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Metaview ApS

Dronningens Tværgade 7, 2., 1302 København K

Company reg. no. 33 76 90 08

Annual report

1 July 2023 - 30 June 2024

The annual report was submitted and approved by the general meeting on the 8 January 2025.

Jacob Gade Lorentzen
Chairman of the meeting

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Notes to users of the English version of this document:

- This document is a translation of a Danish version of the document. 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 this 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 %.

Management's statement

Today, the Managing Director has approved the annual report of Metaview ApS for the financial year 1 July 2023 - 30 June 2024.

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

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 30 June 2024 and of the results of the Company's operations for the financial year 1 July 2023 – 30 June 2024.

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

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

København K, 6 January 2025

Managing Director

Jacob Gade Lorentzen

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The independent practitioner's report

To the Shareholders of Metaview ApS

Report on extended review of the Financial Statements

Conclusion

We have performed an extended review of the financial statements of Metaview ApS for the financial year 1 July 2023 - 30 June 2024, which comprise income statement, balance sheet, statement of changes in equity, notes and a summary of significant accounting policies. The financial statements are prepared under the Danish Financial Statements Act.

Based on the work performed, in our opinion, the financial statements give a true and fair view of the Company's financial position at 30 June 2024 and of the results of the Company's operations for the financial year 1 July 2023 - 30 June 2024 in accordance with the Danish Financial Statements Act.

Basis for conclusion

We conducted our extended review in accordance with the Danish Business Authority's Assurance Standard for Small Enterprises and FSR – Danish Auditors' standard on extended review of financial statements prepared in accordance with the Danish Financial Statements Act. Our responsibilities under those standards and requirements are further described in the "Practitioner's responsibilities for the extended review of the Financial Statements" section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Practitioner's responsibilities for the extended review of the Financial Statements

Our responsibility is to express a conclusion on the financial statements. This requires that we plan and perform procedures in order to obtain limited assurance for our conclusion on the financial statements and in addition perform specifically required supplementary procedures to obtain further assurance for our conclusion.

An extended review comprises procedures that primarily consist of making inquiries of Management and others within the Company, as appropriate, analytical procedures and the specifically required supplementary procedures as well as evaluation of the evidence obtained.

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The independent practitioner's report

The procedures performed in an extended review are less than those performed in an audit, and accordingly, we do not express an audit opinion on the financial statements.

Statement on the Management's Review

Management is responsible for the Management's Review.

Our conclusion on the financial statements does not cover the Management's Review, and we do not express any form of assurance conclusion thereon.

In connection with our extended review of the financial statements, our responsibility is to read the Management's Review and, in doing so, consider whether the Management's Review is materially inconsistent with the financial statements or our knowledge obtained during the extended review, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the Management's Review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that the Management's Review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement in the Management's Review.

Violation of the Withholding Tax Act

The company has not made 1 income report in due time, which may result in the management being held liable.

Copenhagen, 6 January 2025

Grant Thornton
Certified Public Accountants
Company reg. no. 34 20 99 36

Peter Birk Stokholm
State Authorised Public Accountant
mne48468

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Company information

The company	Metaview ApS Dronningens Tværgade 7, 2. 1302 København K	
	Company reg. no.	33 76 90 08
	Established:	27 June 2011
	Financial year:	1 July - 30 June
Managing Director	Jacob Gade Lorentzen	
Auditors	Grant Thornton, Godkendt Revisionspartnerselskab Lautrupsgade 11 2100 København Ø	
Parent company	Oscama Holding ApS	

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Management´s review

Description of key activities of the company

Like previous years, the principal activity is operation of consulting business.

Significant changes in the company's activities and financial matters

The gross profit for the year totals DKK 1.629.787 against DKK 2.482.199 last year. Income or loss from ordinary activities after tax totals DKK 239.827 against DKK 899.274 last year. Management considers the net profit for the year satisfactory.

Treasury shares

The enterprise’s holding of treasury shares is 45.000 shares at DKK 1 each, corresponding to 37.5% of the contributed capital.

Events occurring after the end of the financial year

There has been no events after the end of the financial year that have effect on the current years financial statements.

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Income statement 1 July - 30 June

All amounts in DKK.

Note		2023/24	2022/23
	Gross profit	**1.629.787**	**2.482.199**
1	Staff costs	-1.303.091	-1.210.537
	Operating profit	**326.696**	**1.271.662**
	Other financial income	5.842	654
	Other financial expenses	-15.435	-53.334
	Pre-tax net profit or loss	**317.103**	**1.218.982**
2	Tax on net profit or loss for the year	-77.276	-319.708
	Net profit or loss for the year	**239.827**	**899.274**
	Proposed distribution of net profit:		
	Dividend for the financial year	0	700.000
	Transferred to retained earnings	239.827	199.274
	Total allocations and transfers	**239.827**	**899.274**

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Balance sheet at 30 June

All amounts in DKK.

Assets

Note		2024	2023
	Current assets		
	Trade receivables	522.011	866.227
	Receivables from subsidiaries	152.582	459.422
	Other receivables	33.358	176.890
	Prepayments	41.092	43.553
	Total receivables	749.043	1.546.092
	Cash and cash equivalents	617.463	143.524
	Total current assets	**1.366.506**	**1.689.616**
	Total assets	**1.366.506**	**1.689.616**

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Balance sheet at 30 June

All amounts in DKK.

Equity and liabilities

Note		2024	2023
	Equity		
	Contributed capital	120.000	120.000
	Retained earnings	320.149	80.323
	Proposed dividend for the financial year	0	700.000
	Total equity	**440.149**	**900.323**
	Liabilities other than provisions		
	Income tax payable	0	285.516
	Income tax payable to subsidiaries	77.276	0
	Total long term liabilities other than provisions	77.276	285.516
	Bank debts	104.040	52.201
	Trade payables	325.390	112.017
	Payables to shareholders and management	7.877	0
	Income tax payable	0	226.218
	Income tax payable to subsidiaries	285.517	0
	Other payables	126.257	113.341
	Total short term liabilities other than provisions	849.081	503.777
	Total liabilities other than provisions	**926.357**	**789.293**
	Total equity and liabilities	**1.366.506**	**1.689.616**

3 Contingencies

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Statement of changes in equity

All amounts in DKK.

	Contributed capital	Retained earnings	Proposed dividend for the financial year	Total
Equity 1 July 2023	120.000	80.322	700.000	900.322
Distributed dividend	0	0	-700.000	-700.000
Profit or loss for the year brought forward	0	239.827	0	239.827
	120.000	**320.149**	**0**	**440.149**

Penneo dokumentnøgle: 8EWQN-BNSWW-KY8A7-OB3E3-QU4KM-NMNJV

Notes

All amounts in DKK.

		2023/24	2022/23
1.	**Staff costs**		
	Salaries and wages	687.379	685.204
	Pension costs	607.700	519.677
	Other costs for social security	8.012	5.656
		1.303.091	**1.210.537**
	Average number of employees	1	1
2.	**Tax on net profit or loss for the year**		
	Tax of the results for the year, parent company	77.276	285.516
	Adjustment of tax for previous years	0	34.192
		77.276	**319.708**

3. Contingencies

Joint taxation

With Oscama Holding ApS, company reg. no 33765584 as administration company, the company is subject to the Danish scheme of joint taxation and is proportionally liable for tax claims within the joint taxation scheme.

The company is proportionally liable for any obligations to withhold tax on interest, royalties, and dividends of the jointly taxed companies.

The liabilities amount to a maximum amount corresponding to the share of the company capital, which is owned directly or indirectly by the ultimate parent company.

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Accounting policies

The annual report for Metaview 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.

The accounting policies are unchanged from last year, and the annual report is presented in DKK.

Foreign currency translation

Transactions in foreign currency are translated by using the exchange rate prevailing at the date of the transaction. Differences in the rate of exchange arising between the rate at the date of transaction and the rate at the date of payment are recognised in the profit and loss account as an item under net financials. If currency positions are considered to hedge future cash flows, the value adjustments are recognised directly in equity in a fair value reserve.

Receivables, payables, and other foreign currency monetary items are translated using the closing rate. The difference between the closing rate and the rate at the time of the occurrence or initial recognition in the latest financial statements of the receivable or payable is recognised in the income statement under financial income and expenses.

Income statement

Gross profit

Gross profit comprises the revenue, changes in inventories of finished goods, and work in progress, own work capitalised, other operating income, and external costs.

The enterprise will be applying IAS 18 as its basis of interpretation for the recognition of revenue.

Revenue comprises the value of services provided during the year, including outlay for customers less VAT and price concessions directly associated with the sale.

Revenue is recognised in the income statement on the completion of sales. This is generally considered to be the case when:

- The service has been provided before the end of the financial year
- A binding sales agreement exists
- The sales price has been determined
- Payment has been received, or is anticipated with a reasonable degree of certainty.

This ensures that recognition does not take place until the total income and costs and stage of completion at the reporting date can be reliably validated and it seems probable that the economic benefits, including payments, will flow to the enterprise.

Other external costs comprise costs incurred for sales, advertising, administration, premises, loss on receivables, and operational leasing costs.

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Accounting policies

Staff costs

Staff costs include salaries and wages, including holiday allowances, pensions, and other social security costs, etc., for staff members. Staff costs are less government reimbursements.

Financial income and expenses

Financial income and expenses are recognised in the income statement with the amounts concerning the financial year. Financial income and expenses comprise interest income and expenses and transactions in foreign currency.

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.

The company is subject to Danish rules on compulsory joint taxation of Danish group enterprises.

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

Receivables

Receivables are measured at amortised cost, which usually corresponds to nominal value. In order to meet expected losses, impairment takes place at the net realisable value.

Prepayments

Prepayments and accrued income recognised under assets comprise incurred costs concerning the following financial year.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Equity

Dividend

Dividend expected to be distributed for the year is recognised as a separate item under equity.

Income tax and deferred tax

Current tax liabilities and current tax receivable are recognised in the statement of financial position as calculated tax on the taxable income for the year, adjusted for tax of previous years' taxable income and for tax paid on account.

The company is jointly taxed with consolidated Danish companies. The current corporate income tax is distributed between the jointly taxed companies in proportion to their taxable income and with full distribution with reimbursement as to tax losses. The jointly taxed companies are comprised by the Danish tax prepayment scheme.

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Accounting policies

Joint taxation contributions payable and receivable are recognised in the statement of financial position as ”Tax receivables from group enterprises" or "Income tax payable to group enterprises"

According to the rules of joint taxation, Metaview ApS is proportionally liable to pay the Danish tax authorities the total income tax, including withholding tax on interest, royalties, and dividends, arising from the jointly taxed group of companies.

Liabilities other than provisions

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

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Jacob Gade Lorentzen
Direktør og dirigent
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