

VIKING VEJHJÆLP A/S  
Valseholmen 5  
2650 Hvidovre

Annual report for 2022

Adopted at the annual general meeting on  
7 July 2023

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Lukas Fryklund  
chairman

CVR-nr. 40 29 80 88

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## **STATEMENT BY MANAGEMENT ON THE ANNUAL REPORT**

The Board of Directors and Executive Board have today discussed and approved the annual report of Viking Vejhjælp A/S for the financial year 1. januar - 31. december 2022.

The annual report is 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. december 2022 and of the results of the company's operations for the financial year 1. januar - 31. december 2022.

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

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

Copenhagen, 7 July 2023

### **Executive Board**

Lukas Fryklund

### **Board of Directors**

Lukas Fryklund

Martin Jeppsson

Dennis Frisch

# INDEPENDENT AUDITOR'S REPORT

*To the shareholder of Viking Vejhjælp A/S*

## Opinion

We have audited the financial statements of Viking Vejhjælp A/S for the financial year 1. januar - 31. december 2022, which comprise a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes. The financial statements are prepared under 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. december 2022 and of the results of the company's operations for the financial year 1. januar - 31. december 2022 in accordance with the Danish Financial Statements Act.

## Basis for Opinion

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

## Management's responsibilities 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 determines is necessary to enable the preparation of the 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 liquidate the company or to cease operations, or has no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

# INDEPENDENT AUDITOR'S REPORT

- Identify and assess the risks of material misstatement of 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 one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the 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 the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may 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 auditor's 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 auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent 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 that we identify during our audit.

## Statement on management's review

Management is responsible for management's review.

Our opinion on the financial statements does not cover management's review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read management's review and, in doing so, consider whether management's review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether management's review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that management's review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement of management's review.

# **INDEPENDENT AUDITOR'S REPORT**

Copenhagen, 7 July 2023

**MAZARS**

Statsautoriseret Revisionspartnerselskab  
CVR no. 31 06 17 41

Dennis Herholdt Rasmussen  
State-authorised public accountant  
MNE no. mne43413

## **COMPANY DETAILS**

The company	Viking Vejhjælp A/S Valseholmen 5 2650 Hvidovre
CVR no.:	40 29 80 88
Reporting period:	1. januar - 31. december 2022
Domicile:	Hvidovre
Board of Directors	Lukas Fryklund Martin Jeppsson Dennis Frisch
Executive Board	Lukas Fryklund
Auditors	Mazars Statsautoriseret Revisionspartnerselskab Midtermolen 1, 2.tv. 2100 København Ø

## **MANAGEMENT'S REVIEW**

### **Business review**

The Purpose of the company is to carry on business related to roadside assistance and related business.

The company was founded on 28th of February 2019 and is in its start-up phase

### **Significant events occurring after the end of the financial year**

No events have occurred after the balance sheet date which could significantly affect the company's financial position.

### **Expected development of the company, including specific prerequisites and uncertainties**

The Company's income statement for the year ended 31.12.2022 shows a loss of DKK -87.784.

The company's management expects the equity reestablished with future operating activities. The company's primary debt obligation consists of debt to the company's shareholders. The shareholders has given a commitment, that the debt obligation will not be required, to be repaid in the coming year, unless the company's financial position allows it.

See note 1 for comments on going concern.

# ACCOUNTING POLICIES

The annual report of Viking Vejhjælp A/S for 2022 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

Furthermore, the company has decided to implement the recommendations made in the Danish accounting standards pertaining to reporting class C entities.

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

The annual report for 2022 is presented in DKK

## **Basis of recognition and measurement**

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits 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 from the company and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

## **Income statement**

### **Gross profit**

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Gross profit reflects an aggregation of other external expenses. There has been no revenue during the year.

### **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, liabilities and foreign currency transactions.

### **Receivables**

Receivables are measured at amortised cost.

## INCOME STATEMENT 1 JANUARY - 31 DECEMBER

	Note	2022 DKK	2021 DKK
<b>Gross profit</b>		<b>-49.784</b>	<b>-104.276</b>
<b>Profit/loss for the year</b>		<b>-49.784</b>	<b>-104.276</b>
Retained earnings		-49.784	-104.276
		<b>-49.784</b>	<b>-104.276</b>

## BALANCE SHEET 31 DECEMBER

	Note	2022 DKK	2021 DKK
<b>ASSETS</b>			
Other receivables		400.000	400.000
<b>Receivables</b>		<b>400.000</b>	<b>400.000</b>
<b>Total current assets</b>		<b>400.000</b>	<b>400.000</b>
<b>Total assets</b>		<b>400.000</b>	<b>400.000</b>

## BALANCE SHEET 31 DECEMBER

	Note	2022 DKK	2021 DKK
<b>EQUITY AND LIABILITIES</b>			
Share capital		400.000	400.000
Retained earnings		<u>-1.038.118</u>	<u>-988.334</u>
<b>Equity</b>		<b><u>-638.118</u></b>	<b><u>-588.334</u></b>
Trade payables		35.588	49.656
Payables to subsidiaries		<u>1.002.530</u>	<u>938.678</u>
<b>Total current liabilities</b>		<b><u>1.038.118</u></b>	<b><u>988.334</u></b>
<b>Total liabilities</b>		<b><u>1.038.118</u></b>	<b><u>988.334</u></b>
<b>Total equity and liabilities</b>		<b><u>400.000</u></b>	<b><u>400.000</u></b>

## STATEMENT OF CHANGES IN EQUITY

	Share capital	Retained earnings	Total
Equity at 1 January 2022	400.000	-988.334	-588.334
Net profit/loss for the year	0	-49.784	-49.784
Equity at 31 December 2022	400.000	-1.038.118	-638.118

## **NOTES**

### **1 UNCERTAINTY ABOUT THE CONTINUED OPERATION (GOING CONCERN)**

Assistansbolaget Försäkring Sverige AB has issued declaration of support for continued operation to the company up to 30.06.2025. The company's management asses that the annual report has been prepared in order of going concern.

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## LUKAS FRYKLUND

Styrelseledamot och VD

På uppdrag av: Martin Erlandsson

Serienummer: 19820320xxxx

IP: 46.8.xxx.xxx

2023-07-07 06:38:52 UTC



## MARTIN JEPSSON

Styrelseledamot

På uppdrag av: Martin Erlandsson

Serienummer: 19780425xxxx

IP: 178.251.xxx.xxx

2023-07-07 06:44:21 UTC



## DENNIS FRISCH

Styrelseledamot

Serienummer: 19831113xxxx

IP: 46.8.xxx.xxx

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## Dennis Herholdt Rasmussen

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