

# Dreamcraft Ventures SPV II K/S

C/O Matrikel 1  
Højbro Plads 10, 1200 Copenhagen

CVR no. 42 68 19 46

## Annual report

for the period 13 September 2021 - 31 December 2022

Approved at the Company's annual general meeting on 10 May 2023

Chair of the meeting:



.....  
Daniel Nyvang Mariussen

## Contents

Statement by Management	2
Independent auditors' report on the compilation of financial statements	3
Management's review	4
Financial statements 13 September 2021 - 31 December 2022	5
Income statement	5
Balance sheet	6
Statement of changes in equity	7
Notes to the financial statements	8

## Statement by Management

Today, the Management has discussed and approved the annual report of Dreamcraft Ventures SPV II K/S for the financial year 13 September 2021 - 31 December 2022.

The annual report, which has not been audited, has been prepared in accordance with the provisions of the Danish Financial Statements Act. The Management 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 2022 and of the results of the Company's operations for the financial year 13 September 2021 - 31 December 2022.

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, 10 May 2023  
Som Komplementar  
Dreamcraft Ventures GP SPV II ApS

Board of representatives:



.....  
Daniel Nyvang Mariussen

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

To the general management of Dreamcraft Ventures SPV II K/S

We have compiled the financial statements of Dreamcraft Ventures SPV II K/S for the financial year 13 September 2021 - 31 December 2022 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, 10 May 2023  
EY Godkendt Revisionspartnerselskab  
CVR nr. 30 70 02 28



Peter Andersen  
State Authorised Public Accountant  
mne34313

## Management's review

### Company details

Name	Dreamcraft Ventures SPV II K/S
Address, Postal code, City	C/O Matrikel 1 Højbro Plads 10, 1200 Copenhagen
CVR no.	42 68 19 46
Established	13 September 2021
Registered office	Copenhagen
Financial year	13 September 2021 - 31 December 2022

### Management commentary

#### Business review

The objective of the partnership is to own shares in Omnigame ApS.

#### Financial review

The income statement for 2021/22 shows a loss of DKK 236 thousand thousand last year, and the balance sheet at 31 December 2022 shows equity of DKK 23,176 thousand.

#### 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 13 September 2021 - 31 December 2022

### Income statement

Note		2021/22 16 months DKK'000
	Gross profit/loss	-233
2	Staff costs	0
	Profit/loss before net financials	-233
3	Financial expenses	-3
	Profit/loss for the year	-236
	Recommended appropriation of profit/loss	-236
	Retained earnings/accumulated loss	-236

## Financial statements 13 September 2021 - 31 December 2022

### Balance sheet

Note	2021/22 DKK'000
	<u>                    </u>
<b>ASSETS</b>	
Fixed assets	
Investments	
Other securities and investments	22,500
	<u>22,500</u>
Total fixed assets	<u>22,500</u>
Non-fixed assets	
Cash	732
Total non-fixed assets	<u>732</u>
<b>TOTAL ASSETS</b>	<u><b>23,232</b></u>
<b>EQUITY AND LIABILITIES</b>	
Equity	
4 Deposits Limited Partners	23,412
Retained earnings	-236
Total equity	<u>23,176</u>
Liabilities other than provisions	
Current liabilities other than provisions	
Payables to group companies	56
	<u>56</u>
Total liabilities other than provisions	<u>56</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><b>23,232</b></u>

1 Accounting policies

5 Collateral

## Financial statements 13 September 2021 - 31 December 2022

### Statement of changes in equity

DKK'000	Deposits Limited Partners	Retained earnings	Total
Equity at 13 September 2020	0	0	0
Equity at 13 September 2021	0	0	0
Cash capital increase	23,412	0	23,412
Transfer through appropriation of loss	0	-236	-236
Equity at 31 December 2022	<u>23,412</u>	<u>-236</u>	<u>23,176</u>



## Financial statements 13 September 2021 - 31 December 2022

### Notes to the financial statements

#### 1 Accounting policies

The annual report of Dreamcraft Ventures SPV II K/S for 2021/22 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'000).

#### Income statement

##### 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 distribution, administration, etc.

##### Financial expenses

Financial expenses are recognised in the income statements at the amounts that concern the financial year. Net financials include interest expenses as well as allowances and surcharges under the advance-payment-of-tax scheme, etc.

##### Tax

The Company is not independently liable to tax and consequently tax has not been recognized.

#### Balance sheet

##### Other securities and investments

Securities and investments are measured at cost price. Value adjustments are recognised in the income statement under "Net financials".

## Financial statements 13 September 2021 - 31 December 2022

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### Impairment of fixed assets

The carrying amount of investments is assessed for impairment on an annual basis.

Impairment tests are conducted on assets or groups of assets when there is evidence of impairment. The carrying amount of impaired assets is reduced to the higher of the net selling price and the value in use (recoverable amount).

The recoverable amount is the higher of the net selling price of an asset and its value in use. The value in use is calculated as the present value of the expected net cash flows from the use of the asset or the group of assets and the expected net cash flows from the disposal of the asset or the group of assets after the end of the useful life.

Previously recognised impairment losses are reversed when the reason for recognition no longer exists. Impairment losses on goodwill are not reversed.

##### Cash

Cash and cash equivalents comprise of cash and deposits at banks.

##### Liabilities

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

Other liabilities are measured at net realisable value.

#### 2 Staff costs

The Company has no employees.

#### 3 Financial expenses

Other financial expenses	3
	<hr/>
	3
	<hr/>

#### 4 Deposits Limited Partners

Limited Partner's and General Partner's total committed capital is 23,4 mDKK of which all has been called and paid as of 31.12.22.

#### 5 Collateral

The Company has not provided any security or other collateral in assets at 31 December 2022.

Title	SPV II ÅR og tax guidance
File name	SPV II KS Årsrapport 2022.pdf and 1 other
Document ID	90aa37fde8fff659a4a38964856579fbeb16b679
Audit trail date format	MM / DD / YYYY
Status	● Signed

---

### Document history



SENT

**05 / 11 / 2023**

13:20:23 UTC

Sent for signature to Daniel Nyvang-Székely Mariussen  
(daniel@dreamcraft.vc) from daniel@dreamcraft.vc  
IP: 82.192.175.2



VIEWED

**05 / 11 / 2023**

13:20:27 UTC

Viewed by Daniel Nyvang-Székely Mariussen  
(daniel@dreamcraft.vc)  
IP: 82.192.175.2



SIGNED

**05 / 11 / 2023**

13:20:42 UTC

Signed by Daniel Nyvang-Székely Mariussen  
(daniel@dreamcraft.vc)  
IP: 82.192.175.2



COMPLETED

**05 / 11 / 2023**

13:20:42 UTC

The document has been completed.