

DayDose ApS

Kalvebod Brygge 35, 1560 København V

CVR no. 39 89 90 43

Annual Report 2024

Approved at the company's annual general meeting on 23 May 2025

Chair of the meeting:

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Chair of the annual general meeting
Torben Mauritzen

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Statement by Management on the annual report

Today, the Board of Directors and the Management have approved the Annual Report of DayDose ApS for the financial year 1 January - 31 December 2024.

The annual report, which has not been audited, is presented in accordance with the Danish Financial Statements Act.

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.

We recommend that the Annual Report be approved at the Annual General Meeting.

Copenhagen, 23 May 2025

Management:

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Tina Wagner
CEO

Board of Directors:

.....
Flemming Wagner
Chair

Management confirms that the Company fulfills the requirements to be exempt of audit.

Company information

Name	DayDose ApS
Address	Kalvebod Brygge 35 1560 København V
CVR-no.	39 89 90 43
Founded	27 September 2018
Registered municipality	Copenhagen, Denmark
Financial year	1 January - 31 December 2024
E-mail	info@abacusmedicine.com
Telephone	+45 73 70 90 09
Management	Tina Wagner, CEO
Board of Directors	Flemming Wagner, Chair
Ultimate parent company	FTW Holding ApS
Registered municipality (parent)	Copenhagen
Parent company	Wagner Family Holding ApS
Registered municipality (parent)	Copenhagen

Management's review

Business review

The company's main activities is marketing and sale of food supplements.

The sales activities in the company has ceased from May 2021.

The company's management do not expect any activities in the company during 2025.

Financial review

The income statement for 2024 shows a loss of DKK 16 thousand (2023: loss of DKK 262 thousand).

The balance sheet at 31 December 2024 shows equity of DKK 1,219 thousand (2023: DKK 1,235 thousand).

The result for the year is satisfactory.

Special risks

The company is not affected by any significant risks beyond those that are normal for the industry.

Events after the balance sheet date

No events materially affecting the Company's financial position have occurred subsequent to the financial year-end.

Financial statements 1 January – 31 December

Income statement

Note	DKK'000	2024	2023
	Gross loss	-6	-324
1	Staff costs	0	0
	Loss before net financials	-6	-324
2	Finance income	11	14
2	Finance expenses	25	25
	Loss before tax	-20	-335
3	Tax	4	73
	Loss for the period	-16	-262
	 Proposed distribution of loss for the period		
	Retained earnings	-16	-262
		-16	-262

Financial statements 1 January – 31 December

Balance sheet

Note	DKK'000	2024	2023
	ASSETS		
	Non-current assets		
	Deferred tax asset	42	302
	Total non-current assets	42	302
	Current assets		
	Receivables		
	Receivables from group enterprises	1.015	680
	Corporation tax receivable	264	334
	Total receivables	1.279	1.014
	Cash	374	374
	Total current assets	1.653	1.388
	TOTAL ASSETS	1.695	1.690
	EQUITY AND LIABILITIES		
	Equity		
	Share capital	250	250
	Retained earnings	969	985
	Total equity	1.219	1.235
	Current liabilities		
	Trade payables	0	2
	Payables to group enterprises	476	453
	Total current liabilities	476	455
	Total liabilities	476	455
	TOTAL EQUITY AND LIABILITIES	1.695	1.690

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Financial statements 1 January – 31 December

Statement of changes in equity

DKK'000

	Share capital	Retained earnings	Total
Equity 1 January 2024	<u>250</u>	<u>985</u>	<u>1.235</u>
Loss for the year	<u>-</u>	<u>-16</u>	<u>-16</u>
Equity 31 December 2024	<u><u>250</u></u>	<u><u>969</u></u>	<u><u>1.219</u></u>

Notes to the Financial Statements

Overview of notes for the company

Note

- 1 Staff costs
- 2 Finance income and expenses
- 3 Tax on loss for the year
- 4 Contingent liabilities and other financial obligations
- 5 Events after the reporting period
- 6 Accounting Policies

Notes to the Financial Statements

1 Staff costs

The average number of full-time employees was 0 (2022: 0 employees).

2 Finance income and expenses

DKK'000	2024	2023
Finance income		
Other financial income	11	14
Total finance income	11	14
Finance expenses		
Other financial costs	2	3
Intercompany interests	23	22
Total finance expenses	25	25

3 Tax

DKK'000	2024	2023
Current income tax		
Current income tax charge	-264	-334
Adjustment related to current income tax of previous year	0	0
Deferred tax		
Relating to origination and reversal of temporary difference	260	261
Adjustment related to current income tax of previous year	0	0
Income tax income reporting in the income statement	-4	-73

4 Contingent liabilities and other financial obligations

Joint taxation

The Danish group companies are jointly and severally liable for tax on the jointly taxed incomes etc. of the Group. Moreover, the Danish group companies are jointly and severally liable for Danish withholding taxes by way of dividend tax, tax on royalty payments and tax on unearned income. Any subsequent adjustments of corporation taxes and withholding taxes may increase the company's liability.

5 Events after the reporting period

No events have occurred after the balance sheet date which could have a material effect on DayDose ApS' financial position at 31 December 2024.

Notes to the Financial Statements

6 Accounting policies

The Financial statements of DayDose ApS for 2024 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B with the adoption of individual requirements for class C.

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

The Financial Statements for 2024 are presented in DKK.

Consolidated financial statements

The company is included in the group annual report of the ultimate owner, FTW Holding ApS (cvr. 39 87 33 89), Copenhagen, Denmark.

Basis of preparation

The financial statements have been prepared on a historical cost basis.

Translation policies

DKK is the presentation currency. All other currencies are regarded as foreign currencies. Transactions in foreign currencies are translated at the exchange rates at the dates of transaction. Exchange differences arising due to differences between the transaction date rates and the rates at the dates of payment are recognised in financial income and expenses in the income statement. Receivables, payables and other monetary items in foreign currencies that have not been settled at the balance sheet date are translated at the exchange rates at the balance sheet date. Any differences between the exchange rates at the balance sheet date and the rates at the time when the receivable or the debt arose are recognised in financial income and expenses in the income statement.

Income Statement

Revenue

Income from the sale is recognised in revenue at the time of delivery and when the risk passes to the buyer, provided that the income can be made up reliably and is expected to be received.

Revenue is measured net of all types of discounts/rebates granted. Also, revenue is measured net of VAT and other indirect taxes charged on behalf of third parties.

Gross Loss

With reference to section 32 of the Danish Financial Statements Act, the items 'Revenue', 'Cost of sales' and 'Other external expenses' are consolidated into one item designated 'Gross loss'.

Cost of sales

Cost of sales includes the cost of goods used in generating the year's revenue.

Other external expenses

Other external expenses include the year's expenses relating to the company's core activities, including expenses relating to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

Notes to the Financial Statements

6 Accounting policies (continued)

Amortisations and depreciations

Amortisation and depreciation relating to intangible assets comprise amortisation and depreciation for the financial year, calculated on the basis of the useful lives of the individual assets.

IT equipment is measured at cost less accumulated depreciation and impairment losses. Cost comprises the purchase price and any costs directly attributable to the acquisition until the date when the asset is available for use. Depreciation is provided on a straight-line basis over the expected useful lives of the assets, which are 2 years.

Finance income and expenses

Financial expenses are recognised in the income statement at the amounts relating to the financial year.

Tax on profit/loss for the year

Tax for the year consists of current tax for the year and changes in deferred tax for the year. The tax attributable to the profit for the year is recognised in the income statement, whereas the tax attributable to equity transactions is recognised directly in equity.

The company is jointly taxed with Danish group enterprises. The tax effect of the joint taxation is allocated to enterprises in proportion to their taxable incomes and relates to intercompany interests and other financial income and expenses.

Balance Sheet

Receivables

Receivables are measured in the balance sheet at the lower of amortised cost and net realisable value, which corresponds to nominal value less provisions for bad debts.

Taxation

Current income tax and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the expected taxable income for the year, adjusted for tax on the taxable income of prior years and for prepaid tax.

Provisions for deferred tax are calculated, based on the liability method, of all temporary differences between carrying amounts and tax values, with the exception of temporary differences occurring at the time of acquisition of assets and liabilities neither affecting the results of operations nor the taxable income.

Deferred tax is measured according to the tax rules and at the tax rates applicable at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax assets are recognised at the expected value of their utilisation; either as a set-off against tax on future income or as a set-off against deferred tax liabilities.

Joint taxation contribution payable and receivable is recognised in the balance sheet as "Corporation tax receivable" or as "Corporation tax payable".

Financial debts

Liabilities are measured at amortised cost, substantially corresponding to nominal value.

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Flemming Wagner

Chair

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Tina Wagner

CEO

På vegne af: DayDose ApS

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Torben Mauritzen

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