

Prima Holding APS

Skt. Hans Gade 45, st. 4, 5000 Odense C

CVR-nr. 43 78 41 45

Company reg. no. 43 78 41 45

Årsrapport

Annual report

8. januar - 31. december 2023

8 January - 31 December 2023

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 9. august 2024.

The annual report was submitted and approved by the general meeting on the 9 August 2024.

Florentin-Catalin Marian

Dirigent

Chairman of the meeting

Notes to users of the English version of this document:

- *This document contains a Danish version as well as an English version. In the event of any dispute regarding the interpretation of any part of the document, the Danish version of the document shall prevail.*
- *To ensure the greatest possible applicability of the English version of the document, IAS/IFRS English terminology has been used.*
- *Please note that decimal points remain unchanged from Danish version of the document. This means that DKK 146.940 corresponds to the English amount of DKK 146,940, and that 23.5 % corresponds to 23.5 %.*

Indholdsfortegnelse

Contents

Side

Page

Påtegninger

Reports

- 1 Ledespåtegning
Management's statement
- 2 Revisors erklæring om opstilling af årsregnskab
Practitioner's compilation report

Ledelsesberetning

Management's review

- 4 Selskabsoplysninger
Company information
- 5 Ledelsesberetning
Management's review

Årsregnskab 8. januar - 31. december 2023

Financial statements 8 January - 31 December 2023

- 6 Resultatopgørelse
Income statement
- 7 Balance
Balance sheet
- 9 Egenkapitalopgørelse
Statement of changes in equity
- 10 Noter
Notes
- 13 Anvendt regnskabspraksis
Accounting policies

Ledelsespåtegning *Management's statement*

Direktionen har dags dato aflagt årsrapporten for regnskabsåret 8. januar - 31. december 2023 for Prima Holding APS.

Today, the Managing Director has approved the annual report of Prima Holding APS for the financial year 8 January - 31 December 2023.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven.

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

Jeg anser den valgte regnskabspraksis for hen sigtsmæssig, og efter min opfattelse giver årsregnskabet et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2023 samt af resultatet af selskabets aktiviteter for regnskabsåret 8. januar - 31. december 2023.

I consider the chosen accounting policy to be appropriate, and 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 8 January – 31 December 2023.

Direktionen anser betingelserne for at undlade revision af årsregnskabet for 2023 for opfyldt.

The Managing Director consider the conditions for audit exemption of the 2023 financial statements to be met.

Ledelsesberetningen indeholder efter min opfattelse en retvisende redegørelse for de forhold, som beretningen omhandler.

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

Årsrapporten indstilles til generalforsamlingens godkendelse.

We recommend that the annual report be approved at the Annual General Meeting.

Odense C, den 8. august 2024
Odense C, 8 August 2024

Direktion
Managing Director

Florentin-Catalin Marian
Adm. Dir.

Revisors erklæring om opstilling af årsregnskab *Practitioner's compilation report*

Til anpartshaveren i Prima Holding APS

Vi har opstillet årsregnskabet for Prima Holding APS for regnskabsåret 8. januar - 31. december 2023 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsregnskabet omfatter resultatopgørelse, balance, egenkapitalopgørelse, noter og anvendt regnskabspraksis.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vores faglige ekspertise til at assistere Dem med at udarbejde og præsentere årsregnskabet i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisorerets etiske adfærd (IESBA Code), herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsregnskabet samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsregnskabet, er Deres ansvar.

To the Shareholder of Prima Holding APS

We have compiled the financial statements of Prima Holding APS for the financial year 8 January - 31 December 2023 based on the company's bookkeeping and on information you have provided.

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

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 Management in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements under the Danish Act on Approved Auditors and Audit Firms and 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.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Revisors erklæring om opstilling af årsregnskab *Practitioner's compilation report*

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, De har givet os til brug for at opstille årsregnskabet. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsregnskabet er udarbejdet i overensstemmelse med årsregnskabsloven.

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 a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Vejle, den 8. august 2024

Vejle, 8 August 2024

Attent Statsautoriseret Revisionsanpartsselskab

CVR-nr. 36 42 72 05
Company reg. no. 36 42 72 05

Thomas Søgaard

statsautoriseret revisor
State Authorised Public Accountant
mne46609

Selskabsoplysninger *Company information*

Selskabet <i>The company</i>	Prima Holding APS Skt. Hans Gade 45, st. 4 5000 Odense C
	CVR-nr.: 43 78 41 45 <i>Company reg. no.</i>
	Regnskabsår: 8. januar 2023 - 31. december 2023 <i>Financial year: 8 January 2023 - 31 December 2023</i>
Direktion <i>Managing Director</i>	Florentin-Catalin Marian, Adm. Dir.
Revisor <i>Auditors</i>	Attent Statsautoriseret Revisionsanpartsselskab Roms Hule 8 7100 Vejle
Dattervirksomhed <i>Subsidiary</i>	MF Prima Distribution Aps, Odense C

Selskabets væsentligste aktiviteter

Selskabets aktivitet består i at eje kapitalandele i andre selskaber samt hermed beslægtet virksomhed.

Udvikling i aktiviteter og økonomiske forhold

Årets bruttotab udgør -15 t.kr. Det ordinære resultat efter skat udgør -55 t.kr. Ledelsen anser årets resultat for utilfredsstillende.

Kapitalberedskab

Selskabet har tabt over 50% af selskabets selskabskapital. Ledelsen har iværksat en række tiltag, som skal sikre en positiv udvikling i resultatet for 2024, således at selskabets aktiviteter kan bidrage positivt fremadrettet. Ejerne har tilkendegivet at de, om nødvendigt, vil understøtte selskabet økonomisk i det kommende år. Ledelsen aflægger på baggrund af ovenstående årsregnskabet med fortsat drift for øje.

Description of key activities of the company

The company's activity consists of owning capital shares in other companies and related businesses.

Development in activities and financial matters

The gross loss for the year totals DKK -15.000. Income or loss from ordinary activities after tax totals DKK -55.000. Management considers the net profit or loss for the year unsatisfactory.

Financial resources

The company has lost over 50% of the company's share capital. The management has initiated a number of initiatives, which must ensure a positive development in the result for 2024, so that the company's activities can contribute positively going forward. The owners have indicated that, if necessary, they will support the company financially in this coming year. On the basis of the above, the management submits the annual accounts with continued operations in mind.

Resultatopgørelse Income statement

All amounts in DKK.

<u>Note</u>	8/1 2023 - 31/12 2023
Bruttotab Gross loss	-15.000
Indtægter af kapitalandele i tilknyttede virksomheder <i>Income from investments in group enterprises</i>	<u>-40.000</u>
Resultat før skat Pre-tax net profit or loss	-55.000
2 Skat af årets resultat <i>Tax on net profit or loss for the year</i>	<u>0</u>
Årets resultat Net profit or loss for the year	<u>-55.000</u>
Forslag til resultatdisponering: Proposed distribution of net profit:	
Disponeret fra overført resultat <i>Allocated from retained earnings</i>	<u>-55.000</u>
Disponeret i alt Total allocations and transfers	<u>-55.000</u>

Balance

Balance sheet

All amounts in DKK.

<u>Note</u>	<u>31/12 2023</u>
Aktiver	
Assets	
Anlægsaktiver	
Non-current assets	
3 Kapitalandele i tilknyttede virksomheder	
<i>Investments in group enterprises</i>	<u>0</u>
Finansielle anlægsaktiver i alt	
<i>Total investments</i>	<u>0</u>
Anlægsaktiver i alt	
Total non-current assets	<u>0</u>
Aktiver i alt	
Total assets	<u>0</u>

Balance

Balance sheet

All amounts in DKK.

<u>Note</u>	<u>31/12 2023</u>
Passiver Equity and liabilities	
Egenkapital Equity	
Virksomhedskapital <i>Contributed capital</i>	40.000
Overført resultat <i>Retained earnings</i>	-55.000
Egenkapital i alt Total equity	-15.000
Gældsforpligtelser Liabilities other than provisions	
Leverandører af varer og tjenesteydelser <i>Trade payables</i>	15.000
Kortfristede gældsforpligtelser i alt <i>Total short term liabilities other than provisions</i>	15.000
Gældsforpligtelser i alt Total liabilities other than provisions	15.000
Passiver i alt Total equity and liabilities	0

- 1 Usikkerhed om going concern
Uncertainties relating to going concern
- 4 Eventualposter
Contingencies

Egenkapitalopførelse *Statement of changes in equity*

All amounts in DKK.

	Virksomheds- kapital <i>Contributed capital</i>	Overført resul- tat <i>Retained earnings</i>	I alt <i>Total</i>
Egenkapital 8. januar 2023 <i>Equity 8 January 2023</i>	40.000	0	40.000
Årets overførte overskud eller underskud <i>Retained earnings for the year</i>	0	-55.000	-55.000
	40.000	-55.000	-15.000

Noter Notes

All amounts in DKK.

1. Usikkerhed om going concern

Uncertainties relating to going concern

Selskabet har tabt over 50% af selskabets selskabskapital. Ledelsen har iværksat en række tiltag, som skal sikre en positiv udvikling i resultatet for 2024, således at selskabets aktiviteter kan bidrage positivt fremadrettet. Ejerne har tilkendegivet at de, om nødvendigt, vil understøtte selskabet økonomisk i det kommende år. Ledelsen aflægger på baggrund af ovenstående årsregnskabet med fortsat drift for øje.

The company has lost over 50% of the company's share capital. The management has initiated a number of initiatives, which must ensure a positive development in the result for 2024, so that the company's activities can contribute positively going forward. The owners have indicated that, if necessary, they will support the company financially in this coming year. On the basis of the above, the management submits the annual accounts with continued operations in mind.

8/1 2023
- 31/12 2023

2. Skat af årets resultat

Tax on net profit or loss for the year

Skat af årets resultat

Tax on net profit or loss for the year

0

0

Noter Notes

All amounts in DKK.

	<u>31/12 2023</u>		
3. Kapitalandele i tilknyttede virksomheder			
<i>Investments in group enterprises</i>			
Kostpris 8. januar 2023			
<i>Cost 8 January 2023</i>			0
Tilgang i årets løb			
<i>Additions during the year</i>		<u>40.000</u>	
Kostpris 31. december 2023			
<i>Cost 31 December 2023</i>		<u>40.000</u>	
Opskrivninger 8. januar 2023			
<i>Revaluations, opening balance 8 January 2023</i>			0
Nedskrivning af kapitalandele			
<i>Write-down of capital shares</i>		<u>-40.000</u>	
Nedskrivninger 31. december 2023			
<i>Writedown 31 December 2023</i>		<u>-40.000</u>	
Regnskabsmæssig værdi 31. december 2023			
<i>Carrying amount, 31 December 2023</i>			<u>0</u>
Tilknyttede virksomheder:			
<i>Group enterprises:</i>			
	Hjemsted	Ejerandel	
	<i>Domicile</i>	<i>Equity</i>	
		<i>interest</i>	
MF Prima Distribution Aps	Odense C	100 %	
4. Eventualposter			
<i>Contingencies</i>			
Eventualaktiver			
<i>Contingent assets</i>			
Selskabet har et ikke optaget udskudt skatteaktiv på 3 t.kr.			
<i>The company has an unrecorded deferred tax asset of 3.t.kr</i>			

Noter Notes

All amounts in DKK.

4. Eventualposter (fortsat) *Contingencies (continued)*

Sambeskatning *Joint taxation*

Selskabet er administrationselskab i den nationale sambeskatning og hæfter ubegrænset og solidarisk med de øvrige sambeskattede selskaber for den samlede selskabsskat.

The company acts as administration company for the group of companies subject to the Danish scheme of joint taxation and is unlimitedly, jointly, and severally liable, along with the other jointly taxed companies, to pay the total corporation tax.

Selskabet hæfter ubegrænset og solidarisk med de øvrige sambeskattede selskaber for eventuelle forpligtelser til at indeholde kildeskat på renter, royalties og udbytter.

The company is unlimitedly, jointly, and severally liable, along with the other jointly taxed companies, for any obligations to withhold tax on interest, royalties, and dividends.

Hæftelse vedrørende forpligtelse i forbindelse med kildeskatter af udbytte, renter og royalties udgør estimeret maksimalt: 0 t.kr.

The liability relating to obligations in connection with withholding tax on dividends, interest, and royalties represents an estimated maximum of 0 t.kr..

Eventuelle senere korrektioner af selskabsskatter eller kildeskatter mv. vil kunne medføre, at selskabets hæftelse udgør et andet beløb.

Any subsequent adjustments of corporate taxes or withholding taxes, etc., may result in changes in the company's liabilities.

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Prima Holding APS er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for en klasse B-virksomhed. Herudover har virksomheden valgt at følge enkelte regler for klasse C-virksomheder.

The annual report for Prima Holding APS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises. Furthermore, the company has decided to comply with certain rules applying to reporting class C enterprises.

Årsrapporten aflægges i danske kroner. Årsrapporten omfatter selskabets første regnskabsår, hvorfor der ikke er medtaget sammenligningstal.

The annual report is presented in DKK. The annual report comprises the first financial year and hence comparative figures are not available.

Resultatopgørelsen

Income statement

Bruttotab

Bruttotab indeholder andre eksterne omkostninger.

Gross loss

Gross loss comprises other external costs.

Andre eksterne omkostninger omfatter omkostninger til administration.

Other external expenses comprise expenses incurred for administration.

Indtægter af kapitalandele i tilknyttede virksomheder

I resultatopgørelsen indregnes den forholdsmæssige andel af de enkelte tilknyttede virksomheders resultat efter skat efter fuld eliminering af intern avance eller tab og fradrag af afskrivning på goodwill og tillæg af negativ goodwill.

Results from investments in group enterprises

After full elimination of intercompany profit or loss less amortised consolidated goodwill, the investment in the individual entities are recognised in the income statement as a proportional share of the entities' post-tax profit or loss.

Skat af årets resultat

Årets skat, der består af årets aktuelle selskabsskat og ændring i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte i egenkapitalen med den del, der kan henføres til posteringer direkte i egenkapitalen.

Tax on net profit or loss for the year

Tax for the year comprises the current income tax for the year and changes in deferred tax and is recognised in the income statement with the share attributable to the net profit or loss for the year and directly in equity with the share attributable to entries directly in equity.

Anvendt regnskabspraksis

Accounting policies

Modervirksomheden og de danske tilknyttede virksomheder er omfattet af de danske regler om tvungen sambeskatning af koncernens danske virksomheder. Modervirksomheden er administrationselskab for sambeskatningen og afregner som følge heraf alle betalinger af selskabsskat med skattemyndighederne.

Den aktuelle danske selskabsskat fordeles ved afregning af sambeskatningsbidrag mellem de sambeskattede virksomheder i forhold til disses skattepligtige indkomster. I tilknytning hertil modtager virksomheder med skattemæssigt underskud sambeskatningsbidrag fra virksomheder, der har kunnet anvende dette underskud (fuld fordeling).

Balancen

Finansielle anlægsaktiver

Kapitalandele i tilknyttede virksomheder

Kapitalandele i tilknyttede virksomheder indregnes og måles efter den indre værdis metode. Indre værdis metode anvendes som en konsolideringsmetode.

I balancen indregnes kapitalandele i tilknyttede virksomheder til den forholdsmæssige andel af virksomhedens regnskabsmæssige indre værdi. Denne opgøres efter modervirksomhedens regnskabspraksis med fradrag eller tillæg af urealiserede koncerninterne avancer og tab samt med tillæg eller fradrag af resterende værdi af positiv eller negativ goodwill opgjort efter overtagelsesmetoden. Negativ goodwill indregnes i resultatopgørelsen ved købet af kapitalandelen. Vedrører den negative goodwill overtagne eventualforpligtelser, indtægtsføres negativ goodwill først, når eventualforpligtelserne er afviklet eller bortfaldet.

The company is subject to Danish rules on compulsory joint taxation of Danish group enterprises. The company acts as an administration company in relation to the joint taxation. This means that the total Danish tax payable by the Danish consolidated companies is paid to the tax authorities by the company.

The current Danish income tax is allocated among the jointly taxed companies proportional to their respective taxable income (full allocation with reimbursement of tax losses).

Statement of financial position

Investments

Investments in group enterprises

Investments in group enterprises are recognised and measured by applying the equity method. The equity method is used as a method of consolidation.

Investments in group enterprises are recognised in the statement of financial position at the proportionate share of the enterprise's equity value. This value is calculated in accordance with the parent's accounting policies with deductions or additions of unrealised intercompany gains and losses as well as with additions or deductions of the remaining value of positive or negative goodwill calculated in accordance with the acquisition method. Negative goodwill is recognised in the income statement at the time of acquisition of the equity investment. If the negative goodwill relates to contingent liabilities acquired, negative goodwill is not recognised until the contingent liabilities have been settled or lapsed.

Anvendt regnskabspraksis

Accounting policies

Kapitalandele i tilknyttede virksomheder med regnskabsmæssig negativ indre værdi måles til 0 kr., og et eventuelt tilgodehavende hos disse virksomheder nedskrives, i det omfang tilgodehavendet er uerholdeligt. I det omfang modervirksomheden har en retlig eller faktisk forpligtelse til at dække en underbalance, der overstiger tilgodehavendet, indregnes det resterende beløb under hen-satte forpligtelser.

Nettoopskrivning af kapitalandele i tilknyttede virksomheder overføres under egenkapitalen til reserve for nettoopskrivning efter den indre værdis metode i det omfang, den regnskabsmæssige værdi overstiger kostprisen. Udbytter fra tilknyttede virksomheder, der forventes vedtaget inden godkendelsen af nærværende årsrapport, bindes ikke på opskrivningsreserven. Reserven reguleres med andre egenkapitalbevægelser i tilknyttede virksomheder.

Nyerhvervede eller nystiftede virksomheder indregnes i årsregnskabet fra anskaffelsestidspunktet. Solgte eller afviklede virksomheder indregnes frem til afståelsestidspunktet.

Gældsforpligtelser

Øvrige gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt an den gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

Investments in group enterprises with a negative equity value are measured at DKK 0, and any accounts receivable from these enterprises are written down to the extent that the account receivable is uncollectible. To the extent that the parent has a legal or constructive obligation to cover a negative balance that exceeds the account receivable, the remaining amount is recognised under provisions.

To the extent the equity exceeds the cost, the net revaluation of equity investments in group enterprises transferred to the reserve under equity for net revaluation according to the equity method. Dividends from group enterprises expected to be adopted before the approval of this annual report are not subject to a limitation of the revaluation reserve. The reserve is adjusted by other equity movements in group enterprises.

Newly acquired or newly established companies are recognised in the financial statement as of the time of acquisition. Sold or liquidated companies are recognised until the date of disposal.

Liabilities other than provisions

Other liabilities concerning payables to suppliers, group enterprises, and other payables are measured at amortised cost which usually corresponds to the nominal value.

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The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

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

Florentin-Catalin Marian

Adm. direktør

Serial number: 5594b568-fa18-4285-9699-13a0dc39bd92

IP: 83.137.xxx.xxx

2024-08-10 01:14:15 UTC



Thomas Søgaard Christensen

Statsautoriseret revisor

Serial number: 663aa685-5602-4af9-9ccf-1fca44d5bbe

IP: 20.61.xxx.xxx

2024-08-12 06:40:43 UTC



Florentin-Catalin Marian

Dirigent

Serial number: 5594b568-fa18-4285-9699-13a0dc39bd92

IP: 83.137.xxx.xxx

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