
Leticia Maimann-Roland ApS

CVR-no.: 42253634

Guldringen 27
4320 Lejre

Annual report
1 April 2023 - 31 March 2024

**The annual report has been presented and
approved on the company's general meeting
the**

04/06/2024

Leticia Maimann-Roland
Chairman of general meeting

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**Reporting
company**

Leticia Maimann-Roland ApS

Guldringen 27

4320 Lejre

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CVR-no.: 42253634

Reporting
period: 01/04/2023 - 31/03/2024

Management's Review

Principal Activities

The main activity of the Company is to own and hold shares of subsidiaries.

Reasons for any major changes in your Company's activities or economy

The Company's income statement for 2023/24 shows a loss of 4,004 DKK as against a loss of DKK 4,010 in 2022/2023. Equity in the Company's balance sheet at 31 March 2024 stood at 76,970 DKK as against DKK 80,974 at 31 March 2023.

Events after the end of the financial year

After the end of the financial year, no events have occurred that could materially affect the company's financial position.

Management considers the conditions for opting out of audit to be met.

Accounting Policies

The annual report has been prepared in accordance with the regulation applying to Reporting class B.

Income statement

Other external costs

Other external costs comprise costs for distribution and sales costs, costs for advertising, administrative expenses, costs of premises, bad debts, operating leases, etc.

Financial income and expenses

Financial expenses comprise interest.

Dividends from equity investments in subsidiaries and associates measured at cost are recognised as income in the Parent Company's income statement in the financial year when the dividends are declared.

In case of indication of impairment, an impairment test is conducted. Indication of impairment exists if distributed dividend exceeds profit for the year or if the carrying amount of equity investments exceeds the consolidated carrying amounts of the net assets in the subsidiary.

Tax on loss for the year

Tax for the year comprises current tax for the year and changes in deferred tax, including changes in tax rates. The tax expense relating to the profit/loss for the year is recognised in the income statement at the amount attributable to the profit/loss for the year and directly in equity at the amount attributable to entries directly in equity.

Balance sheet

Investments

Equity investments in subsidiaries and associates are measured at cost. In case of indication of impairment, an impairment test is conducted. When the cost exceeds the recoverable amount, write-down is made to this lower value.

Other receivables and deposits are recognised at amortised cost.

Impairment of fixed assets

The carrying amount of intangible assets and property, plant and equipment as well as equity investments in group entities and associates is subject to an annual test for indications of impairment other than the decrease in value reflected by depreciation or amortisation.

Impairment tests are conducted of individual assets or groups of assets when there is an indication that they may be impaired. Write-down is made to the recoverable amount if this is lower than the carrying amount.

The recoverable amount is the higher of an asset's net selling price and its value in use. The value in use is determined as the present value of the forecast net cash flows from the use of the asset or the group of assets, including forecast net cash flows from the disposal of the asset or the group of assets after the end of the useful life.

Receivables

Receivables are measured at amortised cost.

Write-down is made for bad debt losses where there is an objective indication that a receivable has been impaired. If there is an objective indication that an individual receivable has been impaired, write-down is

made on an individual basis.

Write-downs are calculated as the difference between the carrying amount of receivables and the present value of forecast cash flows, including the realisable value of any collateral received. The effective interest rate for the individual receivable or portfolio is used as discount rate.

Cash at bank and in hand

Cash at bank and in hand comprise cash and bank deposits.

Corporation tax and deferred tax

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

Liabilities

Liabilities are measured at amortised cost.

Income statement 1 Apr 2023 - 31 Mar 2024

	Disclosure	2023/24	2022/23
		DKK	DKK
Gross profit (loss)		-4,000	-4,000
Profit (loss) from ordinary operating activities		-4,000	-4,000
Other finance income		2	0
Other finance expenses		-6	-10
Profit (loss) from ordinary activities before tax		-4,004	-4,010
Tax expense		0	0
Profit (loss)		-4,004	-4,010
Proposed distribution of results			
Retained earnings		-4,004	-4,010
Proposed distribution of profit (loss)		-4,004	-4,010

Balance sheet 31 March 2024

Assets

	Disclosure	2023/24	2022/23
		DKK	DKK
Investments in group enterprises		85,000	85,000
Investments		85,000	85,000
Total non-current assets		85,000	85,000
Receivables from group enterprises		222,658	152,658
Receivables		222,658	152,658
Cash and cash equivalents		1,220	224
Current assets		223,878	152,882
TOTAL ASSETS		308,878	237,882

Balance sheet 31 March 2024

Liabilities and equity

	Disclosure	2023/24	2022/23
		DKK	DKK
Contributed capital		40,000	40,000
Share premium		50,000	50,000
Retained earnings		-13,030	-9,026
Total equity		76,970	80,974
Other payables, including tax payables, liabilities other than provisions		104,250	104,250
Payables to shareholders and management		127,658	52,658
Short-term liabilities other than provisions, gross		231,908	156,908
Liabilities other than provisions, gross		231,908	156,908
LIABILITIES AND EQUITY, GROSS		308,878	237,882

Disclosures

1. Information on average number of employees

	2023/24
Average number of employees	0