

ROEQ ApS

Glasvænget 9, 5492 Vissenbjerg

CVR no. 38 65 68 72

Annual report 2023

Approved at the Company's annual general meeting on 6 May 2024

Chair of the meeting:

.....
Michael Ejstrup Hansen

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Statement by the Board of Directors and the Executive Board

Today, the Board of Directors and the Executive Board have discussed and approved the annual report of ROEQ ApS for the financial year 1 January - 31 December 2023.

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

In our 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 our opinion, the Management's review gives a fair review of the matters discussed in the Management's review.

We recommend that the annual report be approved at the annual general meeting.

Vissenbjerg, 26 April 2024
Executive Board:

.....
Michael Ejstrup Hansen
Director

Board of Directors:

.....
Henrik Brandborg
Chairman

.....
Michael Ejstrup Hansen

.....
Jon Erik Risvig

.....
Esben Hallundbæk
Østergaard

Independent auditor's report

To the shareholders of ROEQ ApS

Opinion

We have audited the financial statements of ROEQ ApS for the financial year 1 January - 31 December 2023, which comprise income statement, balance sheet, statement of changes in equity and notes, including accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

In our 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 in accordance with the Danish Financial Statements Act.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Management's responsibilities for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

Independent auditor's report

- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- ▶ Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ▶ Evaluate the overall presentation, structure and contents of the financial statements, including the note disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement on the Management's review

Management is responsible for the Management's review.

Our opinion on the financial statements does not cover the Management's review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Management's review and, in doing so, consider whether the Management's review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the Management's review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that the Management's review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statement Act. We did not identify any material misstatement of the Management's review.

Odense, 26 April 2024
EY Godkendt Revisionspartnerselskab
CVR no. 30 70 02 28

Emil Overlund
State Authorised Public Accountant
mne47833

Management's review

Company details

| | |
|----------------------------|--|
| Name | ROEQ ApS |
| Address, Postal code, City | Glasvænget 9, 5492 Vissenbjerg |
| CVR no. | 38 65 68 72 |
| Established | 19 May 2017 |
| Financial year | 1 January - 31 December |
| Board of Directors | Henrik Brandborg, Chairman Michael Ejstrup Hansen Jon Erik Risvig Esben Hallundbæk Østergaard |
| Executive Board | Michael Ejstrup Hansen, Director |
| Auditors | EY Godkendt Revisionspartnerselskab Cortex Park Vest 3, 5230 Odense M, Denmark |

Management's review

Business review

The Company has, as in previous years, carried out development, manufacturing, and sales of Mobile Robotics Equipment (MRE) and software solutions for Autonomous Mobile Robots (AMR).

The Company has in 2023 diversified its focus to include development, manufacturing, and sales of Mobile Robotics Equipment for new AMR-partners, increasing availability, markets, and potential revenue growth.

Financial review

The income statement for 2023 shows a loss of DKK 2,284,026 against a loss of DKK 289,118 last year, and the balance sheet at 31 December 2023 shows equity of DKK 18,670,029. The loss for the year comes as a result of the Company's continued investments to expand its market leading position in the global industry for Mobile Robotics Equipment.

The Company has had significant investments in the growth and development of new innovative products within Autonomous Mobile Robots (AMR).

The Company continues to invest heavily into development and building up markets and distribution channels around the world as the product portfolio of standard equipment for the Company's AMR partners grows.

Foreign exchange risks

The Company has a natural currency exposure, primarily in USD but also in EUR, and the Company is therefore to some extent exposed to variations in exchange rates. It is the Company's foreign exchange policy not to hedge such exposures.

Events after the balance sheet date

To support the planned investment mentioned above, The Company has secured additional funding in 2024.

No events materially affecting the Company's financial position have occurred subsequent to the financial year-end.

Financial statements 1 January - 31 December

Income statement

| Note | DKK | 2023 | 2022 |
|------|--|-------------|-------------|
| | Gross profit | 20,394,920 | 17,921,507 |
| 2 | Staff costs | -18,286,708 | -14,548,962 |
| | Amortisation/depreciation and impairment of intangible assets and property, plant and equipment | -3,579,575 | -3,230,718 |
| | Other operating expenses | -28,527 | -15,200 |
| | Profit/loss before net financials | -1,499,890 | 126,627 |
| 3 | Financial income | 0 | 95,844 |
| 4 | Financial expenses | -857,209 | -544,091 |
| | Profit/loss before tax | -2,357,099 | -321,620 |
| 5 | Tax for the year | 73,073 | 32,502 |
| | Profit/loss for the year | -2,284,026 | -289,118 |
| | Recommended appropriation of profit/loss | | |
| | Other statutory reserves | 0 | 1,632,606 |
| | Retained earnings/accumulated loss | -2,284,026 | -1,921,724 |
| | | -2,284,026 | -289,118 |

Financial statements 1 January - 31 December

Balance sheet

| Note | DKK | 2023 | 2022 |
|------|--|--------------------------|--------------------------|
| | ASSETS | | |
| | Fixed assets | | |
| 6 | Intangible assets | | |
| | Completed development projects | 6,951,669 | 7,213,052 |
| | Development projects in progress and prepayments for intangible assets | 8,951,478 | 4,841,717 |
| | | <u>15,903,147</u> | <u>12,054,769</u> |
| 7 | Property, plant and equipment | | |
| | Fixtures and fittings, other plant and equipment | 1,043,456 | 801,948 |
| | Leasehold improvements | 181,963 | 250,505 |
| | | <u>1,225,419</u> | <u>1,052,453</u> |
| 8 | Investments | | |
| | Investments in group entities | 6,561 | 6,561 |
| | Deposits, investments | 291,667 | 291,667 |
| | | <u>298,228</u> | <u>298,228</u> |
| | Total fixed assets | <u>17,426,794</u> | <u>13,405,450</u> |
| | Non-fixed assets | | |
| | Inventories | | |
| | Raw materials and consumables | 8,364,544 | 6,256,856 |
| | | <u>8,364,544</u> | <u>6,256,856</u> |
| | Receivables | | |
| | Trade receivables | 4,555,210 | 5,823,670 |
| | Receivables from group entities | 4,444,647 | 2,912,525 |
| | Corporation tax receivable | 1,354,998 | 486,841 |
| 9 | Other receivables | 1,041,589 | 945,546 |
| | Prepayments | 380,509 | 473,088 |
| | | <u>11,776,953</u> | <u>10,641,670</u> |
| | Cash | <u>187,756</u> | <u>645,814</u> |
| | Total non-fixed assets | <u>20,329,253</u> | <u>17,544,340</u> |
| | TOTAL ASSETS | <u><u>37,756,047</u></u> | <u><u>30,949,790</u></u> |

Financial statements 1 January - 31 December

Balance sheet

| Note | DKK | 2023 | 2022 |
|------|--|--------------------------|--------------------------|
| | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | Share capital | 1,723,975 | 1,620,589 |
| | Share premium account | 0 | 0 |
| | Reserve for development costs | 12,404,455 | 9,402,720 |
| | Retained earnings | 4,541,599 | 5,930,742 |
| | Total equity | <u>18,670,029</u> | <u>16,954,051</u> |
| | Provisions | | |
| | Deferred tax | 2,501,235 | 1,219,310 |
| | Total provisions | <u>2,501,235</u> | <u>1,219,310</u> |
| | Liabilities other than provisions | | |
| | Non-current liabilities other than provisions | | |
| | Other credit institutions | 5,753,154 | 6,151,065 |
| | | <u>5,753,154</u> | <u>6,151,065</u> |
| | Current liabilities other than provisions | | |
| | Short-term part of long-term liabilities other than provisions | 885,126 | 0 |
| | Bank debt | 4,839,261 | 50,465 |
| | Trade payables | 938,459 | 2,769,343 |
| | Payables to participating interests | 1,727,578 | 1,645,312 |
| 10 | Other payables | 2,441,205 | 2,160,244 |
| | | <u>10,831,629</u> | <u>6,625,364</u> |
| | Total liabilities other than provisions | <u>16,584,783</u> | <u>12,776,429</u> |
| | TOTAL EQUITY AND LIABILITIES | <u><u>37,756,047</u></u> | <u><u>30,949,790</u></u> |

- 1 Accounting policies
11 Contractual obligations and contingencies, etc.
12 Security and collateral

Financial statements 1 January - 31 December

Statement of changes in equity

| DKK | Share capital | Share premium account | Reserve for development costs | Retained earnings | Total |
|--|------------------|--------------------------|-------------------------------------|----------------------|-------------------|
| Equity at 1 January 2023 | 1,620,589 | 0 | 9,402,720 | 5,930,742 | 16,954,051 |
| Capital increase | 103,386 | 3,896,618 | 0 | 0 | 4,000,004 |
| Transfer through appropriation of loss | 0 | 0 | 0 | -2,284,026 | -2,284,026 |
| Transferred from share premium account | 0 | -3,896,618 | 0 | 3,896,618 | 0 |
| Additions development costs | 0 | 0 | 6,993,586 | -6,993,586 | 0 |
| Depreciation in the year | 0 | 0 | -3,145,208 | 3,145,208 | 0 |
| Tax on items recognised directly in equity | 0 | 0 | -846,643 | 846,643 | 0 |
| Equity at 31 December 2023 | 1,723,975 | 0 | 12,404,455 | 4,541,599 | 18,670,029 |

Financial statements 1 January - 31 December

Notes to the financial statements

1 Accounting policies

The annual report of ROEQ 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.

Pursuant to section 110(1) of the Danish Financial Statements Act, the Company has not prepared consolidated financial statements.

Changes in accounting policies

In preparation of the financial statements management has decided to make some accounting reclassifications to the comparative figures. The reclassifications have no income effect.

Reporting currency

The financial statements are presented in Danish kroner (DKK).

Income statement

Revenue

The Company has chosen IAS 11/IAS 18 as interpretation for revenue recognition.

Income from the sale of goods for resale and finished goods, is recognised in revenue when the most significant rewards and risks have been transferred to the buyer and provided the income can be measured reliably and payment is expected to be received.

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

The items revenue, cost of sales, work performed for own account and capitalised, other operating income and external expenses have been aggregated into one item in the income statement called gross profit in accordance with section 32 of the Danish Financial Statements Act.

Other operating income

Other operating income comprise items of a secondary nature relative to the Company's core activities, including gains on the sale of fixed assets.

Other external expenses

Other external expenses include the year's expenses relating to the Company's core activities, including expenses relating to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

Staff costs

Staff costs include wages and salaries, including compensated absence and pension to the Company's employees, as well as other social security contributions, etc. The item is net of refunds from public authorities.

Financial statements 1 January - 31 December

Notes to the financial statements

1 Accounting policies (continued)

Amortisation/depreciation

The item comprises amortisation/depreciation of intangible assets and property, plant and equipment.

The basis of amortisation/depreciation, which is calculated as cost less any residual value, is amortised/depreciated on a straight line basis over the expected useful life. The expected useful lives of the assets are as follows:

| | |
|--|---------|
| Completed development projects | 5 years |
| Fixtures and fittings, other plant and equipment | 5 years |

Other operating expenses

Other operating expenses comprise items of a secondary nature relative to the Company's core activities, including losses on the sale of fixed assets.

Financial income and expenses

Financial income and expenses are recognised in the income statements at the amounts that concern the financial year. Net financials include interest income and expenses as well as allowances and surcharges under the advance-payment-of-tax scheme, etc.

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.

Balance sheet

Intangible assets

Development costs comprise expenses, salaries and amortisation directly or indirectly attributable to development activities.

Development projects that are clearly defined and identifiable, where the technical feasibility, sufficient resources and a potential future market or development opportunities are identifiable and where the Company intends to produce, market or use the project, are recognised as intangible assets provided that the cost can be measured reliably and that there is sufficient assurance that future earnings can cover production costs, selling costs and administrative expenses and development costs. Other development costs are recognised in the income statement as incurred.

Development costs that are recognised in the balance sheet are measured at cost less accumulated amortisation and impairment losses.

On completion of a development project, development costs are amortised on a straight-line basis over the estimated useful life. The amortisation period is usually 5 years.

Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes the acquisition price and costs directly related to the acquisition until the time at which the asset is ready for use.

Financial statements 1 January - 31 December

Notes to the financial statements

1 Accounting policies (continued)

Investments in group entities

Investments in group entities and associates are measured at cost. Dividends received that exceed the accumulated earnings in the group entity or the associate during the period of ownership are treated as a reduction in the cost of acquisition.

Impairment of fixed assets

The carrying amount of intangible assets, property, plant and equipment and investments in group entities is assessed for impairment on an annual basis.

Impairment tests are conducted on assets or groups of assets when there is evidence of impairment. The carrying amount of impaired assets is reduced to the higher of the net selling price and the value in use (recoverable amount).

The recoverable amount is the higher of the net selling price of an asset and its value in use. The value in use is calculated as the present value of the expected net cash flows from the use of the asset or the group of assets and the expected net cash flows from the disposal of the asset or the group of assets after the end of the useful life.

Previously recognised impairment losses are reversed when the reason for recognition no longer exists.

Inventories

Inventories are measured at cost in accordance with the FIFO method. Where the net realisable value is lower than cost, inventories are written down to this lower value. The net realisable value of inventories is calculated as the sales amount less costs of completion and expenses required to effect the sale and is determined taking into account marketability, obsolescence and development in the expected selling price.

The cost of raw materials and consumables comprises the cost of acquisition plus delivery costs.

Goods for resale are measured at cost, which comprises the cost of acquisition plus delivery costs as well as other expenses directly attributable to the acquisition.

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.

Receivables in respect of which there is no objective evidence of individual impairment are tested for objective evidence of impairment on a portfolio basis. The portfolios are primarily based on the debtors' domicile and credit ratings in line with the Company's risk management policy. The objective evidence applied to portfolios is determined based on historical loss experience.

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.

Prepayments

Prepayments recognised under "Assets" comprise prepaid expenses regarding subsequent financial reporting years.

Financial statements 1 January - 31 December

Notes to the financial statements

1 Accounting policies (continued)

Cash

Cash comprise cash and short term securities which are readily convertible into cash and subject only to minor risks of changes in value.

Given the nature of the Group's cash pool arrangement, cash pool balances are not considered cash, but are recognised under "Receivables from group entities".

Provisions

Provisions are recognised when the Company has a legal or constructive obligation at the balance sheet date as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

Provisions are measured at net realisable value or at fair value if the obligation is expected to be settled far into the future.

Income taxes

Current tax payables and receivables are recognised in the balance sheet as the estimated income tax charge for the year, adjusted for prior-year taxes and tax paid on account.

Deferred tax is measured according to the liability method on all temporary differences between the carrying amount and the tax base of assets and liabilities. Where alternative tax rules can be applied to determine the tax base, deferred tax is measured based on Management's intended use of the asset or settlement of the liability, respectively.

Deferred tax is measured according to the tax rules and at the tax rates applicable at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax assets are recognised at the expected value of their utilisation; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Changes in deferred tax due to changes in the tax rate are recognised in the income statement.

Payables to credit institutions

Mortgage debt is recognised on the raising of the loan at the proceeds received net of transaction costs incurred. On subsequent recognition, mortgage debt is measured at amortised cost, using the effective interest rate method. Borrowing costs, including capital losses, are recognised as financing costs in the income statement over the term of the loan.

Other payables

Other payables are measured at net realisable value.

Financial statements 1 January - 31 December

Notes to the financial statements

| DKK | 2023 | 2022 |
|---|------------|------------|
| 2 Staff costs | | |
| Wages/salaries | 15,144,129 | 12,315,145 |
| Pensions | 1,868,798 | 1,293,554 |
| Other social security costs | 616,414 | 440,392 |
| Other staff costs | 657,367 | 499,871 |
| | 18,286,708 | 14,548,962 |
| Average number of full-time employees | 29 | 25 |
| 3 Financial income | | |
| Interest receivable, associates | 0 | 95,844 |
| | 0 | 95,844 |
| 4 Financial expenses | | |
| Interest expenses, shareholders | 0 | 33,557 |
| Interest expenses, associates | 82,265 | 44,791 |
| Other financial expenses | 774,944 | 465,743 |
| | 857,209 | 544,091 |
| 5 Tax for the year | | |
| Estimated tax charge for the year | -1,354,998 | -486,841 |
| Deferred tax adjustments in the year | 1,722,697 | 454,339 |
| Tax adjustments, prior years | -440,772 | 0 |
| | -73,073 | -32,502 |

The estimated tax charge for the year includes tax refunds to be received totalling DKK 1.355 thousand regarding tax credit.

Financial statements 1 January - 31 December

Notes to the financial statements

6 Intangible assets

| DKK | Completed development projects | Development projects in progress and prepayments for intangible assets | Total |
|--|--------------------------------|--|-------------------|
| Cost at 1 January 2023 | 15,323,403 | 4,841,717 | 20,165,120 |
| Additions | 0 | 6,993,586 | 6,993,586 |
| Transferred | 2,883,825 | -2,883,825 | 0 |
| Cost at 31 December 2023 | 18,207,228 | 8,951,478 | 27,158,706 |
| Impairment losses and amortisation at 1 January 2023 | 8,110,351 | 0 | 8,110,351 |
| Amortisation for the year | 3,145,208 | 0 | 3,145,208 |
| Impairment losses and amortisation at 31 December 2023 | 11,255,559 | 0 | 11,255,559 |
| Carrying amount at 31 December 2023 | 6,951,669 | 8,951,478 | 15,903,147 |
| Amortised over | 5 years | | |

Completed development projects

Completed development projects comprise of development cost for new technology and products. The recognition of the development projects has been made on the basis of sales forecast. Management expects significant growth and sales within few years.

7 Property, plant and equipment

| DKK | Fixtures and fittings, other plant and equipment | Leasehold improvements | Total |
|--|--|------------------------|------------------|
| Cost at 1 January 2023 | 1,384,384 | 389,182 | 1,773,566 |
| Additions | 856,484 | 0 | 856,484 |
| Disposals | -446,707 | 0 | -446,707 |
| Cost at 31 December 2023 | 1,794,161 | 389,182 | 2,183,343 |
| Impairment losses and depreciation at 1 January 2023 | 582,436 | 138,677 | 721,113 |
| Depreciation | 365,825 | 68,542 | 434,367 |
| Reversal of prior year impairment losses | -197,556 | 0 | -197,556 |
| Impairment losses and depreciation at 31 December 2023 | 750,705 | 207,219 | 957,924 |
| Carrying amount at 31 December 2023 | 1,043,456 | 181,963 | 1,225,419 |
| Depreciated over | 5 years | 5 years | |

Financial statements 1 January - 31 December

Notes to the financial statements

8 Investments

| DKK | Investments in group entities | Deposits, investments | Total |
|-------------------------------------|----------------------------------|--------------------------|---------|
| Cost at 1 January 2023 | 6,561 | 291,667 | 298,228 |
| Cost at 31 December 2023 | 6,561 | 291,667 | 298,228 |
| Carrying amount at 31 December 2023 | 6,561 | 291,667 | 298,228 |

9 Other receivables

Other receivables consists of VAT receivables.

10 Other payables

Other payables comprise of payroll-related debt.

11 Contractual obligations and contingencies, etc.

Other financial obligations

Rent and lease liabilities include a rent obligation totalling DKK 781.830 in interminable rent agreements with remaining contract terms of 13 months. Furthermore, the Company has liabilities under operating leases for other operating equipment, totalling DKK 193.379 with remaining contract terms of up to 52 months.

12 Security and collateral

As security for the Company's debt to banks, the Company has provided security in its assets for at total amount of DKK 6.000 thousand. The total carrying amount of these assets is DKK 13.963 thousand.

PENNEO

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“Med min underskrift bekræfter jeg indholdet og alle datoer i dette dokument.”

Michael Ejstrup Hansen

Direktion

På vegne af: ROEQ ApS

Serienummer: a2ed2a0a-40ec-4269-8a31-9a505d150faf

IP: 5.103.xxx.xxx

2024-04-28 16:11:34 UTC



Henrik Brandborg

Bestyrelse

På vegne af: ROEQ ApS

Serienummer: a2e05c1e-6e1c-44fa-9508-c8b317e2c120

IP: 217.63.xxx.xxx

2024-04-29 03:49:18 UTC



Michael Ejstrup Hansen

Bestyrelse

På vegne af: ROEQ ApS

Serienummer: a2ed2a0a-40ec-4269-8a31-9a505d150faf

IP: 5.103.xxx.xxx

2024-04-30 18:56:47 UTC



Jon Erik Risvig

Bestyrelse

På vegne af: ROEQ ApS

Serienummer: 43cdd4d3-1bbd-4ede-9015-4cb17e593f5d

IP: 85.191.xxx.xxx

2024-04-30 19:10:08 UTC



Esben Hallundbæk Østergaard

Bestyrelse

På vegne af: ROEQ ApS

Serienummer: 38bd3ca1-7b59-45e1-b8d9-2f8a97317b3b

IP: 87.104.xxx.xxx

2024-05-01 12:03:51 UTC



Emil Overlund

EY Godkendt Revisionspartnerselskab CVR: 30700228

Statsautoriseret revisor

På vegne af: EY Godkendt Revisionspartnerselskab

Serienummer: 4c786f59-b82b-4795-aebe-f336a01b4e94

IP: 37.96.xxx.xxx

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Michael Ejstrup Hansen

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