

# Nunora ApS

Gammeltoftsgade 18, 5.th, 1355 København K

CVR-nr. 36 06 75 43  
Company reg. no. 36 06 75 43

## Årsrapport *Annual report*

**1. oktober 2020 - 30. september 2021**  
*1 October 2020 - 30 September 2021*

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 24. februar 2022.  
*The annual report was submitted and approved by the general meeting on the 24 February 2022.*

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**Michael Gerard Rose**  
Dirigent  
*Chairman of the meeting*

*Notes to users of the English version of this document:*

- *This document contains a Danish version as well as an English version. 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 the English version of the 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 %.*

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## **Ledelsespåtegning** *Management's statement*

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Direktionen har dags dato aflagt årsrapporten for regnskabsåret 1. oktober 2020 - 30. september 2021 for Nunora ApS.

Today, the managing director has presented the annual report of Nunora ApS for the financial year 1 October 2020 - 30 September 2021.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven.

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

Jeg anser den valgte regnskabspraksis for hensigtsmæssig, og efter min opfattelse giver årsregnskabet et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 30. september 2021 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. oktober 2020 - 30. september 2021.

I consider the accounting policies appropriate and, in my opinion, the financial statements provide a fair presentation of the company's assets, equity and liabilities, and financial position at 30 September 2021 and of the company's results of activities in the financial year 1 October 2020 – 30 September 2021.

Direktionen anser betingelserne for at undlade revision af årsregnskabet for 2020/21 for opfyldt.

The managing director consider the conditions for audit exemption of the 2020/21 financial statements to be met.

Ledelsesberetningen indeholder efter min opfattelse en retvisende redegørelse for de forhold, som beretningen omhandler.

I am of the opinion that the management commentary presents a fair account of the issues dealt with.

Årsrapporten indstilles til generalforsamlingens godkendelse.

We recommend that the annual report be approved at the Annual General Meeting.

København K, den 24. februar 2022  
*Copenhagen, 24 February 2022*

**Direktion**  
*Managing Director*

Michael Gerard Rose

## Revisors erklæring om opstilling af årsregnskab *Practitioner's compilation report*

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### Til anpartshaveren i Nunora ApS

Vi har opstillet årsregnskabet for Nunora ApS for regnskabsåret 1. oktober 2020 - 30. september 2021 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsregnskabet omfatter anvendt regnskabspraksis, resultatopgørelse, balance, egenkapitalopgørelse og noter.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vores faglige ekspertise til at assistere Dem med at udarbejde og præsentere årsregnskabet i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisorerets etiske adfærd (IESBA Code), herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsregnskabet samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsregnskabet, er Deres ansvar.

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, De har givet os til brug for at opstille årsregnskabet. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsregnskabet er udarbejdet i overensstemmelse med årsregnskabsloven.

### To the shareholder of Nunora ApS

We have compiled the financial statements of Nunora ApS for the financial year 1 October 2020 - 30 September 2021 based on the company's bookkeeping and on further information provided by you.

The financial statements comprise the a summary of significant accounting policies, income statement, statement of financial position, statement of changes in equity and notes.

We performed this engagement in accordance with the international standard ISRS 4410 applying to compilation engagements.

We have applied our professional expertise 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 of the Danish Act on Approved Auditors and Audit Firms and with the International Ethics Standards Board for 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 them 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 in order to compile the financial statements. Accordingly, we express neither an audit opinion nor a review opinion as to whether the financial statements have been compiled in accordance with the Danish Financial Statements Act.

## **Revisors erklæring om opstilling af årsregnskab** *Practitioner's compilation report*

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København, den 24. februar 2022

*Copenhagen, 24 February 2022*

### **Grant Thornton**

Statsautoriseret Revisionspartnerselskab

*State Authorised Public Accountants*

CVR-nr. 34 20 99 36

*Company reg. no. 34 20 99 36*

### **Per Lundahl**

statsautoriseret revisor

*State Authorised Public Accountant*

mne27832

## Selskabsoplysninger *Company information*

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<b>Selskabet</b> <i>The company</i>	Nunora ApS Gammeltoftsgade 18, 5.th 1355 København K
	CVR-nr.: 36 06 75 43 <i>Company reg. no.</i>
	Stiftet: 15. august 2014 <i>Established: 15 August 2014</i>
	Hjemsted: København <i>Domicile: Copenhagen</i>
	Regnskabsår: 1. oktober - 30. september <i>Financial year: 1 October - 30 September</i>
<b>Direktion</b> <i>Managing Director</i>	Michael Gerard Rose
<b>Revisor</b> <i>Auditors</i>	Grant Thornton, Statsautoriseret Revisionspartnerselskab Stockholmegade 45 2100 København Ø
<b>Kapitalinteresse</b> <i>Participating interest</i>	Tiny Red Camel ApS, København

## **Ledelsesberetning** *Management's review*

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### **Selskabets væsentligste aktiviteter**

Selskabets formål er at eje kapitalandele i andre selskaber, licensrettigheder, medievirksomhed samt beslægtet virksomhed.

### **Usædvanlige forhold**

Der har i regnskabsåret ikke været usædvanlige forhold.

### **Usikkerhed ved indregning eller måling**

Der har i regnskabsåret ikke været usikkerhed ved indregning eller måling.

### **Udvikling i aktiviteter og økonomiske forhold**

Det ordinære resultat efter skat udgør -5.176. Ledelsen anser årets resultat forventet.

### **The principal activities of the company**

The company's purpose is to hold interest in other companies, licensing rights, media company and other related activities.

### **Unusual circumstances**

In the financial year there has been no unusual matters.

### **Uncertainties about recognition or measurement**

In the financial year there has been no uncertainties as to recognition or measurement.

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

The results from ordinary activities after tax totals DKK -5.176. The management considers the net loss for the year as expected.

## Anvendt regnskabspraksis

### *Accounting policies*

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Årsrapporten for Nunora ApS er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for en klasse B-virksomhed. Herudover har virksomheden valgt at følge enkelte regler for klasse C-virksomheder.

The annual report for Nunora 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.

Årsrapporten er aflagt efter samme regnskabspraksis som sidste år og aflægges i danske kroner.

The accounting policies are unchanged from last year, and the annual report is presented in DKK.

#### **Generelt om indregning og måling**

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herunder indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger, nedskrivninger og hensatte forpligtelser samt tilbageførsler som følge af ændrede regnskabsmæssige skøn af beløb, der tidligere har været indregnet i resultatopgørelsen.

#### **Recognition and measurement in general**

Income is recognised in the income statement concurrently with its realisation, including the recognition of value adjustments of financial assets and liabilities. Likewise, all costs are recognised in the income statement, including depreciations amortisations, writedowns for impairment, provisions, and reversals due to changes in estimated amounts previously recognised in the income statement.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde selskabet, og aktivets værdi kan måles pålideligt.

Assets are recognised in the statement of financial position when it seems probable that future economic benefits will flow to the company and the value of the asset can be reliably measured.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå selskabet, og forpligtelsens værdi kan måles pålideligt.

Liabilities are recognised in the statement of financial position when it is seems probable that future economic benefits will flow out of the company and the value of the liability can be reliably measured.

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet nedenfor for hver enkelt regnskabspost.

Assets and liabilities are measured at cost at the initial recognition. Hereafter, assets and liabilities are measured as described below for each individual accounting item.



## Anvendt regnskabspraksis

### *Accounting policies*

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Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb. Herved fordeles kurstab og kursgevinst over aktivets eller forpligtelsens løbetid.

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer inden årsrapporten aflægges, og som vedrører forhold, der eksisterede på balancedagen.

### Resultatopgørelsen

#### Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger.

#### Skat af årets resultat

Årets skat, der består af årets aktuelle selskabsskat og ændring i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte i egenkapitalen med den del, der kan henføres til poster direkte i egenkapitalen.

### Balancen

#### Finansielle anlægsaktiver

##### Kapitalinteresse

Kapitalinteresse indregnes og måles til kostpris. Er genindvindingsværdien lavere end kostprisen, nedskrives til denne lavere værdi.

Certain financial assets and liabilities are measured at amortised cost, allowing a constant effective interest rate to be recognised during the useful life of the asset or liability. Amortised cost is recognised as the original cost less any payments, plus/less accrued amortisations of the difference between cost and nominal amount. In this way, capital losses and gains are allocated over the useful life of the liability.

Upon recognition and measurement, allowances are made for such predictable losses and risks which may arise prior to the presentation of the annual report and concern matters that exist on the reporting date.

### Income statement

#### 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.

#### 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

#### Investments

##### Participating interest

Participating interest is recognised and measured at cost. If the recoverable amount is lower than the cost price, it shall be written down for impairment to this lower value.

## **Anvendt regnskabspraksis** *Accounting policies*

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### **Tilgodehavender**

Tilgodehavender måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi. Der nedskrives til nettorealiseringsværdien med henblik på at imødegå forventede tab.

### **Likvide beholdninger**

Likvide beholdninger omfatter indeståender i pengeinstitutter.

### **Gældsforpligtelser**

Anden gæld måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi.

### **Receivables**

Receivables are measured at amortised cost, which usually corresponds to nominal value. In order to meet expected losses, impairment takes place at the net realisable value.

### **Cash on hand and demand deposits**

Cash on hand and demand deposits comprise cash at bank.

### **Liabilities other than provisions**

Other liabilities are measured at amortised cost which usually corresponds to the nominal value.

## Resultatopgørelse 1. oktober - 30. september

### *Income statement 1 October - 30 September*

Amounts concerning 2020/21: DKK.

Amounts concerning 2019/20: DKK thousand.

<u>Note</u>	<u>2020/21</u> kr.	<u>2019/20</u> t.kr.
<b>Bruttofortjeneste</b>		
<b>Gross profit</b>	<b>0</b>	<b>0</b>
Andre finansielle indtægter		
<i>Other financial income</i>	3.571	3
1 Øvrige finansielle omkostninger		
<i>Other financial expenses</i>	-8.747	-3
<b>Resultat før skat</b>		
<b>Pre-tax net profit or loss</b>	<b>-5.176</b>	<b>0</b>
Skat af årets resultat		
<i>Tax on net profit or loss for the year</i>	0	0
<b>Årets resultat</b>		
<b>Net profit or loss for the year</b>	<b>-5.176</b>	<b>0</b>
<b>Forslag til resultatdisponering:</b>		
<b>Proposed appropriation of net profit:</b>		
Disponeret fra overført resultat		
<i>Allocated from retained earnings</i>	-5.176	0
<b>Disponeret i alt</b>		
<b>Total allocations and transfers</b>	<b>-5.176</b>	<b>0</b>

## Balance 30. september

### Balance sheet at 30 September

Amounts concerning 2021: DKK.

Amounts concerning 2020: DKK thousand.

<b>Aktiver</b>		
<i>Assets</i>		
<u>Note</u>	2021 kr.	2020 t.kr.
<b>Anlægsaktiver</b>		
<i>Non-current assets</i>		
2 Kapitalinteresse		
<i>Investment in participating interest</i>	1	0
Finansielle anlægsaktiver i alt		
<i>Total investments</i>	1	0
<b>Anlægsaktiver i alt</b>		
<i>Total non-current assets</i>	<b>1</b>	<b>0</b>
 <b>Omsætningsaktiver</b>		
<i>Current assets</i>		
Tilgodehavender hos kapitalinteresser		
<i>Receivables from participating interest</i>	124.122	118
Andre tilgodehavender		
<i>Other receivables</i>	33	0
Tilgodehavender i alt		
<i>Total receivables</i>	124.155	118
Likvide beholdninger		
<i>Cash and cash equivalents</i>	36.109	44
<b>Omsætningsaktiver i alt</b>		
<i>Total current assets</i>	<b>160.264</b>	<b>162</b>
 <b>Aktiver i alt</b>		
<i>Total assets</i>	<b>160.265</b>	<b>162</b>

## Balance 30. september

### Balance sheet at 30 September

Amounts concerning 2021: DKK.

Amounts concerning 2020: DKK thousand.

Note	2021 kr.	2020 t.kr.
<b>Passiver</b>		
<i>Equity and liabilities</i>		
<b>Egenkapital</b>		
<i>Equity</i>		
Virksomhedskapital		
<i>Contributed capital</i>	50.000	50
Overført resultat		
<i>Retained earnings</i>	-6.242	-1
<b>Egenkapital i alt</b>	<b>43.758</b>	<b>49</b>
<i>Total equity</i>		
<b>Gældsforpligtelser</b>		
<i>Long term liabilities other than provisions</i>		
Anden gæld		
<i>Other payables</i>	116.507	113
Kortfristede gældsforpligtelser i alt		
<i>Total short term liabilities other than provisions</i>	116.507	113
<b>Gældsforpligtelser i alt</b>	<b>116.507</b>	<b>113</b>
<i>Total liabilities other than provisions</i>		
<b>Passiver i alt</b>	<b>160.265</b>	<b>162</b>
<i>Total equity and liabilities</i>		

## Egenkapitalopgørelse

### Statement of changes in equity

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All amounts in DKK.

	<b>Virksomhedskapi- tal</b>	<b>Overført resultat</b>	<b>I alt</b>
	<i>Contributed capital</i>	<i>Retained earnings</i>	<i>Total</i>
	<b>kr.</b>	<b>kr.</b>	<b>kr.</b>
Egenkapital 1. oktober 2020			
<i>Equity 1 October 2020</i>	50.000	-1.066	48.934
Årets overførte overskud eller underskud			
<i>Profit or loss for the year brought forward</i>	0	-5.176	-5.176
	<b>50.000</b>	<b>-6.242</b>	<b>43.758</b>

## Noter

### Notes

Amounts concerning 2020/21: DKK.

Amounts concerning 2019/20: DKK thousand.

	2020/21 kr.	2019/20 t.kr.
<b>1. Øvrige finansielle omkostninger</b>		
<i>Other financial expenses</i>		
Andre finansielle omkostninger		
<i>Other financial costs</i>	8.747	3
	<b>8.747</b>	<b>3</b>
<b>2. Kapitalinteresse</b>		
<i>Investment in participating interest</i>		
Kostpris 1. oktober 2020		
<i>Cost 1 October 2020</i>	1	0
<b>Kostpris 30. september 2021</b>		
<i>Cost 30 September 2021</i>	1	0
<b>Regnskabsmæssig værdi 30. september 2021</b>		
<i>Carrying amount, 30 September 2021</i>	1	0

### Hovedtallene for virksomheden ifølge den seneste godkendte årsrapport

*Financial highlights for the enterprise according to the latest approved annual report*

	Ejerandel	Egenkapital kr.	Årets resultat kr.	Regnskabsmæs- sig værdi hos Nunora ApS kr.
	<i>Equity interest</i>	<i>Equity DKK</i>	<i>Results for the year DKK</i>	<i>Carrying amount, Nunora ApS DKK</i>
Tiny Red Camel ApS, København	50 %	-315.602	-37.012	1

# ΠΕΝΝΕΟ

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"By my signature I confirm all dates and content in this document."

## Michael Gerard Rose

Direktør

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## Per Lundahl

Statsautoriseret revisor

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2022-02-24 14:01:37 UTC

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## Michael Gerard Rose

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