

# Dreamcraft Ventures GP SPV II ApS

C/O Better Collective  
Sankt Annæ Plads 28,4, 1250 Copenhagen

CVR no. 42 68 15 20

## Annual report 2023

Approved at the Company's annual general meeting on 21 June 2024

Chair of the meeting:

.....  
Daniel Nyvang Mariussen

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## Statement by the Executive Board

Today, the Executive Board has discussed and approved the annual report of Dreamcraft Ventures GP SPV II ApS for the financial year 1 January - 31 December 2023.

The annual report, which has not been audited, has been prepared in accordance with the provisions of the Danish Financial Statements Act. The Executive Board has considered the criteria for omission of audit to be met.

In my opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2023 and of the results of the Company's operations for the financial year 1 January - 31 December 2023.

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

I recommend that the annual report be approved at the annual general meeting.

Copenhagen, 21 June 2024  
Executive Board:

.....  
Daniel Nyvang Mariussen

## Independent auditor's report on the compilation of financial statements

### To the general management of Dreamcraft Ventures GP SPV II ApS

We have compiled the financial statements of Dreamcraft Ventures GP SPV II ApS for the financial year 1 January - 31 December 2023 based on the Company's bookkeeping and other information provided.

The financial statements comprise an income statement, balance sheet, statement of changes in equity and notes, including accounting policies.

We performed this compilation engagement in accordance with ISRS 4410 *Compilation Engagements*.

We have applied our expertise in accounting and financial reporting 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 in the Danish Auditors Act and International Ethics Standards Board for Professional Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including principles of 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 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 the financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether the financial statements are prepared in accordance with the Danish Financial Statements Act.

Copenhagen, 21 June 2024  
EY Godkendt Revisionspartnerselskab  
CVR no. 30 70 02 28

Peter Andersen  
State Authorised Public Accountant  
mne34313

Dita Moysich  
State Authorised Public Accountant  
mne47796

## Management's review

### Company details

Name	Dreamcraft Ventures GP SPV II ApS
Address, Postal code, City	C/O Better Collective Sankt Annæ Plads 28,4, 1250 Copenhagen
CVR no.	42 68 15 20
Established	13 September 2021
Registered office	Copenhagen
Financial year	1 January - 31 December
Executive Board	Daniel Nyvang Mariussen

### Management commentary

#### Business review

The objective of the company is to be general partner in Dreamcraft Ventures SPV II K/S.

#### Financial review

The income statement for 2023 shows a loss of DKK 891 against a profit of DKK 3,186 last year, and the balance sheet at 31 December 2023 shows equity of DKK 42,295.

#### Events after the balance sheet date

No events materially affecting the Company's financial position have occurred subsequent to the financial year-end.

## Financial statements 1 January - 31 December

### Income statement

Note	DKK	2023 12 months	2021/22 16 months
	<b>Gross profit/loss</b>	-875	4,084
2	Staff costs	0	0
	<b>Profit/loss before net financials</b>	-875	4,084
3	Financial expenses	-16	0
	<b>Profit/loss before tax</b>	-891	4,084
4	Tax for the year	0	-898
	<b>Profit/loss for the year</b>	-891	3,186
	<b>Recommended appropriation of profit/loss</b>		
	Retained earnings/accumulated loss	-891	3,186
		-891	3,186

## Financial statements 1 January - 31 December

### Balance sheet

Note	DKK	<u>2023</u>	<u>2021/22</u>
	<b>ASSETS</b>		
	<b>Non-fixed assets</b>		
	<b>Receivables</b>		
	Receivables from group companies	36,105	55,584
		<u>36,105</u>	<u>55,584</u>
	<b>Cash</b>	30,464	0
	<b>Total non-fixed assets</b>	<u>66,569</u>	<u>55,584</u>
	<b>TOTAL ASSETS</b>	<u>66,569</u>	<u>55,584</u>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	Share capital	40,000	40,000
	Retained earnings	2,295	3,186
	<b>Total equity</b>	<u>42,295</u>	<u>43,186</u>
	<b>Liabilities other than provisions</b>		
	<b>Current liabilities other than provisions</b>		
	Trade payables	23,376	11,500
	Joint taxation contribution payable	898	898
		<u>24,274</u>	<u>12,398</u>
	<b>Total liabilities other than provisions</b>	<u>24,274</u>	<u>12,398</u>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<u>66,569</u>	<u>55,584</u>

- 1 Accounting policies
- 5 Contractual obligations and contingencies, etc.

## Financial statements 1 January - 31 December

### Statement of changes in equity

DKK	<u>Share capital</u>	<u>Retained earnings</u>	<u>Total</u>
Equity at 1 January 2023	40,000	3,186	43,186
Transfer through appropriation of loss	0	-891	-891
Equity at 31 December 2023	<u>40,000</u>	<u>2,295</u>	<u>42,295</u>



## Financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies

The annual report of Dreamcraft Ventures GP SPV II ApS for 2023 has been prepared in accordance with the provisions in the Danish Financial Statements Act applying to reporting class B entities and elective choice of certain provisions applying to reporting class C entities.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

#### Reporting currency

The financial statements are presented in Danish kroner (DKK).

#### Income statement

##### Revenue

The Company has chosen IAS 11/IAS 18 as interpretation for revenue recognition. Revenue consists of quarterly general partner fees.

##### Gross profit/loss

The items revenue and external expenses have been aggregated into one item in the income statement called gross profit/loss in accordance with section 32 of the Danish Financial Statements Act.

##### Other external expenses

Other external expenses include the year's expenses relating to the Company's core activities, including expenses relating to administration, etc.

##### Tax

Tax for the year includes current tax on the year's expected taxable income and the year's deferred tax adjustments. The portion of the tax for the year that relates to the profit/loss for the year is recognised in the income statement, whereas the portion that relates to transactions taken to equity is recognised in equity.

The Company and its Danish group entities are jointly taxed. The total Danish income tax charge is allocated between profit/loss-making Danish entities in proportion to their taxable income (full absorption).

Jointly taxed entities entitled to a tax refund are reimbursed by the management company based on the rates applicable to interest allowances, and jointly taxed entities which have paid too little tax pay a surcharge according to the rates applicable to interest surcharges to the management company.

#### Balance sheet

##### Receivables

The Company has chosen IAS 39 as interpretation for impairment write-down of financial receivables.

Receivables are measured at amortised cost.

An impairment loss is recognised if there is objective evidence that a receivable or a group of receivables is impaired. If there is objective evidence that an individual receivable has been impaired, an impairment loss is recognised on an individual basis.

## Financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### Liabilities

The Company has chosen IAS 39 as interpretation for liabilities.

Liabilities, which include trade payables and other payables are measured at net realisable value.

#### 2 Staff costs

The Company has no employees.

DKK	2023 12 months	2021/22 16 months
<b>3 Financial expenses</b>		
Other financial expenses	16	0
	16	0
	<hr/>	<hr/>
<b>4 Tax for the year</b>		
Estimated tax charge for the year	0	898
	0	898
	<hr/>	<hr/>

#### 5 Contractual obligations and contingencies, etc.

The Company is jointly taxed with its other Danish group entities and is jointly and severally liable with other jointly taxed group entities for payments of income for the year 2022 onwards as well as withholding taxes on interest, royalties and dividends.

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

## Daniel Nyvang-Székely Mariussen

### Executive Board

On behalf of: The company

Serial number: e89c9019-05aa-4527-bf28-ea7a8f381369

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2024-06-21 08:26:13 UTC



## Daniel Nyvang-Székely Mariussen

### Chair of the meeting

On behalf of: The company

Serial number: e89c9019-05aa-4527-bf28-ea7a8f381369

IP: 77.241.xxx.xxx

2024-06-21 08:26:13 UTC



## Peter Andersen

### State Authorised Public Accountant

On behalf of: EY Godkendt Revisionspartnerselskab

Serial number: 5d86566f-0d85-44c0-ab69-be681c3c395b

IP: 165.225.xxx.xxx

2024-06-21 08:38:47 UTC



## Dita Moysich

### EY Godkendt Revisionspartnerselskab CVR: 30700228

### State Authorised Public Accountant

On behalf of: EY Godkendt Revisionspartnerselskab

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