

**TOBIAS DAM ApS**

**Per Sørens Gade 1  
3740 Svaneke**

**CVR-no. 34710767**

**Annual report  
1. jan. 2022 - 31. dec. 2022**

Adopted at the Annual General Meeting on  
3. jul. 2023

---

Sandra Malene Engen  
Chairman

## Contents

### Company information

Company information 3

### Statements

Statement by management 4

### Management's review

Management's review 5

### Financial statements

Accounting policies 6

Income statement 1. jan. 2022 - 31. dec. 2022 8

Balance 31. dec. 2022 9

Notes 11

## Company information

### The company

TOBIAS DAM ApS  
Per Sørensgade 1  
3740 Svaneke

|                     |                              |
|---------------------|------------------------------|
| CVR-no:             | 34710767                     |
| Date of foundation: | 19. sep. 2012                |
| Executive Board     | Tobias Aabye Dam             |
| Financial year:     | 1. jan. 2022 - 31. dec. 2022 |

## **Statement by management**

Management has today processed and approved the annual report for the financial year. 1. jan. 2022 - 31. dec. 2022 for TOBIAS DAM ApS is presented in accordance with the Danish Financial Statements Act.

The annual report is presented in accordance with the Danish Financial Statements Act.

It is our opinion that the financial statements give a true and fair view of the company's assets, liabilities and financial position as at 31. dec. 2022 and the results of the company's activities for the financial year 1. jan. 2022 - 31. dec. 2022.

In our opinion, the management's report contains a true and fair view of the matters to which the report relates.

The financial statements have not been audited. Management declares that the conditions for this are met.

Management recommends that the annual report should be approved by the company at a general meeting.

Svaneke, on the 3. jul. 2023

## **Executive Board**

Tobias Aabye Dam  
Director

## **Management's review**

### **The company's main activities**

Selskabets formål er at eje og administrere aktier og anpartar i andre danske og udenlandske selskaber samt IT rådgivning og salg af vild have produkter og ydelser.

### **Development in activities and financial conditions**

The company's income statement shows a deficit of DKK -97.082, and the company's balance sheet per. 31. dec. 2022 has equity of -9.920.

Der er konstateret tab af selskabets kapital og den fremtidige drift af selskabet er betinget af positiv fremadrettet indtjening i selskabet. Ledelsen vurderer, at der vil være positiv indtjening i de kommende år og aflægger derfor årsrapporten under forudsætning af fortsat drift.

### **Significant events that occurred after the end of the financial year**

No events have occurred after the end of the financial year that could significantly affect the company's financial position.

## **Accounting policies**

Annual report has been submitted in accordance with the provisions of the Danish Financial Statements Act for Accounting Class B.

The accounting policies applied are unchanged compared to last year.

Annual report for 2022 has been paid in DKK.

## **The income statement**

### **Gross profit or loss**

The company applies the provision in section 32 of the Danish Financial Statements Act, according to which the company's turnover is not disclosed.

Gross profit is a summary of revenue with deduction of raw materials and consumables and other external costs.

### **Net sales**

Net sales is recognised in the income statement if delivery and transfer of risk to the buyer has taken place before the end of the year. Net revenue is recognised excl. VAT and with deduction of discounts in connection with the sale.

### **Staff costs**

Personnel costs include salaries, including holiday pay and other costs for social security, etc. to the company's employees. Staff costs received from public authorities are deducted from staff costs.

### **Financial items**

Financial income and expenses are recognised in the income statement with the amounts relating to the financial year. Financial items include securities, interest income and expenses.

### **Income tax expense**

The tax for the year, which consists of the current corporation tax for the year and changes in deferred tax, is recognised in the income statement with the part that can be attributed to the profit for the year and directly in equity with the part that can be attributed to entries directly in equity.

## **Balance**

### **Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulated amortization and impairment losses.

The depreciation basis is the cost price less the expected residual value after the end of the useful life.

Cost includes the acquisition price and costs directly associated with the acquisition until the time the asset is ready for use.

Straight-line depreciation is made based on the following assessment of the assets' expected useful lives and residual values

|                             | <u>Usage time</u> | <u>Residual value</u> |
|-----------------------------|-------------------|-----------------------|
| Other fixtures and fittings | 5 year            | 0 %                   |

Assets with a costprice of less than DKK. 31.000 are expensed in the year of acquisition.

### **Impairment of fixed assets**

The carrying amount of intangible and tangible fixed assets is assessed annually for indications of impairment, in addition to what is expressed by depreciation.

### **Financial assets**

Deposits are recognised at cost.

### **Receivables**

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

### **Cash and cash equivalents**

Cash and cash equivalents include cash and bank deposits.

### **Corporation tax and deferred tax**

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

Deferred tax is measured using the balance sheet liability method on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

### **Debt liabilities**

Debt liabilities, which include debt to suppliers and other debt, are measured at amortised cost, which usually corresponds to nominal value.

## Income statement 1. jan. 2022 - 31. dec. 2022

|   | Note | 2022           | 2021           |
|---|------|----------------|----------------|
|   |      | kr.            | kr.            |
| <b>Gross profit or loss</b>                   |      | <b>-25.597</b> | <b>478.536</b> |
| Employee expense                              | 2    | -70.385        | -396.311       |
| <b>Profit/loss before financial items</b>     |      | <b>-95.982</b> | <b>82.225</b>  |
| Other financial income                        |      | 2              | 8              |
| Other financial expenses                      |      | -1.102         | -1.611         |
| <b>Profit/loss from activities before tax</b> |      | <b>-97.082</b> | <b>80.622</b>  |
| Tax on profit/loss for the year               |      | 0              | -12.846        |
| <b>Profit/loss for the year</b>               |      | <b>-97.082</b> | <b>67.776</b>  |
| <b>Proposed distribution of profit</b>        |      |                |                |
| Retained earnings                             |      | -97.082        | 67.776         |
| <b>Retained earnings</b>                      |      | <b>-97.082</b> | <b>67.776</b>  |



## Balance 31. dec. 2022

|   | Note | 2022           | 2021           |
|---|------|----------------|----------------|
|   |      | kr.            | kr.            |
| <b>Assets</b>                                     |      |                |                |
| Other fixtures and fittings, tools and equipment  |      | 14.000         | 18.000         |
| <b>Tangible assets</b>                            |      | <b>14.000</b>  | <b>18.000</b>  |
| Deposits  |      | 10.000         | 10.000         |
| <b>Investments</b>                                |      | <b>10.000</b>  | <b>10.000</b>  |
| <b>Total non-current assets</b>                   |      | <b>24.000</b>  | <b>28.000</b>  |
| Other short-term receivables                      |      | 91             | 0              |
| Tax receivables                                   |      | 3.316          | 3.316          |
| VAT and duties receivable                         |      | 5.084          | 0              |
| Short-term receivables from associated businesses |      | 102.500        | 102.500        |
| <b>Receivables</b>                                |      | <b>110.991</b> | <b>105.816</b> |
| <b>Cash and cash equivalents</b>                  |      | <b>34.352</b>  | <b>287.973</b> |
| <b>Total current assets</b>                       |      | <b>145.343</b> | <b>393.789</b> |
| <b>Total assets</b>                               |      | <b>169.343</b> | <b>421.789</b> |

## Balance 31. dec. 2022

| Note  | 2022           | 2021           |
|---|----------------|----------------|
|   | kr.            | kr.            |
| <b>Liabilities and equity</b>                       |                |                |
| Share capital                                       | 80.000         | 80.000         |
| Retained earnings                                   | -89.920        | 7.162          |
| <b>Equity</b>                                       | <b>-9.920</b>  | <b>87.162</b>  |
| Provisions for deferred tax                         | 3.960          | 3.960          |
| <b>Provisions</b>                                   | <b>3.960</b>   | <b>3.960</b>   |
| Short-term trade payables                           | 2.356          | 280            |
| Short-term payables to shareholders and management  | 154.749        | 103.752        |
| Other short-term payables                           | 18.198         | 169.490        |
| VAT and duties payables                             | 0              | 57.145         |
| <b>Short-term liabilities other than provisions</b> | <b>175.303</b> | <b>330.667</b> |
| <b>Liabilities other than provisions</b>            | <b>175.303</b> | <b>330.667</b> |
| <b>Total equity and liabilities</b>                 | <b>169.343</b> | <b>421.789</b> |

## Notes

### 1. Disclosure of uncertainties relating to going concern

Der er konstateret tab af selskabets kapital og den fremtidige drift af selskabet er betinget af positiv fremadrettet indtjening i selskabet. Ledelsen vurderer, at der vil være positiv indtjening i de kommende år og aflægger derfor årsrapporten under forudsætning af fortsat drift.

|                                     | 2022                 | 2021                  |
|-------------------------------------|----------------------|-----------------------|
|                                     | kr.                  | kr.                   |
|                                     |                      |                       |
| <b>2. Employee expense</b>          |                      |                       |
|                                     |                      |                       |
| Other social security contributions | 3.984                | 1.066                 |
| Other employee expense              | 66.401               | 395.245               |
|                                     | <u>70.385</u>        | <u>396.311</u>        |
| <b>Total</b>                        | <b><u>70.385</u></b> | <b><u>396.311</u></b> |
|                                     |                      |                       |
| Average number of employees         | <u>0</u>             | <u>1</u>              |

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.



Tobias Aabye Dam

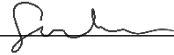
Direktør

Direktør

IP-adresse: 77.241.128.145:7422

Tidspunkt for underskrift: 03-07-2023 kl.: 17:09:55

Underskrevet med esignatur EasySign



Sandra Malene Engen

Dirigent

Dirigent

IP-adresse: 77.241.128.201:63706

Tidspunkt for underskrift: 03-07-2023 kl.: 18:46:46

Underskrevet med esignatur EasySign



This document is signed with esignatur. Embedded in the document is the original agreement document and a signed data object for each signatory. The signed data object contains a mathematical hash value calculated from the original agreement document, which secures that the signatures is related to precisely this document only. Prove for the originality and validity of signatures can always be lifted as legal evidence.

The document is locked for changes and all cryptographic signature certificates are embedded in this PDF. The signatures therefore comply with all public recommendations and laws for digital signatures. With esignatur's solution, it is ensured that all European laws are respected in relation to sensitive information and valid digital signatures. If you would like more information about digital documents signed with esignatur, please visit our website at [www.esignatur.dk](http://www.esignatur.dk).