

## **Walk & Tour ApS**

**J.M.Thiele vej 14, 3. tv  
1961 Frederiksberg C**

**CVR no. 43 26 84 65**

### **Annual report for 2022**

**(1st Financial year)**

Adopted at the annual general  
meeting on 26 June 2023

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Ayelen Fabiana Salazar  
chairman

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## **Statement by management on the annual report**

The executive board has today discussed and approved the annual report of Walk & Tour ApS for the financial year 10 May - 31 December 2022.

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

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 10 May - 31 December 2022.

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

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

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

Frederiksberg, 26 June 2023

### **Executive board**

Ayelen Fabiana Salazar  
Director

## **Auditor's report on compilation of the financial statements**

### ***To the shareholder of Walk & Tour ApS***

We have compiled the financial statements of Walk & Tour ApS for the financial year 10 May - 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.

Copenhagen, 26 June 2023

**Rödl & Partner Danmark**  
statsautoriseret revisionsaktieselskab  
CVR no. 39 18 86 78

Gitte Henckel  
Statsautoriseret Revisor  
MNE no. mne32734

## Company details

### The company

Walk & Tour ApS  
J.M.Thiele vej 14, 3. tv  
1961 Frederiksberg C

CVR no.: 43 26 84 65

Reporting period: 10 May - 31 December 2022

Incorporated: 10 May 2022

Financial year: 1st financial year

Domicile: Frederiksberg

### Executive board

Ayelen Fabiana Salazar, director

### General meeting

The annual general meeting is held on 26 June 2023.

## **Management's review**

### **Business review**

The company's purpose is to engage in trade and service activities and related activities.

### **Financial review**

The company's income statement for the year ended 31 December 2022 shows a loss of DKK 12,551, and the balance sheet at 31 December 2022 shows equity of DKK 27,449.

### **Significant events occurring after the end of the financial year**

No events have occurred after the balance sheet date which could significantly affect the company's financial position.

## **Accounting policies**

The annual report of Walk & Tour ApS for 2022 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to reporting class B entities with selected provisions applying to higher reporting class.

The annual report for 2022 is presented in DKK

As 2022 is the company's first reporting period, no comparatives have been presented.

### **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.

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.

## **Accounting policies**

### **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 less other external expenses.

#### **Revenue**

Revenue is measured at fair value of the agreed consideration excluding VAT and taxes charged on behalf of third parties. Revenue is net of all types of discounts granted.

#### **Other external costs**

Other external costs include expenses related to sale and administration.

#### **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 and foreign currency transactions.

#### **Tax on profit/loss for the year**

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year.

### **Balance sheet**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash and deposits at banks.



## **Accounting policies**

### **Equity**

#### **Dividends**

Proposed dividends are disclosed as a separate item under equity. Dividends are recognised as a liability when declared by the annual general meeting of shareholders.

#### **Income tax and deferred tax**

Current tax liabilities and current tax receivables are recognised in the balance sheet as the estimated tax on the taxable income for the year, adjusted for tax on the taxable income for previous years and tax paid on account.

Deferred tax assets, including the tax base of tax losses allowed for carry forward, are measured at the value to which the asset is expected to be realised. Any deferred net tax assets are measured at net realisable value.

#### **Liabilities**

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

#### **Foreign currency translation**

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and at the date of payment are recognised in the income statement as financial income or financial expenses. If foreign currency instruments are considered cash flow hedges, any unrealised value adjustments are taken directly to a fair value reserve under 'Equity'.

**Income statement 10 May - 31 December**

	<u>Note</u>	<u>2022</u> DKK
<b>Gross profit</b>		<b>-12,535</b>
Financial costs	1	<u>-16</u>
<b>Profit/loss for the year</b>		<b><u><u>-12,551</u></u></b>
Retained earnings		<u>-12,551</u>
		<b><u><u>-12,551</u></u></b>

**Balance sheet 31 December**

	<u>Note</u>	<u>2022</u> DKK
<b>Assets</b>		
<b>Cash at bank and in hand</b>		<u>42,499</u>
<b>Total current assets</b>		<u>42,499</u>
<b>Total assets</b>		<u><u>42,499</u></u>

**Balance sheet 31 December**

	<u>Note</u>	<u>2022</u> DKK
<b>Equity and liabilities</b>		
Share capital		40,000
Retained earnings		-12,551
<b>Equity</b>		<u><b>27,449</b></u>
Trade payables		7,000
Payables to shareholders and management		6,262
Other payables		1,788
<b>Total current liabilities</b>		<u><b>15,050</b></u>
<b>Total liabilities</b>		<u><b>15,050</b></u>
<b>Total equity and liabilities</b>		<u><u><b>42,499</b></u></u>

**Statement of changes in equity**

	<u>Share capital</u>	<u>Retained earnings</u>	<u>Total</u>
Equity at 10 May 2022	40,000	0	40,000
Net profit/loss for the year	0	-12,551	-12,551
<b>Equity at 31 December 2022</b>	<b><u>40,000</u></b>	<b><u>-12,551</u></b>	<b><u>27,449</u></b>

**Notes**

	<u>2022</u>
	DKK
<b>1 Financial costs</b>	
Exchange loss	<u>16</u>
	<u><b>16</b></u>