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## **Ichimas&Co ApS**

**Strandvejen 329  
2930 Klampenborg**

**CVR no. 38796682**

**Annual Report 2023**

The Annual Report was presented and adopted at the Annual General Meeting of the Company on 25 April 2024

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Fabian Losif Ichimas  
Chairman

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## Management's Statement

Today, Management has considered and adopted the Annual Report of Ichimas&Co ApS for the financial year 1 January 2023 - 31 December 2023.

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

In my opinion, the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 31 December 2023 and of the results of the Company's operations for the financial year 1 January 2023 - 31 December 2023.

In my opinion, the Management's Review includes a true and fair account of the matters addressed in the review.

The conditions for not conducting an audit of the Financial Statement have been met.

I recommend that the Annual Report be adopted at the Annual General Meeting.

Klampenborg, 25 April 2024

### Executive Board

Fabian Losif Ichimas  
Managing director

## Auditors' Report on Compilation of Financial Statements

### To Management of Ichimas&Co ApS

We have compiled the Annual Report of Ichimas&Co ApS for the financial year 1 January 2023 - 31 December 2023 based on the Company's bookkeeping and other information provided by it.

The Financial Statements comprise a summary of significant accounting Policies, income statement, balance sheet, statement of change in equity and notes.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), 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 Statement 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.

The Financial Statement and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement regarding financial information is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you have given us in order for us to compile the Financial Statements. Accordingly, we do not express an audit or review opinion on whether the Financial Statements are prepared in accordance with the Danish Financial Accounts Act.

Helsingør, 25 April 2024  
Kallermann Revision A/S - statsautoriseret revisionsfirma  
CVR-no. 30195264

Rasmus Rolighed Asmussen  
State Authorized Public Accountant  
mne45874

## Company details

<b>Company</b>	Ichimas&Co ApS Strandvejen 329 2930 Klampenborg CVR no. 38796682 Date of formation 15 July 2017
<b>Executive Board</b>	Fabian Losif Ichimas, Managing director
<b>Auditors</b>	Kallermann Revision A/S - statsautoriseret revisionsfirma Stationspladsen 1 og 3 3000 Helsingør CVR no. 30195264

## Management's Review

### **The Company's principal activities**

The Company's principal activities consist in running an IT business, including developing software programs and operate with related business.

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

The Company's income statement of the financial year 1 January 2023 - 31 December 2023 shows a result of -76.656 DKK and the balance sheet at 31 December 2023 a total of 1.167.129 DKK and an equity of 1.014.507 DKK.

### **Post financial year events**

After the end of the financial year, no events have occurred which may change the financial position of the entity substantially.

## Accounting Policies

### Reporting Class

The annual report of Ichimas&Co ApS for 2023 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The accounting policies applied remain unchanged from last year.

### Reporting currency

The annual report is presented in Danish kroner.

### Translation policies

Transactions in foreign currencies are translated into DKK at the exchange rate prevailing at the date of transaction. Monetary assets and liabilities in foreign currencies are translated into DKK based on the exchange rates prevailing at the balance sheet day. Realised and unrealised foreign exchange gains and losses are included in the income statement under financial income and expenses.

## Income statement

### Gross profit/loss

Gross profit is a combination of the items of revenue and consumables and other external expenses.

### Revenue

Income from delivery of services is recognised on a straight-line basis in net sales, as the service is delivered.

### Other external expenses

Other external expenses include expenses for distribution, sales and administration etc.

### Staff costs

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

### Financial income and expenses

Financial income and expenses are recognised in the income statement based at the amounts that concern the financial year. Financial income and expenses include interest revenue and expenses and surcharges and allowances under the advance-payment of tax scheme.

Dividends from other investments are recognised as income in the financial year in which the dividends are declared.

### Tax on net profit for the year

Tax on net profit/loss for the year comprises current tax on expected taxable income of the year and the year's adjustment of deferred tax less the part of the tax of the year that relates to changes in equity. Current and deferred tax regarding changes in equity is recognised directly in equity.

The Company and the Danish associates are taxed jointly. The Danish income tax is distributed between profit- and loss-making Danish enterprises in relation to their taxable income (full distribution).

## Balance sheet

### Receivables

Receivables are measured at amortized cost which usually corresponds to the nominal value. The value is reduced by write-downs for expected bad debts.

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

## Accounting Policies

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand as well as short-term securities with a term of less than three months which can be converted directly into cash at bank and in hand and involve only an insignificant risk of value changes.

### Equity

Equity comprises the working capital and a number of equity items that may be statutory or stipulated in the articles of association.

### Deferred tax

Deferred tax and the associated adjustments for the year are determined according to the liability method as the tax base of all temporary differences between carrying amounts and the tax bases of assets and liabilities.

Deferred tax assets, including the tax base of tax losses allowed for carryforward, are recognised at the value at which they are expected to be used, either by elimination in tax on future earnings or by set-off against deferred tax liabilities in enterprises within the same legal entity and jurisdiction.

Deferred tax is measured on the basis of the tax rules and tax rates that will be effective under the legislation applicable at the balance sheet date when the deferred tax is expected to crystallize as current tax.

### Current tax liabilities

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

### Liabilities

Other liabilities are measured at net realisable value.

### Other payables

Other payables are measured at amortized cost, which usually corresponds to the nominal value.

### Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Balance Sheet but appear only in the notes.



## Income Statement

	Note	2023 DKK	2022 DKK
<b>Gross profit</b>		<b>472.396</b>	<b>580.402</b>
Staff expenses	1	-569.552	-614.905
<b>Profit from ordinary operating activities</b>		<b>-97.156</b>	<b>-34.503</b>
Financial income		87	0
Financial expenses		0	-968
<b>Profit from ordinary activities before tax</b>		<b>-97.069</b>	<b>-35.471</b>
Tax on net profit for the year	2	20.413	6.037
<b>Profit</b>		<b>-76.656</b>	<b>-29.434</b>
<b>Proposed distribution of results</b>			
Retained earnings		-76.656	-29.434
<b>Distribution of profit</b>		<b>-76.656</b>	<b>-29.434</b>

**Balance Sheet as of 31 December**

	Note	2023 DKK	2022 DKK
<b>Assets</b>			
Trade receivables		87.906	251.206
Receivables from group enterprises		769.215	704.915
Current deferred tax		26.450	6.037
<b>Receivables</b>		<b>883.571</b>	<b>962.158</b>
<b>Cash and cash equivalents</b>		<b>283.558</b>	<b>290.492</b>
<b>Current assets</b>		<b>1.167.129</b>	<b>1.252.650</b>
<b>Assets</b>		<b>1.167.129</b>	<b>1.252.650</b>
<b>Liabilities and equity</b>			
Contributed capital		40.000	40.000
Retained earnings		974.507	1.051.163
<b>Equity</b>		<b>1.014.507</b>	<b>1.091.163</b>
Trade payables		11.500	10.000
Other payables		140.122	150.487
Payables to shareholders and management		1.000	1.000
<b>Short-term liabilities other than provisions</b>		<b>152.622</b>	<b>161.487</b>
<b>Liabilities other than provisions within the business</b>		<b>152.622</b>	<b>161.487</b>
<b>Liabilities and equity</b>		<b>1.167.129</b>	<b>1.252.650</b>
Contingent liabilities	3		
Collaterals and assets pledges as security	4		

Statement of changes in Equity

	<b>Contributed capital DKK</b>	<b>Retained earnings DKK</b>	<b>Total DKK</b>
Equity 1 January 2023	40.000	1.051.163	1.091.163
Profit (loss)	0	-76.656	-76.656
<b>Equity 31 December 2023</b>	<b>40.000</b>	<b>974.507</b>	<b>1.014.507</b>

Notes

	<b>2023</b>	<b>2022</b>
	<b>DKK</b>	<b>DKK</b>
<b>1. Staff expenses</b>		
Wages and salaries	563.864	608.864
Social security contributions	5.688	6.041
	<u>569.552</u>	<u>614.905</u>
Average number of employees	<u>1</u>	<u>1</u>
<b>2. Tax expense</b>		
Adjustments for deferred tax	-20.413	-6.037
	<u>-20.413</u>	<u>-6.037</u>

**3. Contingent liabilities**

The Company is in joint taxation with other Danish group companies. As group company the Company is unlimited and joint and several liable with the other group companies for Danish corporation tax and withholding tax on dividends, interest and royalties within the joint taxation group. The jointly taxed companies' total known net liability of outstanding corporation tax and withholding tax on dividends, interest and royalties will appear from the administration company's Financial Statements, Ichimas Holding ApS CVR no. 40 63 80 16. Any later adjustments to the joint taxation income could entail, that the Company's liability will come to a larger amount.

**4. Collaterals and securities**

No securities or mortgages exist at the balance sheet date.

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## Fabian Iosif Ichimas

### Direktør og dirigent

På vegne af: Ichimas&Co ApS and Ichimas Holding ApS

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## Rasmus Rolighed Asmussen

### Statsautoriseret revisor

På vegne af: Kallermann Revision A/S

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