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**DMP Nordic ApS**  
c/o Grant Thornton, Stockholmsgade 45, 2100 Copenhagen

Company reg. no. 34 21 57 82

**Annual report**

**1 January - 31 December 2023**

The annual report was submitted and approved by the general meeting on the 19 July 2024.

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**Perry van der Weijden**  
Chairman of the meeting

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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 %.

## **Management's statement**

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Today, the Managing Director has approved the annual report of DMP Nordic ApS for the financial year 1 January - 31 December 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.

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.

Copenhagen, 19 July 2024

**Managing Director**

Perry van der Weijden

## **The independent practitioner's report**

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### **To the Shareholders of DMP Nordic ApS**

#### **Conclusion**

We have performed an extended review of the financial statements of DMP Nordic ApS for the financial year 1 January - 31 December 2023, which comprise a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes. The financial statements are prepared under the Danish Financial Statements Act.

Based on the work performed, in our opinion, the financial statements give a true and fair view of the Company's financial position at 31 December 2023 and of the results of the Company's operations for the financial year 1 January - 31 December 2023 in accordance with the Danish Financial Statements Act.

#### **Basis for conclusion**

We conducted our extended review in accordance with the Danish Business Authority's Assurance Standard for Small Enterprises and FSR – Danish Auditors' standard on extended review of financial statements prepared in accordance with the Danish Financial Statements Act. Our responsibilities under those standards and requirements are further described in the "Practitioner's responsibilities for the extended review of the Financial Statements" section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

#### **Management's Responsibilities for the Financial Statements**

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the 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 Company or to cease operations, or has no realistic alternative but to do so.

#### **Practitioner's responsibilities for the extended review of the Financial Statements**

Our responsibility is to express a conclusion on the financial statements. This requires that we plan and perform procedures in order to obtain limited assurance for our conclusion on the financial statements and in addition perform specifically required supplementary procedures to obtain further assurance for our conclusion.

## **The independent practitioner's report**

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An extended review comprises procedures that primarily consist of making inquiries of Management and others within the Company, as appropriate, analytical procedures and the specifically required supplementary procedures as well as evaluation of the evidence obtained.

The procedures performed in an extended review are less than those performed in an audit, and accordingly, we do not express an audit opinion on the financial statements.

### **Statement on the Management's Review**

Management is responsible for the Management's Review.

Our conclusion 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 extended review 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 extended review, or otherwise appears to be materially misstated.

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, 19 July 2024

### **Grant Thornton**

Certified Public Accountants  
Company reg. no. 34 20 99 36

**Brian Rasmussen**  
State Authorised Public Accountant  
mne30153

**Daniel Gaardsdal Lauridsen**  
State Authorised Public Accountant  
mne49037

## Company information

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### **The company**

DMP Nordic ApS  
c/o Grant Thornton  
Stockholmsgade 45  
2100 Copenhagen

Company reg. no. 34 21 57 82  
Established: 18 January 2012  
Domicile: Copenhagen  
Financial year: 1 January 2023 - 31 December 2023

### **Managing Director**

Perry van der Weijden

### **Auditors**

Grant Thornton, Godkendt Revisionspartnerselskab  
Stockholmsgade 45  
2100 København Ø

### **Parent company**

Data Management Professionals BV

## **Management's review**

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### **Description of key activities of the company**

The company's objective is to work within the trade and service business.

### **Development in activities and financial matters**

The gross loss for the year totals DKK -38.162 against DKK -19.883 last year. Income or loss from ordinary activities after tax totals DKK -189.691 against DKK -17.033 last year. Management considers the net profit or loss for the year less satisfactory.

### **Capital adequacy**

The company's management is aware that more than half of the company's capital has been lost. The company is supported by the parent company. The company's management expect that the parent company will restore the capital through group contribution.

### ***Closure of the company***

The company's management has planned a closure of the company in the financial year 2024.

## Accounting policies

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The annual report for DMP Nordic ApS 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.

### 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.

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.

Fixed assets acquired and paid for in foreign currency are measured at the exchange rate prevailing at the date of the transaction.

## Income statement

### Gross loss

Gross loss comprises the revenue, cost of goods sold, other operating income, and external costs.

Revenue is recognised in the income statement if delivery and passing of risk to the buyer have taken place before the end of the year and if the income can be determined reliably and inflow is anticipated. Revenue is measured at the fair value of the consideration promised exclusive of VAT and taxes and less any discounts relating directly to sales.

Cost of sales comprises costs concerning purchase of raw materials and consumables less discounts and changes in inventories.

Other external costs comprise costs incurred for distribution, sales, advertising, administration, premises, and loss on receivables.

### 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, financial expenses from financial leasing, realised and unrealised capital gains and losses relating to securities, debt and transactions in foreign currency, amortisation of financial assets and liabilities as well as surcharges and reimbursements under the advance tax scheme, etc.



## Accounting policies

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### **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.

#### **Prepayments and accrued income**

Prepayments and accrued income recognised under assets comprise incurred costs concerning the following financial year.

#### **Available funds**

Available funds comprise cash in bank.

#### **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.

Deferred tax assets, including the tax value of tax losses allowed for carryforward, are recognised at the value at which they are expected to be realisable, either by settlement against tax of future earnings or by set-off in deferred tax liabilities within the same legal tax unit. Any deferred net tax assets are measured at net realisable 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.

## Income statement 1 January - 31 December

All amounts in DKK.

<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Gross profit</b>	<b>-38.162</b>	<b>-19.883</b>
Other financial income	0	6.781
Other financial expenses	-151.529	-3.931
<b>Pre-tax net profit or loss</b>	<b>-189.691</b>	<b>-17.033</b>
Tax on net profit or loss for the year	0	0
<b>Net profit or loss for the year</b>	<b>-189.691</b>	<b>-17.033</b>
<b>Proposed distribution of net profit:</b>		
Allocated from retained earnings	-189.691	-17.033
<b>Total allocations and transfers</b>	<b>-189.691</b>	<b>-17.033</b>

**Balance sheet at 31 December**

All amounts in DKK.

<b>Assets</b>		
<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Current assets</b>		
Trade receivables	75.341	85.011
Receivables from group enterprises	5.502	297.477
Income tax receivables	0	18.000
Other receivables	96.867	20.697
Prepayments and accrued income	<u>221</u>	<u>0</u>
Total receivables	<u>177.931</u>	<u>421.185</u>
Cash on hand and demand deposits	<u>102.912</u>	<u>159.535</u>
<b>Total current assets</b>	<b><u>280.843</u></b>	<b><u>580.720</u></b>
<b>Total assets</b>	<b><u>280.843</u></b>	<b><u>580.720</u></b>

**Balance sheet at 31 December**

All amounts in DKK.

<b>Equity and liabilities</b>	<u>2023</u>	<u>2022</u>
<u>Note</u>		
<b>Equity</b>		
Contributed capital	80.000	80.000
Retained earnings	-179.453	10.238
<b>Total equity</b>	<b><u>-99.453</u></b>	<b><u>90.238</u></b>
 <b>Liabilities other than provisions</b>		
Trade payables	52.473	39.186
Payables to subsidiaries	176.549	419.395
Other payables	151.274	31.901
Total short term liabilities other than provisions	<u>380.296</u>	<u>490.482</u>
 <b>Total liabilities other than provisions</b>	<b><u>380.296</u></b>	<b><u>490.482</u></b>
 <b>Total equity and liabilities</b>	<b><u>280.843</u></b>	<b><u>580.720</u></b>
 <b>1 Capital adequacy</b>		
<b>2 Closure of the company</b>		

## Statement of changes in equity

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All amounts in DKK.

	<b>Contributed capital</b>	<b>Retained earnings</b>	<b>Total</b>
	<hr/>	<hr/>	<hr/>
Equity 1 January 2022	80.000	27.271	107.271
Profit or loss for the year brought forward	0	-17.033	-17.033
Equity 1 January 2023	80.000	10.238	90.238
Profit or loss for the year brought forward	0	-189.691	-189.691
	<b>80.000</b>	<b>-179.453</b>	<b>-99.453</b>
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## Notes

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All amounts in DKK.

**1. Capital adequacy**

The company's management is aware that more than half of the company's capital has been lost. The company is supported by the parent company. The company's management expect that the parent company will restore the capital through group contribution.

**2. Closure of the company**

The company's management has planned a closure of the company in the financial year 2024.