

Stray Thought ApS

Helsinkigade 29, 15. th., 2150 Nordhavn

Årsrapport for 2022 *Annual report for 2022*

CVR-nr. 42 26 21 88
CVR no. 42 26 21 88

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 26. juni 2023
Adopted at the annual general meeting on 26 June 2023

dirigent: Tan Jean Biam
chairman

Indholdsfortegnelse

Table of contents

	Side Page
Påtegninger <i>Statements</i>	
Ledelsespåtegning <i>Statement by management on the annual report</i>	1
Revisors erklæring om opstilling af årsrapport <i>Auditor's report on compilation of the financial statements</i>	2
Ledelsesberetning <i>Management's review</i>	
Selskabsoplysninger <i>Company details</i>	4
Ledelsesberetning <i>Management's review</i>	5
Årsregnskab <i>Financial statements</i>	
Resultatopgørelse 1. januar - 31. december <i>Income statement</i> <i>1 January - 31 December</i>	6
Balance 31. december <i>Balance sheet 31 December</i>	7
Egenkapitalopgørelse <i>Statement of changes in equity</i>	9
Noter <i>Notes</i>	10
Anvendt regnskabspraksis <i>Accounting policies</i>	11

Disclaimer

The English part of this parallel document in Danish and English is an unofficial translation of the original Danish text. In the event of disputes or misunderstandings arising from the interpretation of the translation, the Danish language version shall prevail.

Ledelsespåtegning

Statement by management on the annual report

Direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. januar - 31. december 2022 for Stray Thought ApS.

The executive board has today discussed and approved the annual report of Stray Thought ApS for the financial year 1 January - 31 December 2022.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

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

Det er min opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2022 og resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2022.

In my 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 January - 31 December 2022.

Ledelsesberetningen indeholder efter min opfattelse en retvisende redegørelse for de forhold, beretningen omhandler.

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

Årsregnskabet er ikke revideret. Ledelsen erklærer, at betingelserne herfor er opfyldt.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

Årsrapporten indstilles til generalforsamlingens godkendelse.

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

Copenhagen, den 26. juni 2023
Copenhagen, 26 June 2023

Direktion
Executive board

Tan Jean Biam
adm. direktør
CEO

Revisors erklæring om opstilling af årsrapport

Auditor's report on compilation of the financial statements

Til kapitalejeren i Stray Thought ApS

Vi har opstillet årsrapporten for Stray Thought ApS for regnskabsåret 1. januar - 31. december 2022 på grundlag af selskabets bogføring og øvrige oplysninger, som virksomheden har tilvejebragt.

Årsrapporten omfatter anvendt regnskabspraksis, resultatopgørelse, balance, egenkapitalopgørelse og noter.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vor faglige ekspertise til at assistere virksomheden med at udarbejde og præsentere årsrapporten i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisoreres etiske adfærd (IESBA Code) herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsrapporten samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsrapporten, er virksomhedens ansvar.

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, virksomheden har givet os til brug for at opstille årsrapporten. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsrapporten er udarbejdet i overensstemmelse med årsregnskabsloven.

To the shareholder of Stray Thought ApS

We have compiled the financial statements of Stray Thought ApS for the financial year 1 January - 31 December 2022 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes.

We performed the engagement in accordance with ISRS 4410, Compilation Engagements.

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

The financial statements and the accuracy and completeness of the information used to compile the financial statements are the enterprise's responsibility.

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by enterprise for our compilation of the financial statements. Accordingly, we do not express an audit or a review conclusion on whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Revisors erklæring om opstilling af årsrapport

Auditor's report on compilation of the financial statements

København, den 26. juni 2023
Copenhagen, 26 June 2023

Ecovis Danmark
statsautoriseret revisionsinteressentskab
CVR-nr. 28 93 95 23
CVR no. 28 93 95 23

Bo Langtoft Larsen
Statsautoriseret revisor

MNE-nr. mne27872
MNE no. mne27872

Selskabsoplysninger

Company details

Selskabet *The company*

Stray Thought ApS
Helsinkigade 29, 15. th.
2150 Nordhavn

CVR-nr.: 42 26 21 88
CVR no.:

Regnskabsperiode: 1. januar - 31. december 2022
Reporting period: 1 January - 31 December 2022

Hjemsted: København
Domicile: Copenhagen

Direktion *Executive board*

Tan Jean Biam, adm. direktør (CEO)

Revisor *Auditors*

Ecovis Danmark
statsautoriseret revisionsinteressentskab
Vendersgade 28 st. th
1363 København K

Ledelsesberetning

Management's review

Selskabets væsentligste aktiviteter

Selskabets væsentligste aktivitet er at design, udvikling og salg af IT-systemer for spil, film, animationer, bøger, tegneserier, legetøj, mode, tilbehør og anden i forbindelse hermed stående virksomhed.

Business review

The company's main activity is to design, develop and sell IT systems for games, films, animations, books, comics, toys, fashion, accessories and other related activities.

Resultatopgørelse
1. januar - 31. december
Income statement
1 January - 31 December

	Note	2022 kr.	2021 kr.
Bruttotab <i>Gross profit</i>		-701.885	-110.348
Af- og nedskrivninger af immaterielle og materielle anlægsaktiver <i>Depreciation, amortisation and impairment of intangible assets and property, plant and equipment</i>		-1.920	0
Resultat før finansielle poster <i>Profit/loss before net financials</i>		-703.805	-110.348
Finansielle omkostninger <i>Financial costs</i>	1	-4.188	-2.904
Årets resultat <i>Profit/loss for the year</i>		-707.993	-113.252
Overført resultat <i>Retained earnings</i>		-707.993	-113.252
		-707.993	-113.252

Balance 31. december

Balance sheet 31 December

	Note	2022	2021
		kr.	kr.
Aktiver			
<i>Assets</i>			
Andre anlæg, driftsmateriel og inventar		15.356	0
<i>Other fixtures and fittings, tools and equipment</i>			
Materielle anlægsaktiver		15.356	0
<i>Tangible assets</i>			
Anlægsaktiver i alt		15.356	0
<i>Total non-current assets</i>			
Tilgodehavender hos tilknyttede virksomheder		11.295	11.295
<i>Receivables from subsidiaries</i>			
Tilgodehavende moms og afgifter		0	2.625
<i>VAT and duties receivables</i>			
Tilgodehavender		11.295	13.920
<i>Receivables</i>			
Likvide beholdninger		153.579	21.806
<i>Cash at bank and in hand</i>			
Omsætningsaktiver i alt		164.874	35.726
<i>Total current assets</i>			
Aktiver i alt		180.230	35.726
<i>Total assets</i>			

Balance 31. december

Balance sheet 31 December

	Note	2022	2021
		kr.	kr.
Passiver			
<i>Equity and liabilities</i>			
Virksomhedskapital		40.000	40.000
<i>Share capital</i>			
Overført resultat		-821.245	-113.252
<i>Retained earnings</i>			
Egenkapital		<u>-781.245</u>	<u>-73.252</u>
<i>Equity</i>			
Anden gæld		952.505	0
<i>Other payables</i>			
Langfristede gældsforpligtelser		<u>952.505</u>	<u>0</u>
<i>Total non-current liabilities</i>			
Leverandører af varer og tjenesteydelser		8.000	6.750
<i>Trade payables</i>			
Anden gæld		970	102.228
<i>Other payables</i>			
Kortfristede gældsforpligtelser		<u>8.970</u>	<u>108.978</u>
<i>Total current liabilities</i>			
Gældsforpligtelser i alt		<u>961.475</u>	<u>108.978</u>
<i>Total liabilities</i>			
Passiver i alt		<u>180.230</u>	<u>35.726</u>
<i>Total equity and liabilities</i>			

Egenkapitalopgørelse

	Virksomheds- kapital <i>Share capital</i>	Overført resultat <i>Retained earnings</i>	I alt <i>Total</i>
Egenkapital 1. januar 2022 <i>Equity at 1 January 2022</i>	40.000	-113.252	-73.252
Årets resultat <i>Net profit/loss for the year</i>	0	-707.993	-707.993
Egenkapital 31. december 2022 <i>Equity at 31 December 2022</i>	40.000	-821.245	-781.245

Noter

Notes

	2022	2021
	kr.	kr.
1 Finansielle omkostninger		
<i>Financial costs</i>		
Andre finansielle omkostninger	4.188	2.904
<i>Other financial costs</i>		
	4.188	2.904
2 Eventualforpligtelser		
<i>Contingent liabilities</i>		

Selskabet er sambeskattet med moderselskabet Stray Thoughts Holding ApS (Administrationselskab) og hæfter solidarisk med øvrige sambeskattede selskaber for betaling af selskabsskat for indkomståret 2022 og frem samt for kildeskat på udbytter, renter og royalties.

The company is jointly taxed with its parent company, Stray Thoughts Holding ApS (management company), and jointly and severally liable with other jointly taxed entities for payment of income taxes for income year 2022 onwards as well as for payment of withholding taxes on dividends, interest and royalties.

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Stray Thought ApS for 2022 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for virksomheder i regnskabsklasse B med tilvalg af regler fra regnskabsklasse C.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

Årsrapporten for 2022 er aflagt i kr.

Generelt om indregning og måling

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde selskabet, og aktivets værdi kan måles pålideligt.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå selskabet, og forpligtelsens værdi kan måles pålideligt.

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet for hver enkelt regnskabspost nedenfor.

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb.

The annual report of Stray Thought 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 provisions applying to reporting class C entities.

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

The annual report for 2022 is presented in kr.

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.

Anvendt regnskabspraksis

Accounting policies

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer, inden årsrapporten aflægges, og som be- eller afkræfter forhold, der eksisterede på balancedagen.

Resultatopgørelsen

Bruttotab

Selskabet anvender bestemmelsen i årsregnskabslovens § 32, hvorefter selskabets omsætning ikke er oplyst.

Bruttotab er et sammendrag af nettoomsætning, ændring i lagre af færdigvarer og varer under fremstilling samt andre driftsindtægter med fradrag af omkostninger til råvarer og hjælpematerialer og andre eksterne omkostninger.

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til distribution, salg, reklame, administration, lokaler, tab på debitorer, operationelle leasingomkostninger mv.

Af- og nedskrivninger

Af- og nedskrivninger indeholder årets af- og nedskrivninger af immaterielle og materielle anlægsaktiver.

Forsknings- og udviklingsomkostninger

Udviklingsomkostninger omfatter omkostninger vedrørende udviklingsprojekter, der ikke opfylder kriterierne for indregning i balancen, samt afskrivninger på indregnede udviklingsprojekter.

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 revenue, changes in inventories of finished goods and work in progress and other operating income less costs of raw materials and consumables and other external expenses.

Other external expenses

Other external expenses include expenses related to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

Amortisation, depreciation and impairment losses

Amortisation, depreciation and impairment losses comprise the year's amortisation, depreciation and impairment of intangible assets and property, plant and equipment.

Research and development costs

Development costs comprise costs relating to development projects that do not qualify for recognition in the balance sheet and amortisation of recognised development projects.

Anvendt regnskabspraksis

Accounting policies

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, finansielle omkostninger ved finansiell leasing, realiserede og urealiserede kursgevinster og -tab vedrørende værdipapirer, gæld og transaktioner i fremmed valuta, amortisering af finansielle aktiver og forpligtelser samt tillæg og godtgørelse under acontoskatteordningen mv.

Materielle anlægsaktiver

Produktionsanlæg og maskiner samt andre anlæg, driftsmateriel og inventar måles til kostpris med fradrag af akkumulerede af- og nedskrivninger.

Afskrivningsgrundlaget er kostpris med fradrag af forventet restværdi efter afsluttet brugstid.

Kostpris omfatter anskaffelsesprisen og omkostninger direkte tilknyttet anskaffelsen indtil det tidspunkt, hvor aktivet er klar til brug. For egne fremstillede aktiver omfatter kostprisen direkte og indirekte omkostninger til materialer, komponenter, underleverandører og løn.

Der foretages lineære afskrivninger baseret på følgende vurdering af aktivernes forventede brugstider og restværdier:

Andre anlæg, driftsmateriel og inventar
Other fixtures and fittings, tools and equipment

Aktiver med en kostpris på under kr. 31.000 omkostningsføres i anskaffelsesåret.

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris.

Likvide beholdninger

Likvide beholdninger omfatter kassebeholdning samt indestående i pengeinstitutter.

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, financial expenses relating to finance leases, realised and unrealised capital/exchange gains and losses on securities, liabilities and foreign currency transactions, amortisation of financial assets and liabilities and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

Tangible assets

Items of plant and machinery and fixtures and fittings, tools and equipment are measured at cost less accumulated depreciation and impairment losses.

The depreciable amount is cost less the expected residual value at the end of the useful life.

Cost comprises the purchase price and any costs directly attributable to the acquisition until the date when the asset is available for use. The cost of self-constructed assets comprises direct and indirect costs of materials, components, sub-suppliers and wages.

Straight-line depreciation is provided on the basis of the following estimated useful lives of the assets:

Brugstid

Useful life

5 år

5 years

Assets costing less than kr. 31.000 are expensed in the year of acquisition.

Receivables

Receivables are measured at amortised cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash and deposits at banks.

Anvendt regnskabspraksis *Accounting policies*

Gældsforpligtelser

Gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Tan Jean Biam

Director

Serial number: ff12924f-1d26-49ae-a939-b8282c63d6fc

IP: 80.161.xxx.xxx

2023-06-26 08:23:32 UTC



Bo Langtoft

Certified public Accountant

Serial number: CVR:28939523-RID:1260353746553

IP: 217.74.xxx.xxx

2023-06-26 08:27:19 UTC



Tan Jean Biam

Chairman of the annual general meeting

Serial number: ff12924f-1d26-49ae-a939-b8282c63d6fc

IP: 80.161.xxx.xxx

2023-06-26 08:28:16 UTC



Penneo document key: XCD0G-1EOEP-A7D64-ZGVTH-YTJSS-6UJZD

This document is digitally signed using Penneo.com. The digital signature data within the document is secured and validated by the computed hash value of the original document. The document is locked and timestamped with a certificate from a trusted third party. All cryptographic evidence is embedded within this PDF, for future validation if necessary.

How to verify the originality of this document

This document is protected by an Adobe CDS certificate. When you open the

document in Adobe Reader, you should see, that the document is certified by **Penneo e-signature service** <penneo@penneo.com>. This guarantees that the contents of the document have not been changed.

You can verify the cryptographic evidence within this document using the Penneo validator, which can be found at <https://penneo.com/validator>