



Sønderjyllands Revision  
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# YesHolistic Holding ApS

Falkevej 31, 6000 Kolding

Company reg. no. 41 95 65 26

## Annual report

1 January - 31 December 2022

The annual report was submitted and approved by the general meeting on the

7/2 2023

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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 %.

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## Management's statement

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Today, the Executive Board has approved the annual report of YesHolistic Holding ApS for the financial year 1 January - 31 December 2022.

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

We consider the chosen accounting policy to be appropriate, and in our opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2022 and of the results of the Company's operations for the financial year 1 January – 31 December 2022.

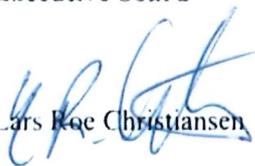
The Executive Board consider the conditions for audit exemption of the 2022 financial statements to be met.

Further, in our opinion, the Management's review gives a true and fair review of the matters discussed in the Management's review.

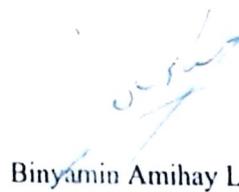
We recommend that the annual report be approved at the Annual General Meeting.

Kolding, 14 June 2023

### Executive board

  
Lars Bøe Christiansen

  
Kaya-Line Knust

  
Binyamin Amihay Lousky

## **Practitioner's compilation report**

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### **To the Shareholders of YesHolistic Holding ApS**

We have compiled the financial statements of YesHolistic Holding ApS for the financial year 1 January - 31 December 2022 based on the company's bookkeeping and on information you have provided.

These financial statements comprise a summary of significant accounting policies, income statement, balance sheet and notes.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist Management in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements under the Danish Act on Approved Auditors and Audit Firms and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) including principles of integrity, objectivity, professional competence and due care.

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

Since 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 to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Padborg, 14 June 2023

**Sønderjyllands Revision**

State Authorised Public Accountants  
Company reg. no. 18 06 16 35



Claus Thomsen  
State Authorised Public Accountant  
mne19744

## **Company information**

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### **The company**

YesHolistic Holding ApS  
Falkevej 31  
6000 Kolding

Company reg. no. 41 95 65 26

Financial year: 1 January - 31 December

### **Executive board**

Lars Roe Christiansen  
Kaya-Line Knust  
Binyamin Amihay Lousky

### **Auditors**

Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab  
Torvegade 6  
6330 Padborg

## **Management's review**

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### **Description of key purpose of the company**

The purpose is to own shares.

### **Development in activities and financial matters**

The loss from ordinary activities after tax totals DKK -12.250 against TDKK -19 last year. Management considers the net loss for the year unsatisfactory.

Equity constitutes per December 31. 2022 TDKK 8.457.

### *Financial resources*

The company has lost more than half of its share capital and is therefor subject to Article 119 of Companies Act.

The company is supported by the shareholders of the company.

The company's management will report to the next general meeting on the company's financial situation, including the measures needed to ensure its continued operation.

## **Accounting policies**

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The annual report for YesHolistic Holding ApS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises.

### **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, write-downs 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 the revenue, and external costs.

Revenue is recognised in the income statement if delivery and passing of risk to the buyer have taken place before the end of the year and if the income can be determined reliably and inflow is anticipated. Revenue is measured at the fair value of the consideration promised exclusive of VAT and taxes and less any discounts relating directly to sales.

Other external expenses comprise expenses 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**

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### Statement of financial position

#### **Receivables**

Receivables are measured at amortised cost, which usually corresponds to nominal value.

In order to meet expected losses, impairment takes place at the net realisable value. The company has chosen to use IAS 39 as a basis for interpretation when recognising impairment of financial assets, which means that impairments must be made to offset losses where an objective indication is deemed to have occurred that an account receivable or a portfolio of accounts receivable is impaired. If an objective indication shows that an individual account receivable has been impaired, an impairment takes place at individual level.

#### **Liabilities other than provisions**

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

**Income statement**

Amounts concerning 2022: DKK.

Amounts concerning 2021: DKK thousand.

<u>Note</u>	<u>1/1 2022 - 31/12 2022</u>	<u>18/12 2020 - 31/12 2021</u>
<b>Gross profit</b>	<b>-12.250</b>	<b>-19</b>
Tax on net profit or loss for the year	<u>0</u>	<u>0</u>
<b>Net profit or loss for the year</b>	<b><u>-12.250</u></b>	<b><u>-19</u></b>
<b>Proposed distribution of net profit:</b>		
Allocated from retained earnings	<u>-12.250</u>	<u>-19</u>
<b>Total allocations and transfers</b>	<b><u>-12.250</u></b>	<b><u>-19</u></b>

**Balance sheet at 31 December**

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Amounts concerning 2022: DKK.

Amounts concerning 2021: DKK thousand.

<u>Note</u>	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
<b>Current assets</b>		
Receivables from associates	20.707	39
Total receivables	20.707	39
<b>Total current assets</b>	<b>20.707</b>	<b>39</b>
<b>Total assets</b>	<b>20.707</b>	<b>39</b>

**Balance sheet at 31 December**

Amounts concerning 2022: DKK.

Amounts concerning 2021: DKK thousand.

<b>Equity and liabilities</b>	<u>2022</u>	<u>2021</u>
<u>Note</u>		
<b>Equity</b>		
Contributed capital	40.002	40
Retained earnings	-31.545	-19
<b>Total equity</b>	<u>8.457</u>	<u>21</u>
<b>Liabilities other than provisions</b>		
Other payables	12.250	18
Total short term liabilities other than provisions	12.250	18
<b>Total liabilities other than provisions</b>	<u>12.250</u>	<u>18</u>
<b>Total equity and liabilities</b>	<u>20.707</u>	<u>39</u>

**1 Uncertainties relating to going concern**

## Notes

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Amounts concerning 2022: DKK.

Amounts concerning 2021: DKK thousand.

### **1. Uncertainties relating to going concern**

The company has lost more than half of its share capital and is therefor subject to Article 119 of Companies Act.

The company is supported by the shareholders of the company.

The company's management will report to the next general meeting on the company's financial situation, including the measures needed to ensure its continued operation.