

Gaest.com A/S

Søndergade 66B, 5., 8000 Aarhus C
CVR-nr. 37 21 39 34

Annual Report 2024

1 January - 31 December

The Annual Report has been presented and adopted at the
Company's Annual General Meeting on 20 June 2025

Anders Hauge Gløde

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Company Details

Company	Gaest.com A/S		
	Søndergade 66B, 5.		
	8000 Aarhus C		
	CVR No.:	37 21 39 34	
	Established:	26 October 2015	
Liquidator	Municipality:	Aarhus	
	Financial Year:	1 January - 31 December	

Management's Statement

Liquidator has today presented the financial statement for the period of Gaest.com A/S for 1 January - 31 December 2024.

I have not before the appointment as liquidator of the Company been familiar with the Company's operations assets or liabilities. Liquidator has no responsibility for the previous annual reports made by former management of the Company.

The financial statement have been presented in accordance with the Danish Financial Statements Act and the statutory requirements applying to financial reporting of companies in liquidation.

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

The Management Commentary includes in my opinion a fair presentation of the matters dealt with in the Commentary.

The Liquidator remain of the opinion that the conditions for opting out of audit have been fulfilled.

I recommend the Annual Report be approved at the Annual General Meeting.

Aarhus, 20 June 2025

Liquidator:

Anders Hauge Gløde

Auditor's report on compilation of financial information

To the Shareholder of Gaest.com A/S

We have compiled these Financial Statements of Gaest.com A/S for the financial year 1 January - 31 December 2024 based on the Company's accounting records and other information provided by Management.

These Financial Statements comprise income statement, balance sheet, statement of changes in equity, notes and accounting policies.

We performed this compilation engagement in accordance with the International Standard, Compilation Engagements.

We have applied our professional expertise to assist Management in the preparation and presentation of these Financial Statements in accordance with . We have complied with relevant statutory provisions of the Danish Audit Act and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), including principles of integrity, objectivity, professional behaviour, and due care.

These Financial Statements and the accuracy and completeness of the information used to compile these Financial Statements are Management's responsibility.

Since an engagement to compile financial information is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by Management 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 .

Copenhagen, 20 June 2025

BDO Statsautoriseret revisionsaktieselskab
CVR no. 20 22 26 70

Søren Søndergaard Jensen
State Authorised Public Accountant
MNE no. mne32069

Management Commentary

Principal activities

The Company was set up as an online marketplace to make it easier, faster and cheaper to list, discover and book unique spaces that spark creativity, motivate interaction and encourage knowledge sharing.

The main business operations were ceased during 2020 and by 27 October 2020 the Company entered into voluntary liquidation proceedings. Anders Hauge Gølge, lawyer, has been appointed as liquidator of the Company.

The Company has had limited operations since the commencement of the voluntary liquidation proceedings.

As the Company has entered into liquidation, all assets are measured at realizable value.

The liquidator expects the liquidation proceedings to be completed by the second half of 2025.

Significant events 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. The company is still under liquidation.

Income Statement 1 January - 31 December

	Note	2024 DKK	2023 DKK
Gross loss/Profit		-9.163	-11.338
Operating loss		-9.163	-11.338
Other financial income		451.915	298.754
Profit before tax		442.752	287.416
Tax on profit/loss for the year		0	0
Profit for the year		442.752	287.416
PROPOSED DISTRIBUTION OF RESULTS			
Retained earnings		442.752	287.416
Total		442.752	287.416

Balance Sheet at 31 December

Assets	Note	2024 DKK	2023 DKK
Trade receivables		12.906.496	12.906.496
Other receivables		25.014.344	24.244.591
Prepaid tax receivables		0	327.000
Receivables		37.920.840	37.478.087
Current assets		37.920.840	37.478.087
Assets		37.920.840	37.478.087

Balance Sheet at 31 December

Equity and liabilities	Note	2024 DKK	2023 DKK
Share Capital		1.172.747	1.172.747
Retained earnings		36.748.093	36.305.340
Equity		37.920.840	37.478.087
Equity and liabilities		37.920.840	37.478.087

Equity

DKK	Share Capital dkk	Retained earnings DKK	Total DKK
Equity at 1 January 2024	1.172.747	36.305.341	37.478.088
Proposed a loss allocation		442.752	442.752
Equity at 31 December 2024	1.172.747	36.748.093	37.920.840

Notes

	2024 DKK	2023 DKK
	2024 DKK	2023 DKK
1 Staff costs		
Average number of full time employees	0	0

Accounting Policies

The Annual Report of Gaest.com A/S for 2024 has been presented in accordance with the provisions of the Danish Financial Statements Act for enterprises in reporting class B and certain provisions applying to reporting class C.

The Annual Report is prepared consistently with the accounting principles applied last year.

The Annual Report is prepared with the following accounting principles.

Income Statement

Other external expenses

Other external expenses include other production, sales, delivery and administrative costs, including costs of energy, marketing, premises, loss on bad debts, lease expenses, etc

Gross Loss/Profit

Gross profit or loss comprises revenue, other operating expenses and external expenses.

Financial income and expenses

Financial income and expenses include interest income and expenses, financial expenses of finance leases, realised and unrealised gains and losses arising from securities, debt and transactions in foreign currencies, as well as charges and allowances under the tax-on-account scheme, etc. Financial income and expenses are recognised by the amounts that relate to the financial year. Interest income and expenses are calculated on amortised cost prices.

Tax

The tax for the year, which consists of the current tax for the year and changes in deferred tax, is recognised in the Income Statement by the share that may be attributed to the profit for the year, and is recognised directly in equity by the share that may be attributed to entries directly to equity.

Balance Sheet

Receivables

Receivables are measured at amortised cost which usually corresponds to nominal value. The value is written down to meet expected losses.

Write-off is performed to provide for losses when an objective indication has been assessed to have incurred that a receivable or a portfolio of receivables are impaired. If there is an objective indication that an individual receivable is impaired, the write-off is performed at individual level.

Receivables for which there are no objective indication of impairment at individual level are assessed at portfolio level for objective indication of impairment. The portfolios are primarily based on the debtors' registered office and credit rating in accordance with the Company's policy for credit risk management. The objective indicators, which are applied for portfolios, are determined based on the historical loss experiences.

Write-off is determined as the difference between the carrying amount of receivables and the present value of the expected cash flows, including realisable value of any received collaterals. The effective interest rate is used as discount rate for the single receivable or portfolio.

Tax payable

Current tax payable or receivable is recognised in the balance sheet, stated as tax computed on this year's taxable income, adjusted for prepaid tax.