



Registreret revisionspartnerselskab
Smedelundsgade 16, 2., 4300 Holbæk
Mynstersvej 5, 4., 1827 Frederiksberg C
Info@rrgruppen.dk
www.rrgruppen.dk
Telefon: +45 72 30 13 10
CVR: DK 33 77 11 77
Bank: 9040 4577188918

Circular Food Technology ApS

Vestergade 18C

1456 København K

CVR No. 39615231

Annual Report 2020/21

1. september 2020 - 31. august 2021

The Annual Report was presented and
adopted at the Annual General Meeting of
the Company on 26 January 2022

Jakob Mathias Wichmann
Chairman

Contents

| | |
|-----------------------------------|----|
| Management's Statement..... | 3 |
| Independent Auditors' Report..... | 4 |
| Company Information..... | 6 |
| Management's Review | 7 |
| Accounting Policies..... | 8 |
| Income Statement..... | 12 |
| Balance Sheet | 13 |
| Notes | 15 |

Management's Statement

Today, Management has considered and adopted the Annual Report of Circular Food Technology ApS for the financial year 1 September 2020 - 31 August 2021.

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

In our opinion, the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 31 August 2021 and of the results of the Company's operations for the financial year 1 September 2020 - 31 August 2021.

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

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

København K, 26 January 2022

Executive Board

Karin Beukel
Manager

Aviaja Bondo Riemann-Andersen
Manager

Supervisory Board

Jakob Mathias Wichmann
Chairman

Kristoffer Wendelboe Jensen
Member

Peter Ole Bruun
Member

Thomas Høgenhaven
Member

Marianne Weile
Member

Independent Auditors' Report

To the shareholders of Circular Food Technology ApS

Opinion

We have audited the financial statements of Circular Food Technology ApS for the financial year 1 September 2020 - 31 August 2021, which comprise an income statement, balance sheet and notes. 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 Company's financial position at 31 August 2021 and of the results of its operations for the financial year 1 September 2020 - 31 August 2021 in accordance with the Danish Financial Statements Act.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and additional requirements applicable in Denmark. Our responsibility under those standards and requirements are further described in our auditors' report under "Auditors' responsibility for the audit of the financial statements". As required by the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and additional requirements applicable in Denmark, we are independent of the Company, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility 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 considers 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 either liquidate the Company or suspend operations, or has no realistic alternative but to do so.

The auditor's responsibility for the audit of the financial statements

Our responsibility is to obtain reasonable assurance as to whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is no guarantee that an audit conducted in accordance with ISAs and additional requirements applicable in Denmark will always detect material misstatements. Misstatements can arise from fraud or error and can be considered material if it would be reasonable to expect that these - either individually or collectively - could influence the economic decisions taken by the users of financial statements on the basis of these financial statements.

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

- * Identify and assess the risk of material misstatements in 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 a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or 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.
- * Evaluate whether the accounting policies used are appropriate and whether the accounting estimates and the

Independent Auditors' Report

related disclosures made by Management are reasonable.

- * Conclude on whether Management's use of the going concern basis of accounting in preparing the financial statements is appropriate and, based on the audit evidence obtained, conclude on whether a material uncertainty exists relating to events or conditions, which could 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 auditors' 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 auditors' report. However, future events or conditions may imply that the Company can no longer remain a going concern.
- * Evaluate the overall presentation, structure and contents of the financial statements, including note disclosures, and whether the financial statements reflect 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 which we identify during our audit.

Statement on 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 opinion providing assurance regarding the Management's review.

Our responsibility in connection with our audit of the financial statements 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 with the knowledge we have gained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the Management's review meets the disclosure requirements in the Danish Financial Statements Act.

Based on our procedures, we are of the opinion that the Management's review is in accordance with the financial statements and has been prepared in accordance with the requirements in the Danish Financial Statements Act. In our opinion, the Management's review is not materially misstated.

Frederiksberg C, 26 January 2022

Revision & Rådgivningsgruppen
Registreret revisionspartnerselskab
CVR-no. 33771177

Sune Bacher
Partner, registreret revisor
mne34094

Company details

| | |
|--------------------------|---|
| Company | Circular Food Technology ApS Vestergade 18C 1456 København K |
| CVR No. | 39615231 |
| Supervisory Board | Jakob Mathias Wichmann Kristoffer Wendelboe Jensen Peter Ole Bruun Thomas Høgenhaven Marianne Weile |
| Executive Board | Karin Beukel, Manager Aviaja Bondo Riemann-Andersen, Manager |
| Auditors | Revision & Rådgivningsgruppen Registreret revisionspartnerselskab Mynstersvej 5, 4 1827 Frederiksberg C CVR-no.: 33771177 |
| Contacts | Sune Bacher, Partner, registreret revisor |

Management's Review

The Company's principal activities

The Company's principal activities consist in recycling of surplus products from the food industry to be used as an ingredient in food production, and other activities following the supervisory boards opinion in connection hereto.

Material changes in the Company's operations and financial matters

The result of the financial year, which shows a deficit of 3.220 T.DKK, are considered satisfactory for the Company given the current circumstances and the budgeted result.

Throughout the financial year, the Company has, as a result of the Corona lockdown and limited access to the customers, experienced a delay in revenue and therefore a postponement of the planned development of the business.

In 2021-22 a lag is expected arising from the Corona lockdown. It is expected that some of Circular Food Technology's customers again will operate under abnormal circumstances.

The Company is in dialogue with a number of investors and lenders to carry out a capital raising during the second quarter of 2022. The goal of the capital raising is to raise approximately EUR mio. 3, so the Company's liquidity needs are covered until the second quarter of 2024. It is expected that binding commitments regarding the capital raising will be achieved within 4-6 weeks, taking into account the investor's interest and positivity.

Accounting Policies

Reporting Class

The Annual Report of Circular Food Technology ApS for 2020/21 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The Annual Report has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, with the adoption of individual rules from class C.

Changed accounting policies, estimates and errors

Accounting policies has been changed as follows:

Other staff expenses are recognised in other external expenses. So far, other staff expenses have been recognized as a separate item under staff expenses. The change does not entail changes to the profit or loss nor to the equity, given the fact that the change exclusively comprise of changes to the classification in the income statement, which is assessed to better reflect a true and fair view.

Comparative figures have been restated to reflect the change in accounting policies in conformity with the Financial Statements Act.

Apart from the above mentioned fields, the accounting policies are consistent with those of the previous year.

Reporting currency

The Annual Report is presented in Danish kroner.

Income Statement

Gross profit/loss

The Company has decided to aggregate certain items of the Income Statement in accordance with the provisions of Section 32 of the Danish Financial Statements Act.

Gross profit is a combination of the items of revenue, change in inventories of finished goods, work in progress and goods for resale, other operation income, cost of raw and consumables and other external expenses.

Revenue

Revenue is recognised in the income statement if the goods have been delivered and the risk has passed to the byer before year-end and if the revenue can be reliably calculated and expected to be received. Revenue is recognised exclusive of VAT and net of sales discounts.

Other operating income

Other operating income comprises items of a secondary nature to the activities of the enterprises, including profits on sale of intangible and tangible assets.

Raw materials and consumables used

Costs for raw materials and consumables comprise the cost of goods purchased less discounts, costs subcontractors and change in inventories for the year.

Other external expenses

Other external costs include costs for distribution, sales, advertising, administration, premises. loss of debtors, operating leasing costs etc.

Staff expenses

Staff expenses comprise wages, salaries and other pay-related costs, such as sickness benefits for enterprise employees less wage/salary reimburement, pensions and social security costs.

Accounting Policies

Other staff expenses are recognised in other external expenses.

Income from investments in group enterprises

Income from equity investments comprises dividends received from group enterprises in so far as they do not exceed the accumulated earnings in the group enterprise during the ownership period.

Financial income and expenses

Financial income and expenses are recognised in the Income Statement based on the amounts that concern the financial year. Financial income and expenses include interest revenue and expenses, finance charges in respect of finance leases, realised and unrealised capital gains and losses regarding securities, accounts payable and transactions in foreign currencies, repayment on mortgage loans, and surcharges and allowances under the tax prepayment scheme.

Dividends equity 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

Tangible assets

Tangible assets are measured at cost on initial recognition and subsequently at cost less accumulated depreciation and impairment losses.

The depreciable amount is calculated taking into consideration the residual value of the asset at the end of its useful life, reduced by impairment losses, if any. The depreciation period and the residual value are determined at the date of acquisition. If the residual value exceeds the carrying amount of the asset, depreciation is discontinued.

In case of changes in depreciation period or residual value, the effect of a change in depreciation period is recognised prospectively in accounting estimates.

Cost includes the purchase price and expenses directly related to the acquisition until the time when the asset is ready for use. The cost of self-constructed assets includes costs for materials, components, subcontractors, direct payroll costs and indirect production costs.

The cost of composite asset is disaggregated into components, which are separately depreciated if the useful lives of the individual components differ.

Depreciation is calculated using the straight-line method over the following estimated useful lives of the individual assets and their residual values:

| | |
|--|-----------|
| Plant and machinery: | 5-8 years |
| Fixtures, fittings, tools and equipment: | 3-8 years |
| Leasehold improvements | 5 years |

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the selling price less selling costs and the carrying amounts at the time of sale. Gains or losses are recognised in the income statement as other operating income or other operating expense.

Accounting Policies

Property, plant and equipment held under leases and qualifying as finance leases are treated according to the same guidelines as assets owned.

The carrying amounts of intangible assets and property plant and equipment are tested annually to determine whether there is any indication of impairment other than what is expressed by amortisation and depreciation. If so, the assets are tested for impairment to determine whether the recoverable amounts are lower than the carrying amounts and the relevant assets are written down to such lower recoverable amounts. An impairment test is carried out annually of ongoing development projects, whether or not there is any indication of impairment.

The recoverable amount of an asset is determined as the higher of the net sales price and the value in use. Where the recoverable amount of the individual assets cannot be determined, the assets are grouped together into the smallest group of assets that can be estimated to determine an aggregate reliable recoverable amount for those units.

Equity investments in group enterprises

Equity investments in group enterprises are measured at cost. Dividends that exceed accumulated earnings of the group enterprise during the ownership period are treated as a reduction of the cost. If cost exceeds the net realisable value, a write-down to this lower value will be performed.

Deposits

Deposits are measured at cost.

Inventories

Inventories are measured at cost on the basis of the FIFO principle. Where the net realisable value is lower than cost, the inventories are written down to this lower value.

The net realisable value of inventories is calculated as the selling price less costs of completion and costs incurred to make the sale. The value is determined taking into account the negotiability of inventories, obsolescence and expected development in sales price.

The cost of goods for resale, raw materials and consumables are measured at cost, comprising purchase price plus delivery costs.

Work in progress and manufactured goods are measured at manufacturing price comprising cost of goods sold and direct payroll costs.

Receivables

Receivables are measured at amortised 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.

Accrued income, assets

Accrued income recognised in assets comprises prepaid costs regarding subsequent financial years.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Deferred tax

Deferred tax and the associated adjustments for the year are determined according to the balance-sheet 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

Accounting Policies

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 crystallise as current tax.

Current tax liabilities

The company are jointly and severally liable as the administration company for subsidiaries corporate taxes to the tax authorities.

Liabilities

Financial liabilities are recognised initially at the proceeds received net of transaction expenses incurred. In subsequent periods, financial liabilities are measured at amortised cost, corresponding to the capitalised value using the effective interest method, so that the difference between the proceeds and the nominal value is recognised in the Income Statement over the life of the financial instrument.

Other liabilities, comprising deposits, trade payables and other accounts payable, are measured at amortised cost, which usually corresponds to the nominal value.

Income Statement

| | Note | 2020/21 kr. | 2019/20 kr. |
|--|------|-------------------|-------------------|
| Gross profit | 1 | -1.030.252 | -1.776.840 |
| Other employee expense | 2 | -1.750.287 | -1.164.276 |
| Depreciation, amortisation expense and impairment losses of property, plant and equipment and intangible assets recognised in profit or loss | | -134.554 | -101.972 |
| Profit from ordinary operating activities | | -2.915.093 | -3.043.088 |
| Finance expenses | 3 | -115.009 | -27.309 |
| Profit from ordinary activities before tax | | -3.030.102 | -3.070.397 |
| Tax expense on ordinary activities | 4 | -189.584 | 346.481 |
| Profit | | -3.219.686 | -2.723.916 |
| Proposed distribution of results | | | |
| Retained earnings | | -3.219.686 | -2.723.916 |
| Distribution of profit | | -3.219.686 | -2.723.916 |

Balance Sheet as of 31 August

| | Note | 2021 kr. | 2020 kr. |
|--|------|------------------|------------------|
| Assets | | | |
| Plant and machinery | | 168.238 | 174.844 |
| Fixtures, fittings, tools and equipment | | 39.731 | 54.199 |
| Leasehold improvements | | 271.126 | 207.606 |
| Property, plant and equipment | | 479.095 | 436.649 |
| Long-term investments in group enterprises | | 40.000 | 40.000 |
| Deposits, investments | | 44.745 | 64.189 |
| Investments | | 84.745 | 104.189 |
| Fixed assets | | 563.840 | 540.838 |
| Raw materials and consumables | | 53.314 | 64.116 |
| Work in progress | | 644.171 | 220.755 |
| Manufactured goods and goods for resale | | 185.179 | 320.091 |
| Inventories | | 882.664 | 604.962 |
| Short-term trade receivables | | 110.053 | 117.789 |
| Current deferred tax | | 0 | 297.306 |
| Other receivables | | 710.264 | 219.894 |
| Short-term tax receivables | | 275.783 | 305.882 |
| Deferred income assets | | 116.157 | 32.803 |
| Receivables | | 1.212.257 | 973.674 |
| Cash and cash equivalents | | 625.448 | 1.462.529 |
| Current assets | | 2.720.369 | 3.041.165 |
| Assets | | 3.284.209 | 3.582.003 |

Balance Sheet as of 31 August

| | Note | 2021 kr. | 2020 kr. |
|--|------|------------------|------------------|
| Liabilities and equity | | | |
| Contributed capital | | 307.205 | 256.629 |
| Share premium | | 6.720.520 | 3.913.441 |
| Retained earnings | | -6.907.891 | -3.640.822 |
| Equity | | 119.834 | 529.248 |
| Debt to other credit institutions | | 2.018.228 | 971.500 |
| Payables holiday pay | | 49.572 | 58.410 |
| Payables to shareholders and management | | 358.161 | 344.141 |
| Long-term liabilities other than provisions | 5 | 2.425.961 | 1.374.051 |
| Trade payables | | 507.570 | 989.418 |
| Payables to group enterprises | | 24.481 | 37.057 |
| Other payables | | 206.363 | 183.531 |
| Deferred income, liabilities | | 0 | 468.698 |
| Short-term liabilities other than provisions | | 738.414 | 1.678.704 |
| Liabilities other than provisions within the business | | 3.164.375 | 3.052.755 |
| Liabilities and equity | | 3.284.209 | 3.582.003 |
| Liquidity | 6 | | |
| Contingent liabilities | 7 | | |
| Collaterals and assets pledges as security | 8 | | |
| Liabilities under off-balance sheet leases | 9 | | |

Notes

| | 2020/21 | 2019/20 | |
|---|---------------------|----------------------|----------------------|
| 1. Special items | | | |
| EU funding | 972.612 | 246.678 | |
| Balance at the end of the year | 972.612 | 246.678 | |
| 2. Employee benefits expense | | | |
| Wages and salaries | 1.699.099 | 1.142.491 | |
| Social security contributions | 51.188 | 21.785 | |
| | 1.750.287 | 1.164.276 | |
| Average number of employees | 6 | 4 | |
| 3. Finance expenses | | | |
| Finance expenses arising from group enterprises | 1.066 | 389 | |
| Other finance expenses | 113.943 | 26.920 | |
| | 115.009 | 27.309 | |
| 4. Tax expense | | | |
| Tax payables, current | -107.722 | -168.223 | |
| Deferred tax for the year | 297.306 | -178.258 | |
| | 189.584 | -346.481 | |
| 5. Long-term liabilities | | | |
| | Due | Due | Due |
| | after 1 year | within 1 year | after 5 years |
| Debt to other credit institutions | 2.018.228 | 0 | 1.197.516 |
| Holiday allowance liabilities | 49.572 | 0 | 49.572 |
| Payables to shareholders and management | 358.161 | 0 | 0 |
| | 2.425.961 | 0 | 1.247.088 |

6. Liquidity

The company is in dialogue with a number of investors and lenders to carry out a capital raising during the second quarter of 2022. The goal of the capital raising is to raise approximately EUR mio. 3, so the company's liquidity needs are covered until the second quarter of 2024. It is expected that binding commitments regarding the capital raising will be achieved within 4 – 6 weeks, taking into account the investor's interest and positivity.

7. Contingent liabilities

The Company is jointly taxed with the other enterprises in the group and are jointly and severally liable for the taxes that concern the joint taxation.

8. Collaterals and securities

As security for the engagement with the credit institute a corporate mortgage of DKK 1.000.000 has been registered in the company's inventories, simple claims from trade receivables, fixtures, fittings, tools and equipment etc.

Notes

2020/21

2019/20

9. Liabilities under leases

The Company has liabilities under leases of DKK 699.356, which are due within the next 30 months.

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This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

Karin Beukel

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Aviaja Bondo Riemann-Andersen

Som Direktør NEM ID
PID: 9208-2002-2-027734535523
Tidspunkt for underskrift: 27-01-2022 kl.: 21:50:25
Underskrevet med NemID

Jakob Mathias Wichmann

Som Bestyrelsesformand NEM ID
PID: 9208-2002-2-445589572266
Tidspunkt for underskrift: 28-01-2022 kl.: 11:01:58
Underskrevet med NemID

Kristoffer Wendelboe Jensen

Som Bestyrelsesmedlem NEM ID
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Underskrevet med NemID

Peter Ole Bruun

Som Bestyrelsesmedlem NEM ID
PID: 9208-2002-2-738579899161
Tidspunkt for underskrift: 31-01-2022 kl.: 10:44:20
Underskrevet med NemID

Thomas Høgenhaven

Som Bestyrelsesmedlem NEM ID
PID: 9208-2002-2-841761143348
Tidspunkt for underskrift: 28-01-2022 kl.: 08:42:15
Underskrevet med NemID

Marianne Weile

Som Bestyrelsesmedlem NEM ID
PID: 9208-2002-2-096373185141
Tidspunkt for underskrift: 29-01-2022 kl.: 08:13:02
Underskrevet med NemID

Sune Bacher

Som Registreret revisor NEM ID
RID: 65775918
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This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

Jakob Mathias Wichmann

Som Dirigent

PID: 9208-2002-2-445589572266

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