

Gullers Grupp ApS

Amaliegade 35, 1
1256 København K

CVR No. 43670549

Annual Report 2022/23

25-11-2022 - 30-06-2023

1. financial year

The Annual Report was presented and
adopted at the Annual General Meeting of
the Company on 12 October 2023

Ulf Dahlqvist
Chairman

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Management's Statement

Today, Management has considered and adopted the Annual Report of Gullers Grupp ApS for the financial year 25 November 2022 - 30 June 2023.

The Annual Report is presented in accordance with the Danish Financial Statements Act.

In our opinion, the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 30 June 2023 and of the results of the Company's operations for the financial year 25 November 2022 - 30 June 2023.

In our opinion, the Management's Review includes a true and fair account of the matters addressed in the review.

The Annual General Meeting of the Company decides that the Financial Statements for next year are not to be audited. The conditions for not conducting an audit of the Financial Statements have been met.

We recommend that the Annual Report be adopted at the Annual General Meeting.

Copenhagen, 12 October 2023

Executive Board

Ulf Dahlgvist
Manager

Auditors' Report on Compilation of Financial Statements

To the Management of Gullers Grupp ApS

We have compiled the accompanying financial statements of Gullers Grupp ApS for the financial year 25 November 2022 - 30 June 2023 based on the information you have provided.

These financial statements comprise a summary of significant accounting Policies, income statement, balance sheet, statement of change in equity and notes.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the Danish Financial Statement Act. We have complied with relevant requirements under the Danish Act on Approved auditors and Audit Firms and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) including principles of integrity, objectivity, professional competence and due care.

The Financial Statement and the accuracy and completeness of the information used to compile them 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 these financial statements. Accordingly, we do not express an audit opinion or review conclusion on whether the financial statements are prepared in accordance with the Danish Financial Accounts Act.

Haderslev, 12 October 2023

2+ Revision

Statsautoriseret Revisionsanpartsselskab

CVR-no. 39701863

Per Kristensen

State Authorised Public Accountant

mne33209

Company details

Company	Gullers Grupp ApS Amaliegade 35, 1 1256 København K
E-mail	madeleine.vestin@gullers.se
CVR No.	43670549
Date of formation	25 November 2022
Financial year	25 November 2022 - 30 June 2023
Executive Board	Ulf Dahlqvist
Auditors	2+ Revision Statsautoriseret Revisionsanpartsselskab Bygnaf 15 6100 Haderslev CVR-no.: 39701863

Management's Review

The Company's principal activities

The Company's principal activities consist in a communications agency and related business.

Development in the activities and the financial situation of the Company

Development in activities and the financial situation

The Company's Income Statement of the financial year 25 November 2022 - 30 June 2023 shows a result of DKK -27.002 and the Balance Sheet at 30 June 2023 a balance sheet total of DKK 21.998 and an equity of DKK 12.998.

Going concern

The company has lost more than 50% of the share capital. This is expected to be reestablished with founding from parent company and own income for the upcoming year.

Accounting Policies

Reporting Class

The annual report of Gullers Grupp ApS for 2022/23 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

As the financial year 2022/23 is the Company's first financial year, the Financial Statements with associated notes have been prepared without comparative figures from the previous year.

Reporting currency

The annual report is presented in Danish kroner.

General information

Basis of recognition and measurement

The financial statement have been prepared under the historical cost principle.

Income is recognised in the income statement as it is earned, including value adjustments of financial assets and liabilities that are measured at fair value or amortized cost. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortization, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits attributable to the asset will accrue 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 attributable to the asset will flow out of the Company, and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Certain financial assets and liabilities are measured at amortised cost, which involves the recognition of a constant effective interest rate over the term. Amortised cost is calculated as original cost less repayments and with the addition/deduction of the accumulated amortisation of the difference between the cost and the nominal amount. This way, exchange losses and gains are allocated over the term.

In connection with recognition and measurement, consideration is given to predictable losses and risks occurring prior to the presentation of the financial statement, i.e. losses and risks which prove or disprove matters which exist at the balance sheet date.

Income statement

Gross profit/loss

The Company has decided to aggregate certain items of the income statement in accordance with the provisions of Section 32 of the Danish Financial Statements Act.

Gross profit is a combination of the items of revenue, change in inventories of finished goods, work in progress and goods for resale, other operating income, costs for raw materials and consumables and other external expenses.

Revenue

Revenue is recognised in the income statement if the goods have been delivered and the risk has passed to the buyer before year-end and if the revenue can be reliably calculated and expected to be received. Revenue is recognised excluding VAT and all discounts granted are recognised in revenue.

Accounting Policies

Other external expenses

Other external expenses include expenses for distribution, sales, advertising, administration, premises, bad debts, operating leasing expenses etc.

Tax on net profit for the year

Tax on net profit/loss for the year comprises current tax on expected taxable income of the year and the year's adjustment of deferred tax less the part of the tax of the year that relates to changes in equity. Current and deferred tax regarding changes in equity is recognised directly in equity.

Balance sheet

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand as well as short-term securities with a term of less than three months which can be converted directly into cash at bank and in hand and involve only an insignificant risk of value changes.

Equity

Equity comprises the working capital and a number of equity items that may be statutory or stipulated in the articles of association.

Current tax liabilities

Current tax liabilities and current tax receivables are recognised in the balance sheet as estimated income tax charge for the year, adjusted for prior-year taxes and tax paid on account.

Other payables

Other payables are measured at amortized cost, which usually corresponds to the nominal value.

Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Balance Sheet but appear only in the notes.

Income Statement

	Note	2022/23 kr.
Gross profit		-32.150
Employee benefits expense	1	0
Profit from ordinary activities before tax		-32.150
Tax expense on ordinary activities		5.148
Profit		-27.002
Proposed distribution of results		
Retained earnings		-27.002
Distribution of profit		-27.002

Balance Sheet as of 30 June

	Note	<u>2023 kr.</u>
Assets		
Current deferred tax		5.148
Other short-term receivables		5.575
Receivables		<u>10.723</u>
Cash and cash equivalents		<u>11.275</u>
Current assets		<u>21.998</u>
Assets		<u>21.998</u>

Balance Sheet as of 30 June

	Note	2023 kr.
Liabilities and equity		
Contributed capital		40.000
Retained earnings		-27.002
Equity		12.998
Trade payables		9.000
Short-term liabilities other than provisions		9.000
Liabilities other than provisions within the business		9.000
Liabilities and equity		21.998
Contingent liabilities	2	
Collaterals and assets pledges as security	3	

Statement of changes in Equity

	Contributed capital	Retained earnings	Total
Change of equity through mergers and business combinations	40.000	0	40.000
Profit (loss)	0	-27.002	-27.002
Equity 30 June 2023	40.000	-27.002	12.998

The share capital has remained unchanged for the last 5 years.

Notes

2022/23

1. Employee benefits expense

Average number of employees

1

2. Contingent liabilities

No contingent liabilities exist at the balance sheet date.

3. Collaterals and securities

No securities or mortgages exist at the balance sheet date.

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Ernst Axel Ulf Dahlqvist

Direktør

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2023-10-13 08:32:26 UTC



Per Kristensen

Statsautoriseret revisor

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2023-10-13 09:30:48 UTC

NEM ID 

Ernst Axel Ulf Dahlqvist

Dirigent

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