

*Supercell Danmark ApS  
Park Allé 295, 2.  
2605 Brøndby*

*CVR-number: 35 66 42 54*

*ANNUAL REPORT  
1. January - 31. December 2023*

Approved at the annual General Meeting of the Company on 23/2-2024

DocuSigned by:

*Ilkka Matias Paananen*

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Ilkka Matias Paananen

Chairman of the meeting

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*Supercell Danmark ApS*

MANAGEMENT'S STATEMENT



Today the Board of Directors and the Executive Board have discussed and approved the Annual Report of Supercell Danmark ApS for the period 1. January - 31. December 2023.

The unaudited Annual Report has been prepared in conformity with the Financial Statements Act. The Board of Directors considers the conditions for not performing an audit to have been met.

In our opinion, the financial statements give a true and fair view of the Company's assets, equity, liabilities and financial position at 31. December 2023 and of its financial performance for the period 1. January - 31. December 2023.

In our opinion the Management commentary includes a fair review of the matters described.

We recommend that the Annual Report be approved by the Annual General Meeting.

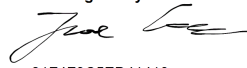
Brøndby, February 23th 2024

**Executive Board**

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Ilkka Matias Paananen

**Board of directors**

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Ilkka Matias Paananen  
Chairman

DocuSigned by:  
  
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Janne Olavi Snellman

*Supercell Danmark ApS*



AUDITORS' COMPILATION REPORT ON FINANCIAL STATEMENTS

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**To Management of Supercell Danmark ApS**

We have compiled these financial statements of Supercell Danmark ApS for the period 1. January - 31. December 2023 based on the bookkeeping records of the Company and other information provided by you.

The financial statements include accounting policies, income statement, balance sheet and notes.

We have performed the compilation in accordance with ISRS 4410, Compilation Engagements.

We have applied our professional expertise to assist you in preparing and presenting the financial statements in conformity with the Danish Financial Statements Act. We have observed the relevant provisions of the Danish Act on Approved Auditors and Audit Firms and the Code of Ethics for Professional Accountants issued by FSR - Danish Auditors, including the 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.

As 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 for use in the compilation of these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether the financial statements have been prepared in conformity with the Danish Financial Statements Act.

Brøndby, February 23th 2024

TimeVision  
Godkendt Revisionspartnerselskab  
CVR-nr.: 38267132

DocuSigned by:  
*Jacob Louis Mogensen*  
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Jacob Louis Mogensen  
Statsautoriseret revisor  
mne34458

*Supercell Danmark ApS*

COMPANY INFORMATION

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<b>The Company</b>	Supercell Danmark ApS Park Allé 295, 2. 2605 Brøndby
	CVR-no.: 35 66 42 54
	Financial year: 1. January - 31. December
<b>Board of directors</b>	Ilkka Matias Paananen, Chairman Janne Olavi Snellman
<b>Executive board</b>	Ilkka Matias Paananen
<b>Accountant</b>	TimeVision Godkendt Revisionspartnerselskab Park Allé 295, 2. sal 2605 Brøndby

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**Main activities of the Company**

As in previous years, the main activities of the Company were development and support of software games and any related activity.

**Development in the activities and the financial situation of the Company**

The Company has continued its operations. No significant one-off events occurred in the financial year that need to be included in the management commentary.

The performance and results for the year are considered satisfactory.

**Material events after the reporting date**

No events have occurred after the reporting date that may materially affect the financial position of the company.

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**GENERAL INFORMATION**

The financial statements of Supercell Danmark ApS for the financial year 2023 have been prepared in conformity with the provisions of the Financial Statements Act on class B enterprises.

The accounting policies applied in the financial statements are consistent with those of the previous year. The reporting currency is Danish kroner.

**Recognition and measurement in general**

Income is recognised in the income statement when earned. Value adjustments of financial assets and liabilities measured at fair value or amortised cost are also recognised in the income statement. Costs incurred to generate the earnings for the year are also recognised in the income statement, including amortisation, depreciation, impairment losses and provisions as well as reversals resulting from changed accounting estimates of amounts previously recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future financial benefits will flow to the Company and it is possible to obtain a reliable measurement of the individual assets.

Liabilities are recognised in the balance sheet when it is probable that future financial benefits will flow from the Company and it is possible to obtain a reliable measurement of the individual liabilities.

On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item.

Certain financial assets and liabilities are measured at amortised cost, whereby a constant effective interest rate is recognised over the life of the individual asset or liability. Amortised cost is determined as original cost less any repayments and with the addition/deduction of the accumulated amortisation of the difference between cost and nominal amount.

Anticipated losses and risks arising before the presentation of the financial statements and confirming or disconfirming facts and circumstances known at the reporting date are taken into consideration at recognition and measurement.

The functional currency used is Danish kroner. All other currencies are considered foreign currencies.

**INCOME STATEMENT****General information****Revenue**

Revenue from the sale of goods for resale and finished goods is recognised in the income statement if the goods have been delivered and the risk has passed to the buyer before year-end. Revenue is recognised exclusive of VAT and net of sales discounts.

**Other external expenses**

Other external expenses include costs for administration etc.

**Staff costs**

Staff costs include wages, salaries and other pay-related costs, such as sickness benefits for enterprise employees less wage/salary reimbursement from the Government.

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**Financial income and expenses**

Financial income and expenses are recognised in the income statement based on the amounts which relate to the financial year. Financial income and expenses include interest revenue and expenses, accounts payable and transactions in foreign currencies and surcharges and allowances under the tax prepayment scheme.

**Tax on net profit for the year**

Tax for the year comprises current tax and changes in deferred tax. The share attributable to the profit or loss for the year is recognised in the income statement, and the share attributable directly to equity is recognised directly in equity.

**BALANCE SHEET****Receivables**

Receivables are measured at amortised cost, which normally corresponds to the nominal value. The value is reduced by an allowance for expected impairment losses.

Impairment of accounts receivable past due is established on individual assessment of receivables.

**Cash and cash equivalents**

Cash and cash equivalents include deposits in banks with bank accounts as well as cash and cash equivalents.

**Corporate income tax and deferred tax**

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

**Payables**

Other payables, comprising trade payables and amounts owed to Group enterprises and associates and other accounts payable, are measured at amortised cost, which normally corresponds to the nominal value.



## Supercell Danmark ApS



## INCOME STATEMENT

1. JANUAR - 31. DECEMBER 2023

	2023 DKK	2022 DKK
<b>GROSS PROFIT</b>	<b>4.036.685</b>	<b>4.735.471</b>
1 Staff costs	-3.826.653	-4.481.834
<b>OPERATING PROFIT OR LOSS</b>	<b>210.032</b>	<b>253.637</b>
Other financial expenses	-3.495	-25.122
<b>PROFIT OR LOSS BEFORE TAX</b>	<b>206.537</b>	<b>228.515</b>
Tax on net profit for the year	-45.430	-50.402
<b>PROFIT OR LOSS FOR THE YEAR</b>	<b>161.107</b>	<b>178.113</b>
<b>PROPOSED DISTRIBUTION OF NET PROFIT</b>		
Retained earnings	161.107	178.113
<b>SETTLEMENT OF DISTRIBUTION TOTAL</b>	<b>161.107</b>	<b>178.113</b>

*Supercell Danmark ApS*

## BALANCE SHEET AT 31. DECEMBER 2023

## ASSETS

	2023 DKK	2022 DKK
Receivables from group enterprises	412.175	84.551
Other receivables	4.205	17
<b>Receivables</b>	<b>416.380</b>	<b>84.568</b>
<b>Cash</b>	<b>2.090.497</b>	<b>2.234.498</b>
<b>CURRENT ASSETS</b>	<b>2.506.877</b>	<b>2.319.066</b>
<b>ASSETS</b>	<b>2.506.877</b>	<b>2.319.066</b>

## Supercell Danmark ApS



## BALANCE SHEET AT 31. DECEMBER 2023

## EQUITY AND LIABILITIES

	2023 DKK	2022 DKK
Contributed capital	80.000	80.000
Retained earnings	2.143.099	1.981.860
<b>EQUITY</b>	<b>2.223.099</b>	<b>2.061.860</b>
Corporate income tax	58.555	24.402
Other accounts payable	225.223	232.804
<b>Short-term payables</b>	<b>283.778</b>	<b>257.206</b>
<b>PAYABLES</b>	<b>283.778</b>	<b>257.206</b>
<b>EQUITY AND LIABILITIES</b>	<b>2.506.877</b>	<b>2.319.066</b>

2 Contractual obligations and contingent items, etc.

3 Charges and securities

## NOTES

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	2023 DKK	2022 DKK
<b>1 Staff costs</b>		
Number of people employed	1	1
Wages and salaries	3.755.415	4.413.306
Pensions	64.948	62.080
Other social security costs	6.290	6.448
<b>Staff costs total</b>	<b><u>3.826.653</u></b>	<b><u>4.481.834</u></b>
<b>2 Contractual obligations and contingent items, etc.</b>		
None.		
<b>3 Charges and securities</b>		
None.		