Rapport från oberoende revisor

Till styrelsen i ADDvise Group US Inc org.nr 37-2008037

Uttalande

Vi har utfört en revision av income statement, balance sheet och cash flow statement för räkenskapsåret 2022-01-01 – 2022-12-31 och 2021-07-21 – 2021-12-31 och de tillhörande noterna, tillsammans ”den finansiella rapporten”.

Enligt vår uppfattning ger den bifogade finansiella rapporten en i alla väsentliga avseenden rättvisande bild av bolagets finansiella ställning och av dess finansiella resultat och kassaflöden för vart och ett av de två räkenskapsår som slutar den 31 decenber 2022 respektive 31 december 2021 enligt International Financial Reporting Standards (IFRS), så som de antagits av EU och med redovisning av dotterbolagsandelar som beskrivs i not 1 i den finansiella rapporten i syfte att anpassa regelverket till ett enskilt bolags räkenskaper.

Grund för uttalande

Vi har utfört revisionen enligt International Standards on Auditing (ISA). Vårt ansvar enligt dessa standarder beskrivs närmare i avsnittet ”Revisorns ansvar för revisionen av den finansiella rapporten” i vår rapport. Vi är oberoende i förhållande till koncernen enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för vårt uttalande.

Styrelsens och verkställande direktörens ansvar

Det är styrelsen som har ansvaret för att den finansiella rapporten upprättas och att den ger en rättvisande bild enligt IFRS så som de antagits av EU. Styrelsen ansvarar även för den interna kontroll som de bedömer är nödvändig för att upprätta en finansiell rapport som inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag.

Vid upprättandet av den finansiella rapporten ansvarar styrelsen för bedömningen av företagets förmåga att fortsätta verksamheten. De upplyser, när så är tillämpligt, om förhållanden som kan påverka förmågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om styrelsen avser att likvidera bolaget, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

De som har ansvar för företagets styrning har ansvaret för tillsynen av företagets process för finansiell rapportering.

Revisorns ansvar

Våra mål är att uppnå en rimlig grad av säkerhet om huruvida den finansiella rapporten som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag, och att lämna en revisors rapport som innehåller vårt uttalande. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti för att en revision som utförs enligt ISA alltid kommer att upptäcka en väsentlig felaktighet när en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller

misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i denna finansiella rapport.

Som del av en revision enligt ISA använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Dessutom:

- Identifierar och bedömer vi riskerna för väsentliga felaktigheter i den finansiella rapporten, vare sig dessa beror på oegentligheter eller misstag, utformar och utför granskningsåtgärder med anledning av dessa risker och inhämtar revisionsbevis som är tillräckliga och ändamålsenliga för att utgöra en grund för vårt uttalande. Risken för att inte upptäcka en väsentlig felaktighet till följd av oegentligheter är högre än för en som beror på misstag, eftersom oegentligheter kan innefatta agerande i maskopi, förfalskning, avsiktliga utelämnanden, felaktig information eller åsidosättande av intern kontroll.
- Skaffar vi oss en förståelse av den del av företagets interna kontroll som har betydelse för vår revision för att utforma granskningsåtgärder som är lämpliga med hänsyn till omständigheterna, men inte för att uttala oss om effektiviteten i företagets interna kontroll.
- Utvärderar vi lämpligheten i de redovisningsprinciper som används och rimligheten i företagsledningens uppskattningar i redovisningen samt eventuella tillhörande upplysningar.
- Drar vi en slutsats om det riktiga i företagsledningens användning av antagandet om fortsatt drift och, baserat på de inhämtade revisionsbevisen, om huruvida det finns en väsentlig osäkerhetsfaktor avseende händelser eller förhållanden som kan leda till betydande tvivel om företagets förmåga att fortsätta verksamheten. Om vi drar slutsatsen att det finns en väsentlig osäkerhetsfaktor måste vi i revisors rapport fästa uppmärksamheten på de relevanta upplysningarna i de finansiella rapporterna, eller, om dessa upplysningar är otillräckliga, modifiera uttalandet. Våra slutsatser baseras på de revisionsbevis som inhämtades fram till datumet för revisors rapport. Dock kan framtida händelser eller förhållanden göra att företaget inte längre kan fortsätta verksamheten.
- Utvärderar vi den övergripande presentationen, strukturen och innehållet i den finansiella rapporten, däribland upplysningar, och om den finansiella rapporten återger de underliggande transaktionerna och händelserna på ett sätt som ger en rättvisande bild.
- inhämtar vi tillräckliga och ändamålsenliga revisionsbevis avseende den finansiella informationen för enheterna eller affärsaktiviteterna inom bolaget för att göra ett uttalande avseende den finansiella rapporten. Vi ansvarar för styrning, övervakning och utförande av revisionen. Vi är ensamt ansvariga för våra uttalanden.

Vi kommunicerar med styrelsen avseende, bland annat, revisionens planerade omfattning och inriktning samt betydelsefulla iakttagelser under revisionen, däribland eventuella betydande brister i den interna kontrollen som vi identifierar under revisionen.

Stockholm den dag som framgår av min elektroniska signatur

Öhrlings PricewaterhouseCoopers AB

Magnus Thorling
Auktoriserad revisor

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Deltagare

ÖHRLINGS PRICEWATERHOUSECOOPERS AB 556029-6740 Sverige

Signerat med Svenskt BankID

Namn returnerat från Svenskt BankID: MAGNUS THORLING

Magnus Thorling
Auktoriserad revisor

2023-06-14 08:21:57 UTC

Datum

Leveranskanal: E-post

Financial report

For the years ended December 31, 2022 and 2021

ADDvise Group US Inc.

Corporate id: 37-2008037
Company seat: Delaware, USA

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Unless otherwise stated, all amounts are presented in US dollars.

Amounts in parentheses refers to previous year.

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Income statement

(for the period)	Note	2022-01-01	2021-07-21
	1	2022-12-31	2021-12-31
Operating income			
Net sales		1 201 113	0
Other operating income		1 125 000	0
Total operating income	2	2 326 113	0
Operating expenses			
Other external costs		-1 307 449	-158 293
Other operating expenses		-698	0
Total operating expenses		-1 308 147	-158 293
Operating profit/loss		1 017 966	-158 293
Financial income and expenses			
Other interest income and similar items	3	17 000	0
Interest expense and similar items	4	-2 536 342	-498 798
Total financial income and expenses		-2 519 342	-498 798
Profit/loss after financial income and expense		-1 501 377	-657 091
Taxes	5	-1 431 479	0
Profit/loss for the year		-2 932 856	-657 091

As this financial report is for one legal company only and not an IFRS group – no comprehensive income exists and no profit per share is presented.

Balance Sheet

(as at)

	Note	2022-12-31	2021-12-31
ASSETS	1		
Fixed Assets			
Financial assets			
Participation in group companies	6	51 310 405	17 014 651
Total financial assets		51 310 405	17 014 651
Total fixed assets		51 310 405	17 014 651
Current assets			
Current receivables			
Current receivables, group companies		1 280 613	0
Prepaid expenses		0	23 483
Other receivables		1 890	0
Total current receivable		1 282 503	23 483
Cash and Bank			
Cash and bank		1 027 356	621 719
Total cash and bank		1 027 356	621 719
Total current assets		2 309 859	645 202
TOTAL ASSETS		**53 620 264**	**17 659 852**
EQUITY AND LIABILITIES			
Equity			
Retained earnings incl. profit/loss for the year		-3 589 734	-657 091
Shareholders contribution		20 000 000	0
Total equity		16 410 266	-657 091
Long-term liabilities			
Liabilities, contingent acquisition price	7	8 204 983	5 075 000
Total long-term liabilities		8 204 983	5 075 000
Current liabilities			
Accounts Payable		1 071	303 560
Tax liabilities	5	1 400 000	0
Liabilities to group companies		24 443 945	12 261 813
Liabilities, contingent acquisition price, current portion	7	3 160 000	675 000
Accrued expenses and deferred income		0	1 570
Total current liabilities		29 005 015	13 241 943
TOTAL EQUITY AND LIABILITIES		**53 620 264**	**17 659 852**

Cash Flow statement

For the period	2022-01-01 2022-12-31	2021-01-01 2021-12-31
OPERATING ACTIVITIES		
Net Income	-2 932 856	-657 091
Adjustments to reconcile Net Income to Net Cash provided by operations:	-899 935	281 648
Net cash provided by operating activities	**-3 832 791**	**-375 443**
INVESTMENT ACTIVITIES		
Participations in Group Companies	-27 943 704	-11 264 651
Net cash provided by investment activities	**-27 943 704**	**-11 264 651**
FINANCING ACTIVITIES		
Shareholder Contribution	20 000 000	0
Loans from group companies	12 182 132	12 261 813
Net cash provided by financing activities	**32 182 132**	**12 261 813**
Net cash increase for period	**405 637**	**621 719**
Cash at beginning of period	621 719	0
Cash at end of period	**1 027 356**	**621 719**

Specification of Adjustments to reconcile Net Income to Net Cash provided by operations:		
Movement in Current Receivables	-1 259 020	-23 483
Movement in Current Payables	84 085	305 130
Taxes not paid	1 400 000	0
Adjustment of acquisition related liability	-1 125 000	0
	-899 935	281 647

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Statement of changes in shareholders' equity

	Share capital	Other capital contributions	Reserves	Retained earnings	Summa
Balance begining of the year, 2021-07-21	0	0	0	0	0
Result for the year	0	0	0	-657 091	-657 091
Transactions with shareholders					
Contributed capital after deduction of transaction costs and taxes	0	0	0	0	0
Dividend	0	0	0	0	0
	0	0	0	0	0
Closing balance for the year, 2021-12-31	**0**	**0**	**0**	**-657 091**	**-657 091**
Balance begining of the year, 2022-01-01	0	0	0	-657 091	-657 091
Result for the year				-2 932 856	-2 932 856
Transactions with shareholders					
Contributed capital after deduction of transaction costs and taxes		20 000 000			20 000 000
Dividend					0
	0	20 000 000	0	0	20 000 000
Utgående balans per 31 december 2022	**0**	**20 000 000**	**0**	**-3 589 734**	**16 410 266**

Notes

Operations

Nature and focus of the business:

The company shall, through wholly or partly owned subsidiaries, trade in and manufacture mainly medical technology equipment and products and conduct other activities compatible therewith.

Information about owners:

The company is a wholly owned subsidiary of ADDvise Group AB (publ), corporate identity number 556363-2115, with its registered office in Stockholm, Sweden. The parent company has prepared consolidated account where the company is included, and this is the nearest company that have done a consolidation.

Other important conditions:

This report is a financial report prepared for inclusion in the prospectus for admission to trading of senior secured redeemable bonds.

Note 1. Accounting and valuation principles

Accounting and valuation principles
The report has been prepared in accordance with International Financial Reporting Standards (IFRS) and in line with the principles used for the parent company group ADDvise Group AB.

Assets and liabilities are reported at historical cost, except for certain financial assets and liabilities that are measured at amortized cost or fair value. Financial assets and liabilities measured at fair value consist of derivative instruments, contingent consideration and short-term investments.

Conversion to accounting currency
Receivables and liabilities in foreign currency have been valued at the closing rate. Exchange rate gains and losses on operating receivables and liabilities are recognized in operating income, while exchange rate gains and losses on financial receivables and liabilities are recognized as financial items.

Revenue
Revenue is recognized at the fair value of what has been or will be received and is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be measured reliably.

Revenue is recognized at a point in time. Revenue is recognized when the service has been performed in accordance with the terms of the contract.

Compensation in the form of interest, royalties or dividends is recognized as revenue when it is probable that the entity will receive the economic benefits associated with the transaction and when the income can be measured reliably.

Interest is recognized as revenue using the effective interest method. Royalties are accrued in accordance with the economic substance of the relevant agreement. Dividends are recognized when the company's right to payment is secured.

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Taxes
The overall tax consists of current tax and deferred tax. Taxes are recognized in the income statement, except when the underlying transaction is recognized directly in equity, in which case the related tax effect is recognized in equity.

Current tax refers to income tax for the current financial year and that part of the previous financial year's income tax that has not yet been recognized. Current tax is calculated using the tax rate applicable on the balance sheet date.

Classification
Non-current assets and non-current liabilities consist essentially of amounts expected to be recovered or paid after more than twelve months from the balance sheet date. Current assets and current liabilities consist essentially of amounts expected to be recovered or paid within 12 months of the balance sheet date.

Financial assets and liabilities
A financial asset or financial liability is recognized in the balance sheet when the Group becomes a party to the contractual provisions of the instrument.

When the Group initially recognizes a financial asset, it is classified as recognized at amortized cost, recognized at fair value through other comprehensive income or recognized at fair value through profit or loss. The Group does not hold any financial assets at fair value through profit or loss.

When the Group initially recognizes a financial liability, it is classified as recognized at amortized cost, recognized at fair value through other comprehensive income or recognized at fair value through profit or loss. The Group does not hold any financial liabilities that are recognized at fair value through other comprehensive income.

A financial asset is derecognized when the contractual rights to the cash flows from the financial asset expire, or when the Group has transferred the contractual rights to receive cash flows from the financial asset. The same applies to part of a financial asset.

A financial liability is derecognized when the contractual obligation is discharged, cancelled or expires. The same applies to a portion of a financial liability.

A financial asset and a financial liability are offset and netted in the balance sheet only when there is a legally enforceable right to offset the amounts and there is an intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

The transaction date is used for the initial recognition of financial assets and financial liabilities. The transaction date is the date on which the entity commits to acquire or dispose of the asset or liability. After initial recognition, a financial asset is measured at amortized cost or amortized cost or fair value through other comprehensive income. After initial recognition, a financial liability is measured at amortized cost or amortized cost or fair value through profit or loss.

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Fair value

The following levels are used in determining the fair value of financial assets and financial liabilities:

- Level 1 - Quoted prices (unadjusted) in active markets.
- Level 2 - Inputs other than quoted prices included in Level 1 that are directly or indirectly observable for the asset or liability.
- Level 3 - Unobservable inputs for the asset or liability.

Classification of financial assets recognized at amortized cost

The Group classifies its financial assets as assets recognized at amortized cost only when the following requirements are met:

- the asset is part of a business model in which the objective is to collect contractual cash flows
- the terms of the contract give rise at specific points in time to cash flows that consist solely of principal and interest on the contractual amount.

Classification of financial liabilities recognized at fair value through profit or loss

Contingent acquisition price

Financial liabilities recognized at fair value through profit or loss include long-term and short-term contingent acquisition price.

Contingent acquisition price refers to estimated price for completed acquisitions. An estimated amount is determined at acquisition and subsequent revaluations are made through the income statement. Impairment of the contingent consideration liability is recognized on the line Other operating income. Revaluation of the contingent consideration liability is recognized in the line item Other operating expenses.

Fair value of contingent acquisition price

Contingent acquisition price refers to estimated price for completed acquisitions. In cases where the amount is fixed in the share purchase agreement, an estimate is made of how likely it is that the condition will be fulfilled. If it is probable, the purchase price is valued at 100% of the agreed amount. If it is not probable, the purchase price is valued at 0% of the contractual amount. In cases where the amount is not fixed in the share transfer agreement but is calculated according to the outcome of the result, an estimate is made of both the amount and how likely it is that the condition will be fulfilled.

Participation in group companies

Participations in group companies are recorded at the purchase value including contingent acquisition price. Adjustments made to the fair value of the contingent acquisition price derived from facts available at the time of the acquisition are during a period of up to 12 months are recorded also as adjustments of the value of participations in group companies. Any other adjustments or revaluations to the contingent acquisition price are recorded through profit/loss as other operational income or other operational expense.

Financial risks

The company is affected by financial risks such as market risk, currency risk, interest rate risks, financial credit risks and liquidity risks mainly indirectly through subsidiaries and parent companies. Please refer to Note K11 in the ADDvise Group AB Annual report 2022 for further information.

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Note 2. Operating income

All revenues are originating from US.

Net sales consist of service fees billed to the local US group, subsidiaries, for services done by the company.

Other operating income consists of profit from revaluation of acquisition related liabilities.

Note 3. Other interest income and similar items

	2022-12-31	2021-12-31
Interest income and similar income items relating to group companies	17 000	0
Total	17 000	0

Note 4. Interest expense and similar items

	2022-12-31	2021-12-31
Interest expense and similar relating to external parties	-966 554	-443 023
Interest expense and similar relating to group companies	-1 569 788	-55 775
Total	-2 536 342	-498 798

Note 5. Taxes

Corporate income tax	**2022**	**2021**
Current tax		
Tax for the year	-1 431 479	0
Adjustments previous years	0	0
Total current tax	**-1 431 479**	**0**
Opening balance, January 1	0	0
Total current tax	1 431 479	0
Taxes paid	-31 479	0
Closing balance, December 31	**1 400 000**	**0**

Effective tax	**2022**	**2021**
Reconciliation between theoretical tax expense and reported taxes		
Profit/loss before taxes	-1 501 377	-657 091
Tax at current rate (21.0%)	-315 289	-137 989
Tax attributable to previous years	31 479	0
Tax effect of non-taxable income	231 648	0
Tax effect of non-deductible expenses	35 459	0
Tax effect on profit/loss in the tax group, i.e., subsidiaries	1 448 182	0
Tax effect of unused and untested tax loss carry forwards	0	137 989
Total Taxes	**1 431 479**	**0**

The company has no unused tax losses carried forwards

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Not 6. Participation in group companies

	2022	2021
Opening balance, January 1	17 014 651	0
Acquisitions, new	38 083 687	17 014 651
Acquisitions adjusted	-3 787 933	0
Closing balance, December 31	51 310 405	17 014 651
Book value	51 310 405	17 014 651

As of 2022-12-31	Proportion of capital in %	Book value in kUSD
Company name		
Graham Medical Technologies LLC	100	5 852
Southern Life Systems Inc	100	7 375
Poly Pharmaceuticals Inc	100	14 276
Saltire Investment Corp (dba JTECH Medical)	100	6 318
Surplus Diabetics Inc	100	17 489
		51 310

As of 2021-12-31	Proportion of capital in %	Book value in kUSD
Company name		
Graham Medical Technologies LLC	100	5 852
Southern Life Systems Inc	100	11 163
		17 015

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Note 7. Financial liabilities

	2022	2021
Opening balance for the year	5 750 000	0
Changes during the year	6 739 983	5 750 000
Of which payments made	-675 000	0
Of which contingent acquisition added during the year	5 895 000	5 200 000
Of which other acquisition related liabilities added during the year	4 919 983	550 000
Of which contingent acquisition reversed during the year	-3 400 000	0
Change in value through profit or loss	-1 125 000	0
Of which recognized in the Income statement as "Other operating income"	-1 125 000	0
Closing balance for the year	**11 364 983**	**5 750 000**
Current portion of the above closing balance	3 160 000	675 000

The non-current financial liabilities above are all due within 2-5 years.

The liabilities above consist of contingent acquisitions, amounts held back and promissory notes. As such part of the balance is valued at fair value and classified as level 3, “Unobservable inputs for the liability”, i.e on inputs other than observable market data.

The contingent acquisition value is dependent on future profits in the acquired companies and the outcome is estimated to vary between approximately 1.6 - 8.5 million USD. The estimated profits are based on the group’s knowledge of the business and how the current economic environment is likely to impact the outcome.

At year-end the fair value of contingent acquisitions, classified as level 3 in the fair value hierarchy and included in the above specified balance, was USD 5 895 000 (5 200 000)

Stockholm on the date specified in the electronic signatures

Fredrik Mella

Rikard Akhtarzand

Hanna Myhrman

Sebastian af Robson

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Underskrifter

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Jakob Sebastian Rutger af Robson

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2023-06-13 21:43:46 (CET)

Jonas Fredrik Mella

Undertecknat med e-legitimation (BankID)

2023-06-13 21:46:00 (CET)

Hanna Myhrman

Undertecknat med e-legitimation (BankID)

2023-06-14 06:51:56 (CET)

Rikard Akhtarzand

Undertecknat med e-legitimation (BankID)

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