

OneMed Two ApS

Kappa 3, 8382 Hinnerup

CVR no. 35 64 86 15

Annual report 2023

Approved at the Company's annual general meeting on 28 June 2024

Chair of the meeting:

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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 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 2023.

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 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 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, 28 June 2024
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 2023 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, 28 June 2024
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 2023 shows a loss of DKK 5,125 against a loss of DKK 5,842 last year, and the balance sheet at 31 December 2023 shows equity of DKK 9,160.

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 by group grants in 2024.

Financial statements 1 January - 31 December

Income statement

Note	DKK	<u>2023</u>	<u>2022</u>
	Gross profit/loss	-8,254	-8,250
	Other financial income from group enterprises	<u>1,683</u>	<u>324</u>
	Profit/loss before tax	-6,571	-7,926
2	Tax for the year	<u>1,446</u>	<u>2,084</u>
	Profit/loss for the year	<u><u>-5,125</u></u>	<u><u>-5,842</u></u>
	 Recommended appropriation of profit/loss		
	Retained earnings/accumulated loss	<u>-5,125</u>	<u>-5,842</u>
		<u><u>-5,125</u></u>	<u><u>-5,842</u></u>

Financial statements 1 January - 31 December

Balance sheet

Note	DKK	2023	2022
	ASSETS		
	Non-fixed assets		
	Receivables		
3	Receivables from group enterprises	62,651	0
	Joint taxation contribution receivable	1,446	5,014
		<u>64,097</u>	<u>5,014</u>
	Cash	0	59,226
	Total non-fixed assets	<u>64,097</u>	<u>64,240</u>
	TOTAL ASSETS	<u>64,097</u>	<u>64,240</u>
	EQUITY AND LIABILITIES		
	Equity		
	Share capital	50,000	50,000
	Retained earnings	-40,840	-35,715
	Total equity	<u>9,160</u>	<u>14,285</u>
	Liabilities other than provisions		
	Current liabilities other than provisions		
	Trade payables	8,250	8,249
	Payables to group enterprises	46,687	41,706
		<u>54,937</u>	<u>49,955</u>
	Total liabilities other than provisions	<u>54,937</u>	<u>49,955</u>
	TOTAL EQUITY AND LIABILITIES	<u>64,097</u>	<u>64,240</u>

- 1 Accounting policies
- 4 Contractual obligations and contingencies, etc.
- 5 Security and 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 2023	50,000	-35,715	14,285
Transfer through appropriation of loss	0	-5,125	-5,125
Equity at 31 December 2023	<u>50,000</u>	<u>-40,840</u>	<u>9,160</u>

Financial statements 1 January - 31 December

Notes to the financial statements

1 Accounting policies

The annual report of OneMed Two ApS for 2023 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.

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

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

The Company has chosen IAS 39 as interpretation for liabilities.

Other liabilities are measured at net realisable value.

Financial statements 1 January - 31 December

Notes to the financial statements

DKK	2023	2022
2 Tax for the year		
Estimated tax charge for the year	-1,446	-2,084
	-1,446	-2,084

3 Receivables from group enterprises

Asker Group has entered into a cash pool arrangement with the group's main banking connection, where OneMed Two ApS is a sub-account holder along with the group's other companies. OneMed Two ApS's accounts in the cash pool arrangement, which are recognized under receivables from group enterprises, amount to a receivable of DKK 62,651 as of December 31, 2023.

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 Security and collateral

The Company has not provided any security or other collateral in assets at 31 December 2023.

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Morten Nielsen

Direktion

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Morten Nielsen

Dirigent

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Jan Nielsen

EY Godkendt Revisionspartnerselskab CVR: 30700228

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Jonas Busk Tangsgaard

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