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Ichimas&Co ApS

**Strandvejen 329
2930 Klampenborg**

CVR no. 38796682

Annual Report 2022

The Annual Report was presented and adopted at the Annual General Meeting of the Company on 28 February 2023

Fabian 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 2022 - 31 December 2022.

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 2022 and of the results of the Company's operations for the financial year 1 January 2022 - 31 December 2022.

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, 28 February 2023

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 2022 - 31 December 2022 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, 28 February 2023
Kallermann Revision A/S - statsautoriseret revisionsfirma
CVR-no. 30195264

Rasmus Rolighed Asmussen
State Authorised Public Accountant
mne45874

Company details

Company	Ichimas&Co ApS Strandvejen 329 2930 Klampenborg CVR no. 38796682 Date of formation 15 July 2017
Executive Board	Fabian Losif Ichimas, managing director
Auditors	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 2022 - 31 December 2022 shows a result of -29.434 DKK and the balance sheet at 31 December 2022 a total of 1.252.650 DKK and an equity of 1.091.163 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 2022 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.

Dividends

Proposed dividend for the year are recognised as a separate item under equity. Proposed dividends are recognised as a liability when approved by the Annual General Meeting.

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	2022 DKK	2021 DKK
Gross profit		580.402	424.287
Staff expenses	1	-614.905	-368.857
Profit from ordinary operating activities		-34.503	55.430
Financial expenses		-968	-2.759
Profit from ordinary activities before tax		-35.471	52.671
Tax on net profit for the year	2	6.037	-12.782
Profit		-29.434	39.889
Proposed distribution of results			
Retained earnings		-29.434	39.889
Distribution of profit		-29.434	39.889

Balance Sheet as of 31 December

	Note	2022 DKK	2021 DKK
Assets			
Trade receivables		251.206	53.219
Receivables from group enterprises		704.915	667.697
Current deferred tax		6.037	0
Receivables		962.158	720.916
Cash and cash equivalents		290.492	456.913
Current assets		1.252.650	1.177.829
Assets		1.252.650	1.177.829
Liabilities and equity			
Contributed capital		40.000	40.000
Retained earnings		1.051.163	1.080.597
Equity		1.091.163	1.120.597
Trade payables		10.000	10.000
Tax payables to group enterprises		0	12.782
Other payables		150.487	33.450
Payables to shareholders and management		1.000	1.000
Short-term liabilities other than provisions		161.487	57.232
Liabilities other than provisions within the business		161.487	57.232
Liabilities and equity		1.252.650	1.177.829
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Statement of changes in Equity

	Contributed capital DKK	Retained earnings DKK	Total DKK
Equity 1 January 2022	40.000	1.080.597	1.120.597
Profit (loss)	0	-29.434	-29.434
Equity 31 December 2022	40.000	1.051.163	1.091.163

Notes

	2022	2021
	DKK	DKK
1. Staff expenses		
Wages and salaries	608.864	363.864
Social security contributions	6.041	4.993
	<u>614.905</u>	<u>368.857</u>
Average number of employees	<u>1</u>	<u>1</u>
2. Tax expense		
Current tax expense	0	12.782
Adjustments for deferred tax	-6.037	0
	<u>-6.037</u>	<u>12.782</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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"Med min underskrift bekræfter jeg indholdet og alle datoer i dette dokument."

Fabian Iosif Ichimas

Direktør og dirigent

På vegne af: Ichimas&Co ApS m.fl.

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2023-03-01 12:30:16 UTC



Rasmus Rolighed Asmussen

Statsautoriseret revisor

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