



Oppedijk Holding ApS

Kanalvej 5D 4.2, 2800 Kongens Lyngby

CVR no. 44 04 45 44

**Annual report for the period
10 May to 31 December 2023**

Adopted at the annual general meeting on 30 January 2024

Wybren Meinte Oppedijk
Chairman


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Statement by management on the annual report

The executive board has today discussed and approved the annual report of Oppedijk Holding ApS for the financial year 10 May - 31 December 2023.

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 2023 and of the results of the company's operations for the financial year 10 May - 31 December 2023.

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.

Lyngby-taarbæk, 30 January 2024

Executive board

Wybren Meinte Oppedijk

Auditor's report on compilation of the financial statements

To the shareholder of Oppedijk Holding ApS

We have compiled the financial statements of Oppedijk Holding ApS for the financial year 10 May - 31 December 2023 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, 30 January 2024

Baker Tilly Denmark
Godkendt Revisionspartnerselskab
CVR no. 35 25 76 91

Morten Friis Munksgaard
statsautoriseret revisor
mne34482

Company details

The company

Oppedijk Holding ApS
Kanalvej 5D 4.2
2800 Kongens Lyngby

CVR no.: 44 04 45 44

Reporting period: 10 May - 31 December 2023
Incorporated: 10 May 2023

Domicile: Lyngby-taarbæk

Executive board

Wybren Meinte Oppedijk

Auditors

Baker Tilly Denmark
Godkendt Revisionspartnerselskab
Poul Bundgaards Vej 1, 1.
2500 Valby

Management's review

Business review

The company's main activity consists of owning capital shares in other companies, as well as investing in securities in general and any other activity that, according to management, is related to this.

Financial review

The company's income statement for the year ended 31 December 2023 shows a loss of DKK 12.772, and the balance sheet at 31 December 2023 shows equity of DKK 27.228.

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.

Income statement 10 May - 31 December

	Note	2023
		DKK (8 months)
Gross profit		-12.795
Financial income		25
Financial costs		-2
Profit/loss before tax		-12.772
Tax on profit/loss for the year		0
Profit/loss for the year		-12.772
Retained earnings		-12.772
		-12.772

Balance sheet 31 December

	Note	2023
		DKK
Assets		
Participating interests	1	12.000
Fixed asset investments		12.000
Total non-current assets		12.000
Cash at bank and in hand		20.228
Total current assets		20.228
Total assets		32.228

Balance sheet 31 December

	Note	2023
		DKK
Equity and liabilities		
Share capital		40.000
Retained earnings		-12.772
Equity		27.228
Other payables		5.000
Total current liabilities		5.000
Total liabilities		5.000
Total equity and liabilities		32.228

Statement of changes in equity

	Share capital	Retained earnings	Total
	DKK	DKK	DKK
Equity at 10 May	40.000	0	40.000
Net profit/loss for the year	0	-12.772	-12.772
Equity at 31 December	40.000	-12.772	27.228

Notes

	<u>2023</u>
	DKK
1 Participating interests	
Cost at 10 May	0
Additions for the year	<u>12.000</u>
Cost at 31 December	<u>12.000</u>
Revaluations at 10 May	<u>0</u>
Revaluations at 31 December	<u>0</u>
Carrying amount at 31 December	<u><u>12.000</u></u>

Accounting policies

The annual report of Oppedijk Holding ApS for 2023 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, as well as provisions applying to reporting class C entities.

As 2023 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.

Income statement

Other external expenses

Other external expenses include administration etc.

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 etc.

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 and directly in equity as regards the portion that relates to entries directly in equity.

Accounting policies

Balance sheet

Investments in participating interests

Investment in participating interests are measured at cost. If cost exceeds the recoverable amount, a write-down is made to this lower value.

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 is measured according to the tax rules and at the tax rates applicable in the respective countries at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax adjustments resulting from changes in tax rates are recognised in the income statement, with the exception of items taken directly to equity.

Liabilities

Liabilities, which include other payables, are measured at amortised cost, which is usually equivalent to nominal value.