



**Revisionscentret
Aabenraa & Padborg**

Godkendt revisionsaktieselskab

CVR nr. 29 69 56 36

FSR - danske revisorer

2 PS Industries ApS

Stamholmen 111C, st.

2650 Hvidovre

CVR-nr. 39 46 37 84

CVR no. 39 46 37 84

Årsrapport for perioden

1. januar til 31. december 2022

Annual report for the period

1 January to 31 December 2022

(5. regnskabsår)

(5th Financial year)

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 3. juli 2023

Adopted at the annual general meeting on 3 July 2023

Bo Gillesberg

dirigent

chairman

Haderslevvej 6

6200 Aabenraa

T 7462 4949

E aabenraa@revisor.dk

W www.revisor.dk

Møllegade 2B st

6330 Padborg

T 7467 1515

E padborg@revisor.dk

W www.revisor.dk

Aabenraa

Haderslev

Padborg

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Tal med os

Indholdsfortegnelse

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Disclaimer

The English part of this parallel document in Danish and English is an unofficial translation of the original Danish text. In the event of disputes or misunderstandings arising from the interpretation of the translation, the Danish language version shall prevail.

Ledelsespåtegning

Statement by management on the annual report

Direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. januar - 31. december 2022 for 2 PS Industries ApS.

The executive board has today discussed and approved the annual report of 2 PS Industries ApS for the financial year 1 January - 31 December 2022.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

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

Det er min opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2022 og resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2022.

In my opinion, the financial statements give a true and fair view of the company's financial position at 31 December 2022 and of the results of the company's operations for the financial year 1 January - 31 December 2022.

Ledelsesberetningen indeholder efter min opfattelse en retvisende redegørelse for de forhold, beretningen omhandler.

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

Årsregnskabet er ikke revideret. Ledelsen erklærer, at betingelserne herfor er opfyldt.

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

Årsrapporten indstilles til generalforsamlingens godkendelse.

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

Hvidovre, den 28. juni 2023

Hvidovre, 28 June 2023

Direktion

Executive board

Bo Gillesberg

Revisors erklæring om opstilling af årsrapport *Auditor's report on compilation of the financial statements*

Til kapitalejeren i 2 PS Industries ApS

Vi har opstillet årsrapporten for 2 PS Industries ApS for regnskabsåret 1. januar - 31. december 2022 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsrapporten omfatter ledespåtegning, ledelsesberetning, anvendt regnskabspraksis, resultatopgørelse, balance, egenkapitalopgørelse og noter.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vor faglige ekspertise til at assistere Dem med at udarbejde og præsentere årsrapporten i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisoreres etiske adfærd (IESBA Code) herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsrapporten samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsrapporten, er Deres ansvar.

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, De har givet os til brug for at opstille årsrapporten. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsrapporten er udarbejdet i overensstemmelse med årsregnskabsloven.

To the shareholder of 2 PS Industries ApS

We have compiled the financial statements of 2 PS Industries ApS for the financial year 1 January - 31 December 2022 based on the company's bookkeeping records and other information made available by you.

The financial statements comprises a statement by management, managements review, 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 you 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 yours 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 you 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.

Revisors erklæring om opstilling af årsrapport
Auditor's report on compilation of the financial statements

Padborg, den 28. juni 2023
Padborg, 28 June 2023

Revisionscentret Padborg
Godkendt revisionsaktieselskab
CVR-nr. 29 69 56 36
CVR no. 29 69 56 36

Claus Møller Hansen
Statsautoriseret revisor
State Authorised Public Accountant
MNE-nr. mne43433
MNE no. mne43433

Hans Chr. Christensen
Registreret revisor HD (r)
Registered Public Accountant
MNE-nr. mne1516
MNE no. mne1516

Ledelsesberetning

Management's review

Selskabets væsentligste aktiviteter

Selskabets formål er at virke som holdingselskab og at drive handel og industri og hermed forbundne aktiviteter.

Udviklingen i aktiviteter og økonomiske forhold

Selskabets resultatopgørelse for 2022 udviser et overskud på EUR. 18.873, og selskabets balance pr. 31. december 2022 udviser en egenkapital på EUR. 58.832.

Business review

The purpose of the company is to act as a holding company and to conduct trade and industry and related activities.

Financial review

The company's income statement for the year ended 31 December 2022 shows a profit of EUR. 18.873, and the balance sheet at 31 December 2022 shows equity of EUR. 58.832.

Anvendt regnskabspraksis *Accounting policies*

Årsrapporten for 2 PS Industries ApS for 2021 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for virksomheder i regnskabsklasse B.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

Årsrapporten for 2022 er aflagt i EUR.

Resultatopgørelsen

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til administrationomkostninger mv.

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger mv.

Indtægter af kapitalandele i dattervirksomheder

I virksomhedens resultatopgørelse indregnes den forholdsmæssige andel af de enkelte dattervirksomheders resultat efter skat efter fuld eliminering af intern avance/tab.

Skat af årets resultat

Virksomheden er administrationselskab for sambeskatningen og afregner som følge heraf alle betalinger af selskabsskat med skattemyndighederne.

Den aktuelle danske selskabsskat fordeles ved afregning af sambeskatningsbidrag mellem de sambeskattede virksomheder i forhold til disses skattepligtige indkomster. I tilknytning hertil modtager virksomheder med skattemæssigt underskud sambeskatningsbidrag fra virksomheder, der har kunnet anvende dette underskud til nedsættelse af eget skattemæssigt overskud.

The annual report of 2 PS Industries ApS for 2021 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

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

The annual report for 2022 is presented in EUR.

Income statement

Other external expenses

Other external expenses include expenses related to administration etc.

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 etc.

Income from investments in subsidiaries

The proportionate share of the profit/loss for the year of subsidiaries is recognised in the company's income statement after full elimination of intra-group profits/losses.

Tax on profit/loss for the year

The company acts as management company for all jointly taxed entities and, in its capacity as such, pays all income taxes to the Danish tax authorities.

On payment of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed entities in proportion to their taxable income. Entities with tax losses receive joint taxation contributions from entities that have been able to use tax losses to reduce their own taxable profits.

Anvendt regnskabspraksis

Accounting policies

Balancen

Finansielle anlægsaktiver

Kapitalandele i dat ter virk som he der

Kapitalandele i dat ter virk som he der måles til den forholdsmæssige andel af virksomhedernes indre værdi opgjort efter koncernens regnskabspraksis med fradrag eller tillæg af urealiserede koncerninterne avancer og tab og med tillæg af resterende merværdier og positiv goodwill opgjort efter overtagelsesmetoden. Negativ goodwill indregnes i resultatopgørelsen ved købet af kapitalandelen. Vedrører den negative goodwill overtagne eventualforpligtelser, indtægtsføres negativ goodwill først, når eventualforpligtelserne er afviklet eller bortfaldet.

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris.

Der foretages nedskrivning til imødegåelse af tab, hvor der vurderes at være indtruffet en objektiv indikation på, at et tilgodehavende eller en portefølje af tilgodehavender er værdiforringet. Hvis der foreligger en objektiv indikation på, at et individuelt tilgodehavende er værdiforringet, foretages nedskrivning på individuelt niveau.

Selskabsskat og udskudt skat

2 PS Industries ApS hæfter som administrations-selskab for dattervirksomhedernes selskabsskatter over for skattemyndighederne.

Gældsforpligtelser

Gældsforpligtelser måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi.

Balance sheet

Fixed asset investments

Investments in subsidiaries

Investments in subsidiaries are measured at the proportionate share of the net asset value of the entities, calculated on the basis of the group's accounting policies, plus or less unrealised intra-group gains or losses and plus or less any remaining value of positive or negative goodwill stated according to the purchase method. Negative goodwill is recognised in the income statement on acquisition. Where the negative goodwill relates to contingent liabilities having been taken over, the negative goodwill is not recognised until the contingent liabilities have been settled or no longer exist.

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.

Income tax and deferred tax

As management company, 2 PS Industries ApS is liable for payment of the subsidiaries' corporate income taxes to the tax authorities.

Liabilities

Liabilities are measured at amortised cost, which is usually equivalent to nominal value.

Resultatopgørelse 1. januar - 31. december 2022
Income statement 1 January 2022 - 31 December 2022

| | <u>Note</u> | <u>2022</u> EUR. | <u>2021</u> EUR. |
|--|-------------|---------------------|---------------------|
| Nettoomsætning <i>Revenue</i> | | 0 | 0 |
| Andre eksterne omkostninger <i>Other external expenses</i> | | -1.344 | 0 |
| Bruttoresultat <i>Gross profit</i> | | -1.344 | 0 |
| Indtægter af kapitalandele i tilknyttede virksomheder <i>Income from investments in subsidiaries</i> | | 19.931 | 8.632 |
| Finansielle indtægter <i>Financial income</i> | 1 | 230 | 0 |
| Finansielle omkostninger <i>Financial costs</i> | | -189 | 0 |
| Resultat før skat <i>Profit/loss before tax</i> | | 18.628 | 8.632 |
| Skat af årets resultat <i>Tax on profit/loss for the year</i> | | 245 | 0 |
| Årets resultat <i>Profit/loss for the year</i> | | 18.873 | 8.632 |
| Reserve for nettoopskrivning efter den indre værdis metode <i>Reserve for net revaluation under the equity method</i> | | 18.873 | 8.632 |
| | | 18.873 | 8.632 |

Balance 31. december 2022
Balance sheet at 31 December 2022

| | <u>Note</u> | <u>2022</u> EUR. | <u>2021</u> EUR. |
|---|-------------|----------------------|----------------------|
| Aktiver | | | |
| <i>Assets</i> | | | |
| Kapitalandele i tilknyttede virksomheder <i>Investments in subsidiaries</i> | | 59.890 | 39.959 |
| Finansielle anlægsaktiver <i>Fixed asset investments</i> | | <u>59.890</u> | <u>39.959</u> |
| Anlægsaktiver i alt <i>Total non-current assets</i> | | <u>59.890</u> | <u>39.959</u> |
| Tilgodehavender hos tilknyttede virksomheder <i>Receivables from subsidiaries</i> | | 3.847 | 2.675 |
| Andre tilgodehavender <i>Other receivables</i> | | 1.076 | 0 |
| Tilgodehavende sambeskatningsbidrag <i>Joint taxation contributions receivable</i> | | 6.815 | 0 |
| Tilgodehavender <i>Receivables</i> | | <u>11.738</u> | <u>2.675</u> |
| Omsætningsaktiver i alt <i>Total current assets</i> | | <u>11.738</u> | <u>2.675</u> |
| Aktiver i alt <i>Total assets</i> | | <u><u>71.628</u></u> | <u><u>42.634</u></u> |

Balance 31. december 2022
Balance sheet at 31 December 2022

| | <u>Note</u> | <u>2022</u> EUR. | <u>2021</u> EUR. |
|--|-------------|----------------------|----------------------|
| Passiver | | | |
| <i>Equity and liabilities</i> | | | |
| Virksomhedskapital <i>Share capital</i> | | 7.000 | 7.000 |
| Reserve for nettoopskrivning efter den indre værdis metode <i>Reserve for net revaluation under the equity method</i> | | 51.832 | 32.959 |
| Egenkapital <i>Equity</i> | | <u>58.832</u> | <u>39.959</u> |
| Leverandører af varer og tjenesteydelser <i>Trade payables</i> | | 672 | 0 |
| Selskabsskat <i>Corporation tax</i> | | 10.347 | 0 |
| Anden gæld <i>Other payables</i> | | 1.777 | 2.675 |
| Kortfristede gældsforpligtelser <i>Total current liabilities</i> | | <u>12.796</u> | <u>2.675</u> |
| Gældsforpligtelser i alt <i>Total liabilities</i> | | <u>12.796</u> | <u>2.675</u> |
| Passiver i alt <i>Total equity and liabilities</i> | | <u><u>71.628</u></u> | <u><u>42.634</u></u> |

Egenkapitaloppgørelse

| | Virksomheds- kapital <i>Share capital</i> | Reserve for nettoopskriv- ning efter den indre værdis metode <i>Reserve for net re- valuation under the equity method</i> | I alt <i>Total</i> |
|---|---|--|-----------------------|
| Egenkapital 1. januar 2022 <i>Equity at 1 January 2022</i> | 7.000 | 32.959 | 39.959 |
| Årets resultat <i>Net profit/loss for the year</i> | 0 | 18.873 | 18.873 |
| Egenkapital 31. december 2022 <i>Equity at 31 December 2022</i> | 7.000 | 51.832 | 58.832 |

Noter
Notes

| | 2022 | 2021 |
|---|------------|----------|
| | EUR. | EUR. |
| 1 Finansielle indtægter | | |
| <i>Financial income</i> | | |
| Renteindtægter fra tilknyttede virksomheder | 230 | 0 |
| <i>Interest received from subsidiaries</i> | | |
| | 230 | 0 |

2 Eventualforpligtelser
Contingent liabilities

Selskabet er sambeskattet med øvrige selskaber i koncernen og hæfter solidarisk for selskabsskatter og kildeskatter på udbytter, renter og royalties inden for sambeskatningskredsen.
The company is jointly taxed with other companies in the group and is jointly and severally liable for corporation taxes and withholding taxes on dividends, interest and royalties within the joint taxation area.

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.

Bo Gillesberg

Navnet returneret af dansk MitID var:

Bo Gillesberg

Direktør

ID: fdf24fc8-27c7-4aa7-be28-698d45a9860d

Tidspunkt for underskrift: 04-07-2023 kl.: 12:59:19

Underskrevet med MitID



Claus Møller Hansen

Navnet returneret af dansk MitID var:

Claus Møller Hansen

Revisor

ID: 6b2c1737-91c4-4457-94e1-b3af3b0ba20f

Tidspunkt for underskrift: 04-07-2023 kl.: 13:25:43

Underskrevet med MitID



Hans Christian Christensen

Navnet returneret af dansk MitID var:

Hans Christian Christensen

Revisor

ID: 805b371b-f36c-448d-b01e-22cd06ebbf23

Tidspunkt for underskrift: 04-07-2023 kl.: 18:29:32

Underskrevet med MitID



Bo Gillesberg

Navnet returneret af dansk MitID var:

Bo Gillesberg

Dirigent

ID: fdf24fc8-27c7-4aa7-be28-698d45a9860d

Tidspunkt for underskrift: 04-07-2023 kl.: 20:10:50

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