontoret är Strömsåtravägen 15, 127 35 Skärholmen. Företagets verksamhet omfattar att vara en fullserviceanläggning för försäljning och service av person- och transportbilar.

Moderföretag i den minsta koncernen som Sätra Motorcenter AB är dotterföretag till är Wismo Automotive AB org.nr. 556556-8515, med säte i Malmö. Ingen koncernredovisning upprättas med hänvisning till ARL 7 kap, 2§.

Moderföretag i den största koncernen som Sätra Motorcenter AB är dotterföretag till, och där koncernredovisning är upprättad, är Wismo Group A/S, org. 15 77 72 49, med säte i Glostrup, Danmark. Koncernredovisningen går att hämta på hemsidan <https://www.wismogroup.com/>

### Not 2 Redovisningsprinciper och värderingsprinciper

Företaget tillämpar Årsredovisningslagen (1995:1554) och Bokföringsnämndens allmänna råd BFAR 2012:1 Årsredovisning och koncernredovisning ("K3"). Tillämpade principer är oförändrade jämfört med föregående år.

#### Intäkter

Intäkter redovisas till det verkliga värdet av den ersättning som erhållits eller kommer att erhållas, med avdrag för mervärdesskatt, rabatter, returer och liknande avdrag.

#### Varuförsäljning

Intäkter från försäljning av varor redovisas när varorna levererats och äganderätten har överförts till kunden, varmed samtliga villkor nedan är uppfyllda:

- Företaget har överfört de väsentliga risker och fördelar som är förknippade med varornas ägande,
- företaget inte längre har något sådant engagemang i den löpande förvaltningen som vanligtvis förknippas med ägande och utövar inte heller utövar någon reell kontroll över de sålda varorna,
- inkomsten kan beräknas på ett tillförlitligt sätt,
- det ekonomiska fördelar som är förknippade med transaktionen sannolikt kommer att tillfalla företaget, och
- de utgifter som uppkommit eller som förväntas uppkomma till följd av transaktionen kan beräknas på ett tillförlitligt sätt.

#### Ränteintäkter

Ränteintäkter redovisas fördelat över löptiden med tillämpning av effektivräntemetoden. Effektivräntan är den ränta som gör att nuvärdet av alla framtida in- och utbetalningar under räntebindningstiden blir lika med det redovisade värdet av fordran.

#### Leasingavtal

Ett finansiellt leasingavtal är ett avtal enligt vilket de ekonomiska risker och fördelar som förknippas med ägandet av en tillgång i allt väsentligt överförs från leasegivaren till leasetagaren. Övriga leasingavtal klassificeras som operationella leasingavtal. Samtliga leasingavtal redovisas enligt reglerna för operationell leasing.

#### Leasetagare

Leasingavgifter vid operationella leasingavtal kostnadsförs linjärt över leasingperioden, såvida inte ett annat systematiskt sätt bättre återspeglar användarens ekonomiska nytta över tiden.

#### Utländsk valuta

Företagets redovisningsvaluta är svenska kronor (SEK).

#### Omräkning av poster i utländsk valuta

Vid varje balansdag räknas monetära poster i utländsk valuta om till balansdagens kurs. Icke-monetära poster, som värderas till historiskt anskaffningsvärde i en utländsk valuta, räknas inte om. Valutakursdifferenser redovisas i rörelseresultatet eller som finansiell post utifrån den underliggande affärshändelsen, i den period de uppstår, med undantag för transaktioner som utgör säkring och som uppfyller villkoren för säkringsredovisning av kassaflöden eller av nettoinvesteringar.

#### Låneutgifter

Låneutgifter redovisas i resultaträkningen i den period de uppkommer.

### Ersättningar till anställda

Ersättningar till anställda i form av löner, bonus, betald semester, betald sjukfrånvaro m m samt pensioner redovisas i takt med intjänandet. Beträffande pensioner och andra ersättningar efter avslutad anställning klassificeras dessa som avgiftsbestämda eller förmånsbestämda pensionsplaner. Företaget har endast avgiftsbestämda pensionsplaner. Det finns inga övriga långfristiga ersättningar till anställda.

#### *Avgiftsbestämda planer*

För avgiftsbestämda planer betalar företaget fastställda avgifter till en separat oberoende juridisk enhet och har ingen förpliktelse att betala ytterligare avgifter. Företagets resultat belastas för kostnader i takt med att förmånerna intjänas vilket normalt sammanfaller med tidpunkten för när premier erläggs.

### Inkomstskatter

Skattekostnaden utgörs av summan av aktuell skatt och uppskjuten skatt.

#### *Aktuell skatt*

Aktuell skatt beräknas på det skattepliktiga resultatet för perioden. Skattepliktigt resultat skiljer sig från det redovisade resultatet i resultaträkningen då det har justerats för ej skattepliktiga intäkter och ej avdragsgilla kostnader samt för intäkter och kostnader som är skattepliktiga eller avdragsgilla i andra perioder. Aktuell skatteskuld beräknas enligt de skattesatser som gäller per balansdagen.

#### *Uppskjuten skatt*

Uppskjuten skatt redovisas på temporära skillnader mellan det redovisade värdet på tillgångar och skulder i de finansiella rapporterna och det skattemässiga värdet som används vid beräkning av skattepliktigt resultat. Uppskjuten skatt redovisas enligt den skattemässiga balansräkningsmetoden. Uppskjutna skatteskulder redovisas för i princip alla skattepliktiga temporära skillnader, och uppskjutna skattefordringar redovisas i princip för alla avdragsgilla temporära skillnader i den omfattning det är sannolikt att beloppen kan utnyttjas mot framtida skattepliktiga överskott. Obeskattade reserver redovisas inklusive uppskjuten skatteskuld.

#### *Aktuell och uppskjuten skatt för perioden*

Aktuell och uppskjuten skatt redovisas som en kostnad eller intäkt i resultaträkningen, utom när skatten är hänförlig till transaktioner som redovisats direkt mot eget kapital. I sådana fall ska även skatten redovisas direkt mot eget kapital.

### Materiella anläggningstillgångar

Materiella anläggningstillgångar redovisas till anskaffningsvärde efter avdrag för ackumulerade avskrivningar och eventuella nedskrivningar.

Anskaffningsvärdet består av inköpspriset, utgifter som är direkt hänförliga till förvärvet för att bringa den på plats och i skick att användas. För tillgångar som delats upp i komponenter räknas utgifter för utbyte av sådan komponent in i tillgångens redovisade värde. Motsvarande gäller för tillkommande nya komponenter. För tillgångar som inte har delats upp i komponenter räknas tillkommande utgifter som är väsentliga in i tillgångens redovisade värde när det är sannolikt att framtida ekonomiska fördelar som är förknippade med posten kommer att tillfalla koncernen, och att anskaffningsvärdet för densamma kan mätas på ett tillförlitligt sätt. Alla övriga kostnader för reparationer och underhåll samt tillkommande utgifter redovisas i resultaträkningen i den period då de uppkommer.

Då skillnaden i förbrukningen av en materiell anläggningstillgångs betydande komponenter bedöms vara väsentlig, delas tillgången upp på dessa komponenter.

Avskrivningar på materiella anläggningstillgångar kostnadsförs så att tillgångens anskaffningsvärde, eventuellt minskat med beräknat restvärde vid nyttjandeperiodens slut, skrivs av linjärt över dess bedömda nyttjandeperiod. Om en tillgång har delats upp på olika komponenter skrivs respektive komponent av separat över dess nyttjandeperiod. Avskrivning påbörjas när den materiella anläggningstillgången kan tas i bruk. Materiella anläggningstillgångars nyttjandeperioder uppskattas till:

Maskiner och andra tekniska anläggningar:

Inventarier, verktyg och installationer

5-15 år

Nedlagda utgifter på annans fastighet

3 år

#### **Andelar i koncernföretag**

Andelar i dotterföretag redovisas till anskaffningsvärde. Utdelning från dotterföretag redovisas som intäkt när rätten att få utdelning bedöms som säker och kan beräknas på ett tillförlitligt sätt.

#### **Finansiella instrument**

En finansiell tillgång eller finansiell skuld redovisas i balansräkningen när företaget blir part till instrumentets avtalsenliga villkor. En finansiell tillgång bokas bort från balansräkningen när den avtalsenliga rätten till kassaflödet från tillgången upphör, regleras eller när företaget förlorar kontrollen över den. En finansiell skuld, eller del av finansiell skuld, bokas bort från balansräkningen när den avtalade förpliktelsen fullgörs eller på annat sätt upphör.

Vid det första redovisningstillfället värderas omsättningstillgångar och kortfristiga skulder till anskaffningsvärde. Långfristiga fordringar samt långfristiga skulder värderas vid det första redovisningstillfället till upplupet anskaffningsvärde. Låneutgifter periodiseras som en del i lånets räntekostnad enligt effektivräntemetoden (se nedan).

Vid värdering efter det första redovisningstillfället värderas omsättningstillgångar enligt lägsta värdets princip, dvs. det lägsta av anskaffningsvärdet och nettoförsäljningsvärdet på balansdagen. Kortfristiga skulder värderas till nominellt belopp.

Långfristiga fordringar och långfristiga skulder värderas efter det första redovisningstillfället till upplupet anskaffningsvärde.

#### *Upplupet anskaffningsvärde*

Med upplupet anskaffningsvärde avses det belopp till vilket tillgången eller skulden initialt redovisades med avdrag för amorteringar, tillägg eller avdrag för ackumulerad periodisering enligt effektivräntemetoden av den initiala skillnaden mellan erhållet/betalat belopp och belopp att betala/erhålla på förfallodagen samt med avdrag för nedskrivningar.

Effektivräntan är den ränta som vid en diskontering av samtliga framtida förväntade kassaflöden över den förväntade löptiden resulterar i det initialt redovisade värdet för den finansiella tillgången eller den finansiella skulden.

#### **Varulager**

Varulager värderas till det lägsta av anskaffningsvärdet och nettoförsäljningsvärdet på balansdagen. Anskaffningsvärdet beräknas genom tillämpning av först- in-först-ut-metoden (FIFU). Nettoförsäljningsvärde är försäljningsvärdet efter avdrag för beräknade kostnader som direkt kan hänföras till försäljningstransaktionen. I anskaffningsvärdet ingår utgifter för inköp, tillverkning samt andra utgifter för att bringa varorna till deras aktuella plats och skick.

#### **Likvida medel**

Likvida medel inkluderar kassamedel och disponibla tillgodohavanden hos banker och andra kreditinstitut samt andra kortfristiga likvida placeringar som lätt kan omvandlas till kontanter och är föremål för en obetydlig risk för värdefluktuationer. För att klassificeras som likvida medel får löptiden inte överskrida tre månader från tidpunkten för förvärvet.

#### **Eventualförpliktelser**

En eventualförpliktelse är en möjlig förpliktelse till följd av inträffade händelser och vars förekomst endast kommer att bekräftas av att en eller flera osäkra framtida händelser, som inte helt ligger inom företagets kontroll, inträffar eller uteblir, eller en befintlig förpliktelse till följd av inträffade händelser, men som inte redovisas som skuld eller avsättning eftersom det inte är sannolikt att ett utflöde av resurser kommer att krävas för att reglera förpliktelsen eller förpliktelsens storlek inte kan beräknas med tillräcklig tillförlitlighet.

### **Not 3 Viktiga uppskattningar och bedömningar**

#### *Viktiga källor till osäkerhet i uppskattningar*

Nedan redogörs för de viktigaste antagandena om framtiden, och andra viktiga källor till osäkerhet i uppskattningar per balansdagen, som innebär en betydande risk för väsentliga justeringar i redovisade värden för tillgångar och skulder under nästa räkenskapsår.

#### **Bedömning av osäkra kundfordringar**

Kundfordringar värderas till det kassaflöde som förväntas inflyta till företaget. Därmed görs en detaljerad och objektiv genomgång av alla utestående belopp på balansdagen.

#### **Varulager**

Per varje balansdag görs en beräkning av nettoförsäljningsvärdet för varulagret varmed de mest tillförlitliga uppgifter som finns tillgängliga beaktas. Det framtida försäljningsvärdet kan påverkas av framtida teknologi och andra marknadsdrivna förändringar som kan minska framtida försäljningspriser. Bolaget genomför inventeringar löpande under hela året.

**Not 4 Uppgift om inköp och försäljning inom samma koncern**

	2024	2023
Inköp	71,7%	95,7%
Försäljning	10,6%	15,1%

**Not 5 Uppllysning om ersättning till revisorn**

	2024	2023
Ernst & Young AB revisionsuppdrag	144	137
<b>Summa</b>	<b>144</b>	<b>137</b>

Med revisionsuppdrag avses revisorns ersättning för den lagstadgade revisionen. Arbetet innefattar granskningen av årsredovisningen och bokföringen, styrelsens förvaltning samt arvode för revisionsrådgivning som lämnats i samband med revisionsuppdraget.

**Not 6 Antal anställda, löner, andra ersättningar och sociala kostnader**

Medeltalet anställda	2024		2023	
	Antal anställda	Varav antal män	Antal anställda	Varav antal män
	31	28	32	29
<b>Totalt</b>	<b>31</b>	<b>28</b>	<b>32</b>	<b>29</b>

	2024-12-31	2023-12-31
<b>Fördelning ledande befattningshavare per balansdagen</b>		
Kvinnor:		
styrelseledamöter	0	0
andra personer i företagets ledning inkl VD	0	0
Män:		
styrelseledamöter	1	1
andra personer i företagets ledning inkl VD	1	1
<b>Totalt</b>	<b>2</b>	<b>2</b>

Löner, andra ersättningar m m	2024		2023	
	Löner och andra ersättningar	Soc kostn (varav pensionskostnader)	Löner och andra ersättningar	Soc kostn (varav pensionskostnader)
	15 203	5 885 (1 220)	14 351	5 828 (1 398)
<b>Totalt</b>	<b>15 203</b>	<b>5 885 (1 220)</b>	<b>14 351</b>	<b>5 828 (1 398)</b>

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Löner och andra ersättningar fördelade mellan styrelseledamöter och anställda	2024		2023	
	Styrelse varav tantiem och dylikt)	Övriga anställda	Styrelse (varav tantiem och dylikt)	Övriga anställda
	0	15 203	0	14 351
<b>Totalt</b>	<b>0</b>	<b>15 203</b>	<b>0</b>	<b>14 351</b>

#### Avtal om avgångsvederlag

Mellan företaget och andra ledande befattningshavare gäller en uppsägningstid om 3 månader om befattningshavare själv säger upp sig och 12 månader om företaget säger upp befattningshavare. Vid uppsägning utgår avgångsvederlag med ett belopp motsvarande max tre månadslöner.

#### Not 7 Intäkter från andelar i koncernföretag

	2024	2023
Utdelning	0	2 470
<b>Summa</b>	<b>0</b>	<b>2 470</b>

#### Not 8 Räntekostnader och liknande kostnader

	2024	2023
Räntekostnader	-1 404	-296
Räntekostnader, koncernföretag	-7 423	-4 154
Övrigt	-140	-81
<b>Summa</b>	<b>-8 967</b>	<b>-4 531</b>

#### Not 9 Bokslutsdispositioner

	2024	2023
Erhållet koncernbidrag	17 000	0
<b>Summa</b>	<b>17 000</b>	<b>0</b>

#### Not 10 Skatt på årets resultat

	2024	2023
Aktuell skatt	-329	-1 810
Uppskjuten skatt	215	-4
<b>Skatt på årets resultat</b>	<b>-114</b>	<b>-1 814</b>
<b>Avstämning årets skattekostnad</b>		
	2024	2023
Redovisat resultat före skatt	3 038	6 987
Skatt beräknad med skattesats 20,6 % (20,6 %)	-626	-1 439
Skatteeffekt av ej avdragsgilla kostnader	-221	-365
Skatteeffekt av temporära skillnader	215	-4
<b>Summa</b>	<b>-632</b>	<b>-1 808</b>
Justeringar som redovisats innevarande år avseende tidigare års aktuella skatt	518	-6
<b>Årets redovisade skattekostnad</b>	<b>-114</b>	<b>-1 814</b>

**Not 11 Nedlagda utgifter på annans fastighet**

	2024-12-31	2023-12-31
Ingående anskaffningsvärde	7 436	7 436
Nedlagda utgifter under året	0	0
Omklassificeringar	0	0
<b>Utgående ackumulerade anskaffningsvärden</b>	<b>7 436</b>	<b>7 436</b>
Ingående avskrivningar enligt plan	-7 436	-7 436
Årets avskrivningar enligt plan	0	0
<b>Utgående ackumulerade avskrivningar enligt plan</b>	<b>-7 436</b>	<b>-7 436</b>
<b>Utgående redovisat värde</b>	<b>0</b>	<b>0</b>

**Not 12 Inventarier, verktyg och installationer**

	2024-12-31	2023-12-31
Ingående anskaffningsvärde	711	124
Inköp	1 663	587
<b>Utgående ackumulerade anskaffningsvärden</b>	<b>2 374</b>	<b>711</b>
Ingående avskrivningar enligt plan	-71	-25
Årets avskrivningar enligt plan	-200	-46
<b>Utgående ackumulerade avskrivningar enligt plan</b>	<b>-271</b>	<b>-71</b>
<b>Utgående planenligt restvärde</b>	<b>2 103</b>	<b>640</b>

**Not 13 Andelar i dotterföretag**

	2024-12-31	2023-12-31
Ingående anskaffningsvärde	25	25
Lämnade aktieägartillskott	100	0
<b>Utgående ackumulerade anskaffningsvärden</b>	<b>125</b>	<b>25</b>
Årets nedskrivningar	-43	0
<b>Utgående ackumulerade nedskrivningar</b>	<b>-43</b>	<b>0</b>
<b>Utgående redovisat värde</b>	<b>82</b>	<b>25</b>

**Företagets innehav av andelar i koncernföretag**

Företagets namn	Rösträtts- /kapitalandel	Antal andelar	Redovisat värde	
			2024-12-31	2023-12-31
Stockholm Rent Car AB	100%	250	82	25
<b>Summa</b>			<b>82</b>	<b>25</b>

Företagets namn	Org.nr	Säte
Stockholm Rent Car AB	556602-9616	Stockholm

**Not 14 Uppskjuten skattefordran**

	2024-12-31	2023-12-31
<b>Uppskjuten skattefordran</b>		
Temporära skillnader för återlagda kostnader i skatteberäkningen	1 579	1 364
<b>Summa uppskjuten skattefordran</b>	<b>1 579</b>	<b>1 364</b>

Uppskjutna skattefordringar värderas till högst det belopp som sannolikt kommer att återvinnas baserat på innevarande och framtida skattepliktiga resultat. Företaget har outnyttjade underskottsavdrag uppgående till 0 Tkr (0 Tkr).

Skattesatsen för beräkning av uppskjuten skatt uppgår till 20,6% (20,6%).

**Not 15 Fordringar och skulder hos koncernföretag**

	2024-12-31	2023-12-31
Saldo Cash pool-konto	-129 623	-135 331
Tillkommande fordringar, koncernbidrag	17 000	0
Övrig fordran koncern	1 365	1 996
<b>Summa</b>	<b>-111 258</b>	<b>-133 335</b>

**Not 16 Förutbetalda kostnader och upplupna intäkter**

	2024-12-31	2023-12-31
Förutbetalda hyror	2 639	2 636
Övriga poster	853	882
<b>Summa</b>	<b>3 492</b>	<b>3 518</b>

**Not 17 Aktiekapital**

Aktiekapitalet består av 9 500 st A-aktier med ett kvotvärde om 100 kr.

**Not 18 Upplupna kostnader och förutbetalda intäkter**

	2024-12-31	2023-12-31
Upplupna personalrelaterade poster	2 706	3 080
Övriga poster	170	312
<b>Summa</b>	<b>2 876</b>	<b>3 392</b>

**Not 19 Ställda säkerheter och eventalförpliktelser**

	2024-12-31	2023-12-31
<b>Ställda säkerheter</b>	<b>Inga</b>	<b>Inga</b>
Tillgångar med äganderättsförbehåll fordon	12 144	20 429
<b>Eventalförpliktelser</b>		
Leasingkontrakt gentemot bank	43 977	32 080
<b>Summa</b>	<b>56 121</b>	<b>52 509</b>

**Not 20 Väsentliga händelser efter räkenskapsårets slut**

Stockholm Rent Car AB, organisationsnummer 556602-9616, har per 2025-02-19 upplösts genom fusion med moderbolaget, Sätra Motorcenter AB. I övrigt har inga väsentliga händelser efter räkenskapsårets slut.

**Not 21 Disposition av företagets vinst**

Till årsstämman förfogande står följande vinstmedel (kr) 34 327 347

Styrelsen föreslår att i ny räkning balanseras 34 327 347 kr

Skärholmen, den dag som framgår av min elektroniska underskrift

Tobias Pettersson

Vår revisionsberättelse har avgivits den dag som framgår av vår elektroniska underskrift  
Ernst & Young AB

Hanna Fehland  
Auktoriserad revisor

# Signatur certifikat

Dokumentnavn:

Sätra\_Motorcenter\_AB\_-\_Årsredovisning\_2024\_Final

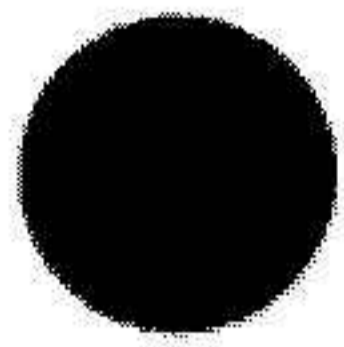
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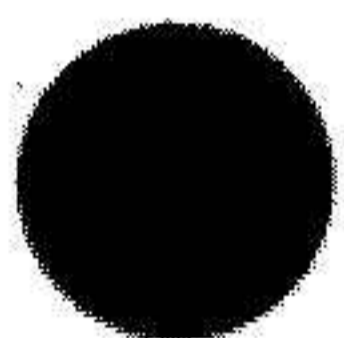
## Underskrivere



Tobias Pettersson

E-mail: tope@wismogroup.com  
Enhed: Edge 125.0.2535.87 on iPhone iOS 18.5  
(smartphone)  
IP-nummer: 37.96.87.30

Betroet tidsstempel:  
2025-06-26 15:21:42 UTC

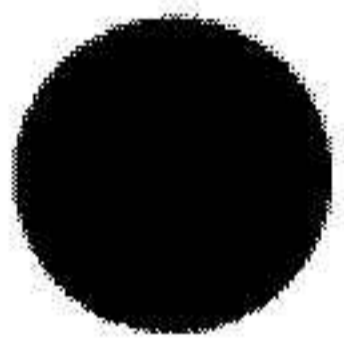


Hannah Fehland

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(desktop)  
IP-nummer: 147.161.188.118

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FEHLAND (198104143980)

Betroet tidsstempel:  
2025-06-30 20:04:17 UTC



Peter Harder Thomsen

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IP-nummer: 80.162.242.140

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# Revisions log

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(hanna.fehland@se.ey.com)  
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IP-nummer: 64.252.178.152 - IP Beliggenhed: Amsterdam, The Netherlands

2025-06-30 20:03:38 UTC

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2025-06-26 16:39:08 UTC

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2025-06-26 15:21:43 UTC

Dokument blev sendt til Hannah Fehland (hanna.fehland@se.ey.com)  
Enhed: ()

2025-06-26 15:21:42 UTC

Dokument blev underskrevet ved Tobias Pettersson (tope@wismogroup.com)  
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2025-06-26 15:21:13 UTC

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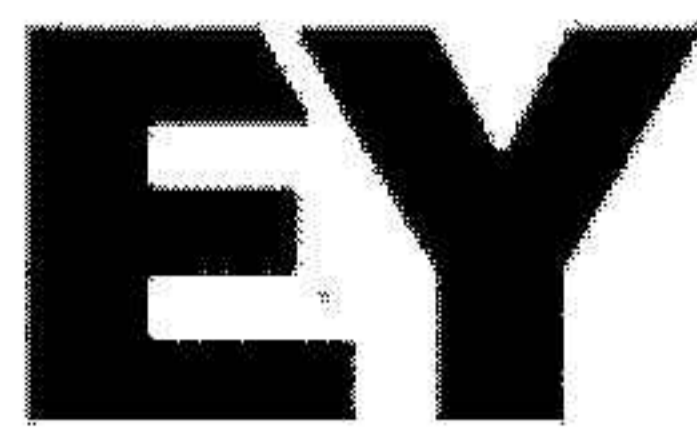
2025-06-26 15:15:01 UTC

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## Revisionsberättelse

Till bolagsstämman i Sättra Motorcenter AB, org.nr 556602-9616

### Rapport om årsredovisningen

#### Uttalanden

Vi har utfört en revision av årsredovisningen för Sättra Motorcenter AB för år 2024.

Enligt vår uppfattning har årsredovisningen upprättats i enlighet med årsredovisningslagen och ger en i alla väsentliga avseenden rättvisande bild av Sättra Motorcenter ABs finansiella ställning per den 31 december 2024 och av dess finansiella resultat och kassaflöde för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

Vi tillstyrker därför att bolagsstämman fastställer resultaträkningen och balansräkningen.

#### Grund för uttalanden

Vi har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionsred i Sverige. Vårt ansvar enligt dessa standarder beskrivs närmare i avsnittet *Revisorns ansvar*. Vi är oberoende i förhållande till Sättra Motorcenter AB enligt god revisorsred i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

#### Styrelsens ansvar

Det är styrelsen som har ansvaret för att årsredovisningen upprättas och att den ger en rättvisande bild enligt årsredovisningslagen. Styrelsen ansvarar även för den interna kontroll som den bedömer är nödvändig för att upprätta en årsredovisning som inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag.

Vid upprättandet av årsredovisningen ansvarar styrelsen för bedömningen av bolagets förmåga att fortsätta verksamheten. Den upplyser, när så är tillämpligt, om förhållanden som kan påverka förmågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om styrelsen avser att likvidera bolaget, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

#### Revisorns ansvar

Våra mål är att uppnå en rimlig grad av säkerhet om att årsredovisningen som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag, och att lämna en revisionsberättelse som innehåller våra uttalanden. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti för att en revision som utförs enligt ISA och god revisionsred i Sverige alltid kommer att upptäcka en väsentlig felaktighet om en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

Som del av en revision enligt ISA använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Dessutom:

- identifierar och bedömer vi riskerna för väsentliga felaktigheter i årsredovisningen, vare sig dessa beror på oegentligheter eller misstag, utformar och utför granskningsåtgärder bland annat utifrån dessa risker och inhämtar revisionsbevis som är tillräckliga och ändamålsenliga för att utgöra en grund för våra uttalanden. Risken för att inte upptäcka en väsentlig felaktighet till följd av oegentligheter är högre än för en väsentlig felaktighet som beror på misstag, eftersom oegentligheter kan innefatta agerande i maskopi, förfalskning, avsiktliga utelämnanden, felaktig information eller åsidosättande av intern kontroll.
- skaffar vi oss en förståelse av den del av bolagets interna kontroll som har betydelse för vår revision för att utforma granskningsåtgärder som är lämpliga med hänsyn till omständigheterna, men inte för att uttala oss om effektiviteten i den interna kontrollen.
- utvärderar vi lämpligheten i de redovisningsprinciper som används och rimligheten i styrelsens uppskattningar i redovisningen och tillhörande upplysningar.
- drar vi en slutsats om lämpligheten i att styrelsen använder antagandet om fortsatt drift vid upprättandet av årsredovisningen. Vi drar också en slutsats, med grund i de inhämtade revisionsbevisen, om det finns någon väsentlig osäkerhetsfaktor som avser sådana händelser eller förhållanden som kan leda till betydande tvivel om bolagets förmåga att fortsätta verksamheten. Om vi drar slutsatsen att det finns en väsentlig osäkerhetsfaktor, måste vi i revisionsberättelsen fästa uppmärksamheten på upplysningarna i årsredovisningen om den väsentliga osäkerhetsfaktorn eller, om sådana upplysningar är otillräckliga, modifiera uttalandet om årsredovisningen. Våra slutsatser baseras på de revisionsbevis som inhämtas fram till datumet för revisionsberättelsen. Dock kan framtida händelser eller förhållanden göra att ett bolag inte längre kan fortsätta verksamheten.
- utvärderar vi den övergripande presentationen, strukturen och innehållet i årsredovisningen, däribland upplysningarna, och om årsredovisningen återger de underliggande transaktionerna och händelserna på ett sätt som ger en rättvisande bild.

Vi måste informera styrelsen om bland annat revisionens planerade omfattning och inriktning samt tidpunkten för den. Vi måste också informera om betydelsefulla iakttagelser under revisionen, däribland de eventuella betydande brister i den interna kontrollen som vi identifierat.



## Rapport om andra krav enligt lagar och andra författningar

### Uttalanden

Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens förvaltning av Sättra Motorcenter AB för år 2024 samt av förslaget till dispositioner beträffande bolagets vinst eller förlust.

Vi tillstyrker att bolagsstämman disponerar vinsten enligt förslaget i förvaltningsberättelsen och beviljar styrelsens ledamöter ansvarsfrihet för räkenskapsåret.

### Grund för uttalanden

Vi har utfört revisionen enligt god revisionssed i Sverige. Vårt ansvar enligt denna beskrivs närmare i avsnittet *Revisorns ansvar*. Vi är oberoende i förhållande till Sättra Motorcenter AB enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

### Styrelsens ansvar

Det är styrelsen som har ansvaret för förslaget till dispositioner beträffande bolagets vinst eller förlust. Vid förslag till utdelning innefattar detta bland annat en bedömning av om utdelningen är försvarlig med hänsyn till de krav som bolagets verksamhetsart, omfattning och risker ställer på storleken av bolagets egna kapital, konsolideringsbehov, likviditet och ställning i övrigt.

Styrelsen ansvarar för bolagets organisation och förvaltningen av bolagets angelägenheter. Detta innefattar bland annat att fortlöpande bedöma bolagets ekonomiska situation och att tillse att bolagets organisation är utformad så att bokföringen, medelsförvaltningen och bolagets ekonomiska angelägenheter i övrigt kontrolleras på ett betryggande sätt.

### Revisorns ansvar

Vårt mål beträffande revisionen av förvaltningen, och därmed vårt uttalande om ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot i något väsentligt avseende:

- företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningsskyldighet mot bolaget, eller
- på något annat sätt handlat i strid med aktiebolagslagen, årsredovisningslagen eller bolagsordningen.

Vårt mål beträffande revisionen av förslaget till dispositioner av bolagets vinst eller förlust, och därmed vårt uttalande om detta, är att med rimlig grad av säkerhet bedöma om förslaget är förenligt med aktiebolagslagen.

Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisionssed i Sverige alltid kommer att upptäcka åtgärder eller försummelser som kan föranleda ersättningsskyldighet mot bolaget, eller att ett förslag till dispositioner av bolagets vinst eller förlust inte är förenligt med aktiebolagslagen.

Som en del av en revision enligt god revisionssed i Sverige använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Granskningen av förvaltningen och förslaget till dispositioner av bolagets vinst eller förlust grundar sig främst på revisionen av räkenskaperna. Vilka tillkommande granskningsåtgärder som utförs baseras på vår professionella bedömning med utgångspunkt i risk och väsentlighet. Det innebär att vi fokuserar granskningen på sådana åtgärder, områden och förhållanden som är väsentliga för verksamheten och där avsteg och överträdelser skulle ha särskild betydelse för bolagets situation. Vi går igenom och prövar fattade beslut, beslutsunderlag, vidtagna åtgärder och andra förhållanden som är relevanta för vårt uttalande om ansvarsfrihet. Som underlag för vårt uttalande om styrelsens förslag till dispositioner beträffande bolagets vinst eller förlust har vi granskat förslaget är förenligt med aktiebolagslagen.

Malmö det datum som framgår av elektronisk signatur

Ernst & Young AB

Hanna Fehland  
Auktoriserad revisor

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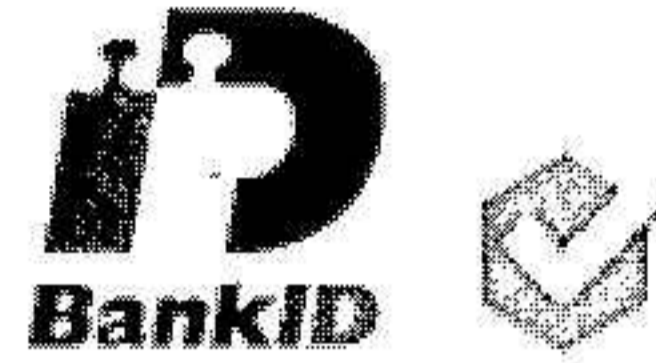
## HANNA FEHLAND

Auktoriserad revisor

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**Wismo Group A/S**  
Hovedvejen 1  
2600 Glostrup  
Denmark  
Company reg. (CVR) no. 15777249

**Annual report 2024**

Approved at the annual general meeting of the company held on 1 July 2025

**Chairman of the annual general meeting**

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**Name:** Peter Harder Thomsen

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## Company details

### Company

Wismo Group A/S

Hovedvejen 1

2600 Glostrup

Denmark

Company reg. (CVR) no.: 15777249

Municipality of registered office: Glostrup

Financial year: 1 January 2024 to 31 December 2024

### Board of Directors

Kuldeep Billan, Chairman

Roy Cui

Derek Suk Bon Chiu

### Executive Board

Kenneth Keller Hansen, CEO

Lars Tobias Pettersson, CCO

### Auditors

EY Godkendt Revisionspartnerselskab

Dirch Passers Allé 36, P.O. Box 250, 2000 Frederiksberg, Denmark

## Statement by Management

On this day, the Board of Directors and the Executive Board have considered and approved the annual report of Wismo Group A/S for the financial year 1 January to 31 December 2024.

The annual report has been prepared in accordance with 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 financial position of the Group and the Parent Company at 31 December 2024 and of the results of the Group's and the Parent Company's operations as well as the consolidated cash flows for the financial year 1 January – 31 December 2024 in accordance with the Danish Financial Statements Act.

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

We recommend that the annual report be adopted at the annual general meeting.

Glostrup, 1 July 2025

### Executive Board

Kenneth Keller Hansen

Lars Tobias Pettersson

### Board of Directors



Kuldeep Billan  
Chairman



Roy Cui



Derek Suk Bon Chiu

## Independent auditor's report

To the shareholders of Wismo Group A/S

### Opinion

We have audited the consolidated financial statements and the parent financial statements of Wismo Group A/S for the financial year 1 January - 31 December 2024, which comprise income statement, balance sheet, statement of changes in equity and notes, including accounting policies for the Group and the Parent Company, and a consolidated cash flow statement. The consolidated financial statements and the parent company financial statements are prepared in accordance with 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 financial position of the Group and the Parent company at 31 December 2024, and of the results of the Group's and the Parent Company's operations as well as the consolidated cash flows for the financial year 1 January - 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 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 the parent company financial statements" (hereinafter collectively referred to as "the financial statements") section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We are independent of the Group 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.

### Management's responsibilities for 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 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 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 financial statements unless Management either intends to liquidate the Group or the Parent Company or to cease operations, or has no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance as to 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 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 the financial statements.

As part of an audit conducted in accordance with ISAs and 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 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 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 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 Parent Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and contents of the financial statements, including the note disclosures, 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 group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements and the parent company financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. 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.

#### **Statement on the 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 during the audit, or otherwise appears to be materially misstated.

**Wismo Group A/S**

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

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 of the Danish Financial Statements Act. We did not identify any material misstatement in the Management's review.

Copenhagen, 1 July 2025

EY Godkendt Revisionspartnerselskab

CVR No. 30 70 02 28

Jan C. Olsen  
State Authorised Public Accountant  
mne33717

Claus Tanggaard Jacobsen  
State Authorised Public Accountant  
mne23314

## Management's review

### Group financial highlights

Key figures	2020	2021	2022	2023	2024
	DKK '000	DKK '000	DKK '000	DKK '000	DKK '000
Revenue	9,253,472	10,906,126	8,732,524	9,558,573	8,590,583
Gross profit or loss	1,093,649	1,719,605	1,657,531	1,712,300	1,238,655
Operating profit or loss	782,302	1,298,095	1,214,453	1,221,737	810,845
Net financial items	8,503	(13,362)	(34,857)	(4,056)	(18,104)
Profit for the year before tax	790,695	1,303,367	+1,184,907	1,225,286	792,257
Profit for the year	608,250	1,010,800	922,565	927,113	611,702
Total assets	3,099,208	2,316,135	2,644,882	4,187,000	3,141,484
Investment in property, plant and equipment	41,167	36,140	25,691	12,157	6,517
Equity, parent company shareholders	697,232	592,075	712,560	1,636,947	2,033,067
Equity, including minority interests	706,253	594,395	712,560	1,636,947	2,033,067
Average number of full-time employees in the group	508	518	406	482	569
<b>Financial ratios</b>					
Gross margin (%)	13.2	15.8	19.0	17.9	14.4
Net margin (%)	6.6	9.3	10.6	9.7	7.1
Return on equity (%)	78.5	156.8	141.4	78.9	33.3
Equity ratio (%)	22.5	25.6	26.9	39.1	64.7

In the annual report for 2022, some reclassifications were made in the income statement between distribution costs, administrative costs and production costs in order to provide a more accurate representation of the classification by function. As a result thereof, the key figure "Gross profit" and the financial ratio "Gross margin" was restated for 2021. Due to lack of data for 2020, that year was not restated. The reclassifications made did not have any effect on profit for the year, equity or total assets and liabilities.

The financial ratios are calculated in accordance with the definitions set out below.

Financial ratios	Calculation formula	Financial ratios indicate
Gross margin (%)	$\frac{\text{Gross profit} \times 100}{\text{Revenue}}$	The groups operating leverage
Net margin (%)	$\frac{\text{Profit for the year} \times 100}{\text{Revenue}}$	The groups operating profitability
Return on equity (%)	$\frac{\text{Profit for the year excluding minority interests} \times 100}{\text{Average equity excluding minorities}}$	The groups return on the capital invested by the owners in the company
Equity ratio (%)	$\frac{\text{Equity excluding minorities} \times 100}{\text{Total assets}}$	The financial strength of the company
Operating profit	Profit before financial items - + other operating income and expenses	

## Management's review

### Principal activities

The principal activities of Wismo Group A/S consist of the import and sale of vehicles and spare parts and the distribution of spare parts in Denmark and Sweden through a number of subsidiaries. The vehicle brands are Peugeot, Citroën, DS, Opel, Mitsubishi, which the group imports to both Denmark and Sweden, as well as Jeep, Fiat, Alfa Romeo, Hongqi, Voyah and Navor which are imported to Denmark.

### Development in activities and financial situation

In 2024, the Group was yet again affected by global market conditions, including increased competition from new brands and the delivery situation for market-relevant new cars from manufacturers. At the same time, 2024 was characterized by significant uncertainty in the electric car market as a result of technological advances, parallel import of cars and intensified price competition. The total car market in Denmark and Sweden decreased by 4% in 2024, driven by Sweden, which has been characterized by recessionary conditions throughout 2024.

Wismo Group has managed to navigate the challenging market situation and, considering the circumstances, has had a satisfactory year, although the financial results did not meet the expectations at the beginning of the year. For 2024, the company can thus present a reduced revenue of DKK 8,591 million, which is below the expected level of DKK 11-12 billion, and a profit before tax of DKK 792 million, which is below the expectations of DKK 1,000-1,200 million announced in the Annual Report for 2023.

The result for 2024 should be seen in light of expectations for profit before tax of DKK 1,000-1,200 million announced in the Annual Report for 2023. The higher expectation was based on a broader electric car range, the arrival of Chinese electric cars and continued competitive petrol cars that would strengthen the company's position in the market. A lack of competitive petrol cars in the second half of the year and delayed electric car introductions from manufacturers, as well as a highly competitive market for electric cars throughout the year have negatively affected the result for 2024.

In 2024, car buyers' preference for electric cars increased in Denmark, while sales of hybrid cars declined. For Wismo Group in Denmark, this meant that the share of electric and hybrid cars sold increased from 17% in 2023 to 20% in 2024, while in Sweden the share went from 29% to 16%. This was mainly due to a lack of market-relevant electric cars in several segments and a declining demand for electric cars in general in Sweden.

The Danish total market increased by 1%, corresponding to 201,087 cars and vans sold in 2024. In Sweden, the total market for cars and vans was 305,298, corresponding to a decrease of 8%.

## Wismo Group A/S

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In Denmark, Wismo Group's car brands account for 10% of car and van sales, in Sweden 6%.

### Change of ownership

On September 27 2024, K.W. Bruun & Co. A/S announced the sale of Wismo Group A/S (formerly K.W. Bruun Import A/S) to the Canadian-based automotive group, Global Auto Holdings Limited. Following the approval by the Danish Competition and Consumer Authority, Global Auto Holdings Limited completed its acquisition of 100% of Wismo Group A/S on 2 December 2024.

The Wismo Group will continue to build on more than 100 years of commercial expertise, growth, and innovation. The new owner, Global Auto Holdings Limited - one of the world's largest automotive retail groups - intends to use the acquisition as a strategic springboard for expansion. Following the ownership transition, the existing management and organizational structure remains unchanged.

### Events after the reporting date

Wismo Group has expanded its activities in Denmark in 2025 with the distribution of the Navor and Exlantix brands. Navor is produced by DFSK, which is a joint venture between Dongfeng (Voyah) and Seres. Exlantix is produced by Chery Group, China's largest car exporter through 22 years. After this, Wismo Group is responsible for a total of 12 brands in Denmark and 5 in Sweden.

The choice of Wismo Group to be responsible for the sale of passenger cars for Navor and Exlantix in the Danish market is a recognition of the company's results and an expression that the Chinese manufacturers consider Wismo Group to possess the competencies needed to introduce and establish the brands in Denmark and support their European expansion strategy.

No events have occurred after the balance sheet date that have an impact on the assessment of the annual report.

## Outlook

Wismo Group expects the total addressable car market in both Denmark and Sweden to be higher in 2025 than in 2024. The trend towards a larger share of electric cars sold is expected to increase further, and the share is expected to account for up to 70% and 35% of car sales in Denmark and Sweden, respectively.

The company's position on the market is expected to improve in 2025 due to a broader range of electric cars, the introduction of new electric car brands, and with petrol cars that continue to be competitive.

For 2025, Wismo Group expects a continued highly competitive market, especially for electric cars in Denmark. Furthermore, the geopolitical situation presents uncertainty regarding the both the supply situation and consumer demand.

The current expected revenue for 2025 is around DKK 7-8 billion, which is slightly lower than revenue in 2024. The current expected profit before tax is DKK 650-750 million.

## Statutory report on corporate social responsibility, cf. section 99A

Wismo Group's business model primarily focuses on importing vehicles and spare parts to Denmark and Sweden. Additionally, Wismo Group owns and operates nine dealer outlets in Sweden through J Bil AB and Sätra Motorcenter AB.

Wismo Group is committed to corporate social responsibility and has implemented a governance structure aligned with the UN Global Compact guidelines in respect of the environment, labor rights, human rights, and anti-corruption. This approach reflects the group's core values which also are included in the group's Code of Conduct.

To reinforce our commitment to ethical conduct and accountability, Wismo Group has established a Whistleblower Scheme covering all companies within the group.

## Environment and climate impact

Wismo Group is dedicated to reducing environmental and climate impacts by focusing on introducing environmentally friendly vehicles and spare parts, within the framework set by our key OEM suppliers. Our environmental responsibility extends across all operations, from the circular economy in the after-market for spare parts to transportation centers and waste separation. In addition, we focus on efficient use of heating and ventilation systems in our buildings.

We are aware of the effect of our core products on the environment. Wismo Group closely follows developments in Stellantis and the European car industry in general. Based on stricter EU legal requirements, there is a strong commitment in the industry to reduce emissions of greenhouse gases. These stricter legal requirements from the EU include targets for CO2 emissions. In 2021, the CO2 emissions requirement were set at a maximum of 95 grammes CO2 per kilometre in the EU. For 2025, new cars and vans registered in the EU must, on average, emit 15% less CO2 compared to the targets set for 2021. Stellantis and European car industry in general work dedicatedly to comply with this and any future tightening of emissions requirements.

Wismo Group wants to contribute to reducing environmental and climate impacts. In 2025, Wismo Group aims to offer an environmentally friendly car and spare parts program across all brands, within the frameworks allowed by the products supplied by the group's OEM suppliers. Additionally, we expect an increase in electric vehicle sales, with these vehicles accounting for a greater share of the group's total car and van sales, leading to reduced Co2 emissions. Finally, we will in 2025 continue our efforts in reducing electricity and heating consumption, managing waste in our buildings and reducing food waste in the canteens.

### **Social and labor Rights**

Wismo Group prioritizes a safe and healthy corporate culture, focusing on job satisfaction, collaboration and development opportunities. To gain insights into employee well-being, we conduct satisfaction surveys that assess job commitment, collaboration, well-being, sickness rates and any instances of offensive behavior. Workplace environment groups play a key role in maintaining a positive work environment.

Initiatives based on internal surveys and workplace assessments address physical and mental well-being and safety. We also emphasize personal and professional development through job rotation and an internal competency training program. Furthermore, we support young people across academic levels by offering new apprenticeship placements annually. Finally, an introduction programme is planned for new employees which includes cross-organisational onboarding days to introduce employees to the group's business model, companies, divisions, values, etc.

A health and safety organisation has been set up for each group company pursuant to applicable law. The role of the health and safety teams is to help ensure employees' physical and mental wellbeing and safety, among other things through implementation of mandatory and statutory workplace assessments

and other regular measurements of wellbeing. Furthermore, the role of the health and safety teams is to provide confidential support to employees and serve as a link to management and the HR department.

### **Human Rights**

We foster an open, honest, and inclusive corporate culture, viewing differences as strengths. Recruitment decisions are based solely on non-discriminatory criteria, including gender equality, qualifications, experience, effort, and potential. We also focus on fair comparison of candidates throughout the recruitment process. The process is to ensure that all applicants have a secure and positive experience and continue to consider us as an attractive workplace.

Wismo Group wants to maintain a safe working environment, and offensive behaviour, including bullying, sexual harassment, and sexism will not be tolerated. The group's Code of Conduct has explicit policies in these areas and it is possible to report serious situations anonymously through the group's whistleblower scheme. No such reportings have been received in 2024.

### **Anti-Corruption and bribery**

Wismo Group is committed to responsible corporate governance and ethical business practices.

All group employees are obligated to comply with national laws and provisions, and they are expected to be familiar with the laws relevant to their own specific area of work. We also expect that everyone complies with the group's Business Ethics, including the Code of Conduct and policies.

We maintain a zero-tolerance policy towards corruption, including bribery, gifts received/given, anti-competitive practices and conflicts of interest. We have clear policies in place which must be followed and any suspicion of breaches of anti-corruption or bribery rules can be reported anonymously through the group's whistleblower scheme. No such reportings have been received in 2024.

### **Statutory Report on Gender Composition in Management, cf. Section 99b**

Wismo Group strives for diversity in the workplace, viewing gender equality as a strength that enhances workplace culture, innovation, efficiency, quality, and decision-making.

In compliance with Section 139c of the Danish Companies Act, Wismo Group has set internal targets for improving gender balance and implemented policies to achieve these goals.

### **Report on Data Ethics Policy, cf. Section 99d**

Wismo Group recognizes the increasing importance of data ethics amid rapid technological advancements. To address this responsibility, we have defined an ethical framework for data usage and processing in compliance with the EU's General Data Protection Regulation (GDPR) and national data protection laws.

### **Data Ethics Values**

Integrity and responsibility are core values at Wismo Group. We prioritize protecting individuals' right to privacy and ensuring the security of their data. Our data handling practices include robust measures to prevent unauthorized access and theft.

### **Legality**

We prioritize the lawful processing of personal data, which enables us to deliver professional and targeted customer experiences. Our digital business models undergo continuous optimization, ensuring compliance with legal standards.

### **Data Integrity**

We collect and use data to operate effectively, ranging from basic contact information to details required for purchases and service agreements. Our processes are designed to uphold the integrity and confidentiality of the information we handle. New activities and digital solutions are developed with a privacy-by-design approach, ensuring adherence to data protection principles.

In employment matters, we limit data collection to what is necessary for fulfilling our obligations and ensuring employees' well-being. Access to employee data is restricted to personnel responsible for fulfilling these obligations.

### **Transparency**

Transparency is central to our data handling. We ensure that customers and employees understand their rights, including access, rectification, erasure, data minimization, objection, consent withdrawal, and data portability.

## Accounting policies

### Reporting class

The annual report has been prepared in accordance with the provisions on reporting class C (large) companies of the Danish Financial Statements Act.

In the annual report, some reclassifications have been made in the balance sheet between trade payables and financial payables in order to provide a more detailed presentation of the classification by nature. This reclassification has no effect on the results, balance sheet or equity.

The accounting policies applied in the preparation of the consolidated financial statements and the parent financial statements are consistent with those applied last year.

### Consolidated financial statements

The consolidated financial statements include Wismo Group A/S (the parent company) and undertakings (group undertakings) controlled by the parent company, see the group overview in the notes. Control is achieved when the parent company, either directly or indirectly, owns more than 50% of the voting rights, or when the parent company is able to exercise, or actually exercises, controlling influence in some other way. Undertakings in which the group, directly or indirectly, holds between 20% and 50% of the voting rights and exercises significant but not controlling influence are considered participating interests.

### Basis of consolidation

The consolidated financial statements have been prepared on the basis of the financial statements of Wismo Group A/S and its subsidiaries. The consolidated financial statements are prepared by combining items of a uniform nature. On consolidation, intragroup income and expenses, intragroup balances and dividends, as well as profits and losses arising on transactions between the consolidated undertakings are eliminated. The financial statements used for consolidation have been prepared in accordance with the group's accounting policies.

Items in subsidiary financial statements are fully recognised in the consolidated financial statements. The minority interests' proportionate share of profit/loss is presented as a separate item in Management's proposal for the appropriation of profit/loss, and the minority interests' share of net assets in subsidiaries is presented as a separate item under group equity.

Purchase and sale of minority interests with continued controlling influence are recognised directly in equity as a transaction between shareholders.

Newly acquired or newly established undertakings are recognised in the consolidated financial statements from the date of acquisition or the date of establishment, respectively. Divested or wound-up undertakings are recognised in the consolidated income statement up to the date of their disposal or winding-up, respectively.

#### **External business combinations**

Newly acquired undertakings are recognised in the consolidated financial statements from the acquisition date. Divested or wound-up undertakings are recognised in the consolidated financial statements until the date of their disposal. Comparative figures are not restated for acquisitions.

The acquisition date is the date on which the group effectively assumes control of the acquired undertaking.

The acquisition method is applied to acquisitions of new undertakings if the group assumes control of the undertaking acquired. The acquired undertakings' identifiable assets, liabilities and contingent liabilities are measured at fair value at the date of acquisition. Identifiable intangible assets are recognised if they are separable or arise from a contractual right. Deferred tax is recognised on the basis of the revaluations made.

Positive differences (goodwill) are recognised as goodwill under intangible assets. Goodwill is amortised on a straight-line basis in the income statement based on an individual assessment of the economic life of the asset. Negative differences (negative goodwill) are recognised in the income statement at the date of acquisition.

The consideration for an undertaking consists of the fair value of the agreed consideration in the form of assets transferred, liabilities assumed and equity instruments issued. If part of the consideration is contingent on future events occurring or on agreed conditions being met, that part of the consideration is recognised at fair value at the acquisition date. Subsequent adjustment of contingent consideration is recognised in the income statement.

Expenses incurred in connection with an acquisition are recognised in the income statement in the year in which they are incurred.

#### **Intragroup business combinations**

Business combinations such as the acquisition and sale of shares, mergers, demergers, contribution of assets and exchange of shares, etc. involving undertakings controlled by the parent company are recognised at the date of acquisition without restatement of comparative figures, according to the book-value method. Differences between the agreed consideration and the carrying amount of the acquired undertaking are recognised directly in equity.

For top-down and bottom-up intragroup mergers, the consolidated method is applied. The undertakings are therefore combined at the revaluation value calculated in the consolidated financial statements, or which would have been calculated in the consolidated financial statements of the parent undertaking included in the merger. The consolidated method is applied as if the undertakings had been consolidated from the date the parent company acquired shares in the undertakings included in the merger, and comparative figures have therefore been adjusted.

### **Profit or loss on divestment of equity investments**

The profit or loss on divestment or winding-up of subsidiaries is calculated as the difference between the selling price or settlement price and the carrying amount of the net assets at the time of the divestment or winding-up, including non-amortised goodwill and the expected costs of the divestment or winding-up. Profit or loss is recognised in the income statement under income from equity investments in group undertakings.

### **Foreign currency translation**

On initial recognition, transactions in foreign currencies are translated at the exchange rates ruling at the date of the transaction. Receivables, debt and other monetary items denominated in foreign currencies that have not been settled on the balance sheet date are translated at the exchange rate ruling at the balance sheet date. Foreign exchange differences arising between the exchange rate at the transaction date and the rate ruling on the payment date and at the balance sheet date, respectively, are recognised in the income statement under net financial items. Tangible and intangible assets, inventories and other non-monetary assets purchased in foreign currency are translated at historical exchange rates.

When recognising foreign subsidiaries and participating interests that are independent entities, the income statements are translated at average exchange rates for months not deviating significantly from the exchange rates at the date of the transaction.

Balance-sheet items are translated at the exchange rate ruling at the balance sheet date. Goodwill is considered as belonging to the independent foreign entity and is translated at the exchange rate ruling at the balance sheet date. Translation differences arising from translating foreign subsidiaries' equity at the beginning of the year and at the exchange rate ruling at the balance sheet date at the end of the year, and differences from translating income statements at average exchange rates and exchange rates ruling at the balance sheet date are recognised directly in equity.

Translation adjustments of outstanding accounts with independent foreign subsidiaries considered part of the total investment in the subsidiary in question are recognised directly in equity.

### **Derivative financial instruments**

On initial recognition in the balance sheet, derivative financial instruments are measured at cost and subsequently at fair value. Derivative financial instruments are recognised in separate balance-sheet items under receivables or short-term debts

Changes in the fair value of derivative financial instruments classified as, and complying with, the conditions for hedging the fair value of a recognised asset or a recognised liability are recognised in the income statement along with changes in the value of the hedged asset or the hedged liability.

Changes in the fair value of derivative financial instruments classified as, and complying with, the conditions for hedging future transactions are recognised directly in equity. When realising hedged transactions, accumulated changes are recognised as part of the cost of the relevant items.

For derivative financial instruments which do not meet the conditions for treatment as hedging instruments, changes in fair value are recognised in the income statement as net financial items.

Changes in the fair value of derivative financial instruments used to hedge net investments in independent foreign subsidiaries or participating interests are recognised directly in equity.

## **Income statement**

### **Revenue**

The interpretation applied to recognise revenue is IAS 11/IAS18.

Revenue from sales of goods is recognised in the income statement when delivery has taken place, and the risk has been transferred to the buyer. Revenue from sales of services is recognised in the income statement when delivery to the buyer has taken place. Recognition of revenue is excluding VAT, taxes and sales discounts.

### **Production costs**

Production costs include cost of sales for the financial year measured at cost and adjusted for usual inventory write-downs. This item includes staff costs and other costs related to production.

### **Distribution costs**

Distribution costs cover costs of distribution of goods sold as well as costs of sales campaigns, including costs of sales and distribution staff, advertising costs and depreciation.

### **Administrative costs**

Administrative costs comprise costs related to management and administration of the group, including costs of administrative staff and management, costs of stationery and office supplies, write-downs of receivables and depreciation.

### **Other operating income**

Other operating income covers income secondary to the main activities of the group.

### **Other operating costs**

Other operating costs cover costs secondary to the main activities of the group.

### **Income from equity investments in group undertakings**

The proportionate share of the profit or loss of the underlying undertakings is recognised in the income statement after elimination of intragroup profits/losses and after tax. In group undertakings, intragroup profits/losses are fully eliminated without consideration to equity investments.

### **Other financial income**

Other financial income covers interest income, including interest income from receivables from group undertakings, net gains on securities, debt and transactions in foreign currencies, amortisation of financial income and reimbursements according to the Danish Tax Repayment Scheme, etc.

### **Other financial expenses**

Other financial expenses cover interest expenses, including interest expenses from debt to group undertakings, net losses on securities, debt and transactions in foreign currencies, amortisation of financial liabilities and additions according to the Danish Tax Repayment Scheme, etc.

### **Tax**

Tax for the year, which comprises current tax for the year and changes in deferred tax, is recognised in the income statement as regards the amount attributable to the profit for the year, and directly in equity as regards the amount attributable to items posted directly to equity.

The parent company is taxed jointly with all wholly-owned Danish subsidiaries. Current Danish corporation tax is distributed between the jointly taxed undertakings relative to the taxable profit of such undertakings (full distribution with refund in respect of tax losses).

### **Balance sheet**

#### **Goodwill**

Goodwill is the positive difference between the cost and the fair value of assets and liabilities taken over in connection with an acquisition. Goodwill is amortised on a straight-line basis over the estimated useful life of 5 to 10 years. The useful life is determined on the basis of management experience for individual business areas and includes consideration of the nature, income and market position of the acquired undertaking. Useful lives are reassessed annually.

Goodwill is written down to its recoverable amount if this is lower than the carrying amount.

#### **Intellectual property**

Intangible assets include completed development projects and related intellectual property rights, development projects under implementation, acquired intellectual property rights and advance payments for intangible assets.

Development projects in relation to products and processes are recognised as intangible assets if they are clearly defined and identifiable, are technically feasible, have sufficient resources, and if it has been demonstrated that a potential future market exists or that there is a growth potential in the undertaking, and the intention is to manufacture, market or use the product or process concerned. Other development costs are recognised as costs in the income statement when the costs are incurred. When recognising

development projects as intangible assets, an amount corresponding to the costs incurred less deferred tax is tied to equity under reserves for development costs in the company incurring the costs. This amount is then reduced as the development projects are amortised and written down.

The cost of development projects covers costs, including salaries directly and indirectly attributable to the development projects.

After completion of development work, the development costs are depreciated on a straight-line basis over the expected useful life determined on the basis of a specific assessment of each project. If useful life cannot be estimated reliably, it is set to 10 years. For development projects protected by intellectual property rights, the maximum depreciation period is the remaining term of such rights. Depreciation periods of 3-7 years are applied.

Acquired intellectual property rights are measured at cost less accumulated amortisation. The rights are amortised on a straight-line basis over their expected useful life. The amortisation period is 3-7 years with the remaining term of the rights as a maximum.

Intellectual property rights, etc. are written down to their recoverable amount if this is lower than the carrying amount.

#### **Property, plant and equipment**

Land and buildings, as well as tools and equipment, are measured at cost less accumulated depreciation and write-downs.

Cost comprises the acquisition cost, costs directly associated with the acquisition, and preparation costs of the asset until the time when the asset is ready to be commissioned.

The basis for depreciation is cost plus any revaluations, less the expected residual value after end of useful life. Land is not depreciated. Depreciation is performed on a straight-line basis over the following estimated useful lives of the assets:

Buildings	40 years
Plant and machinery	10 years
Other fixtures and fittings, tools and equipment	3-10 years
Leasehold improvements	5-20 years

Depreciation is recognised in the income statement under administrative costs.

Property, plant and equipment is written down to the recoverable amount if this is lower than the carrying amount.

Profit or loss in connection with disposal of property, plant and equipment is calculated as the difference between the selling price less cost of sale and the carrying amount at the time of sale. Profit or loss is recognised in the income statement under other operating income or other operating expenses.

Expected useful lives and residual values are revalued annually.

#### **Equity investments in group undertakings and participating interests**

Equity investments in group undertakings and participating interests are recognised and measured in the parent company using the equity method. This implies that equity investments are measured at the proportionate share of the net asset value of the undertakings plus unamortised goodwill, and less or plus unrealised intragroup profits or losses. Group undertakings and participating interests with a negative net asset value are measured at DKK 0. Any receivables from these undertakings are written down to a realisation value based on a specific assessment.

If the parent company has a legal or constructive obligation to cover the liabilities of such undertakings, and if it is likely that this obligation will become effective, a provision will be recognised, measured as the present value of the estimated costs required to meet the obligation. In connection with distribution of profits, net revaluation of equity investments in group undertakings and participating interests is transferred to reserves for net revaluation under equity using the equity method, if the carrying amount is higher than the cost. The acquisition method is used in connection with acquisition of subsidiaries, see the description under Consolidated financial statements above.

Goodwill is calculated as the difference between the cost of the equity investments and the fair value of the proportionate share of the assets and liabilities acquired.

Goodwill is amortised on a straight-line basis over its estimated useful life determined on the basis of management experience for individual business areas. Useful lives are determined by assessing the extent to which the undertakings have been acquired for strategic purposes due to their strong market position and long-term earning profile, and the extent to which the goodwill amount includes fixed-term intangible resources which it has not been possible to single out and recognise as separate assets.

If the useful life cannot be estimated reliably, it is set to 10 years. Useful lives are reassessed annually. Depreciation periods of 5-10 years are applied. The useful life is determined on the basis of management experience for individual business areas and includes consideration of the nature, income and market position of the acquired undertaking.

Equity investments in group undertakings and participating interests are written down to their recoverable amount if this is lower than the carrying amount.

### **Impairment of fixed assets**

The carrying amount of intangible assets, property, plant and equipment and equity investments in group entities (solely in the parent company) and participating interests is tested annually for indication of impairment other than the decrease in value reflected by amortisation/depreciation made.

Impairment tests are conducted on individual assets or cash-generating units when there is indication of impairment. Write-down is made to the lower of the recoverable amount and carrying amount.

The recoverable amount is the higher of the net selling price of an assets and its value in use. The value in use is calculated as the present value of the expected net cash flows from the use of the asset or the group of assets after the end of the useful life.

Previously recognised impairment losses are reversed when the reason for recognition no longer exists. Impairment losses on goodwill are not reversed.

### **Inventories**

New vehicles are measured at the lower of cost and net realisable value. Spare parts are measured at the lower of cost calculated on the basis of the average cost formula and net realisable value. Cost includes the acquisition price plus landing costs.

The net realisable value of inventories is calculated as the expected selling price less costs incurred to execute the sale.

### **Deferred tax**

Deferred tax is recognised and measured according to the balance-sheet liability method on all temporary differences between the carrying amount and the tax base of assets and liabilities, except for differences arising on initial recognition. The tax base of assets is calculated on the basis of the planned use of each asset.

Deferred tax is measured on the basis of the tax regulations and tax rates of the respective countries which, according to the rules in force at the reporting date, will apply when the deferred tax is expected to become current tax. Any changes in deferred tax due to changes to tax rates are recognised in the income statement.

Deferred tax assets, including the tax base of tax losses allowed for carry forward, are recognised in the balance sheet at the value at which the asset is expected to be realisable, either by offsetting against deferred tax liabilities or as net tax assets.

### **Receivables**

The interpretation applied to recognise depreciation on financial accounts receivable is IAS 39.

Receivables are measured at amortised cost which normally corresponds to the nominal value less write-downs to cover expected losses.

### **Prepayments**

Prepayments recognised under assets comprise costs incurred that relate to subsequent financial years. Prepayments are measured at cost.

### **Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand as well as short-term securities that can readily be converted into cash and that involve insignificant risk of value fluctuations.

Due to the nature of the scheme, deposits in the group's cash pool scheme are not deemed to be cash and cash equivalents, but are recognised in the item receivables from group undertakings.

### **Dividends**

Dividends are recognised as a liability at the time when they are approved by the general meeting. Proposed dividend for the financial year is included as a separate item under equity. Extraordinary dividends approved in the financial year are recognised directly in equity when they are distributed and are disclosed as a separate item in Management's proposed distribution of profits.

### **Minority interests**

Minority interests cover the minority interests' proportionate share of the subsidiaries' equity where this is not wholly owned by the parent company.

### **Other provisions**

Other provisions include claims for compensation and guarantee obligations, etc.

Other provisions are recognised and measured as the best estimate of the expenses required to settle the obligations provided for on the balance sheet date.

### **Other financial liabilities**

Other financial liabilities are measured at amortised cost, which normally corresponds to the nominal value.

### **Joint taxation receivable and payable**

Current tax liabilities and current tax receivables are recognised in the balance sheet as calculated tax on taxable income for the year, adjusted for tax paid on account.

### **Deferred income**

Deferred income is recognised under liabilities and comprises income received for recognition in subsequent financial years. Deferred income is measured at cost.

### **Cash flow statement**

The cash flow statement for the group is presented using the indirect method and shows cash flows from operating, investment and financing activities as well as the group's cash and cash equivalents at the beginning and end of the financial year. No separate cash flow statement has been prepared for the parent company as this is included in the consolidated cash flow statement.

The effect on cash flow of acquisition and disposal of undertakings is shown separately under cash flows from investment activities. Cash flows arising from undertakings acquired are recognised in the cash flow statement from the date of acquisition, and cash flows arising from undertakings sold are recognised up to the time of sale.

Cash flows arising from operating activities are presented according to the indirect method showing the operating profit or loss adjusted for non-cash operating items, changes in working capital and corporation tax paid.

Cash flows arising from investment activities cover payments in connection with acquisition and disposal of undertakings and activities, as well as purchase and sale of intangible assets, property, plant and equipment, and fixed asset investments.

Cash flows arising from financing activities comprise changes in the size or composition of the group's share capital and related costs, as well as loans received, instalments on interest-bearing debt and payment of dividends.

Cash and cash equivalents include cash at bank and in hand less short-term bank debt.

As the consolidated financial statements include a cash flow statement for the whole group, no individual statement for the parent company has been included, see the exemption provision, section 86(4) of the Danish Financial Statements Act.

### **Segment information**

Information is disclosed by activities and geographical markets if the assets and markets, respectively, diverge significantly with regard to the planning of sales of goods and services. Segment information is based on the Group's accounting policies, risk and management control

### **Fair value**

Fair value measurement is based on the primary market. If no primary market exists, fair value is based on the most advantageous market, defined as the market that maximises the price of the asset or liability less transaction and/or transport costs.

All assets and liabilities that are measured at fair value, or whose fair value is disclosed, are categorised under the fair value hierarchy as described below:

Level 1: Value determined on the basis of the fair value of similar assets/liabilities in an active market.

Level 2: Value determined according to recognised valuation methods based on observable market inputs.

Level 3: Value determined according to recognised valuation methods and reasonable estimates (un-observable market inputs).

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## Income statement 1 January – 31 December

Parent company			Group	
2023	2024		2024	2023
<u>DKK '000</u>	<u>DKK '000</u>		<u>DKK '000</u>	<u>DKK '000</u>
659,808	403,177	Revenue	1 8,590,583	9,558,573
<u>(15,694)</u>	<u>(17,234)</u>	Production costs	2,4 <u>(7,351,928)</u>	<u>(7,846,273)</u>
<b>644,114</b>	<b>385,943</b>	<b>Gross profit</b>	<b>1,238,655</b>	<b>1,712,300</b>
(6)	-	Distribution costs	2,4 (158,828)	(141,066)
(186,564)	(95,515)	Administrative costs	2,3,4 (268,982)	(349,497)
18	-	Other operating income	5 271	7,994
<u>-</u>	<u>(165)</u>	Other operating costs	6 <u>(755)</u>	<u>(389)</u>
<b>457,562</b>	<b>290,263</b>	<b>Operating profit</b>	<b>810,361</b>	<b>1,229,342</b>
592,823	394,507	Income from equity investments in group undertakings	-	-
30,598	38,277	Other financial income	7 20,669	24,571
<u>(40,603)</u>	<u>(35,426)</u>	Other financial expenses	8 <u>(38,773)</u>	<u>(28,626)</u>
<b>1,040,380</b>	<b>687,621</b>	<b>Profit before tax</b>	<b>792,257</b>	<b>1,225,287</b>
<u>(113,333)</u>	<u>(75,919)</u>	Tax on profit for the year	9 <u>(180,555)</u>	<u>(298,174)</u>
<b><u>927,047</u></b>	<b><u>611,702</u></b>	<b>Profit for the year</b>	<b><u>611,702</u></b>	<b><u>927,113</u></b>
		Proposed distribution of profit	10	

## Balance sheet as at 31 December

Parent company			Group	
2023 DKK '000	2024 DKK '000		2024 DKK '000	2023 DKK '000
-	863	Intellectual property rights under development	863	-
-	-	Intellectual property rights	-	-
-	-	Goodwill	79,206	97,512
-	863	<b>Intellectual property</b>	80,069	97,512
1,087	721	Land and buildings	7,292	9,808
8,555	8,527	Other fixtures and fittings, tools and equipment	24,339	27,977
9,643	9,248	<b>Property, plant and equipment</b>	31,631	37,785
1,346,805	1,161,476	Equity investments in group undertakings	-	-
-	-	Equity investments in participating interests	3,962	4,097
3,409	3,494	Deposits	9,482	8,709
-	-	Other securities and equity investments	288	298
-	-	Other receivables	500	5,000
1,350,214	1,164,970	<b>Fixed asset investments</b>	14,232	18,104
1,359,857	1,175,081	<b>Fixed assets</b>	125,932	153,400
1,967	2,861	Manufactured goods and merchandise	1,716,266	2,962,062
-	-	Advance payments for goods	73,192	131,575
1,967	2,861	<b>Inventories</b>	1,789,458	3,093,637
291	114	Receivables from sales and services	210,778	329,857
876,845	454,453	Receivables from group undertakings	23,185	5,156
-	8,627	Receivables from related parties	8,627	-
8,981	3,851	Other receivables	90,078	84,891
-	-	Corporation tax receivable	4,936	-
-	-	Derivative financial instruments	-	1,142
873	378	Deferred tax	9,117	16,629
4,289	3,840	Prepayments	15,005	25,974
891,278	471,263	<b>Receivables</b>	361,726	463,649
474,507	852,112	<b>Cash and cash equivalents</b>	864,368	476,314
1,367,753	1,326,236	<b>Current assets</b>	3,015,552	4,033,600
2,727,609	2,501,317	<b>Assets</b>	3,141,484	4,187,000

## Balance sheet as at 31 December

Parent company			Group	
2023	2024		2024	2023
DKK '000	DKK '000	Note	DKK '000	DKK '000
16,000	16,000		16,000	16,000
-	-	18	-	-
-	-		-	-
1,620,947	2,017,067		(62,071)	(46,489)
1,636,947	2,033,067	19	2,079,138	1,667,436
			2,033,067	1,636,947
-	-		288	298
-	-	20	2,859	3,139
-	-		3,147	3,437
-	-			
-	-		6,211	6,229
-	-		16,405	147,700
12,770	13,526		890,447	1,917,972
950,355	401,605		28,257	26,207
42,583	11,237		-	91,860
84,954	41,882		127,617	282,995
-	-	21	36,333	73,653
1,090,662	468,250		1,105,270	2,546,616
1,090,662	468,250		1,105,270	2,546,616
2,727,609	2,501,317		3,141,484	4,187,000

Rental and lease commitments	24
Contingent liabilities	25
Pledges, mortgages and guarantees	26
Related parties with controlling influence	27
Transactions with related parties	28
Subsidiaries	29
Events after the balance sheet date	30

## Statement of changes in equity

Group	Contributed capital	Reserve for currency adjustment	Retained earnings	Proposed dividend for the financial year	Total equity
DKK '000					
Equity 1 January 2024	16,000	(46,489)	1,667,436	-	1,636,947
Extraordinary dividend paid	-	-	(200,000)	-	(200,000)
Value adjustment of forward transactions	-	(1,142)	-	-	(1,142)
Currency translation adjustments	-	(14,440)	-	-	(14,440)
Profit/loss for the year	-	-	611,702	-	611,702
<b>Equity 31 December 2024</b>	<b>16,000</b>	<b>(62,071)</b>	<b>2,079,138</b>	<b>-</b>	<b>2,033,067</b>

## Parent company

	Contributed capital	Reserve for net re-valuation according to the equity method	Retained earnings	Proposed dividend for the financial year	Total equity
DKK '000					
Equity brought forward	16,000	-	1,620,947	-	1,636,947
Extraordinary dividend paid	-	-	(200,000)	-	(200,000)
Value adjustment of forward transactions	-	(1,142)	-	-	(1,142)
Currency translation adjustments	-	(14,440)	-	-	(14,440)
Transferred reserve for net revaluation	-	181,572	(181,572)	-	-
Dividends from subsidiaries	-	(560,497)	560,497	-	-
Profit/loss for the year	-	394,507	217,195	-	611,702
<b>Equity carried forward</b>	<b>16,000</b>	<b>-</b>	<b>2,017,067</b>	<b>-</b>	<b>2,033,067</b>

## Cash flow statement 1 January – 31 December

	Note	Group	
		2024 DKK '000	2023 DKK '000
Operating profit		810,361	1,229,342
Depreciation, amortisation and write-downs	4	25,565	41,048
Losses and gains on divestment of assets		(193)	(1,533)
Change in other provisions		(277)	(1,680)
Change in working capital	22	<u>172,984</u>	<u>(563,245)</u>
<b>Cash flows relating to operating activities</b>		<b>1,008,440</b>	<b>703,932</b>
Financial income received		20,669	24,571
Financial expenses paid		(38,773)	(28,626)
Corporation tax paid		<u>(269,774)</u>	<u>(300,319)</u>
<b>Cash flows relating to operations</b>		<b><u>720,562</u></b>	<b><u>399,558</u></b>
Acquisition of intangible assets		(863)	(5,561)
Sale of intangible assets		-	-
Acquisition of property, plant and equipment		(6,518)	(12,543)
Sale of property, plant and equipment		2,790	13,317
Acquisition of fixed asset investments		(803)	(251)
Disposal of fixed asset investments		4,500	5,616
Acquisition of subsidiaries	23	<u>-</u>	<u>(111,049)</u>
<b>Cash flows relating to investments</b>		<b><u>(894)</u></b>	<b><u>(110,471)</u></b>
Dividend paid		(200,000)	-
Repayment of debt		<u>(131,373)</u>	<u>(23,334)</u>
<b>Cash flows relating to financing</b>		<b><u>(331,373)</u></b>	<b><u>(23,334)</u></b>
<b>Change in cash and cash equivalents</b>		<b>388,295</b>	<b>265,752</b>
Cash and cash equivalents brought forward		476,314	210,562
Exchange rate adjustment		(241)	-
Change in cash and cash equivalents		<u>388,295</u>	<u>265,752</u>
<b>Cash and cash equivalents carried forward</b>		<b><u>864,368</u></b>	<b><u>476,314</u></b>

## Notes

## Parent company

2023  
DKK '000

2024  
DKK '000

## Group

2024  
DKK '000

2023  
DKK '000

**1. Revenue**

Revenue broken down by activity:

-	-	Cars	7,021,456	7,854,864
-	-	Spare parts	1,243,631	1,342,373
<u>659,808</u>	<u>403,177</u>	Other revenue	<u>325,496</u>	<u>361,336</u>
<u>659,808</u>	<u>403,177</u>	<b>Total</b>	<b><u>8,590,583</u></b>	<b><u>9,558,573</u></b>

Revenue broken down by geographical market:

329,135	204,028	Denmark	3,732,546	4,440,525
330,673	199,149	Sweden	4,518,094	5,063,757
-	-	Other countries	<u>339,943</u>	<u>54,291</u>
<u>659,808</u>	<u>403,177</u>	<b>Total</b>	<b><u>8,590,583</u></b>	<b><u>9,558,573</u></b>

**2. Staff costs**

111,994	66,148	Wages and salaries	252,976	273,477
3,891	4,063	Pension costs	19,228	16,890
<u>852</u>	<u>172</u>	Other social security costs	<u>38,947</u>	<u>41,751</u>
<u>116,737</u>	<u>70,382</u>		<b><u>311,151</u></b>	<b><u>332,118</u></b>

Remuneration paid to:

	16,685	Board of Directors	33,177	
	<u>1,827</u>	Executive Board	<u>1,852</u>	
<u>20,357</u>	<u>18,512</u>		<u>35,029</u>	<u>47,426</u>
<u>72</u>	<u>72</u>	Average number of full-time employees	<u>569</u>	<u>482</u>

In accordance with section 98b(3) of the Financial Statements Act, remuneration paid to the Executive Board and the Board of Directors is disclosed together in 2023.

## Notes

Parent company			Group	
2023	2024		2024	2023
DKK '000	DKK '000		DKK '000	DKK '000
<b>3. Audit fee</b>				
155	244	Statutory audit	2,605	2,604
25	-	Other assurance engagements	-	25
209	241	Tax services	434	486
<u>851</u>	<u>23</u>	Other services	<u>133</u>	<u>1,045</u>
<u>1,240</u>	<u>508</u>		<u>3,171</u>	<u>4,160</u>
<b>4. Depreciation, amortisation and write-downs</b>				
-	-	Amortisation of intangible assets	16,035	32,600
<u>632</u>	<u>909</u>	Depreciation of property, plant and equipment	<u>9,530</u>	<u>8,448</u>
<u>632</u>	<u>909</u>		<u>25,565</u>	<u>41,048</u>
<b>5. Other operating income</b>				
18	-	Profit from sale of property, plant and equipment	271	1,922
<u>-</u>	<u>-</u>	Other operating income	<u>-</u>	<u>6,072</u>
<u>18</u>	<u>-</u>		<u>271</u>	<u>7,994</u>
<b>6. Other operating expense</b>				
-	-	Loss from sale of property, plant and equipment	78	-
<u>-</u>	<u>165</u>	Other operating expenses	<u>677</u>	<u>389</u>
<u>-</u>	<u>165</u>		<u>755</u>	<u>389</u>
<b>7. Other financial income</b>				
9,146	18,927	Financial income from group undertakings	-	-
<u>21,452</u>	<u>19,350</u>	Other financial income	<u>20,669</u>	<u>24,571</u>
<u>30,598</u>	<u>38,277</u>		<u>20,669</u>	<u>24,571</u>

## Notes

Parent company			Group	
2023	2024		2024	2023
DKK '000	DKK '000		DKK '000	DKK '000
<b>8. Other financial expenses</b>				
38,881	18,007	Financial expenses relating to group undertakings	52	6,674
<u>1,722</u>	<u>17,419</u>	Other financial expenses	<u>38,721</u>	<u>21,952</u>
<u>40,603</u>	<u>35,426</u>		<u>38,773</u>	<u>28,626</u>

Parent company			Group	
2023	2024	<b>9. Tax on profit for the year</b>	2024	2023
DKK '000	DKK '000		DKK '000	DKK '000
113,622	71,700	Current tax	169,198	296,058
(311)	494	Changes in deferred tax for the year	7,478	2,186
22	3,725	Adjustments concerning previous years	3,879	(70)
<u>113,333</u>	<u>75,919</u>	<b>Total</b>	<b>180,555</b>	<b>298,174</b>
<b>Tax on profit for the year can be explained as follows:</b>				
22.0%	22.0%	Tax rate on profit before tax	22.0%	22.0%
Tax effect of:				
3.3%	2.6%	Other non-deductible costs	0.8%	2.7%
-	-	Difference in tax rate, foreign companies	(0.5%)	(0.4%)
0.0%	1.3%	Adjustment of tax concerning previous years	0.5%	(0.0%)
<u>25.3%</u>	<u>25.9%</u>	<b>Effective tax rate</b>	<b>22.8%</b>	<b>24.3%</b>

Parent company			Group	
<b>10. Proposed distribution of profit</b>				
334,224	217,195	Retained earnings	611,702	927,047
592,823	394,507	Transferred reserve for net revaluation according to the equity method	-	-
-	-	Minority interests' share of profit	-	65
<u>927,047</u>	<u>611,702</u>		<u>611,702</u>	<u>927,113</u>

## Notes

## 11. Intellectual property

Group	Intellectual property rights under development	Acquired intellectual property rights	Goodwill
DKK '000			
Cost 1 January 2024	-	1,830	283,797
Currency translation adjustment	-	(60)	(3,084)
Additions at cost	863	-	-
Cost 31 December 2024	863	1,770	280,713
Depreciation, amortisation and write-downs 1 January 2024	-	(1,830)	(186,285)
Foreign exchange adjustment	-	60	814
Depreciation for the year	-	-	(16,035)
Depreciation and write-downs 31 December 2024	-	(1,770)	(201,506)
Carrying amount 31 December 2024	863	-	79,206

Goodwill from acquisitions of companies with operations based on import contracts is amortised on a straight-line basis over 5 years, corresponding to the estimated useful life. Goodwill from workshop and dealer activities is amortised over 10 years. Other goodwill amounts are amortised on a straight-line basis over 5-10 years according to the expected useful life estimated individually for each acquisition.

## Parent company

	Intellectual property rights under development
DKK '000	
Cost 1 January 2024	-
Additions at cost	863
Disposals at cost	-
Cost 31 December 2024	863
Depreciation, amortisation and write-downs 1 January 2024	-
Depreciation for the year	-
Depreciation and write-downs 31 December 2024	-
Carrying amount 31 December 2024	863

## Notes

## 12. Property, plant and equipment

Group	Land and buildings	Other fixtures and fittings, tools and equipment
DKK '000		
Cost 1 January 2024	21,084	59,320
Currency translation adjustment	(415)	(794)
Additions at cost	-	6,517
Disposals at cost	(149)	(3,519)
Cost 31 December 2024	20,520	61,524
Depreciation, amortisation and write-downs 1 January 2024	(11,276)	(31,343)
Foreign exchange adjustment	215	470
Depreciation for the year	(2,316)	(7,213)
Reversal of amounts previously written off	149	901
Depreciation and write-downs 31 December 2024	(13,228)	(37,185)
<b>Carrying amount 31 December 2024</b>	<b>7,292</b>	<b>24,339</b>

## Parent company

	Land and buildings	Other fixtures and fittings, tools and equipment
DKK '000		
Cost 1 January 2024	1,950	9,498
Additions at cost	-	2,672
Disposals at cost	-	(2,288)
Cost 31 December 2024	1,950	9,882
Depreciation, amortisation and write-downs 1 January 2024	(862)	(943)
Depreciation for the year	(367)	(543)
Disposals on divestments, depreciation	-	131
Depreciation and write-downs 31 December 2024	(1,229)	(1,355)
<b>Carrying amount 31 December 2024</b>	<b>721</b>	<b>8,527</b>

## Notes

## 13. Fixed asset investments

Group	Other securities	Equity investments in participating interests	Deposits	Other receivables
DKK '000				
Cost 1 January 2024	298	4,097	8,709	5,000
Currency translation adjustment	(10)	(135)	(28)	-
Additions at cost	-	-	801	-
Disposals at cost	-	-	-	(4,500)
Cost 31 December 2024	288	3,962	9,482	500
<b>Carrying amount 31 December 2024</b>	<b>288</b>	<b>3,962</b>	<b>9,482</b>	<b>500</b>

## Parent company

	Equity investments in group undertakings	Deposits
DKK '000		
Cost 1 January 2024	1,444,361	3,409
Additions at cost	-	84
Reclassification	(186,148)	-
Disposals on divestments	(60,266)	-
Cost 31 December 2024	1,197,947	3,493
Revaluations January 2024	(97,556)	-
Currency translation adjustment	(14,432)	-
Share of profit for the year	394,507	-
Dividend received	(560,497)	-
Reclassification	186,148	-
Other adjustments	(1,142)	-
Disposals on divestments	56,501	-
Revaluations 31 December 2024	(36,471)	-
<b>Carrying amount 31 December 2024</b>	<b>1,161,476</b>	<b>3,493</b>

## Notes

Parent company			Group	
2023	2024		2024	2023
DKK '000	DKK '000	14. Inventories	DKK '000	DKK '000
-	-	New vehicles	905,021	2,160,681
1,967	2,861	Demo vehicles and used vehicles	463,858	367,453
-	-	Rental cars	219,229	304,219
-	-	Spare parts, etc.	127,370	128,704
-	-	Advance payments for goods	73,192	131,575
-	-	Other	788	1,005
<u>1,967</u>	<u>2,861</u>		<u>1,789,458</u>	<u>3,093,637</u>

## 15. Derivative financial instruments

In 2023 the group entered into forward exchange contracts between SEK and EUR to hedge future payments in EUR amounting to DKK 321.5 million at the end of 2023. Relative to the forward price at the balance sheet date, the contracts had a positive value of DKK 1.1 million.

The value adjustment was recognised under receivables in the balance sheet 31 December 2023 and expired in January 2024 and was reversed. No entries have been made in the income statement concerning the forward contract. The forward exchange contract was categorised in level 2 of the fair value hierarchy and had critical conditions identical with payments in EUR.

31 december 2024 there was no hedging contracts recognised in the balance sheet.

## Notes

## Parent company

2023  
DKK '000

2024  
DKK '000

## Group

2024  
DKK '000

2023  
DKK '000

**16. Deferred tax**

Deferred tax is incumbent on the following items:

(966)	(378)	Property, plant and equipment	(1,162)	(1,889)
-	-	Intellectual property	-	-
-	-	Inventories	(67)	(27)
-	-	Receivables	(212)	(64)
-	-	Provisions	(7,542)	(12)
93	-	Debt	(134)	(13,848)
-	-	Other deductible temporary differences	-	(784)
-	-	Tax loss carry-forwards	-	(5)
<u>(873)</u>	<u>(378)</u>		<u>(9,117)</u>	<u>(16,629)</u>
		Movement during the year:		
(562)	(873)	Brought forward	(16,629)	(18,810)
(311)	494	Recognised in the income statement	7,478	2,186
-	-	Currency translation adjustments	34	(5)
<u>(873)</u>	<u>(378)</u>	Carried forward	<u>(9,117)</u>	<u>(16,629)</u>

Recognised net tax asset is composed of temporary differences, primarily in debt and other deductible temporary differences. On the basis of budgets for the coming year, Management has assessed it is likely that there will be future taxable profits available against which the temporary differences can be utilised.

## Notes

## 17. Prepayments

Prepayments primarily comprise prepaid costs related to rent, IT licences and bonuses for dealers related to next year.

## 18. Contributed capital

No.	Nominal Value DKK '000	
16,000	<u>16,000</u>	Shares
16,000	<u>16,000</u>	Contributed capital at 31 December 2024

## Parent company

2023  
DKK '000

2024  
DKK '000

## 19. Reserve for hedging and currency adjustments

## Value adjustment of hedging instruments

-	-	Brought forward	1,115	-
-	-	Value adjustment for the year	<u>(1,142)</u>	<u>1,115</u>
-	-	Value adjustment of hedging instruments carried forward	<u>(27)</u>	<u>1,115</u>
<b>Currency translation adjustments</b>				
-	-	Brought forward	(47,604)	(48,477)
-	-	Value adjustment for the year	<u>(14,440)</u>	<u>873</u>
-	-	Currency translation adjustment carried forward	<u>(62,044)</u>	<u>(47,604)</u>
-	-	Reserve for fair value adjustments carried forward	<u>(62,071)</u>	<u>(46,489)</u>

## Group

2024  
DKK '000

2023  
DKK '000

## Notes

## Parent company

2023	2024
<u>DKK '000</u>	<u>DKK '000</u>

-	-
-	-
-	-

## 20. Other provisions

Guarantee commitments
Other provisions

## Group

2024	2023
<u>DKK '000</u>	<u>DKK '000</u>

2,842	3,122
17	17
<u>2,859</u>	<u>3,139</u>

Guarantee commitments fall due within 1-5 years.

## 21. Deferred income

Deferred income primarily consists of deferred income related to long-term leases in car dealer activities.

## Group

2024	2023
<u>DKK '000</u>	<u>DKK '000</u>

## 22. Cash flows from changes in working capital

Changes in inventories
------------------------

1,249,093	(636,662)
-----------	-----------

Changes in receivables
------------------------

84,863	(35,985)
--------	----------

Changes in trade payables
---------------------------

<u>(1,160,972)</u>	<u>109,402</u>
--------------------	----------------

Total
-------

<u>172,984</u>	<u>(563,245)</u>
----------------	------------------

## Notes

	Group	
	2024 DKK '000	2023 DKK '000
<b>23. Cash flows from acquisition of subsidiaries</b>		
Property, plant and equipment	-	10,852
Fixed asset investments	-	9,807
Intellectual property	-	2,212
Inventories	-	503,808
Receivables	-	50,376
Cash and cash equivalents	-	1,054
Provisions	-	(979)
Deferred tax	-	-
Short-term debt	-	(535,095)
<b>Net assets</b>	-	<u>42,035</u>
Goodwill	-	65,530
Goodwill acquisition of minority shares recognised in equity	-	<u>4,237</u>
<b>Total cost</b>	-	<u>111,802</u>
Of which cash and cash equivalents	-	(1,054)
<b>Cash cost</b>	-	<u>110,748</u>

## Notes

### 24. Rental and lease commitments

The group has entered into rental agreements for office premises. The rental commitment is calculated at DKK 237,0 million.

DKK 51.5 million falls due within 1 year. DKK 140.3 million fall due within 2-5 years. The rest falls due after 5 years.

### 25. Contingent liabilities

The parent company and danish group undertakings are taxed jointly with 487 Cornwall as the management company and are jointly and severally liable with other jointly taxed companies for Danish corporation taxes, interest, etc. The joint taxation concerns income earned after 2<sup>nd</sup> of December 2024.

The parent company and Danish group undertakings are taxed jointly with K.W.Bruun & Co. A/S regarding income earned before 2<sup>nd</sup> of December 2024.

The joint tax liability of Wismo Group A/S group amounted to DKK 0 million as at 31 December 2024.

The parent company is jointly and severally liable for the overall VAT liability together with the jointly registered group undertakings.

In the event of a dealer becoming bankrupt, the group has made a commitment to Jyske Finans to help sell/resell vehicles financed under the framework loan agreement so that Jyske Finans will not incur a loss on individual vehicles.

The commitment made to Jyske Finans is not expected to cause the company to incur any losses or costs.

## Notes

### 26. Pledges, mortgages and guarantees

The group has provided bank guarantees to car manufacturers totalling DKK 754.3 million.

Jointly with the other companies of the Wismo Group A/S group and Wismo Nxt A/S group, the company has provided guarantees for the bank debt of group undertakings. The guarantee commitment is DKK 0 as at 31 December 2024.

The group has provided security to SKAT (the Danish tax authorities) for settlement of motor vehicle registration duty of DKK 10 million.

In 2024, the company entered into group financing agreements as a guarantor and provided security over significant assets.

The group financing includes corporate bonds and a loan agreement. The company has guaranteed the obligations under both the bonds and the loan agreement.

In addition, the security provided for the obligations under the loan agreement includes:

- Pledge of the company's shares
- Assignment of certain current and future receivables
- Pledge over certain current and future bank accounts of the company
- General prohibition against pledging assets by the company

Security has been provided over assets with a total carrying amount of DKK 0.

### 27. Related parties with controlling influence

Related parties with controlling influence on the Wismo Group A/S group:

<u>Name</u>	<u>Registered office</u>	<u>Basis of influence</u>
487 Cornwall Investment ApS	Denmark	Owns Wismo Group A/S
Global Auto Holdings (TopCo) Ltd	United kingdom	Owns 487 Cornwall Investment ApS

**Notes****28. Transactions with related parties****Group**

	<u>2024</u> DKK '000	<u>2023</u> DKK '000
Related parties:		
Revenue car sales and spare parts invoiced to Wismo Nxt A/S and/or its subsidiaries	227,333	148,653
Administration fee invoiced to Wismo Nxt A/S and/or its subsidiaries	3,490	4,488
Marketing fee invoiced to Wismo Nxt A/S and or its subsidiaries	840	660
Digital fee paid to Wismo Nxt A/S and/or its subsidiaries	(20,796)	(20,830)
Sales fee paid to Wismo Nxt A/S and/or its subsidiaries	(1,248)	-
Interest IC loan paid to former parent company K.W.Bruun & Co. A/S	(52)	(6,674)
Purchase car repair shop etc paid to Wismo Nxt A/S and/or its subsidiaries	740	461
Dividend paid to former parent company K.W. Bruun & Co. A/S	200,000	-
Receivable from 487 Cornwall Invest Aps	8,627	-
Receivables from Wismo Nxt A/S and/or its subsidiaries	23,185	5,155
Payable to Wismo Nxt A/S and/or its subsidiaries	(28,257)	(26,207)

Wismo Nxt A/S group is 100% owned by 487 Cornwall Invest Aps.

**Parent company**

	<u>2024</u> DKK '000	<u>2023</u> DKK '000
Subsidiaries:		
Value based fee invoiced to Wismo Group subsidiaries	301,626	497,564
Administration fee invoiced to Wismo Group subsidiaries	97,345	156,628
Interest regarding IC balances invoiced to Wismo Group subsidiaries	18,927	9,146
Interest regarding IC balances paid to Wismo Group subsidiaries	(17,955)	(32,207)
Dividend received from subsidiaries	560,497	654,354
Receivables from Wismo Group subsidiaries	443,983	873,935
Paybles to Wismo Group subsidiaries	(399,344)	(925,525)

## Notes

### 28. Transactions with related parties

#### Parent company

	<u>2024</u> DKK '000	<u>2023</u> DKK '000
Related parties:		
Administration fee invoiced to Wismo Nxt A/S and/or its subsidiaries	3,490	4,786
Restructuring expenses invoiced to 487 Cornwall Invest Aps	8,627	-
Interest regarding IC loan paid to former parent company K.W. Bruun & Co A/S	(52)	(6,674)
Receivable from 487 Cornwall Invest Aps	8,627	-
Dividend paid to former parent company K.W. Bruun & Co. A/S	200,000	-
Receivables from Wismo Nxt A/S and/or its subsidiaries	10,470	2,910
Payables to Wismo Nxt A/S and/or its subsidiaries	(2,261)	(24,830)

### 29. Subsidiaries

<u>Name</u>	<u>Registered office</u>	<u>Share of votes and ownership interest</u>
Wismo Fleet A/S	Denmark	100%
Wismo MMC A/S	Denmark	100%
Wismo Automotive A/S	Denmark	100%
Wismo Logistics A/S	Denmark	100%
Wismo Logistics AB	Sweden	100%
Wismo North East A/S	Denmark	100%
Wismo MMC AB	Sweden	100%
Wismo Automotive AB	Sweden	100%
J Bil AB	Sweden	100%
Metro Rental AB	Sweden	100%
Sätra Motorcenter AB	Sweden	100%
Stockholm Car Rental AB	Sweden	100%

### 30. Events after the balance sheet date

No events have occurred after the balance sheet date that have an impact on the assessment of the annual report.

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# Signatur certifikat

Dokumentnavn:

**Wismo Group 2024 FINAL**

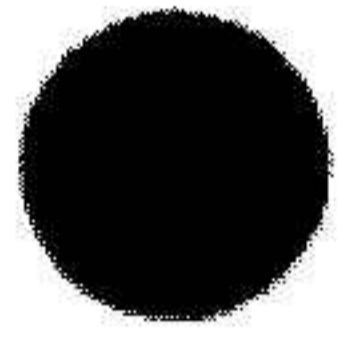
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## Underskrivere



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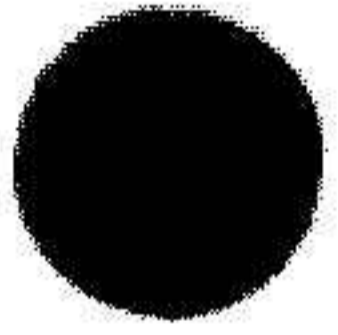
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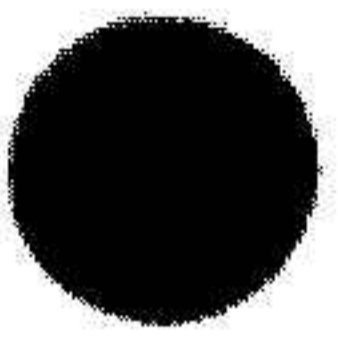


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