

**ANNUAL REPORT****1. January - 31. December 2021****REFTRUP HOLDING APS****Havnsøgårdsvej 42  
4591 Føllenslev****CVR-No. 38303554****5. Financial year**

The Annual Report was presented and  
adopted by the Annual General Meeting  
7. July 2022

Astrid Mie Majgaard Refstrup  
Chairman of the meeting

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Please note that Danish decimal and digit grouping symbols have been used in the Annual Report.

**The Company:**

Reftrup Holding ApS  
Havnsøgårdsvej 42  
4591 Føllenslev

**Executive Board:**

Astrid Mie Majgaard Refstrup

**Auditors:**

Lægård Revision  
Statsautoriseret revisionsfirma  
Østerbrogade 62  
2100 København Ø

Today the Executive Board presented the Annual Report for 2021 for Refstrup Holding ApS.

The Annual Report has been presented in accordance with the Danish Financial Statements Act.

We find the accounting policies applied appropriate, and the Annual Report therefore provides a true and fair view of the Company's assets, liabilities and equity, financial position and results of the company. In our opinion, the Management's Review includes a true and fair description of the matters mentioned in the review.

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

Management declares that the company continues to fulfill the conditions for opting out of auditing.

Copenhagen, 7. July 2022.

**Executive Board:**

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Astrid Mie Majgaard Refstrup

**To the management of Reftrup Holding ApS.**

We have compiled the accompanying financial statements of Reftrup Holding ApS for the period 1. January - 31. December 2021 based on information you have provided.

The Annual Report comprise the accounting policies, income statement, balance sheet and notes.

We performed this compilation engagement in accordance with International Standard on Related Services 4410, Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements under the Danish Act on Approved Auditors and Audit Firms and 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.

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

Copenhagen, 7. July 2022.

Lægård Revision, CVR-No. 18 43 70 82

State Authorised Public Accountants

Kurt Lægård

State Authorised Public Accountant

MNE-No. mne15013

**Significant activities:**

The purpose of Reftrup Holding ApS is to act as holding company.

The Annual Report of Reftrup Holding ApS for 2021 has been presented in accordance with the provisions of the Danish Financial Statements Act regarding reporting medium-sized class B enterprises.

The significant areas of the accounting policies are, which are presented using the same policies as last year, mentioned below.

## GENERALLY REGARDING RECOGNITION AND MEASUREMENT

Income is recognised in the Income Statement as earned, including value adjustments of financial assets and liabilities. Likewise, all expenses including depreciation/amortisation, impairment losses, and reversals which are due to changes in estimated amounts previously recognised in the Income Statement, are 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 when the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that the future economic benefits will flow out of the Company and when the measurement of the value of the liability is reliable.

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

Allowances are made for predictable losses and risks that arise before the presentation of the Annual Report and that confirm or invalidate circumstances that existed at the balance sheet date.

## THE INCOME STATEMENT

### **Gross income:**

Gross income comprises the net turnover, other operating income and external costs.

### **Revenue:**

Revenue is recognised less VAT and taxes and with the deduction of any discounts granted in connection with the sale.

### **Staff costs:**

Staff costs include salaries and wages including holiday allowances, pensions and other costs for social security etc. for staff members. Staff costs include public allowances.

**Other external costs**

Other external costs include administration and similar expenses.

**Financials:**

Financial expenses are recognised in the income statement, with the amounts concerning the financial year. Financial expenses include interest and transactions in foreign currency.

**Tax on results for the year:**

Tax on results for the year which comprises current tax and changes in deferred tax is recognised in the Income Statement with the portion of taxes related to the taxable income for the year whereas the portion attributable to entries on equity is recognised directly in equity.

**ASSETS:****Financial assets:**

Investments in group enterprises and participating interests are measured at cost. In cases where the cost exceeds the recoverable value, investments are written down to this lower value.

**Receivables:**

Receivables are measured at amortised cost which usually equals nominal value. The value will be adjusted to meet expected losses.

**LIABILITIES:****Tax payable and deferred tax:**

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

Deferred tax is measured according to the balance sheet liability method in respect of temporary differences between the carrying amount and the tax base of assets and liabilities.

Deferred tax assets including the tax value of tax loss carryforwards, are measured at the expected realisable value, either by elimination in tax on future earnings or by set-off against deferred tax liabilities within the same legal tax entity and jurisdiction. Any deferred net tax assets are measured at net realisable value.



**Liabilities:**

Liabilities concerning debts to suppliers, financial institutes and other debts are measured at amortised cost which usually corresponds to the nominal value.

Note	2021	2020
GROSS PROFIT	216.590	54.865
1 Staff Costs	-96.035	0
PROFIT/LOSS BEFORE INTEREST AND TAX	120.555	54.865
Financial income	0	1.000
Financial expenses	-13.852	-23
PROFIT/LOSS BEFORE TAX	106.702	55.842
Tax on profit for the year	-23.694	-9.152
<b>PROFIT/LOSS AFTER TAX</b>	<b>83.008</b>	<b>46.690</b>
<b>PROPOSED DISTRIBUTION OF PROFIT</b>		
Dividend for the year	0	0
Transferred to reserve for entrepreneurial company	0	32.500
Retained earnings	83.008	14.190
<b>TOTAL DISTRIBUTION</b>	<b>83.008</b>	<b>46.690</b>

**BALANCE SHEET AS AT 31. DECEMBER 2021**  
**ASSETS**

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<u>Note</u>	<u>31/12 2021</u>	<u>31/12 2020</u>
Long-term investments in participating interests	<u>224.927</u>	<u>206.790</u>
<b>FINANCIAL ASSETS</b>	<u>224.927</u>	<u>206.790</u>
<b>NON-CURRENT ASSETS</b>	<u>224.927</u>	<u>206.790</u>
Other receivables	<u>2.508</u>	<u>0</u>
<b>RECEIVABLES</b>	<u>2.508</u>	<u>0</u>
<b>CURRENT ASSETS</b>	<u>2.508</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<u>227.435</u>	<u>206.790</u>

**BALANCE SHEET AS AT 31. DECEMBER 2021**  
**LIABILITIES****10**

<u>Note</u>	<u>31/12 2021</u>	<u>31/12 2020</u>
Contributed capital	40.000	1
Reserve for entrepreneurial company	0	32.500
Retained earnings	83.110	102
Proposed dividend for the financial year	0	0
<b>EQUITY</b>	<b>123.110</b>	<b>32.603</b>
Short-term part of long-term liabilities	0	156.950
Short-term debt to banks	14	85
Payables to group enterprises	35.807	0
Short-term tax payables	23.694	9.152
Other short-term payables	44.809	8.000
<b>SHORT-TERM LIABILITIES</b>	<b>104.324</b>	<b>174.187</b>
<b>LIABILITIES</b>	<b>104.324</b>	<b>174.187</b>
<b>LIABILITIES AND EQUITY</b>	<b>227.435</b>	<b>206.790</b>

1	Staff costs	2021	2020
	Wages and salaries	96.035	0
	<b>TOTAL</b>	<b>96.035</b>	<b>0</b>
	Average number of employees	0	0

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## Kurt Lægård

Statsautoriseret revisor

På vegne af: Lægård Revision

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## Astrid Mie Majgaard Refstrup

Direktør og dirigent

På vegne af: Triple Topping Games ApS

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