
Anima ApS

c/o Georgios Kritsotakis, Åboulevard 34A, st. th, DK-2200 Copenhagen N

Annual Report for 1 January - 31 December 2022

CVR No 40 10 14 46

The Annual Report was
presented and adopted at
the Annual General
Meeting of the Company on
14/7 2023

Georgios Kritsotakis
Chairman of the General
Meeting



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Management's Statement

The Executive Board has today considered and adopted the Annual Report of Anima ApS for the financial year 1 January - 31 December 2022.

The Annual Report is prepared in accordance with the Danish Financial Statements Act. The Company complies with the exemption provisions governing the omission to have its Financial Statements audited.

In my opinion the Financial Statements give a true and fair view of the financial position at 31 December 2022 of the Company and of the results of the Company operations for 2022.

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

Copenhagen, 14 July 2023

Executive Board

Georgios Kritsotakis
CEO

Practitioner's Statement on Compilation of Financial Statements

To the Management of Anima ApS

We have compiled the Financial Statements of Anima ApS for the financial year 1 January - 31 December 2022 on the basis of the Enterprise's accounting records and other information you have provided.

The Financial Statements comprise income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies.

We performed our work in accordance with ISRS 4410, Engagements to Compile Financial Information.

Based on our professional expertise, we have assisted you with the preparation and presentation of the Financial Statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of 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 the principles of integrity, objectivity, professional competence and due care.

The Financial Statements and the accuracy and completeness of the information forming the basis of the compilation of the Financial Statements are your responsibility.

As an engagement to compile financial information is not an assurance engagement, we are under no duty to verify the accuracy or completeness of the information you provided to us to compile the Financial Statements. Accordingly, we express no audit opinion or review opinion as to whether the Financial Statements have been prepared in accordance with the Danish Financial Statements Act.

Hellerup, 14 July 2023

PricewaterhouseCoopers

Statsautoriseret Revisionspartnerselskab

CVR No 33 77 12 31

Søren Alexander

statsautoriseret revisor

mne42824

Company Information

The Company

Anima ApS
c/o Georgios Kritsotakis
Åboulevard 34A, st. th
DK-2200 Copenhagen N

CVR No: 40 10 14 46

Financial period: 1 January - 31 December

Incorporated: 1 December 2018

Financial year: 4th financial year

Municipality of reg. office: Copenhagen

Executive Board

Georgios Kritsotakis

Auditors

PricewaterhouseCoopers
Statsautoriseret Revisionspartnerselskab
Strandvejen 44
DK-2900 Hellerup

Income Statement 1 January - 31 December

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		DKK	DKK
Income from investments in subsidiaries		650.000	0
Financial expenses		-9.809	-334
Profit/loss before tax		640.191	-334
Tax on profit/loss for the year		259	82
Net profit/loss for the year		640.450	-252

Distribution of profit

Proposed distribution of profit

Extraordinary dividend paid		57.200	0
Proposed dividend for the year		36.900	0
Retained earnings		546.350	-252
		640.450	-252

Balance Sheet 31 December

Assets

	Note	2022 DKK	2021 DKK
Investments in subsidiaries		40.000	40.000
Receivables from group enterprises		1	1
Fixed asset investments		40.001	40.001
Fixed assets		40.001	40.001
Corporation tax receivable from group enterprises		48.725	198.591
Receivables		48.725	198.591
Cash at bank and in hand		590.108	2.162
Currents assets		638.833	200.753
Assets		678.834	240.754

Balance Sheet 31 December

Liabilities and equity

	Note	2022 DKK	2021 DKK
Share capital		40.000	40.000
Retained earnings		546.098	-252
Proposed dividend for the year		36.900	0
Equity		622.998	39.748
Trade payables		199	199
Long-term debt	3	199	199
Payables to owners and Management		0	2.298
Corporation tax		48.466	198.509
Other payables		7.171	0
Short-term debt		55.637	200.807
Debt		55.836	201.006
Liabilities and equity		678.834	240.754
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Statement of Changes in Equity

	Share capital	Retained earnings	Proposed dividend for the year	Total
	DKK	DKK	DKK	DKK
Equity at 1 January	40.000	-252	0	39.748
Extraordinary dividend paid	0	-57.200	0	-57.200
Net profit/loss for the year	0	603.550	36.900	640.450
Equity at 31 December	40.000	546.098	36.900	622.998

Notes to the Financial Statements

1 Key activities

The Company's key activity is to invest and act as a holding company.

2 Staff expenses

	<u>2022</u> DKK	<u>2021</u> DKK
Average number of employees	<u>1</u>	<u>1</u>

3 Long-term debt

Payments due within 1 year are recognised in short-term debt. Other debt is recognised in long-term debt.

The debt falls due for payment as specified below:

Trade payables

Between 1 and 5 years	<u>199</u>	<u>199</u>
Long-term part	199	199
Within 1 year	<u>0</u>	<u>0</u>
	<u>199</u>	<u>199</u>

4 Contingent assets, liabilities and other financial obligations

Contingent liabilities

The Danish group companies are jointly and severally liable for tax on the jointly taxed incomes etc of the Group. The total amount of corporation tax payable by the Group amounts to DKK 0. Moreover, the Danish group companies are jointly and severally liable for Danish withholding taxes by way of dividend tax, tax on royalty payments and tax on unearned income. Any subsequent adjustments of corporation taxes and withholding taxes may increase the Company's liability.

Notes to the Financial Statements

5 Accounting Policies

The Annual Report of Anima ApS for 2022 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B as well as selected rules applying to reporting class C.

The accounting policies applied remain unchanged from last year.

The Financial Statements for 2022 are presented in DKK.

Recognition and measurement

Revenues are recognised in the income statement as earned. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortised cost are recognised. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortisation, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits attributable to the asset will flow to the Company, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow out of the Company, and the value of the liability can be measured reliably.

Assets and liabilities are initially measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Business combinations

Translation policies

Transactions in foreign currencies are translated at the exchange rates at the dates of transaction. Exchange differences arising due to differences between the transaction date rates and the rates at the dates of payment are recognised in financial income and expenses in the income statement. Where foreign exchange transactions are considered hedging of future cash flows, the value adjustments are recognised directly in equity.

Receivables, payables and other monetary items in foreign currencies that have not been settled at the balance sheet date are translated at the exchange rates at the balance sheet date. Any differences between the exchange rates at the balance sheet date and the rates at the time when the receivable or the debt arose are recognised in financial income and expenses in the income statement.

Fixed assets acquired in foreign currencies are measured at the transaction date rates.

Notes to the Financial Statements

5 Accounting Policies (continued)

Income Statement

Income from investments in subsidiaries

Dividends from subsidiaries are recognised as income in the income statement when adopted at the General Meeting of the subsidiary. However, dividends relating to earnings in the subsidiary before it was acquired by the Parent Company are set off against the cost of the subsidiary.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year.

Tax on profit/loss for the year

Tax for the year consists of current tax for the year and changes in deferred tax for the year. The tax attributable to the profit for the year is recognised in the income statement, whereas the tax attributable to equity transactions is recognised directly in equity.

The Company is jointly taxed with wholly owned Danish and foreign subsidiaries. The tax effect of the joint taxation is allocated to enterprises in proportion to their taxable incomes.

Balance Sheet

Investments in subsidiaries

Investments in subsidiaries are measured at cost. Where cost exceeds the recoverable amount, write-down is made to this lower value.

Receivables

Receivables are measured in the balance sheet at the lower of amortised cost and net realisable value, which corresponds to nominal value less provisions for bad debts.

Equity

Dividend

Dividend distribution proposed by Management for the year is disclosed as a separate equity item.

Notes to the Financial Statements

5 Accounting Policies (continued)

Current tax receivables and liabilities

Current tax liabilities and receivables are recognised in the balance sheet as the expected taxable income for the year adjusted for tax on taxable incomes for prior years and tax paid on account. Extra payments and repayment under the on-account taxation scheme are recognised in the income statement in financial income and expenses.

Financial debts

Debts are measured at amortised cost, substantially corresponding to nominal value.