

OneMed Two ApS

Kappa 3, 8382 Hinnerup

CVR no. 35 64 86 15

Annual report 2022

Approved at the Company's annual general meeting on 12 April 2023

Chair of the meeting:

.....
Morten Nielsen

The following is a translation of an original Danish document. The original Danish document is the governing document for all purposes, and in case of any discrepancy, the Danish wording will be applicable.

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Statement by the Board of Directors and the Executive Board

Today, the Executive Board has discussed and approved the annual report of OneMed Two ApS for the financial year 1 January - 31 December 2022.

The annual report, which has not been audited, has been prepared in accordance with the provisions of the Danish Financial Statements Act. The Executive Board has considered the criteria for omission of audit to be met.

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.

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

I recommend that the annual report be approved at the annual general meeting.

Søften, 12 April 2023
Executive Board:

.....
Morten Nielsen
CEO

Independent auditor's report on the compilation of financial statements

To the general management of OneMed Two ApS

We have compiled the financial statements of OneMed Two ApS for the financial year 1 January - 31 December 2022 based on the Company's bookkeeping and other information provided.

The financial statements comprise an income statement, balance sheet, statement of changes in equity and notes, including accounting policies.

We performed this compilation engagement in accordance with ISRS 4410 *Compilation Engagements*.

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

The financial statements and the accuracy and completeness of the information used to compile the financial statements 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 the financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether the financial statements are prepared in accordance with the Danish Financial Statements Act.

Aarhus, 12 April 2023
EY Godkendt Revisionspartnerselskab
CVR no. 30 70 02 28

Jonas Busk
State Authorised Public Accountant
mne42771

Jan Nielsen
State Authorised Public Accountant
mne48480

Management's review

Company details

Name	OneMed Two ApS
Address, Postal code, City	Kappa 3, 8382 Hinnerup
CVR no.	35 64 86 15
Established	15 January 2014
Registered office	Favrskov
Financial year	1 January - 31 December
Executive Board	Morten Nielsen, CEO
Accountant	EY Godkendt Revisionspartnerselskab Værkmestergade 25, P.O. Box 330, 8100 Aarhus C, Denmark

Management commentary

Business review

The company's main activity is sale of nursing requisites and rehabilitation aids to the social and health care sectors

Financial review

The income statement for 2022 shows a loss of DKK 5,842 against a loss of DKK 5,789 last year, and the balance sheet at 31 December 2022 shows equity of DKK 14,285.

As a result of the amount of equity, the company is subject to the rules for capital losses. The company's management has established a plan for the re-establishment of the group grant by group grants in 2022.

Financial statements 1 January - 31 December

Income statement

Note	DKK	<u>2022</u>	<u>2021</u>
	Gross profit/loss	-8,250	-8,250
2	Financial income	324	829
	Profit/loss before tax	<u>-7,926</u>	<u>-7,421</u>
3	Tax for the year	2,084	1,632
	Profit/loss for the year	<u><u>-5,842</u></u>	<u><u>-5,789</u></u>
	Recommended appropriation of profit/loss		
	Retained earnings/accumulated loss	<u>-5,842</u>	<u>-5,789</u>
		<u><u>-5,842</u></u>	<u><u>-5,789</u></u>

Financial statements 1 January - 31 December

Balance sheet

Note	DKK	<u>2022</u>	<u>2021</u>
	ASSETS		
	Non-fixed assets		
	Receivables		
	Joint taxation contribution receivable	5,014	4,563
		<u>5,014</u>	<u>4,563</u>
	Cash	59,226	58,269
	Total non-fixed assets	<u>64,240</u>	<u>62,832</u>
	TOTAL ASSETS	<u>64,240</u>	<u>62,832</u>
	EQUITY AND LIABILITIES		
	Equity		
	Share capital	50,000	50,000
	Retained earnings	-35,715	-29,873
	Total equity	<u>14,285</u>	<u>20,127</u>
	Liabilities other than provisions		
	Current liabilities other than provisions		
	Trade payables	8,249	8,249
	Payables to group enterprises	41,706	34,456
		<u>49,955</u>	<u>42,705</u>
	Total liabilities other than provisions	<u>49,955</u>	<u>42,705</u>
	TOTAL EQUITY AND LIABILITIES	<u>64,240</u>	<u>62,832</u>

- 1 Accounting policies
- 4 Contractual obligations and contingencies, etc.
- 5 Collateral

Financial statements 1 January - 31 December

Statement of changes in equity

DKK	<u>Share capital</u>	<u>Retained earnings</u>	<u>Total</u>
Equity at 1 January 2022	50,000	-29,873	20,127
Transfer through appropriation of loss	0	-5,842	-5,842
Equity at 31 December 2022	<u>50,000</u>	<u>-35,715</u>	<u>14,285</u>

Financial statements 1 January - 31 December

Notes to the financial statements

1 Accounting policies

The annual report of OneMed Two ApS for 2022 has been prepared in accordance with the provisions in the Danish Financial Statements Act applying to reporting class B entities and elective choice of certain provisions applying to reporting class C entities.

Effective from the financial year 2022, the Company has implemented amending act no. 1716 of 27 December 2018 to the Danish Financial Statements Act. The implementation of the amending act has not affected the Company's accounting policies on recognition and measurement of assets and liabilities but has solely entailed a requirement for further disclosures. The accounting policies used in the preparation of the financial statements are consistent with those of last year.

Reporting currency

The financial statements are presented in Danish kroner (DKK).

Income statement

Revenue

Revenue is measured at the fair value of the agreed consideration excluding VAT and taxes charged on behalf of third parties. All discounts and rebates granted are recognised in revenue.

Gross profit/loss

The items revenue and external expenses have been aggregated into one item in the income statement called gross profit/loss in accordance with section 32 of the Danish Financial Statements Act.

Other external expenses

Other external expenses include the year's expenses relating to the Company's core activities

Financial income

Financial income are recognised in the income statements at the amounts that concern the financial year. Net financials include interest income.

Tax

Tax for the year includes current tax on the year's expected taxable income and the year's deferred tax adjustments. The portion of the tax for the year that relates to the profit/loss for the year is recognised in the income statement, whereas the portion that relates to transactions taken to equity is recognised in equity.

The entity is jointly taxed with other group entities. The total Danish income tax charge is allocated between profit/loss-making Danish entities in proportion to their taxable income (full absorption).

Jointly taxed entities entitled to a tax refund are reimbursed by the management company based on the rates applicable to interest allowances, and jointly taxed entities which have paid too little tax pay a surcharge according to the rates applicable to interest surcharges to the management company.

Financial statements 1 January - 31 December

Notes to the financial statements

1 Accounting policies (continued)

Balance sheet

Receivables

The Company has chosen IAS 39 as interpretation for impairment write-down of financial receivables.

Receivables are measured at amortised cost.

An impairment loss is recognised if there is objective evidence that a receivable or a group of receivables is impaired. If there is objective evidence that an individual receivable has been impaired, an impairment loss is recognised on an individual basis.

Impairment losses are calculated as the difference between the carrying amount of the receivables and the present value of the expected cash flows, including the realisable value of any collateral received. The effective interest rate for the individual receivable or portfolio is used as discount rate.

Cash

Cash comprise cash.

Liabilities

Other liabilities are measured at net realisable value.

DKK	2022	2021
2 Financial income		
Interest receivable, group entities	324	829
	<u>324</u>	<u>829</u>
3 Tax for the year		
Estimated tax charge for the year	-2,084	-1,632
	<u>-2,084</u>	<u>-1,632</u>

4 Contractual obligations and contingencies, etc.

The Danish group enterprises are jointly and severally liable for tax on the consolidated jointly taxed income etc.

The Danish group enterprises are moreover jointly and severally liable for Danish withholding taxes in the form of dividend tax, royalty tax and interest tax.

5 Collateral

The Company has not provided any security or other collateral in assets at 31 December 2022.

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Morten Nielsen

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Morten Nielsen

Dirigent

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Jonas Busk

Statsautoriseret revisor

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Jan Nielsen

Statsautoriseret revisor

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