

Orion Facilities Management Denmark ApS(Under frivillig likvidation)

C/O Alpha Advokater, Bredgade 3, 4, 1260 København K

Annual report for 2021

CVR no. 37 28 25 53

Adopted at the annual general meeting on 7 June 2022

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Statement by liquidator on the annual report

The executive board has today discussed and approved the annual report of Orion Facilities Management Denmark ApS(Under frivillig likvidation) for the financial year 1 January - 31 December 2021.

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

In my opinion, the financial statements give a true and fair view of the company's financial position at 31 December 2021 and of the results of the company's operations for the financial year 1 January - 31 December 2021.

In my opinion, management's review includes a fair review of the matters dealt with in the management's review.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

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

Copenhagen, 7 June 2022

Liquidator

Allan Schweitz Fischer
Likvidator

Auditor's report on compilation of the financial statements

To the shareholder of Orion Facilities Management Denmark ApS(Under frivillig likvidation)

We have compiled the financial statements of Orion Facilities Management Denmark ApS(Under frivillig likvidation) for the financial year 1 January - 31 December 2021 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes.

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

We have applied our professional expertise to assist the enterprise in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We complied with the relevant provisions of the Danish Act on Approved Auditors and with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), including principles relating to 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 the enterprise's responsibility.

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by enterprise for our compilation of the financial statements. Accordingly, we do not express an audit or a review conclusion on whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Copenhagen, 7 June 2022

Ecovis Danmark
statsautoriseret revisionsinteressentskab
CVR no. 28 93 95 23

Kurt Bülow
Statsautoriseret revisor
MNE no. mne3112

Company details

The company

Orion Facilities Management Denmark ApS(Under frivillig likvidation)
C/O Alpha Advokater
Bredgade 3, 4
1260 København K

CVR no.: 37 28 25 53

Reporting period: 1 January - 31 December 2021

Domicile: Copenhagen

Liquidator

Allan Schweitz Fischer

Management's review

Business review

The company's main purpose is recruitment assistance, facility and infrastructure management, consultancy services, and any services that are related to this according to the management's decision.

Income statement 1 January - 31 December

	<u>Note</u>	<u>2021</u> DKK	<u>2020</u> DKK
Gross profit		-21.554	23.715
Financial income		-1.323	0
Financial costs		-14.073	-8.909
Profit/loss before tax		-36.950	14.806
Tax on profit/loss for the year	1	0	-4.070
Profit/loss for the year		-36.950	10.736
 Recommended appropriation of profit/loss			
Retained earnings		-36.950	10.736
		-36.950	10.736

Balance sheet 31 December

	<u>Note</u>	<u>2021</u> DKK	<u>2020</u> DKK
Assets			
Trade receivables		0	129.997
Other receivables		12.478	1.032.684
Receivables from group companies		403.100	0
Corporation tax		20.000	3.930
Receivables		<u>435.578</u>	<u>1.166.611</u>
Cash at bank and in hand		<u>108.727</u>	<u>1.011.759</u>
Total current assets		<u>544.305</u>	<u>2.178.370</u>
Total assets		<u>544.305</u>	<u>2.178.370</u>

Balance sheet 31 December

	<u>Note</u>	<u>2021</u> DKK	<u>2020</u> DKK
Equity and liabilities			
Share capital		50.000	50.000
Retained earnings		407.483	444.433
Equity		<u>457.483</u>	<u>494.433</u>
Payables to group companies		0	1.520.622
Other payables		86.822	163.315
Total current liabilities		<u>86.822</u>	<u>1.683.937</u>
Total liabilities		<u>86.822</u>	<u>1.683.937</u>
Total equity and liabilities		<u>544.305</u>	<u>2.178.370</u>

Statement of changes in equity

	Share capital	Retained earnings	Total
Equity at 1 January 2021	50.000	444.433	494.433
Net profit/loss for the year	0	-36.950	-36.950
Equity at 31 December 2021	50.000	407.483	457.483

Notes

	2021 DKK	2020 DKK
1 Tax on profit/loss for the year		
Current tax for the year	0	4.070
	0	4.070

Accounting policies

The annual report of Orion Facilities Management Denmark ApS(Under frivillig likvidation) for 2021 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, as well as provisions applying to reporting class C entities.

The accounting policies applied are consistent with those of last year.

The annual report for 2021 is presented in DKK

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the company and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Gross profit

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Gross profit reflects an aggregation of revenue, changes in inventories of finished goods and work in progress and other operating income less costs of raw materials and consumables and other external expenses.

Revenue

Income from services, comprising service contracts and extended warranties relating to products and contracts sold is recognised on a straight-line basis as the services are provided.

Accounting policies

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses, financial expenses relating to finance leases, realised and unrealised capital/exchange gains and losses on securities, liabilities and foreign currency transactions, amortisation of financial assets and liabilities and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

Tax on profit/loss for the year

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

Balance sheet

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 is impaired, an impairment loss for that individual asset is recognised.

Cash and cash equivalents

Cash and cash equivalents comprise cash and deposits at banks.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

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.



Allan Schweitz Fischer
Som Direktør



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Kurt Bülow
Som Revisor



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