



Sønderjyllands Revision
Statsautoriseret revisionsaktieselskab

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Get By ApS

Klamsagervej 32, st. 1., 8230 Åbyhøj

Company reg. no. 38 90 24 82

Annual report

1 January - 31 December 2024

The annual report was submitted and approved by the general meeting on the 30th June 2025

Signed by:

Omer Chechmer

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Chairman of the meeting

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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 %.

Management's statement

Today, the Managing Director has approved the annual report of Get By ApS for the financial year 1 January - 31 December 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 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 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.

Åbyhøj, 27 June 2025

Managing Director

Signed by:

Omer Cheekmer

The independent practitioner's report

To the Shareholders of Get By ApS

Opinion

We have performed an extended review of the financial statements of Get By ApS for the financial year 1 January - 31 December 2024, which comprise a summary of significant accounting policies, income statement, balance sheet and notes. 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 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 Opinion

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.

The independent practitioner's report

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.

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.

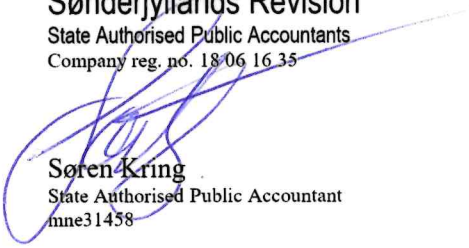
Moreover, it is our responsibility to consider whether the Management's Review provides the information required under the Danish Financial Statements Act.

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.

Padborg, 27 June 2025

Sønderjyllands Revision

State Authorised Public Accountants
Company reg. no. 18/06 16 35



Søren Kring

State Authorised Public Accountant
mne31438



Company information

The company

Get By ApS
Klamsagervej 32, st. 1.
8230 Åbyhøj

Company reg. no. 38 90 24 82
Financial year: 1 January - 31 December
7th financial year

Managing Director

Omer Chehmer

Auditors

Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab
Torvegade 6
6330 Padborg

Parent company

Bookaway Ltd.



Management's review

Description of key activities of the company

The Company's principal activities are online reservation services to transport operators and online re-selling of all types of travel tickets. There have been no significant changes in the principal activities of the Company during the financial year.

The results after tax are DKK -7.172.576 against DKK -194.196 last year.

The equity of the company 31 December 2024 is DKK -6.964.768.

Financial resources

The company has lost all of its capital and is therefore subject to Article 119 of the Companies Act.

The company is supported by the parent company.

The company's management will report to the next general meeting on the company's financial situation, including the measures needed to ensure its continued operation.

Accounting policies

The annual report for Get By ApS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises.

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. Likewise, all costs are recognised in the income statement, including 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 company 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 company 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.

Income statement

Gross profit/loss

Gross profit/loss comprises the revenue and operating expenses.

The company provides ticketing services and acts as a mediator between travelers and transportation operators. Revenue is recognised in the income statement when proceeds are received or are projected to be received, the travel takes places and if the income can be determined reliably. Revenue is measured at the fair value of the consideration promised exclusive of VAT and taxes.

Cost of sales comprises costs directly related to the revenue.

Other external costs comprise costs incurred for distribution, sales, advertising and administration.

Financial income and expenses

Financial income and expenses are recognised in the income statement with the amounts concerning the financial year. Financial income and financial expenses include interest income and expenses, bank charges and foreign exchange differences.

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.

Accounting policies

Statement of financial position

Receivables

Receivables are initially measured at amortised cost, which usually corresponds to nominal value. In order to meet expected losses, they are written down for impairment if the company identifies signs that an impairment exists.

Prepayments and accrued income

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

Cash on hand and demand deposits

Cash on hand and cash in payment gateways comprise cash at bank and on hand.

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 is measured based on the tax rules and tax rates applying under the legislation prevailing in the respective countries on the reporting date when the deferred tax is expected to be released as current tax. Changes in deferred tax due to changed tax rates are recognised in the income statement, except for items included directly in the equity.

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.

Liabilities

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

Income statement 1 January - 31 December

All amounts in DKK.

	<u>2024</u>	<u>2023</u>
Gross profit	-7.589.928	-176.189
Other financial income	451.810	0
Other financial expenses	<u>-440</u>	<u>-29.169</u>
Pre-tax net profit or loss	-7.138.558	-205.358
Tax on net profit or loss for the year	<u>-34.018</u>	<u>11.162</u>
Net profit or loss for the year	<u>-7.172.576</u>	<u>-194.196</u>
 Proposed distribution of net profit:		
Allocated from retained earnings	<u>-7.172.576</u>	<u>-194.196</u>
Total allocations and transfers	<u>-7.172.576</u>	<u>-194.196</u>



Balance sheet at 31 December

All amounts in DKK.

Assets

	2024	2023
Current assets		
Trade receivables	6.699	15.195
Receivables from group enterprises	596.357	3.413.481
Deferred tax assets	0	34.018
Other receivables	96.652	60.316
Prepayments	1.494.289	887
Total receivables	2.193.997	3.523.897
Cash on hand and demand deposits	6.201.216	5.118.108
Total current assets	8.395.213	8.642.005
Total assets	8.395.213	8.642.005

Balance sheet at 31 December

All amounts in DKK.

Equity and liabilities

	<u>2024</u>	<u>2023</u>
Equity		
Contributed capital	50.000	50.000
Retained earnings	<u>-7.014.768</u>	<u>157.808</u>
Total equity	<u>-6.964.768</u>	<u>207.808</u>
 Liabilities other than provisions		
Trade payables	4.101.396	3.677.801
Payables to group enterprises	8.711.844	2.775.182
Other payables	<u>2.546.741</u>	<u>1.981.214</u>
Total short term liabilities other than provisions	<u>15.359.981</u>	<u>8.434.197</u>
 Total liabilities other than provisions	<u>15.359.981</u>	<u>8.434.197</u>
 Total equity and liabilities	<u>8.395.213</u>	<u>8.642.005</u>

1 Support from the parent company



Notes

All amounts in DKK.

1. Support from the parent company

The company has lost all of its capital and is therefore subject to Article 119 of the Companies Act.

The company is supported by the parent company.

The company's management will report to the next general meeting on the company's financial situation, including the measures needed to ensure its continued operation.