

**CS SUNDHED OG KOMMUNIKATION  
ApS**

Axelhøj 4  
2610 Rødovre

CVR No. 29425612

**Annual report 2024**

1 January 2024 - 31 December 2024

Adopted at the Annual General Meeting on 19.  
June 2025

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Christina Schärfe Lambach  
*Chairman*

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## Company details

### Company

CS SUNDHED OG KOMMUNIKATION ApS

Axelhøj 4

2610 Rødovre

CVR No.: 29425612

### Executive board

Christina Schärfe Lambach

### Auditors

inforevision

statsautoriseret revisionsaktieselskab

Buddingevej 312

2860 Søborg

CVR No. 19263096

Simon Høgenhav, State Authorised Public Accountant

# Management's Review

## Primary activities

The company's purpose is to own equity interests in other businesses and provide communication consulting.

## Development in activities and finances

The results of the company's activities in the financial year amounted to a profit of DKK 168.770 against DKK 90.735 in last financial year. The equity at the balance sheet date amounted to DKK 376.932.

Management consider the result as expected.

## Statement by Management

The Executive Board have today considered and adopted the annual report for 1 January 2024 - 31 December 2024 for CS SUNDHED OG KOMMUNIKATION ApS.

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

In my opinion, the financial statements give a true and fair view of the the company's financial position at 31 December 2024 and of the results of its operations for the financial year 1 January 2024 - 31 December 2024.

I believe that the Management's review contains a fair review of the affairs and conditions referred to therein.

I recommend that the annual report be adopted at the Annual General Meeting.

Rødovre, 19. June 2025

### Executive board

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Christina Schärfe Lambach  
*Executive director*

# The Independent Auditor's Extended Review on the Financial Statements

## To the shareholder of CS SUNDHED OG KOMMUNIKATION ApS

### Conclusion

We have performed an extended review of the financial statements of CS SUNDHED OG KOMMUNIKATION ApS for the financial year 1 January 2024 - 31 December 2024, which comprise a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes. The financial statements are prepared under the Danish Financial Statements Act.

Based on our work performed, in our opinion, the financial statements give a true and fair view of the company's financial position as at 31 December 2024 and of the results of the company's operations for the financial year 1 January 2024 - 31 December 2024 in accordance with the Danish Financial Statements Act.

### Basis for conclusion

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.

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.

## The Independent Auditor's Extended Review on the Financial Statements, continued

Our opinion 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.

Søborg, 19. June 2025

inforevision statsautoriseret revisionsaktieselskab  
CVR-nr. 19263096

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Simon Høgenhav  
State Authorised Public Accountant  
mne33745

# Accounting policies

## Information on reporting class

The annual report has been prepared in accordance with Danish financial statement legislation as well as generally accepted accounting principles.

The annual report has been prepared in accordance with the provisions of the Danish Financial Statements Act governing Reporting class B.

Some provisions from reporting class C has been adopted.

The accounting policies have been changed from last year.

## Changes in accounting policies

The applied accounting policies have been changed regarding the recognition and measurement of equity investments in participating interests.

The change has been made with the purpose of standardizing accounting policies throughout the group.

Equity investments in participating interests were previously recognized using the equity method. Going forward, they will be recognized and measured using the cost method.

The change in practice has resulted in an adjustment in 2023 to the P&L, equity and total assets for the financial year but has not affected the tax income statement.

The P&L of 2023 has been adjusted from DKK -24,468 to DKK 90,735.

Participating interests has been adjusted from DKK 471,923 to DKK 62,500.

The Equity per. December 31. 2023 has been adjusted from DKK 617,584 to DKK 208,162.

The adjustments have no effect on the tax.

## Generally regarding recognition and measurement

The financial statements have been prepared based on historical cost.

The income is recognised in the income statement as earned. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortised cost are recognised. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortisation, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits attributable to the asset will flow to the company, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow out of the company, and the value of the liability can be measured reliably.

Assets and liabilities are initially measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

## Accounting policies, continued

Certain financial assets and liabilities are measured at amortised cost, which involves the recognition of a constant effective interest rate over the maturity period. Amortised cost is calculated as original cost less any repayments and with addition/deduction of the cumulative amortisation of any difference between cost and the nominal amount. In this way, capital losses and gains are allocated over the maturity period.

Recognition and measurement take into account predictable losses and risks occurring before the presentation of the annual report which confirm or invalidate affairs and conditions existing at the balance sheet date.

The functional currency is Danish Kroner. All other currencies are considered foreign currencies.

### Foreign currency translation

During the year, transactions in foreign currencies have been translated applying the exchange rate at the transaction date. If currency positions are considered hedge of future cash flows, the value adjustments are recognised directly in equity.

Receivables and debt denominated in foreign currencies have been recognised at the exchange rate of the balance sheet date.

Realised and unrealised exchange gains and losses have been recognised in the income statement under other financial income and expenses.

### Income statement

The income statement has been classified by nature.

### Gross profit

Gross profit/loss includes "External expenses".

### External expenses

External expenses comprises Selling costs and Administrative expenses.

### Income from participating interests

Income from investments in participating interests comprises the dividends received for the year as well as realised and unrealised gains and losses on the investments for the year.

### Financial income

Financial income is recognised with amounts concerning the financial year. Financial income comprise interest.

### Financial expenses

Financial expenses is recognised with amounts concerning the the financial year. Financial expenses comprise interest.

## Accounting policies, continued

### Balance sheet

The balance sheet has been presented in account form.

### Assets

#### Participating interests

Participating interests have been measured at cost.

In the event, the cost exceeds the recoverable amount, a writedown is made to this lower value. Indications of impairment exists for example when dividends exceed the accumulated earnings since the acquisition or when the cost exceeds the net asset value of the participating interests.

Recoverable amount used is the highest value of the expected net sales price and capital value. Capital value is determined as the present value of the expected net cash flow from the possession of the individual investments.

Impairment for losses for the year are recognised in the income statement as income from investments in participating interests.

#### 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. Provisions for bad debts are determined on the basis of an individual assessment of each receivable.

### Equity and liabilities

#### Deferred tax and corporation tax

Deferred tax is measured using the balance sheet liability method. Provision has been made for deferred tax by 22% on all temporary differences between carrying amount and tax-based value of assets and liabilities. Deferred tax is also measures with respect of the planned use of the asset and the settlement of the liability.

The tax value of the tax losses to be carried forward are included in the calculation of deferred taxes if it is probable that the losses can be used. Deferred tax assets are measured at net realisable value.

Deferred tax assets which are not expected utilised within a few years have been disclosed in notes under contingent assets.

Corporation tax relating to the the financial year which has not been settled at the balance sheet date is classified as corporation tax in receivables or liabilities other than provisions.

#### Financial debts

Short-term debts are measured at amortised cost, substantially corresponding to nominal value.

## Income statement

|  | Note | 2024<br>DKK    | 2023<br>DKK   |
|--|------|----------------|---------------|
| <b>Gross loss</b>                                  |      | <b>-14,592</b> | <b>-9,015</b> |
| Income from investments in participating interests |      | 177,500        | 100,000       |
| Finance income                                     |      | 5,862          | 0             |
| Finance expenses                                   |      | 0              | -250          |
| <b>Profit/loss before tax</b>                      |      | <b>168,770</b> | <b>90,735</b> |
| Tax on profit/loss for the year                    | 2    | 0              | 0             |
| <b>Profit/loss for the year</b>                    |      | <b>168,770</b> | <b>90,735</b> |

## Proposed distribution of profit and loss

|   | 2024<br>DKK    | 2023<br>DKK   |
|---|----------------|---------------|
| Proposed distribution of profit and loss for the year : |                |               |
| Transferred to retained earnings                        | 168,770        | 90,735        |
| <b>Profit/loss for the year</b>                         | <b>168,770</b> | <b>90,735</b> |

## Assets

|  | Note | 31-12-2024     | 31-12-2023     |
|--|------|----------------|----------------|
|  |      | DKK            | DKK            |
| Participating interests                  |      | 240,000        | 62,500         |
| <b>Investments</b>                       | 3    | <b>240,000</b> | <b>62,500</b>  |
| <b>Fixed assets</b>                      |      | <b>240,000</b> | <b>62,500</b>  |
| Receivables from participating interests |      | 150,000        | 150,000        |
| <b>Receivables</b>                       |      | <b>150,000</b> | <b>150,000</b> |
| Cash at bank and in hand                 |      | 2,360          | 25,952         |
| <b>Current assets</b>                    |      | <b>152,360</b> | <b>175,952</b> |
| <b>Total assets</b>                      |      | <b>392,360</b> | <b>238,452</b> |

## Equity and liabilities

|   | Note | 31-12-2024     | 31-12-2023     |
|---|------|----------------|----------------|
|   |      | DKK            | DKK            |
| Contributed capital                                 |      | 125,000        | 125,000        |
| Retained earnings                                   |      | 251,932        | 83,162         |
| <b>Equity</b>                                       |      | <b>376,932</b> | <b>208,162</b> |
| Trade payables                                      |      | 6,000          | 15,000         |
| Other payables                                      |      | 9,428          | 15,290         |
| <b>Short-term liabilities other than provisions</b> |      | <b>15,428</b>  | <b>30,290</b>  |
| <b>Liabilities other than provisions</b>            |      | <b>15,428</b>  | <b>30,290</b>  |
| <b>Total equity and liabilities</b>                 |      | <b>392,360</b> | <b>238,452</b> |
| Contingent assets                                   | 4    |                |                |

## Statement of changes in equity

|                                      | <b>Contributed<br/>capital</b> | <b>Retained<br/>earnings</b> | <b>Total</b>   |
|--------------------------------------|--------------------------------|------------------------------|----------------|
|                                      | DKK                            | DKK                          | DKK            |
| Equity at 1 January 2023             | 125,000                        | -7,573                       | 117,427        |
| Distributed profit/loss for the year |                                | 90,735                       | 90,735         |
| <b>Equity at 1 January 2024</b>      | <b>125,000</b>                 | <b>83,162</b>                | <b>208,162</b> |
| Distributed profit/loss for the year |                                | 168,770                      | 168,770        |
| <b>Equity at 31 December 2024</b>    | <b>125,000</b>                 | <b>251,932</b>               | <b>376,932</b> |

## Notes

### 1. Staff costs

|                                       | <u>2024</u> | <u>2023</u> |
|---------------------------------------|-------------|-------------|
|                                       | DKK         | DKK         |
| Average number of full-time employees | <u>0</u>    | <u>0</u>    |

### 2. Tax expense

|   | <u>Deferred tax</u> | <u>Tax on profit/loss for the year</u> |
|---|---------------------|--|
|   | DKK                 | DKK                                    |
| Payables at 1 January 2024  | 0                   |  |
| Tax on profit/loss for the year   | 0                   | 0                                      |
| <b>Payables at 31 December 2024</b>                                       | <u><b>0</b></u>     |  |
| <b>Tax on profit/loss for the year recognised in the income statement</b> |                     | <u><b>0</b></u>                        |

### 3. Investments

|  | <u>Participating interests</u> | <u>Total</u>          | <u>2023</u>          |
|--|--------------------------------|-----------------------|----------------------|
|  | DKK                            | DKK                   | DKK                  |
| Cost at 1 January 2024                     | 62,500                         | 62,500                | 62,500               |
| Additions for the year                     | 240,000                        | 240,000               | 0                    |
| Disposals for the year                     | -62,500                        | -62,500               | 0                    |
| <b>Cost at 31 December 2024</b>            | <u><b>240,000</b></u>          | <u><b>240,000</b></u> | <u><b>62,500</b></u> |
| <b>Carrying amount at 31 December 2024</b> | <u><b>240,000</b></u>          | <u><b>240,000</b></u> | <u><b>62,500</b></u> |

### 4. Contingent assets

|  | <u>2024</u>   |
|--|---------------|
|  | DKK           |
| Unrecognised deferred tax assets due to tax losses carried forward and tax depreciation below accounting depreciation on fixtures, fittings, tools and equipment | <u>15,978</u> |

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## Christina Schärfe Lambach

Direktør

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## Christina Schärfe Lambach

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