

# Petersens Special Drinks ApS

Vestergade 18E, 1456 København K  
CVR no. 44 65 95 81

## Annual report for the financial year 20.02.24 - 31.12.24

Årsrapporten er godkendt på den  
ordinære generalforsamling, d. 30.07.25

Olaf Lutz Uwe Petersen  
Dirigent

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**The company**

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Petersens Special Drinks ApS  
Vestergade 18E  
1456 København K  
CVR no.: 44 65 95 81  
Financial year: 01.01 - 31.12

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**Executive Board**

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Björn Petersen  
Olaf Lutz Uwe Petersen

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**Auditors**

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Beierholm  
Godkendt Revisionspartnerselskab

## **Statement by the Executive Board on the annual report**

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We have on this day presented the annual report for the financial year 20.02.24 - 31.12.24 for Petersens Special Drinks ApS.

The annual report is presented in accordance with the Danish Financial Statements Act.

The financial statements have not been audited, and we declare that the relevant conditions have been met.

In our opinion, the financial statements give a true and fair view of the company's assets, liabilities and financial position as at 31.12.24 and of the results of the company's activities for the financial year 20.02.24 - 31.12.24.

The annual report is submitted for adoption by the general meeting.

Copenhagen, July 30, 2025

### **Executive Board**

Björn Petersen

Olaf Lutz Uwe Petersen

**To the management of Petersens Special Drinks ApS**

Based on the company's accounting material and other information provided by management, we have compiled the financial statements of Petersens Special Drinks ApS for the financial year 20.02.24 - 31.12.24.

The financial statements comprise income statement, balance sheet, statement of changes in equity and notes to the financial statements, including material accounting policy information.

We performed this compilation engagement in accordance with ISRS 4410, Engagements to Compile Financial Statements.

We have applied our professional expertise to assist management with the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Danish Act on Approved Auditors and Audit Firms and the code of ethics of International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including principles of integrity, professional competence and due care.

The financial statements and the accuracy and completeness of the information used to compile them are management's responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by management for the compilation of the financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether the financial statements are prepared in accordance with the Danish Financial Statements Act.

Haderslev, July 30, 2025

**Beierholm**

Godkendt Revisionspartnerselskab  
CVR no. 32 89 54 68

Søren Lindholm Mikkelsen

State Authorised Public Accountant  
MNE-no. mne21558

## Income statement

	20.02.24	31.12.24
Note	DKK	
<b>Gross loss</b>		<b>-25,578</b>
Financial income		71
<b>Loss for the year</b>		<b>-25,507</b>
<b>Proposed appropriation account</b>		
Retained earnings		-25,507
<b>Total</b>		<b>-25,507</b>

<b>ASSETS</b>		31.12.24
Note		DKK
	<b>Cash</b>	<b>19,493</b>
	<b>Total current assets</b>	<b>19,493</b>
	<b>Total assets</b>	<b>19,493</b>
<b>EQUITY AND LIABILITIES</b>		
	Contributed capital	40,000
	Retained earnings	-25,507
	<b>Total equity</b>	<b>14,493</b>
	Trade payables	5,000
	<b>Total short-term payables</b>	<b>5,000</b>
	<b>Total payables</b>	<b>5,000</b>
	<b>Total equity and liabilities</b>	<b>19,493</b>

**Statement of changes in equity**

Figures in DKK	Contributed capital	Retained earnings	Total equity
Statement of changes in equity for 20.02.24 - 31.12.24			
Capital contributed on establishment	40,000	0	40,000
Net profit/loss for the year	0	-25,507	-25,507
Balance as at 31.12.24	40,000	-25,507	14,493

## 1. Primary activities

The company's activities comprise to trade in beverages of any kind in Denmark, as well as to import and export them, and to manage own assets.

## 2. Accounting policies

### GENERAL

The annual report is presented in accordance with the provisions of the Danish Financial Statements Act (*Årsregnskabsloven*) for enterprises in reporting class B with application of provisions for a higher reporting class.

No comparative figures have been provided as this is the company's first financial year.

### Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including depreciation, amortisation, impairment losses and write-downs, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company, and the value of such assets can be measured reliably. Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the company, and the value of such liabilities can be measured reliably. On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

On recognition and measurement, account is taken of foreseeable losses and risks arising before the date at which the annual report is presented and proving or disproving matters arising on or before the balance sheet date.

### INCOME STATEMENT

#### Gross loss

Gross loss comprises other external expenses.

#### Other external expenses

Other external expenses comprise costs relating to distribution, sales and advertising and administration, premises and bad debts to the extent that these do not exceed normal write-downs.

#### Other net financials

Interest income and interest expenses etc. are recognised in other net financials.

## 2. Accounting policies - continued -

### Tax on profit/loss for the year

The current and deferred tax for the year is recognised in the income statement as tax on the profit/loss for the year with the portion attributable to the profit/loss for the year, and directly in equity with the portion attributable to amounts recognised directly in equity.

### BALANCE SHEET

#### Cash

Cash includes deposits in bank account.

#### Current and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the basis of the taxable income for the year, adjusted for tax paid on account.

Deferred tax liabilities and tax assets are recognised on the basis of all temporary differences between the carrying amounts and tax bases of assets and liabilities. However, deferred tax is not recognised on temporary differences relating to goodwill which is non-amortisable for tax purposes and other items where temporary differences, except for acquisitions, have arisen at the date of acquisition without affecting the net profit or loss for the year or the taxable income. In cases where the tax value can be determined according to different taxation rules, deferred tax is measured on the basis of management's intended use of the asset or settlement of the liability.

Deferred tax assets are recognised, following an assessment, at the expected realisable value through offsetting against deferred tax liabilities or elimination in tax on future earnings.

Deferred tax is measured on the basis of the tax rules and at the tax rates which, according to the legislation in force at the balance sheet date, will be applicable when the deferred tax is expected to crystallise as current tax.

#### Payables

Short-term financial payables are measured at amortised cost, normally corresponding to the nominal value of such payables. Other short-term payables are measured at net realisable value.