



RSM

RSM Danmark

Statsautoriseret
Revisionspartnerselskab

Ved Vesterport 6, 5. sal
1612 København

T +45 33 93 22 33

CVR nr. 25 49 21 45

kobenhavn@rsm.dk
www.rsm.dk

Hopper Corp ApS

Sølvgade 86, 1. tv., 1307 København K

Company reg. no. 41 29 99 08

Annual report

16 April - 31 December 2020

The annual report was submitted and approved by the general meeting on the 26 June 2021.

Ricardo Goncalves Parro

Chairman of the meeting

Notes:

- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points have not been used in the usual English way. This means that for instance DKK 146.940 means the amount of DKK 146,940, and that 23,5 % means 23.5 %.

København | Aarhus | Esbjerg | Kolding | Holstebro | Skive | Fredericia | Thisted | Nykøbing Mors | Fjerritslev | Vinderup | Hurup Thy | Hanstholm

RSM Danmark er medlem af RSM netværket og driver virksomhed under navnet RSM. RSM er et virksomhedsnavn, som anvendes af medlemmer af RSM netværket. Ethvert medlem af RSM netværket er et uafhængigt revisions- og rådgivningsfirma, som udøver virksomhed i eget navn. RSM netværket er ikke en selvstændig juridisk enhed i nogen jurisdiktion.

Contents

	<u>Page</u>
Reports	
Management's report	1
Auditor's report on compilation of the financial statements	2
Management commentary	
Company information	3
Management commentary	4
Financial statements 16 April - 31 December 2020	
Accounting policies	5
Income statement	7
Statement of financial position	8
Statement of changes in equity	9

Management's report

Today, the managing director has presented the annual report of Hopper Corp ApS for the financial year 16 April - 31 December 2020.

The annual report has been presented in accordance with the Danish Financial Statements Act.

I consider the accounting policies appropriate and, in my opinion, the financial statements provide a fair presentation of the company's assets, equity and liabilities, and financial position at 31 December 2020 and of the company's results of activities in the financial year 16 April – 31 December 2020.

The managing director consider the conditions for audit exemption of the 2020 financial statements to be met.

I am of the opinion that the management commentary presents a fair account of the issues dealt with.

We recommend that the annual report be approved by the general meeting.

København K, 26 June 2021

Managing Director

Ricardo Goncalves Parro

Auditor's report on compilation of the financial statements

To the shareholder of Hopper Corp ApS

We have compiled the financial statements of Hopper Corp ApS for the financial year 16 April - 31 December 2020 based on the company's bookkeeping and on further information provided by you.

The financial statements comprise the accounting policies, income statement and statement of financial position, statement of changes in equity.

We performed this engagement in accordance with the international standard ISRS 4410 applying to 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 have complied with relevant requirements of the Danish Act on Approved Auditors and Audit Firms and with ethical requirements of the Danish Institute of State Authorised Public Accountants, including principles of integrity, objectivity, professional competence and due care.

The financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us in order to compile the financial statements. Accordingly, we express neither an audit opinion nor a review opinion as to whether the financial statements have been compiled in accordance with the Danish Financial Statements Act.

Copenhagen V, 26 June 2021

RSM Danmark

Statsautoriseret Revisionspartnerselskab
Company reg. no. 25 49 21 45

Søren Albrechtsen
State Authorised Public Accountant
mne46583

Martin Enderberg Lassen
State Authorised Public Accountant
mne40044

Company information

The company

Hopper Corp ApS
Sølvgade 86, 1. tv.
1307 København K

Company reg. no. 41 29 99 08
Established: 16 April 2020
Domicile:
Financial year: 16 April - 31 December
1st financial year

Managing Director

Ricardo Goncalves Parro

Auditors

RSM Danmark Statsautoriseret Revisionspartnerselskab
Ved Vesterport 6, 5. sal
1612 København V

Management commentary

The principal activities of the company

The principal activities are to act as a holding company and conduct various business activities.

Accounting policies

The annual report for Hopper Corp ApS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises. Furthermore, the company has decided to comply with certain rules applying to reporting class C enterprises.

The annual report is presented in DKK. The annual report comprises the first financial year and hence comparative figures are not available.

Recognition and measurement in general

Income is recognised in the income statement concurrently with its realisation, including the recognition of value adjustments of financial assets and liabilities. Likewise, all costs are recognised in the income statement, including depreciations amortisations, writedowns for impairment, provisions, and reversals due to changes in estimated amounts previously recognised in the income statement.

Assets are recognised in the statement of financial position when it seems probable that future economic benefits will flow to the company and the value of the asset can be reliably measured.

Liabilities are recognised in the statement of financial position when it is seems probable that future economic benefits will flow out of the company and the value of the liability can be reliably measured.

Assets and liabilities are measured at cost at the initial recognition. Hereafter, assets and liabilities are measured as described below for each individual accounting item.

Upon recognition and measurement, allowances are made for such predictable losses and risks which may arise prior to the presentation of the annual report and concern matters that exist on the reporting date.

Income statement

Gross loss

Gross loss comprises external costs.

Other external costs comprise costs incurred for administration.

Tax on net profit or loss for the year

Tax for the year comprises the current income tax for the year and changes in deferred tax and is recognised in the income statement with the share attributable to the net profit or loss for the year and directly in equity with the share attributable to entries directly in equity.

Accounting policies

Statement of financial position

Investments

Other financial instruments and equity investments

Other unlisted financial instruments are measured at cost. Writedown for impairment is done to the recoverable amount if this value is lower than the carrying amount.

Cash on hand and demand deposits

Cash on hand and demand deposits comprise cash at bank.

Liabilities other than provisions

Other liabilities concerning payables to suppliers, and other payables are measured at amortised cost which usually corresponds to the nominal value.

Income statement

All amounts in DKK.

<u>Note</u>	16/4 2020 - 31/12 2020
Gross loss	-4.025
Tax on net profit or loss for the year	<u>0</u>
Net profit or loss for the year	<u>-4.025</u>
 Proposed appropriation of net profit:	
Allocated from retained earnings	<u>-4.025</u>
Total allocations and transfers	<u>-4.025</u>

Statement of financial position

All amounts in DKK.

<u>Note</u>	<u>31/12 2020</u>
Assets	
Non-current assets	
Other financial instruments and equity investments	251
Total investments	<u>251</u>
Total non-current assets	<u>251</u>
Current assets	
Cash on hand and demand deposits	<u>39.724</u>
Total current assets	<u>39.724</u>
Total assets	<u>39.975</u>
Equity and liabilities	
Equity	
Contributed capital	40.000
Retained earnings	<u>-4.025</u>
Total equity	<u>35.975</u>
Liabilities other than provisions	
Trade payables	<u>4.000</u>
Total short term liabilities other than provisions	<u>4.000</u>
Total liabilities other than provisions	<u>4.000</u>
Total equity and liabilities	<u>39.975</u>

Statement of changes in equity

All amounts in DKK.

	<u>Contributed capital</u>	<u>Retained earnings</u>	<u>Total</u>
Equity 16 April 2020	40.000	0	40.000
Retained earnings for the year	<u>0</u>	<u>-4.025</u>	<u>-4.025</u>
	<u>40.000</u>	<u>-4.025</u>	<u>35.975</u>