

**Statement of Expenses for PRM Measures
(Persons with Reduced Mobility)
in Copenhagen Airports
1 August 2023 - 31 July 2024**

Introduction

According to “Regulation (EC) No. 1107/2006 of The European Parliament and of the council of 5 July 2006 concerning the rights of disabled persons and persons with reduced mobility when travelling by air”, Copenhagen Airports A/S (CPH) is required to provide assistance and services to disabled persons and persons with reduced mobility using Copenhagen Airport for travelling by air (the PRM services).

December 2018, CPH has informed all airlines operating at Copenhagen Airport about how the assistance and services will be provided and how the airlines are required to pay for such assistance and services.

On July 2023 CPH has entered a 3 year operational contract with Falck Danmark A/S (Falck) applicable from 1 November 2023, replacing the current contract (also with Falck) until 31st October 2028 with the possibility of extending the contract twice by one year. Under this contract, Falck will provide the PRM assistance and services required by passengers.

A plan and budget for the coming period is prepared with the aim to deliver the PRM services required in a responsible and cost-effective manner thus fulfilling service goals and quality standards agreed upon. The plan and the budget will be based upon a prognosis for the expected air traffic (number of passengers) and expected number of services required. Based upon this plan and budget, an on account PRM charge for the period in question is determined. In the event of a significant change to the assumptions for the on account PRM charge, the PRM charge may be adjusted during the period.

The PRM charge is defined as total expenses related to the PRM services divided by the number of departing passengers (paying passengers). Each airline will be invoiced based upon the number of departing passengers (paying passengers), transported by the airline for the period in question.

During the period and following dialogue with the authorities, stricter requirements have been put in place for the training of airport staff, so that not only Falck's staff must be trained. It follows from “Regulation (EC) No. 1107/2006” on the rights of persons with disabilities and persons with reduced mobility, when traveling by air, that airports have a duty to provide training for airport staff in increased awareness of equal treatment of people with disabilities. In addition, staff or subcontractors providing direct assistance to persons with disabilities or persons with reduced mobility must also be trained to meet the needs.

For each reporting period ending 31 July, CPH is required to prepare a statement of the total expenses related to the delivery of the PRM services. To the extent that the total cost of the PRM services exceeds or is less than the on account invoiced PRM charges, the balance is transferred to the following period to be covered by the PRM on account charge for that period.

Total expenses for the period 1 August 2023 to 31 July 2024 amount to DKK 109,657,312. Total invoiced PRM on account charges for the period ending 31 July 2024 amount to DKK 115,354,689. The expenses exceeding on account PRM charges for the period 1 August 2023 to 31 July 2024 amount to DKK 5,697,377 to be transferred to the following period 1 August 2024 to 31 July 2025.

CPH looks forward continuing the cooperation with the airlines, handling companies and Falck to ensure satisfactory PRM services to passengers needing and requesting the services.

Statement of Expenses for PRM Services for the period 1 August 2023 – 31 July 2024

DKK

Expenses determined under the new service provider agreement with Falck for the period 1 August 2023 - 31 July 2024

Pre-paid invoices for the period 1 August 2023 - 31 July 2024:

Invoice no. 71501114, 71517656, 71535725, 71550014, 7153714

114,318,387

Total expenses determined under the service provider agreement with Falck

114,318,387

Administration expenses undertaken by CPH

2,208,670

Audit expenses

33,500

Other expenses

226,662

Expenses for the period 1 November 2022 - 31 July 2023 transferred to the period 1 August 2023 - 31 July 2024

-7,129,907

Total expenses for the period 1 August 2023 - 31 July 2024

109,657,312

Total invoiced for the period 1 August 2023 - 31 July 2024

115,354,689

**Expenses exceeding on account PRM charges for the period 1 August 2023 - 31 July 2024
to be transferred to the period 1 August 2024 - 31 July 2025**

-5,697,377

Accounting policies

The Statement of Expenses for PRM Measures in CPH for the period 1 August 2023 - 31 July 2024 is prepared in accordance with the "Regulation (EC) No. 1107/2006 of The European Parliament and of the council of 5 July 2006 concerning the rights of disabled persons and persons with reduced mobility when travelling by air".

Expenses relating to PRM services can be divided into the following groups:

- Expenses determined under the service provider agreement with Falck
- Administration expenses undertaken by CPH
- Audit expenses
- Other expenses

The expenses represent the direct costs within each of the groups described for the period in question.

Expenses determined under the service provider agreement with Falck

These expenses, which are invoiced from Falck to CPH, represent (i) staff cost including supervision, (ii) IT-expenses including depreciation of equipment, (iii) rent, cleaning, energy etc. and (iv) other operating cost.

For the period 1 August 2023 to 31 October 2023 the expenses constitute a fixed cost at DKK 581.80 per PRM. CPH has entered a 3 year operational contract with Falck Danmark A/S (Falck) applicable from 1 November 2023, so for the period 1 November 2023 to 31 July 2024 the expenses constitute a fixed cost at DKK 551.80 per PRM.

Administration expenses undertaken by CPH

These expenses represent cost concerning management and administration of the PRM Services, invoicing and collection of the PRM charges etc. In addition, the expenses also cover the interest cost associated with the difference in timing of the receipts of the on account PRM charges versus the payment of the expenses determined under the service provider contract with Falck, which is pre invoiced each quarter and including annual settlement. The total administration expenses undertaken by CPH for the period ending 31 July 2024 amounts to DKK 2,208,670. The administration expense amount is indexed every year based upon the development in the net price index in Denmark since 2008/2009.

Audit expenses

The expenses represent the expenses associated with the independent review report of the statement of the expenses for the PRM Services each year performed by Deloitte.

Other expenses

The expenses represent costs related to training material for airport staff to increase awareness of equal treatment of people with disabilities e.g. training videos material.

Management's Statement

The Executive Board has today considered and adopted the Statement of Expenses for PRM Measures in CPH for the period 1 August 2023 - 31 July 2024.

The Statement of Expenses for PRM Measures in CPH for the period 1 August 2023 - 31 July 2024 is prepared in accordance with the "Regulation (EC) No. 1107/2006 of The European Parliament and of the council of 5 July 2006 concerning the rights of disabled persons and persons with reduced mobility when travelling by air".

Kastrup, 23 September 2024

Copenhagen Airports A/S



Rasmus Hagstad Lund

CFO



Peter Krogsgaard

CCO

The independent auditor's review report on the Statement of Expenses for PRM Services

To the airlines operating at Copenhagen Airports A/S

We have reviewed the Statement of Expenses for PRM Measures of Copenhagen Airports A/S for the period 01.08.2023 - 31.07.2024, which comprise the Statement of Expenses for PRM Services and Accounting policies (page 3 - 4).

Management's responsibility for the statement of Expenses for PRM Services

Management is responsible for the preparation of Statement of Expenses in accordance with the "Regulation (EC) No. 1107/2006 of the European Parliament and the Council of 5 July 2006 concerning the rights of disabled persons and persons with reduced mobility when travelling by air", and for such internal control as Management determines is necessary to enable the preparation of Statement of Expenses that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the Statement of Expenses. We conducted our review in accordance with the "Regulation (EC) No. 1107/2006 of the European Parliament and the Council of 5 July 2006 concerning the rights of disabled persons and persons with reduced mobility when travelling by air" and the International Standard on Engagements to Review Financial Information Performed by the Independent Auditor of the Entity and additional requirements under Danish audit regulation. This requires us to conclude whether anything has come to our attention that causes us to believe that the Statement of Expenses, taken as a whole, are not prepared, in all material respects, in accordance with the applicable financial reporting framework. This also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with the International Standard on Engagements to Review Financial Information Performed by the Independent Auditor of the Entity is a limited assurance engagement. The auditor performs procedures primarily consisting of inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on the Statement of Expenses.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Statement of Expenses for the period 01.08.2023 - 31.07.2024 have not been prepared, in all material respects, in accordance with "Regulation (EC) No. 1107/2006 of the European Parliament and the Council of 5 July 2006 concerning the rights of disabled persons and persons with reduced mobility when travelling by air" described in the section Accounting Policies.

Other Matter regarding Accounting Policies and Limited Use

Without modifying our opinion, we draw attention to the section Accounting Policies, to the Statement of Expenses for PRM Measures in Copenhagen Airports. The Statement of Expenses for PRM Measures in Copenhagen Airports have been prepared to provide Management with financial information. The Statement of Expenses for PRM Measures in Copenhagen Airports may therefore be unsuitable for any other purposes.


Our Statement is prepared solely for use by Copenhagen Airport A/S and the airlines operating in Copenhagen Airports A/S.

Copenhagen, 23 September 2024

Deloitte

Statsautoriseret Revisionspartnerselskab

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Martin Pieper

State Authorized Public Accountant

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