

Komplementarselskabet Mecura Hannover City ApS (Under frivillig likvidation)

c/o Damborg, Astridsvej 20, 2770 Kastrup

Company reg. no. 29 84 19 93

Annual report

2023

The annual report was submitted and approved by the general meeting on the 7 June 2024.

Jørgen Skjødt

Chairman of the meeting

Notes:

- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points have not been used in the usual English way. This means that for instance DKK 146.940 means the amount of DKK 146,940, and that 23,5 % means 23.5 %.

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Liquidator's statement

Today, the Liquidator has approved the annual report of Komplementarselskabet Mecura Hannover City ApS (Under frivillig likvidation) for the financial year 2023.

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 2023 and of the results of the Company's operations for the financial year 1 January – 31 December 2023.

The Liquidator consider the conditions for audit exemption of the 2023 financial statements to be met.

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

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

Kastrup, 7 June 2024

Liquidator

Max Damborg

Practitioner's compilation report

To the Shareholders of Komplementarselskabet Mecura Hannover City ApS (Under frivillig likvidation)

We have compiled the financial statements of Komplementarselskabet Mecura Hannover City ApS (Under frivillig likvidation) for the financial year 1 January - 31 December 2023 based on the company's bookkeeping and on information you have provided.

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

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 Liquidator 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.

As mentioned in note 1, we draw attention to the fact that the company is during liquidation. The company's assets and liabilities are therefore measured at expected realizable value; please see the description in the "Accounting policies" section.

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, 7 June 2024

Redmark

Godkendt Revisionspartnerselskab
Company reg. no. 29 44 27 89

Henrik Juul Thomsen

State Authorised Public Accountant
mne33734

Company information

The company Komplementarselskabet Mecura Hannover City ApS (Under frivillig likvidation)
c/o Damborg
Astridsvej 20
2770 Kastrup

Company reg. no. 29 84 19 93
Established: 4 September 2006
Domicile: Tårnby
Financial year: 1 January - 31 December

Liquidator Max Damborg

Auditors Redmark
Godkendt Revisionspartnerselskab
Dirch Passers Allé 76
2000 Frederiksberg

Liquidator's review

Description of key activities of the company

The Company's objective is to participate as a partner of the limited partnership K/S Mecura Hannover City.

Development in activities and financial matters

Loss from ordinary activities after tax totals DKK 1.200 against DKK -1.677 last year. Management considers the net loss for the year satisfactory.

Income statement 1 January - 31 December

All amounts in DKK.

<u>Note</u>	<u>2023</u>	<u>2022</u>
Gross profit	-3.875	-4.125
Other financial income from group enterprises	5.075	2.448
Pre-tax net profit or loss	1.200	-1.677
Tax on ordinary results	0	0
Net profit or loss for the year	1.200	-1.677
Proposed distribution of net profit:		
Transferred to retained earnings	1.200	0
Allocated from retained earnings	0	-1.677
Total allocations and transfers	1.200	-1.677

Balance sheet at 31 December

All amounts in DKK.

Assets			
<u>Note</u>		<u>2023</u>	<u>2022</u>
Current assets			
2	Receivables from group enterprises	109.696	108.496
	Total receivables	109.696	108.496
	Total current assets	109.696	108.496
	Total assets	109.696	108.496

Balance sheet at 31 December

All amounts in DKK.

Equity and liabilities		
<u>Note</u>	<u>2023</u>	<u>2022</u>
Equity		
Contributed capital	125.000	125.000
Results brought forward	-19.304	-20.504
Total equity	<u>105.696</u>	<u>104.496</u>
 Liabilities other than provisions		
Trade creditors	4.000	4.000
Total short term liabilities other than provisions	<u>4.000</u>	<u>4.000</u>
 Total liabilities other than provisions	<u>4.000</u>	<u>4.000</u>
 Total equity and liabilities	<u>109.696</u>	<u>108.496</u>

- 1 **Uncertainties concerning recognition and measurement**
- 3 **Charges and security**
- 4 **Contingencies**

Statement of changes in equity

All amounts in DKK.

	Contributed capital	Retained earnings	Total
Equity 1 January 2022	125.000	-20.504	104.496
Profit or loss for the year brought forward	0	1.200	1.200
	125.000	-19.304	105.696

Notes

All amounts in DKK.

1. Uncertainties concerning recognition and measurement

The company has entered into liquidation, which means that the company's assets and liabilities are measured at expected realizable values.

	<u>31/12 2023</u>	<u>31/12 2022</u>
2. Receivables from group enterprises		
Amounts owed by group enterprises	<u>109.696</u>	<u>108.496</u>
	<u>109.696</u>	<u>108.496</u>

The receivable are remunerated at the discount rate plus 2% p.p. Receivables are expected only to be repaid in the case of liquidation of K/S Mecura Hannover.

3. Charges and security

There is no charges and securities as of 31 December 2023.

4. Contingencies

Contingent liabilities

There is no contingent liabilities as of 31 December 2023.

Accounting policies

The annual report for Komplementarselskabet Mecura Hannover City ApS (Under frivillig likvidation) has been presented in accordance with the provisions of the Danish Financial Statements Act concerning reporting class B enterprises with the modifications caused by the liquidation.

The most significant modifications resulting from the liquidation

Assets and equity and liabilities have been measured at realisable values.

All value adjustments of assets and equity and liabilities and any operating items in connection with the commencement of the liquidation have been recognised in the income statement, including staff commitments arising from dismissal, liquidator and auditor fees, and other fees relative to the liquidation.

Except for the changes mentioned above, the accounting policies are unchanged from previous years.

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, write-downs 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.

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.

Foreign currency translation

Transactions in foreign currency are translated by using the exchange rate prevailing at the date of the transaction. Differences in the rate of exchange arising between the rate at the date of transaction and the rate at the date of payment are recognised in the profit and loss account as an item under net financials. If currency positions are considered to hedge future cash flows, the value adjustments are recognised directly in equity in a fair value reserve.

Accounting policies

Receivables, payables, and other foreign currency monetary items are translated using the closing rate. The difference between the closing rate and the rate at the time of the occurrence or initial recognition in the latest financial statements of the receivable or payable is recognised in the income statement under financial income and expenses.

Income statement

Gross loss

Gross loss comprises external costs.

Other external expenses comprise expenses for administration.

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.

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.

Statement of financial position

Receivables

Receivables are measured at amortised cost, which usually corresponds to nominal value.

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.