

ApS Komplementarselskabet Sønder Centret, Skive
Merkurvej 1K, 7, 7400 Herning

Annual report

2022

Company reg. no. 27 24 14 92

The annual report was submitted and approved by the general meeting on the 10 July 2023.

Anne-Kathrine Heiberg
Chairman of the meeting

Notes to users of the English version of this document:

- This document is a translation of a Danish version of the document. In the event of any dispute regarding the interpretation of any part of the document, the Danish version of the document shall prevail.
- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points remain unchanged from Danish version of the document. This means that DKK 146.940 corresponds to the English amount of DKK 146,940, and that 23,5 % corresponds to 23.5 %.

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Management's statement

Today, the Managing Director has approved the annual report of ApS Komplementarselskabet Sønder Centret, Skive for the financial year 2022.

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

I consider the chosen accounting policy to be appropriate, and in my opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2022 and of the results of the Company's operations for the financial year 1 January - 31 December 2022.

The Managing Director consider the conditions for audit exemption of the 2022 financial statements to be met.

Further, in my opinion, the Management's review gives a true and fair review of the matters discussed in the Management's review.

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

Herning, 10 July 2023

Managing Director

Anne-Kathrine Heiberg

Practitioner's compilation report

To the Shareholders of ApS Komplementarselskabet Sønder Centret, Skive

We have compiled the financial statements of ApS Komplementarselskabet Sønder Centret, Skive for the financial year 1 January - 31 December 2022 based on the company's bookkeeping and on information you have provided.

These financial statements comprise income statement, balance sheet, statement of changes in equity, notes and a summary of significant accounting policies.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist Management in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements under the Danish Act on Approved Auditors and Audit Firms and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Copenhagen, 10 July 2023

Martinsen

State Authorised Public Accountants
Company reg. no. 32 28 52 01

Hans Peter Hartzberg

State Authorised Public Accountant
mne24818

Company information

The company ApS Komplementarselskabet Sønder Centret, Skive
Merkurvej 1K, 7
7400 Herning

Company reg. no. 27 24 14 92
Financial year: 1 January - 31 December

Managing Director Anne-Kathrine Heiberg

Auditors Martinsen
Statsautoriseret Revisionspartnerselskab
Øster Allé 42
2100 København Ø

Management´s review

The principal activities of the company

The company's purpose is to be a responsible participant in the K/S Sønder Centre, Skive.

Development in activities and financial matters

Income or loss from ordinary activities after tax totals DKK 4.794 against DKK 4.670 last year. Management considers the net profit or loss for the year satisfactory.

Events occurring after the end of the financial year

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

Income statement 1 January - 31 December

All amounts in DKK.

<u>Note</u>	<u>2022</u>	<u>2021</u>
Gross profit	0	0
1 Other financial income	6.217	6.002
2 Other financial expenses	-59	0
Pre-tax net profit or loss	6.158	6.002
3 Tax on net profit or loss for the year	-1.364	-1.332
Net profit or loss for the year	4.794	4.670
 Proposed distribution of net profit:		
Transferred to retained earnings	4.794	4.670
Total allocations and transfers	4.794	4.670

Balance sheet at 31 December

All amounts in DKK.

Assets		
<u>Note</u>	<u>2022</u>	<u>2021</u>
Non-current assets		
Other receivables	158.827	155.989
Total investments	158.827	155.989
Total non-current assets	158.827	155.989
Current assets		
Receivable corporate tax	636	0
Total receivables	636	0
Total current assets	636	0
Total assets	159.463	155.989

Balance sheet at 31 December

All amounts in DKK.

Equity and liabilities		
<u>Note</u>	<u>2022</u>	<u>2021</u>
Equity		
Contributed capital	125.000	125.000
Results brought forward	34.463	29.669
Total equity	159.463	154.669
Liabilities other than provisions		
Corporate tax	0	1.320
Total short term liabilities other than provisions	0	1.320
Total liabilities other than provisions	0	1.320
Total equity and liabilities	159.463	155.989

Statement of changes in equity

All amounts in DKK.

	Contributed capital	Retained earnings	Total
Equity 1 January 2022	125.000	29.669	154.669
Profit or loss for the year brought forward	0	4.794	4.794
	125.000	34.463	159.463

Notes

All amounts in DKK.

	<u>2022</u>	<u>2021</u>
1. Other financial income		
Interest income, K/S Sønder Centret, Skive	<u>6.217</u>	<u>6.002</u>
	<u>6.217</u>	<u>6.002</u>
2. Other financial expenses		
Other financial costs	<u>59</u>	<u>0</u>
	<u>59</u>	<u>0</u>
3. Tax on net profit or loss for the year		
Tax of the results for the year, parent company	1.364	1.320
Adjustment of tax for previous years	<u>0</u>	<u>12</u>
	<u>1.364</u>	<u>1.332</u>

Accounting policies

The annual report for ApS Komplementarselskabet Sønder Centret, Skive has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises. Furthermore, the company has decided to comply with certain rules applying to reporting class C enterprises.

The accounting policies are unchanged from last year, and the annual report is presented in DKK.

Recognition and measurement in general

Income is recognised in the income statement concurrently with its realisation, including the recognition of value adjustments of financial assets and liabilities. Likewise, all costs are recognised in the income statement, including depreciations amortisations, writedowns for impairment, provisions, and reversals due to changes in estimated amounts previously recognised in the income statement.

Assets are recognised in the statement of financial position when it seems probable that future economic benefits will flow to the company and the value of the asset can be reliably measured.

Liabilities are recognised in the statement of financial position when it is seems probable that future economic benefits will flow out of the company and the value of the liability can be reliably measured.

Assets and liabilities are measured at cost at the initial recognition. Hereafter, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost, allowing a constant effective interest rate to be recognised during the useful life of the asset or liability. Amortised cost is recognised as the original cost less any payments, plus/less accrued amortisations of the difference between cost and nominal amount. In this way, capital losses and gains are allocated over the useful life of the liability.

Upon recognition and measurement, allowances are made for such predictable losses and risks which may arise prior to the presentation of the annual report and concern matters that exist on the reporting date.

Income statement

Financial income and expenses

Financial income and expenses are recognised in the income statement with the amounts concerning the financial year. Financial income and expenses comprise interest income and expenses as well as surcharges and reimbursements under the advance tax scheme, etc.

Tax on net profit or loss for the year

Tax for the year comprises the current income tax for the year and changes in deferred tax and is recognised in the income statement with the share attributable to the net profit or loss for the year and directly in equity with the share attributable to entries directly in equity.

Accounting policies

Statement of financial position

Income tax and deferred tax

Current tax liabilities and current tax receivable are recognised in the statement of financial position as calculated tax on the taxable income for the year, adjusted for tax of previous years' taxable income and for tax paid on account.

Deferred tax is measured on the basis of temporary differences in assets and liabilities with a focus on the statement of financial position. Deferred tax is measured at net realisable value.

Deferred tax is measured based on the tax rules and tax rates applying under the legislation prevailing in the respective countries on the reporting date when the deferred tax is expected to be released as current tax. Changes in deferred tax due to changed tax rates are recognised in the income statement, except for items included directly in the equity.

Liabilities other than provisions

Other liabilities concerning payables to suppliers, group enterprises, and other payables are measured at amortised cost which usually corresponds to the nominal value.

Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

Anne-Kathrine Heiberg

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Anne-Kathrine Heiberg
Direktør
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ID: 8435f87a-e137-44c4-a578-3cffd50b3e41
Tidspunkt for underskrift: 11-07-2023 kl.: 19:10:16
Underskrevet med MitID



Hans Peter Hartzberg

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Anne-Kathrine Heiberg

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