CHRISTENSEN KJÆRULFF
REVISION | REGNSKAB | RÅDGIVNING

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Fonden Data for Good

Biskop Svanes Vej 62C, 1. tv, 3460 Birkerød

Company reg. no. 39 70 84 93

Annual report

1 January - 31 December 2024

The annual report was submitted and approved by the general meeting on the 2 April 2025.

Henriette Rald
Chairman of the meeting

Notes:
- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points have not been used in the usual English way. This means that for instance DKK 146.940 means the amount of DKK 146,940, and that 23,5 % means 23.5 %.

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Management's statement

Today, the Board of Directors has approved the annual report of Fonden Data for Good for the financial year 1 January - 31 December 2024.

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

We consider the chosen accounting policy to be appropriate, and in our opinion, the financial statements give a true and fair view of the financial position of the Foundation at 31 December 2024 and of the results of the Foundation's operations for the financial year 1 January – 31 December 2024.

Further, in our 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.

Birkerød, 5 March 2025

Managing Director

Annemette Broch Christensen

Board of directors

Michael Gorm Madsen
Chairman

Annemette Broch Christensen

Henriette Rald

Samuel Joseph Gilbert

Bjørn Frantz Verwohlt

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Independent auditor's report

To the Board of Directors of Fonden Data for Good

Opinion

We have audited the financial statements of Fonden Data for Good for the financial year 1 January - 31 December 2024, which comprise a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes, for the Company. The financial statements are prepared under the Danish Financial Statements Act.

In our 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 in accordance with the Danish Financial Statements Act.

Basis for conclusion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's Responsibilities for the Audit 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 audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement on Management's Review

Management is responsible for Management's Review.

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

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Independent auditor's report

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

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

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

Copenhagen, 5 March 2025

Christensen Kjærulff
Statsautoriseret Revisionsaktieselskab
Company reg. no. 15 91 56 41

Martin Dyhr Jørgensen
State Authorised Public Accountant
mne41362

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Company information

The Foundation	Fonden Data for Good Biskop Svanes Vej 62C, 1. tv 3460 Birkerød	
	Company reg. no.	39 70 84 93
	Established:	4 July 2018
	Financial year:	1 January - 31 December
Board of directors	Michael Gorm Madsen Annemette Broch Christensen Henriette Rald Samuel Joseph Gilbert Bjørn Frantz Verwohlt	
Managing Director	Annemette Broch Christensen	
Auditors	Christensen Kjærulff Statsautoriseret Revisionsaktieselskab Østbanegade 123 2100 København Ø	

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Description of key activities of the company

The purpose of the Foundation is to promote knowledge, dissemination and use of data-based development, health promotion, prevention and disease management, thereby contributing to development, growth and public health locally, nationally and globally.

In order to promote its purpose, the Foundation may, subject to the rules of law, cooperate with all relevant private and public-sector players operating within development, health promotion, prevention and disease management as well as on specific projects, and make insight and data available for processing, analysis, research, knowledge sharing and other activities targeted at development and prevention.

The Foundation may, subject to the applicable rules of law governing individuals' right to control personally identifiable data, enter into collaborative projects based on data on organisations and/or individuals and take any other measures to promote the purpose of the Foundation.

The Foundation may operate through subsidiaries whose activities fall within the purpose of the Foundation. The Foundation has not, as at the time of financial reporting, opted to do so.

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Introduction

Established in July 2018, the foundation has now completed its sixth financial year. The focus on ethical, responsible, and secure use of data is gaining increasing attention from public and private sectors, as well as from citizens. The EU has introduced several legal framework initiatives, including GDPR, Data Act, Data Governance Act, Digital Services Act, AI Act, Open Finance etc. These initiatives underscore the importance of prioritizing people and upholding fundamental democratic and community-oriented rights and values. They call for value-based innovation rather than growth driven solely by profit.

If we, as a society, fail to protect our fundamental human rights, our democracy will face significant challenges. There is no such thing as "free" when it comes to personal data. Balanced and ethical business models, consent, privacy by design, and decentralized zero-knowledge technologies are crucial for the democratic data economy of the future. This is precisely what the DfG platform and our DfG Governance provide through our foundation’s structure, offerings, and values.

Achievements in 2024

During 2024, we secured funding for two EU Pre-Commercial Procurement (PCP) projects: **Crane**, which focuses on responsibly activating citizens' data for self-empowerment, and **Carematrix**, which supports multi-chronic patients. Both projects began with a Phase 1 award, where the three best solution designs advanced to Phase 2. We secured Phase 2 funding for both projects. During this phase, which continued until mid and late 2024, we developed concrete prototypes and corresponding business models.

These solutions were created in collaboration with international consortia, with DfG as the project owner for Crane and Tech4Care from Italy leading Carematrix. At the end of 2024, we were awarded Phase 3 of the Crane project, which involves pilot testing our solution in three regions across Norway, Sweden, and Spain throughout 2025 and 2026.

Knowledge, relationships and new collaboration models

The exponential growth of data, computing power, and artificial intelligence, combined with increasing public awareness, highlights the responsibility of public and private organizations to protect democratic values. This requires them to take a stand and respect individuals' rights to control their own data.

Our experience shows that organizations are becoming more aware of the brand value associated with trustworthy customer relationships. At the same time, they recognize the need for data to maintain relevance. This presents a dilemma that demands action: either continue controlling data under the "old paradigm" or embrace the "new paradigm" of human centricity, transparency and individual data control.

In 2024, alongside our EU projects and activities within the National Network for Citizen-Created Data (NNBD), in collaboration with Danish Life Science Cluster, The Danish Society for Patient Safety, The Alexandra Institute, and The Danish Technological Institute, we strategically built and maintained knowledge and strong relationships with key stakeholders who are likely to drive democratic values in society moving forward.

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Foundation government

The foundation follows the Danish Business Authority's recommendations on fund governance where relevant.

More information can be found on our website in the Report on Foundation Governance 2024.
https://dataforgoodfoundation.org/wp-content/uploads/2025/04/Bilag-2d_0.1.13_form_for_statutory_report_on_foundation_governance_2024.docx.pdf

The following information can be provided on the members of the Board:

	Michael Gorm Madsen	**Annemette Broch Christensen**	**Henriette Rald**	**Samuel Joseph Gilbert**	**Bjørn Frantz Verwohlt**
Position	Chairman of the Management Board	Founder and board member	Board member	Board member	Board member
Age	1966	1966	1964	1979	1957
Gender	Male	Female	Female	Male	Male
Joined the Management Board on	2022	2018	2021	2022	2019
Re-election has taken place?	No	Yes	Yes	No	Yes
Expiry of term of office	2025	2026	2026	2025	2025
Member's specific competences	Law, GDPR, compliance	Vision & Strategy	Compliance, Strategic Communication, PR	IT, Data, Research, Business development, scaling & pricing	Strategy, Marketing, Customer Orientation and User Experience
Other directorships	Partner in the law firm Bird & Bird		CEO Rald & co	Affiliate researcher Bennet Institute, Bourght By Many	Direktør Bfv Holding ApS
Designated by authorities/supervisors	No	No	No	No	No
Is the Member considered independent	Yes	No	Yes	Yes	Yes

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A member of the Management Board shall resign from the Management Board no later than the end of the month in which he or she reaches the age of 80.

The Foundation's distribution policy

Foundation government has been published on the foundation's website:
https://dataforgoodfoundation.org/wp-content/uploads/2024/04/Bilag-2.d_DRAFT_70.1.13_form_for_statutory_report_on_foundation_governance_2023.docx.pdf

Significant changes in the company's activities and financial matters

There have been no significant changes in activities and financial matters.

The revenue for the year totals DKK 4.330.490 against DKK 1.209.060 last year. Income or loss from ordinary activities after tax totals DKK -7.313 against DKK 2.139 last year. Management considers the loss for the year expected

Financial consolidation

Our activities in 2024 were primarily funded by the EU projects, supplemented by donations from supporters of our mission. The EU funding allowed us to advance our vision from prototypes to a functional data-sharing platform ready for pilot testing, implementation, and further co-creation.

The Foundation is dependent on external funding until operations are established, and many efforts are made to secure liquidity at this stage.

As a PCP project, Crane presents an opportunity for a follow-up Public Procurement Innovation (PPI) Project, enabling our solution to scale within participating regions with continued EU funding. Additionally, we now have a proven platform that can be showcased, pilot-tested, and scaled through strategic partnerships outside the project framework, opening up further opportunities for funding, donations, and revenue generation.

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Organization, Volunteering and Attraction

Volunteerism remains a cornerstone of DATA for GOOD, enabling us to retain dedicated team members both on the board and in day-to-day operations. To support the EU projects, we hired three part-time employees in addition to the CEO in 2024.

We also received funding through the SMV: Growth Pilot Programme to employ a business development specialist for six months, focusing on preparing and exploring national market opportunities.

Distributions

No distributions were made in 2024, as the foundation has not yet built up sufficient assets.

Goals and expectations for the coming year

In the coming year, our focus will be on delivering in the EU project and initiating pilot implementations with strategic partners. We were awarded a Lifescience Lighthouse Project from the Danish Life Science Cluster, where, in collaboration with the Alexandra Institute, the Technological Institute, and other strategic partners, we will develop a prototype service for "Wellbeing in Communities" powered by the DfG platform as a showcase.

We will also continue to focus on strategic partnerships, governance, and new collaboration models. Specifically, we plan to increase engagement with the civil society and public sector in Denmark, leveraging our experience from collaborations with regions in Sweden, Norway, and Spain during the EU projects. Furthermore we will actively pursue partnerships with leading organizations that recognize the value of giving users control over their own data.

Conclusion

The year 2024 reaffirmed that it takes time to gain understanding and secure funding for a pioneering platform like DATA for GOOD, particularly as a non-profit organization without the option of attracting commercial investors. Nevertheless, 2024 validated the governance model we have established.

The DfG structure serves as a neutral intermediary, offering a necessary alternative to the commercial and public data actors' existing data-dominance models, which challenge our core democratic values.

We remain committed to our mission because it makes sense.
After all, it’s all about building strong and trustworthy relationships.

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Income statement 1 January - 31 December

All amounts in DKK.

Note		2024	2023
	Revenue	4.330.490	1.209.060
	Other external expenses	-3.159.659	-524.582
	Gross profit	**1.170.831**	**684.478**
1	Staff costs	-1.191.676	-680.104
	Operating profit	**-20.845**	**4.374**
	Other financial income	17.672	197
2	Other financial expenses	-4.140	-100
	Pre-tax net profit or loss	**-7.313**	**4.471**
3	Tax on net profit or loss for the year	0	-2.332
	Net profit or loss for the year	**-7.313**	**2.139**
	Proposed distribution of net profit:		
	Transferred to retained earnings	0	2.139
	Allocated from retained earnings	-7.313	0
	Total allocations and transfers	**-7.313**	**2.139**

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Balance sheet at 31 December

All amounts in DKK.

Note	Assets	2024	2023
	Current assets		
	Other receivables	149.850	0
	Prepayments	125.384	326.597
	Total receivables	275.234	326.597
	Cash and cash equivalents	892.380	1.170.496
	Total current assets	**1.167.614**	**1.497.093**
	Total assets	**1.167.614**	**1.497.093**

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Balance sheet at 31 December

All amounts in DKK.

Equity and liabilities

Note		2024	2023
	Equity		
	Contributed capital	300.000	300.000
	Retained earnings	6.049	13.362
	Equity in total	**306.049**	**313.362**
	Liabilities		
	Trade payables	42.476	61.906
	Income tax payable	0	2.332
	Other payables	48.421	121.342
	Deferred income	770.668	998.151
	Short-term liabilities in total	861.565	1.183.731
	Liabilities in total	**861.565**	**1.183.731**
	Equity and liabilities in total	**1.167.614**	**1.497.093**

4 Related parties

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Statement of changes in equity

All amounts in DKK.

	Contributed capital	Retained earnings	Total
Equity 1 January 2023	300.000	11.223	311.223
Retained earnings for the year	0	2.139	2.139
Equity 1 January 2024	300.000	13.362	313.362
Retained earnings for the year	0	-7.313	-7.313
	300.000	**6.049**	**306.049**

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Notes

All amounts in DKK.

		2024	2023
1.	**Staff costs**		
	Salaries and wages	1.176.439	673.707
	Other costs for social security	15.237	6.397
		1.191.676	**680.104**
	Executive board and board of directors	0	0
	Average number of employees	2	1
2.	**Other financial expenses**		
	Other financial costs	4.140	100
		4.140	**100**
3.	**Tax on net profit or loss for the year**		
	Tax on net profit or loss for the year	0	2.332
		0	**2.332**

4. Related parties

Other related parties

Michael Gorm Madsen	Chairman of the Board of Directors
Bjørn Frantz Verwohlt	Board of Directors
Henriette Rald	Board of Directors
Samuel Joseph Gilbert	Board of Directors
Annemette Broch Christensen	Board of Directors

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All amounts in DKK.

Transactions

The foundation has the following related party transactions:

A member of the Board of Directors is hired as CEO for DATA for GOOD and has received TDKK 609 in remuneration from the foundation.

During the year, the Foundation paid TDKK 329 to a company in which the Chairman of the Board is a co-owner.

During the year, the foundation paid TDKK 186 to employees who are relatives of board members.

Apart from the above, there have been no transactions with the Board of Directors or other related parties.

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Accounting policies

The Annual Report of Fonden Data For Good 2024 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

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

Recognition and measurement in general

Income is recognised in the income statement concurrently with its realisation, including the recognition of value adjustments of financial assets and liabilities. Likewise, all costs are recognised in the income statement, including depreciations amortisations, write-downs for impairment, provisions, and reversals due to changes in estimated amounts previously recognised in the income statement.

Assets are recognised in the statement of financial position when it seems probable that future economic benefits will flow to the foundation and the value of the asset can be reliably measured.

Liabilities are recognised in the statement of financial position when it is seems probable that future economic benefits will flow out of the foundation and the value of the liability can be reliably measured.

Assets and liabilities are measured at cost at the initial recognition. Hereafter, assets and liabilities are measured as described below for each individual accounting item.

Upon recognition and measurement, allowances are made for such predictable losses and risks which may arise prior to the presentation of the annual report and concern matters that exist on the reporting date.

Income statement

Revenue

The enterprise will be applying IAS 11 and IAS 18 as its basis of interpretation for the recognition of revenue.

Revenue is recognised in the income statement if delivery and passing of risk to the buyer have taken place before the end of the year and if the income can be determined reliably and inflow is anticipated. Revenue is measured at the fair value of the consideration promised exclusive of VAT and taxes and less any discounts relating directly to sales.

Other external expenses

Other external expenses comprise expenses incurred for administration as well as office expenses, etc.

Staff costs

Staff costs include salaries and wages, including holiday allowances, and other social security costs, etc., for staff members.

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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, etc.

Tax of the results for the year

The tax for the year comprises the current tax and the changes in deferred tax, and it is recognised in the profit and loss account with the share referring to the results for the year, and directly in the equity with the share referring to entries directly on the equity.

The balance sheet

Receivables

Receivables are measured at amortised cost, which usually corresponds to nominal value.

Prepayments

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Equity

The foundations frozen equity consists of the original capital paid by the founder.

The foundations avaible equity consists of provisions for subsequent distributions and retained earnings in accordance to distribution of profit.

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.

Deferred tax is measured on the basis of temporary differences in assets and liabilities with a focus on the statement of financial position. Deferred tax is measured at net realisable value.

Deferred tax assets, including the tax value of tax losses allowed for carryforward, are recognised at the value at which they are expected to be realisable, either by settlement against tax of future earnings or by set-off in deferred tax liabilities within the same legal tax unit. Any deferred net tax assets are measured at net realisable value.

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Liabilities other than provisions

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

Deferred income

Payments received concerning future income are recognised under deferred income.

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Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

Annemette Broch Christensen

Navn returneret af MitId: Annemette Broch Christensen
Direktør
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Annemette Broch Christensen

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IP-adresse: 83.89.5.237:15294
Dato for underskrift: 05-04-2025 08:21:45 CEST (+02:00)
Underskrevet med MitId

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IP-adresse: 80.162.31.179:55881
Dato for underskrift: 02-04-2025 16:13:38 CEST (+02:00)
Underskrevet med MitId

Samuel Joseph Gilbert

Navn returneret af MitId: Samuel Joseph Gilbert
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Dato for underskrift: 02-04-2025 16:04:32 CEST (+02:00)
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Bjørn Frantz Verwohlt

Navn returneret af MitId: Bjørn Frantz Verwohlt
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Michael Gorm Madsen

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ID: 39fe0e55-d1b3-4d67-98f1-23e7248d86d3
IP-adresse: 87.49.45.97:8585
Dato for underskrift: 02-04-2025 16:02:55 CEST (+02:00)
Underskrevet med MitId

Martin Dyhr

Navn returneret af MitId: Martin Robert Dyhr Jørgensen
Revisor
På vegne af Christensen Kjærulff Statsautoriseret Revisionsaktieselskab
ID: e9be4fa7-cffb-423f-a782-96248d73b39e
IP-adresse:
Dato for underskrift: 07-04-2025 07:51:06 CEST (+02:00)
Underskrevet med MitId

Henriette Rald

Navn returneret af MitId: Henriette Rald
Dirigent
ID: e410be6c-be78-41de-b2d1-de403f70b8f7
IP-adresse: 80.162.31.179:30162
Dato for underskrift: 07-04-2025 08:03:10 CEST (+02:00)
Underskrevet med MitId

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