

# CC BidCo ApS

Øster Allé 48, 8.  
2100 København Ø  
Denmark

CVR no. 43 28 11 43

## Annual report for the period 24 May – 31 December 2022

The annual report was presented and approved at  
the Company's annual general meeting on

9 May 2023

Susan Korsholm Høj  
Chairman of the annual general meeting

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**CC BidCo ApS**  
Annual report 2022  
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## Statement by the Executive Board

The Executive Board has today discussed and approved the annual report of CC BidCo ApS for the financial period 24 May – 31 December 2022.

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

In our opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 December 2022 and of the results of the Company's operations for the financial period 24 May – 31 December 2022.

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

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

Copenhagen, 9 May 2023  
Executive Board:

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Peter Ryttergaard

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Vilhelm Eigil Hahn-Petersen

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Rasmus Philip Buhl Lokvig

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Jens Jørgen Hahn-  
Petersen

## Independent auditor's report

### To the shareholder of CC BidCo ApS

#### Opinion

We have audited the financial statements of CC BidCo ApS for the financial period 24 May – 31 December 2022 comprising income statement, balance sheet, statement of changes in equity and notes, including accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 December 2022 and of the results of the Company's operations for the financial period 24 May – 31 December 2022 in accordance with the Danish Financial Statements Act.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management's responsibility for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act and for such internal control that Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements in Denmark will always detect a material misstatement when it exists. Misstatements may arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of financial statement users made on the basis of these financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also

- identify and assess the risks of material misstatement of the company financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

## Independent auditor's report

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Statement on the Management's review

Management is responsible for the Management's review.

Our opinion on the financial statements does not cover the Management's review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Management's review and, in doing so, consider whether the Management's review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the Management's review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that the Management's review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement of the Management's review.

Copenhagen, 9 May 2023

**KPMG**

Statsautoriseret Revisionspartnerselskab

CVR no. 25 57 81 98

Klaus Rytz  
State Authorised  
Public Accountant  
mne33205

Henrik Y. Jensen  
State Authorised  
Public Accountant  
mne35442

**CC BidCo ApS**  
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## Management's review

### Company details

CC BidCo ApS  
Øster Allé 48, 8.  
2100 København Ø  
Denmark

CVR no.:	43 28 11 43
Established:	24 May 2022
Registered office:	Copenhagen
Financial period:	24 May – 31 December

### Executive Board

Peter Ryttergaard  
Vilhelm Eigil Hahn-Petersen  
Rasmus Philip Buhl Lokvig  
Jens Jørgen Hahn-Petersen

### Auditor

KPMG  
Statsautoriseret Revisionspartnerselskab  
Dampfærgevej 28  
DK-2100 København Ø  
CVR no. 25 57 81 98

## **Management's review**

### **Operating review**

#### **Principal activities**

The principal activity of the Company is to invest and to provide management advice and administrative services.

#### **Development in activities and financial position**

The Company's income statement for the period 24 May 2022 - 31 December 2022 shows a loss of DKK 23,400. Equity in the Company's balance sheet at 31 December 2022 stood at DKK 16,600.

#### **Events after the balance sheet date**

No events have occurred after the balance sheet date of material importance to the annual report for 2022.

## Financial statements 24 May – 31 December

### Income statement

DKK	Note	24/5 2022 - 31/12 2022
<b>Gross loss</b>		<u>-30,000</u>
<b>Loss before tax</b>		<u>-30,000</u>
Tax on loss for the year		<u>6,600</u>
<b>Loss for the period</b>		<u><u>-23,400</u></u>
<b>Proposed distribution of loss</b>		
Retained earnings		<u>-23,400</u>
		<u><u>-23,400</u></u>



## Financial statements 24 May – 31 December

### Balance sheet

DKK	Note	<u>31/12 2022</u>
<b>ASSETS</b>		
<b>Fixed assets</b>		
<b>Investments</b>		
Prepayments		<u>4,196,352</u>
<b>Total fixed assets</b>		<u>4,196,352</u>
<b>Current assets</b>		
<b>Receivables</b>		
Other receivables		53,813
Deferred tax asset		<u>6,600</u>
		<u>60,413</u>
<b>Cash at bank and in hand</b>		<u>40,000</u>
<b>Total current assets</b>		<u>100,413</u>
<b>TOTAL ASSETS</b>		<u><u>4,296,765</u></u>

## Financial statements 24 May – 31 December

### Balance sheet

DKK	Note	<u>31/12 2022</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Contributed capital		40,000
Retained earnings		<u>-23,400</u>
<b>Total equity</b>		<u>16,600</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Other payables		<u>4,280,165</u>
<b>Total liabilities</b>		<u>4,280,165</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><u>4,296,765</u></u>
<b>Contractual obligations, contingencies, etc.</b>	2	

## Financial statements 24 May – 31 December

### Statement of changes in equity

DKK	Contributed capital	Retained earnings	Total
Equity at 24 May 2022	40,000	0	40,000
Transferred over the distribution of loss	0	-23,400	-23,400
<b>Equity at 31 December 2022</b>	<b>40,000</b>	<b>-23,400</b>	<b>16,600</b>

## Financial statements 24 May – 31 December

### Notes

#### 1 Accounting policies

The annual report of CC BidCo ApS for 2022 has been prepared in accordance with the provisions applying to reporting class B entities under the Danish Financial Statements Act with opt-in from higher reporting classes.

#### Foreign currency translation

On initial recognition, transactions denominated in foreign currencies are translated at the exchange rates at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and the date of payment are recognised in the income statement as financial income or financial expenses.

Receivables, payables and other monetary items denominated in foreign currencies are translated at the exchange rates at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the latest financial statements is recognised in the income statement as financial income or financial expenses.

### Income statement

#### Gross profit

Pursuant to section 32 of the Danish Financial Statements Act, the Company has decided only to disclose gross profit.

#### Other external costs

Other external costs comprise costs related to administration.

#### Tax on loss for the year

Tax for the year comprises current corporation tax for the year and changes in deferred tax, including changes in tax rates. The tax expense relating to the profit/loss for the year is recognised in the income statement, and the tax expense relating to amounts directly recognised in equity is recognised directly in equity.

### Balance sheet

#### Investments

Prepayments are recognised at amortised cost.

## Financial statements 24 May – 31 December

### Notes

#### 1 Accounting policies (continued)

##### Impairment of fixed assets

The carrying amount of investments is subject to an annual test for indications of impairment other than the decrease in value reflected by depreciation or amortisation.

Impairment tests are conducted of individual assets or groups of assets when there is an indication that they may be impaired. Write-down is made to the recoverable amount if this is lower than the carrying amount.

The recoverable amount is the higher of an asset's net selling price and its value in use. The value in use is determined as the present value of the forecast net cash flows from the use of the asset or the group of assets, including forecast net cash flows from the disposal of the asset or the group of assets after the end of the useful life.

##### Corporation tax and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the taxable income for the year, adjusted for tax on the taxable income of prior years and for tax paid on account.

Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities based on the planned use of the asset or settlement of the liability. However, deferred tax is not recognised on temporary differences relating to goodwill non-deductible for tax purposes and on office premises and other items where the temporary differences arise at the date of acquisition without affecting either profit/loss or taxable income.

Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Any deferred net assets are measured at net realisable value.

Deferred tax is measured in accordance with the tax rules and at the tax rates applicable at the balance sheet date when the deferred tax is expected to crystallise as current tax. Changes in deferred tax as a result of changes in tax rates are recognised in the income statement or equity, respectively.

##### Liabilities

Other liabilities are measured at amortised cost.

## Financial statements 24 May – 31 December

### Notes

#### **2 Contractual obligations, contingencies, etc.**

The Company is jointly taxed with other Danish companies in the Group. The Company has joint and several liability for Danish corporation taxes and withholding taxes on dividends, interest and royalties within the joint taxation.

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## Rasmus Philip Buhl Lokvig

Direktør

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## Peter Ryttergaard

Direktør

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## Jens Jørgen Hahn-Petersen

Direktør

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## Vilhelm Eigil Hahn-Petersen

Direktør

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## Klaus Rytz

Statsautoriseret revisor

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## Henrik Y. Jensen

Statsautoriseret revisor

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**Susan Korsholm Høj**

**Dirigent**

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