Asteria Holdings ApS

Ole Maaløes Vej 3, 2200 København N

CVR no. 41 39 44 04

Annual report 2024

Approved at the Company's annual general meeting on 29 June 2025

Chair of the meeting:

Stefano Stella

Stefano Stella

Penneo dokumentnøgle: 2EN5M-415VD-HQYKE-8MXGF-IYJME-LDIYD

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Statement by the Executive Board

Today, the Executive Board has discussed and approved the annual report of Asteria Holdings ApS for the financial year 1 January - 31 December 2024.

The annual report, which has not been audited, has been prepared in accordance with the provisions of the Danish Financial Statements Act. The Executive Board has considered the criteria for omission of audit to be met.

In my opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2024 and of the results of the Company's operations for the financial year 1 January - 31 December 2024.

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

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

Copenhagen, 29 June 2025
Executive Board:

Stefano Stella
Chief Executive Officer

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Independent auditor's report on the compilation of financial statements

To the general management of Asteria Holdings ApS

We have compiled the financial statements of Asteria Holdings ApS for the financial year 1 January - 31 December 2024 based on the Company's bookkeeping and other information provided.

The financial statements comprise an income statement, balance sheet, statement of changes in equity and notes, including accounting policies.

We performed this compilation engagement in accordance with ISRS 4410 *Compilation Engagements*.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements in the Danish Auditors Act and International Ethics Standards Board for Professional Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including principles of 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 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 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.

Aarhus, 29 June 2025
EY Godkendt Revisionspartnerselskab
CVR no. 30 70 02 28

Peter U. Faurschou
State Authorised Public Accountant
mne34502

Christian Jøker
State Authorised Public Accountant
mne31471

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Management's review

Company details

Name	Asteria Holdings ApS
Address, Postal code, City	Ole Maaløes Vej 3, 2200 København N
CVR no.	41 39 44 04
Established	27 May 2020
Registered office	København
Financial year	1 January - 31 December
Executive Board	Stefano Stella, Chief Executive Officer
Accountant	EY Godkendt Revisionspartnerselskab Værkmestergade 25, P.O. Box 330, 8100 Aarhus C, Denmark

Management commentary

Business review

The purpose of the Company is investment owning shares in other companies.

Financial review

The income statement for 2024 shows a loss of EUR 1,483 against a loss of EUR 1,344 last year, and the balance sheet at 31 December 2024 shows a negative equity of EUR 382.

The company has lost its share capital, and as a result of this is subject to capital loss provisions by section 119 of the Danish Companies Act. Management expects that the share capital will be reestablished through future operations, possibly combined with additional capital contributions from the shareholder if necessary.

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Financial statements 1 January - 31 December

Income statement

EUR	2024	2023
Gross profit/loss	-1,344	-1,260
Financial expenses	-139	-84
Profit/loss before tax	-1,483	-1,344
Tax for the year	0	0
Profit/loss for the year	-1,483	-1,344
Recommended appropriation of profit/loss		
Retained earnings/accumulated loss	-1,483	-1,344
	-1,483	-1,344

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Financial statements 1 January - 31 December

Balance sheet

Note	EUR	2024	2023
	ASSETS		
	Fixed assets		
	Investments		
	Participating interests	5,386	5,386
		5,386	5,386
	Total fixed assets	5,386	5,386
	Non-fixed assets		
	Cash	34	34
	Total non-fixed assets	34	34
	TOTAL ASSETS	5,420	5,420
	EQUITY AND LIABILITIES		
	Equity		
	Share capital	5,377	5,377
	Retained earnings	-5,759	-4,276
	Total equity	-382	1,101
	Liabilities other than provisions		
	Current liabilities other than provisions		
	Trade payables	1,345	1,345
	Payables to shareholders and management	4,457	2,974
		5,802	4,319
	Total liabilities other than provisions	5,802	4,319
	TOTAL EQUITY AND LIABILITIES	5,420	5,420

1 Accounting policies
2 Staff costs

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Financial statements 1 January - 31 December

Statement of changes in equity

EUR	Share capital	Retained earnings	Total
Equity at 1 January 2024	5,377	-4,276	1,101
Transfer through appropriation of loss	0	-1,483	-1,483
Equity at 31 December 2024	5,377	-5,759	-382

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Financial statements 1 January - 31 December

Notes to the financial statements

1 Accounting policies

The annual report of Asteria Holdings ApS for 2024 has been prepared in accordance with the provisions in the Danish Financial Statements Act applying to reporting class B entities and elective choice of certain provisions applying to reporting class C entities.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

Reporting currency

The financial statements are presented in euros (EUR), as the Company's most significant transactions are settled in EUR.

Income statement

Gross profit/loss

The items revenue and external expenses have been aggregated into one item in the income statement called gross profit/loss in accordance with section 32 of the Danish Financial Statements Act.

External expenses

External expenses include the year's expenses relating to the Company's core activities, including expenses relating to administration etc.

Profit/loss from investments in participating interests

The item includes dividend received from participating interests in so far as the dividend does not exceed the accumulated earnings in the participating interest in the period of ownership.

Tax

Tax for the year includes current tax on the year's expected taxable income and the year's deferred tax adjustments. The portion of the tax for the year that relates to the profit/loss for the year is recognised in the income statement, whereas the portion that relates to transactions taken to equity is recognised in equity.

Balance sheet

Investments in participating interests

Investments in participating interests are measured at cost. Dividends received that exceed the accumulated earnings in the participating interests during the period of ownership are treated as a reduction in the cost of acquisition.

Cash

Cash comprise cash.

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Financial statements 1 January - 31 December

Notes to the financial statements

1 **Accounting policies (continued)**

Equity

Proposed dividends

Dividend proposed for the year is recognised as a liability once adopted at the annual general meeting (declaration date). Dividends expected to be distributed for the financial year are presented as a separate item under "Equity".

Liabilities

The Company has chosen IAS 39 as interpretation for liabilities.

Other liabilities are measured at net realisable value.

2 **Staff costs**

The Company has no employees.

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