

# Pomoxis ApS

Forhåbningsholms Alle 19, 1, th,

1904 Frederiksberg C

CVR No. 41910178

## Annual Report 2022

2. financial year

The Annual Report was presented and adopted at the Annual General Meeting of the Company on 13 July 2023

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Matthew Stanley Johnson  
Chairman

## Pomoxis ApS

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**Pomoxis ApS**

## **Management's Statement**

Today, Management has considered and adopted the Annual Report of Pomoxis ApS for the financial year 1 January 2022 - 31 December 2022.

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 December 2022 and of the results of the Company's operations for the financial year 1 January 2022 - 31 December 2022.

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

The conditions for not conducting an audit of the Financial Statement have been met.

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

Frederiksberg, 13 July 2023

### **Executive Board**

Matthew Stanley Johnson  
Manager

**Pomoxis ApS**

**Company details**

<b>Company</b>	Pomoxis ApS Forhåbningsholms Alle 19, 1, th, 1904 Frederiksberg C
CVR No.	41910178
Date of formation	1 December 2020
<b>Executive Board</b>	Matthew Stanley Johnson, Manager

## Management's Review

### **The Company's principal activities**

The Company's principal activities consist in to hold ownership interests in other companies, participate in investment activities and conduct other related business.

### **Development in the activities and the financial situation of the Company**

#### **Development in activities and the financial situation**

The Company's Income Statement of the financial year 1 January 2022 - 31 December 2022 shows a result of DKK 0 and the Balance Sheet at 31 December 2022 a balance sheet total of DKK 41.882 and an equity of DKK 34.744.

#### **Post financial year events**

After the end of the financial year, no events have occurred which may change the financial position of the entity substantially.

## Accounting Policies

### Reporting Class

The annual report of Pomoxis ApS for 2022 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The accounting policies applied remain unchanged from last year.

### Reporting currency

The annual report is presented in Danish kroner.

### Translation policies

Transactions in foreign currencies are translated into DKK at the exchange rate prevailing at the date of transaction. Monetary assets and liabilities in foreign currencies are translated into DKK based on the exchange rates prevailing at the balance sheet day. Realised and unrealised foreign exchange gains and losses are included in the income statement under financial income and expenses.

## General information

### Basis of recognition and measurement

The financial statement have been prepared under the historical cost principle.

Income is recognised in the income statement as it is earned, including value adjustments of financial assets and liabilities that are measured at fair value or amortized cost. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortization, 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 accrue 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 attributable to the asset will flow out of the Company, and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Certain financial assets and liabilities are measured at amortised cost, which involves the recognition of a constant effective interest rate over the term. Amortised cost is calculated as original cost less repayments and with the addition/deduction of the accumulated amortisation of the difference between the cost and the nominal amount. This way, exchange losses and gains are allocated over the term.

In connection with recognition and measurement, consideration is given to predictable losses and risks occurring prior to the presentation of the financial statement, i.e. losses and risks which prove or disprove matters which exist at the balance sheet date.

## Accounting Policies

### 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 operating income, costs for raw materials and consumables and other external expenses.

#### Other external expenses

Other external expenses include expenses for distribution, sales, advertising, administration, premises, bad debts, operating leasing expenses etc.

#### 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.

### Balance sheet

#### Equity investments in group enterprises and associates

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

#### Equity

Equity comprises the working capital and a number of equity items that may be statutory or stipulated in the articles of association.

#### Current tax liabilities

Current tax liabilities and current tax receivables are recognised in the balance sheet as estimated income tax charge for the year, adjusted for prior-year taxes and tax paid on account.

#### Liabilities

Payables are measured at amortized cost, which usually corresponds to the nominal value.

#### Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Balance Sheet but appear only in the notes.

**Income Statement**

	Note	2022 kr.	2020/21 kr.
<b>Gross profit</b>		-1	-6.738
Employee benefits expense	1	0	0
<b>Profit from ordinary activities before tax</b>		<u>-1</u>	<u>-6.738</u>
Tax expense on ordinary activities		1	1.482
<b>Profit</b>		<u>0</u>	<u>-5.256</u>
 <b>Proposed distribution of results</b>			
Retained earnings		<u>0</u>	<u>-5.256</u>
<b>Distribution of profit</b>		<u>0</u>	<u>-5.256</u>



Balance Sheet as of 31 December

	Note	2022 kr.	2021 kr.
<b>Assets</b>			
Long-term investments in group enterprises	2	20.200	20.200
<b>Investments</b>		<b>20.200</b>	<b>20.200</b>
<b>Fixed assets</b>		<b>20.200</b>	<b>20.200</b>
Current deferred tax		1.483	1.482
Other short-term receivables		19.800	19.800
<b>Receivables</b>		<b>21.283</b>	<b>21.282</b>
<b>Cash and cash equivalents</b>		<b>399</b>	<b>0</b>
<b>Current assets</b>		<b>21.682</b>	<b>21.282</b>
<b>Assets</b>		<b>41.882</b>	<b>41.482</b>

Pomoxis ApS

Balance Sheet as of 31 December

	Note	2022 kr.	2021 kr.
<b>Liabilities and equity</b>			
Contributed capital		40.000	40.000
Retained earnings		-5.256	-5.256
<b>Equity</b>		<b>34.744</b>	<b>34.744</b>
Trade payables		6.738	6.738
Other payables		400	0
<b>Short-term liabilities other than provisions</b>		<b>7.138</b>	<b>6.738</b>
<b>Liabilities other than provisions within the business</b>		<b>7.138</b>	<b>6.738</b>
<b>Liabilities and equity</b>		<b>41.882</b>	<b>41.482</b>
Contingent liabilities	3		
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## Statement of changes in Equity

	<b>Contributed capital</b>	<b>Retained earnings</b>	<b>Total</b>
Equity 1 January 2022	40.000	-5.256	34.744
<b>Equity 31 December 2022</b>	<b>40.000</b>	<b>-5.256</b>	<b>34.744</b>

The share capital has remained unchanged since the foundation

Notes

	2022	2020/21
<b>1. Personalemkostninger</b>		
Average number of employees	<u>1</u>	<u>1</u>

**2. Disclosure in long-term investments in group enterprises and associates**

*Group enterprises*

Name	Registered office	Share held in		Equity	Profit
			%		
SJM IP ApS	Frederiksberg		50,50	<u>23.539</u>	<u>-1.455</u>
				<b><u>23.539</u></b>	<b><u>-1.455</u></b>

**3. Contingent liabilities**

No contingent liabilities exist at the balance sheet date.

**4. Collaterals and securities**

No securities or mortgages exist at the balance sheet date.