

CoCO Ltd ApS

Kastrupvej 83, 2. th, 2300 København S
CVR no. 44 20 95 27

Annual report for the financial year 26.07.23 - 31.12.23

Årsrapporten er godkendt på den
ordinære generalforsamling, d. 13.06.24

Colin Richard Edie
Dirigent

Company information etc.	3
Statement by the Executive Board on the annual report	4
Practitioner's compilation report	5
Management's review	6
Income statement	7
Balance sheet	8
Notes	9 - 11

The company

CoCO Ltd ApS
Kastrupvej 83, 2. th
2300 København S
Danmark

Registered office: København
CVR no.: 44 20 95 27
Founded: 26.07.2023
Financial year: 01.01 - 31.12

Executive Board

Adm. direktør Colin Richard Edie

Auditors

Beierholm
Statsautoriseret Revisionspartnerselskab

Statement by the Executive Board on the annual report

I have on this day presented the annual report for the financial year 26.07.23 - 31.12.23 for CoCO Ltd ApS.

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

The financial statements have not been audited, and I declare that the relevant conditions have been met.

In my opinion, the financial statements give a true and fair view of the company's assets, liabilities and financial position as at 31.12.23 and of the results of the company's activities for the financial year 26.07.23 - 31.12.23.

I believe that the management's review includes a fair review of the matters dealt with in the management's review.

The annual report is submitted for adoption by the general meeting.

Copenhagen, June 13, 2024

Executive Board

Colin Richard Edie
Adm. direktør

To the management of CoCO Ltd ApS

Based on the company's accounting material and other information provided by management, we have compiled the financial statements of CoCO Ltd ApS for the financial year 26.07.23 - 31.12.23.

The financial statements comprise income statement, balance sheet and notes to the financial statements, including significant accounting policies.

We performed this compilation engagement in accordance with ISRS 4410, Engagements to Compile Financial Statements.

We have applied our professional expertise to assist management with the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Danish Act on Approved Auditors and Audit Firms and the code of ethics of International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including principles of integrity, professional competence and due care.

The financial statements and the accuracy and completeness of the information used to compile them are management's responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by management for the compilation of the financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether the financial statements are prepared in accordance with the Danish Financial Statements Act.

Soeborg, Copenhagen, June 13, 2024

Beierholm

Statsautoriseret Revisionspartnerselskab
CVR no. 32 89 54 68

Michael Anker
Registered Public Accountant
MNE-no. mne5591

Primary activities

The company's activities comprise to be a holding company.

Development in activities and financial affairs

The income statement for the period 26.07.23 - 31.12.23 shows a profit/loss of DKK -8,416.
The balance sheet shows equity of DKK 31,584.

The management considers the net profit for the year to be satisfactory.

Subsequent events

No important events have occurred after the end of the financial year.

	26.07.23
Note	31.12.23
	DKK
Gross loss	-8,375
Financial expenses	-41
Loss for the year	-8,416
Proposed appropriation account	
Retained earnings	-8,416
Total	-8,416

ASSETS		31.12.23
		DKK
Note		
	Other receivables	40,000
	Total receivables	40,000
	Total current assets	40,000
	Total assets	40,000
EQUITY AND LIABILITIES		
	Contributed capital	40,000
	Retained earnings	-8,416
	Total equity	31,584
	Payables to other credit institutions	166
	Trade payables	5,000
	Other payables	3,250
	Total short-term payables	8,416
	Total payables	8,416
	Total equity and liabilities	40,000

1. Accounting policies

GENERAL

The annual report is presented in accordance with the provisions of the Danish Financial Statements Act (*Årsregnskabsloven*) for enterprises in reporting class B with application of provisions for a higher reporting class.

No comparative figures have been provided as this is the company's first financial year.

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 depreciation, amortisation, impairment losses and write-downs, 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 such assets 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 such liabilities can be measured reliably. On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

On recognition and measurement, account is taken of foreseeable losses and risks arising before the date at which the annual report is presented and proving or disproving matters arising on or before the balance sheet date.

INCOME STATEMENT

Gross loss

Gross loss comprises other external expenses.

Other external expenses

Other external expenses comprise administrative expenses

Other net financials

Interest income and interest expenses etc. are recognised in other net financials.

1. Accounting policies - continued -**Tax on profit/loss for the year**

The current and deferred tax for the year is recognised in the income statement as tax on the profit/loss for the year with the portion attributable to the profit/loss for the year, and directly in equity with the portion attributable to amounts recognised directly in equity.

BALANCE SHEET**Receivables**

Receivables are measured at amortised cost, which usually corresponds to the nominal value, less write-downs for bad debts.

Write-downs for bad debts are determined based on an individual assessment of each receivable if there is no objective evidence of individual impairment of a receivable.

Current and deferred tax

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

Deferred tax liabilities and tax assets are recognised on the basis of all temporary differences between the carrying amounts and tax bases of assets and liabilities. However, deferred tax is not recognised on temporary differences relating to goodwill which is non-amortisable for tax purposes and other items where temporary differences, except for acquisitions, have arisen at the date of acquisition without affecting the net profit or loss for the year or the taxable income. In cases where the tax value can be determined according to different taxation rules, deferred tax is measured on the basis of management's intended use of the asset or settlement of the liability.

Deferred tax assets are recognised, following an assessment, at the expected realisable value through offsetting against deferred tax liabilities or elimination in tax on future earnings.

Deferred tax is measured on the basis of the tax rules and at the tax rates which, according to the legislation in force at the balance sheet date, will be applicable when the deferred tax is expected to crystallise as current tax.

1. Accounting policies - continued -**Payables**

Short-term financial payables are measured at amortised cost, normally corresponding to the nominal value of such payables. Other short-term payables are measured at net realisable value.