
Atanasov Holding ApS

Trige Møllevvej 124, DK-8380 Trige

Annual Report for 2023

CVR No. 39 73 01 54

The Annual Report was
presented and adopted
at the Annual General
Meeting of the
company
on 8/5 2024

Rosen Radoslavov
Atanasov
Chairman of the
general meeting



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Management's statement

The Executive Board has today considered and adopted the Annual Report of Atanasov Holding ApS for the financial year 1 January - 31 December 2023.

The Annual Report is prepared in accordance with the Danish Financial Statements Act. The Company complies with the exemption provisions governing the omission to have its Financial Statements audited.

In my opinion the Financial Statements give a true and fair view of the financial position at 31 December 2023 of the Company and of the results of the Company operations for 2023.

I recommend that the Annual Report be adopted at the Annual General Meeting.

Trige, 8 May 2024

Executive Board

Rosen Radoslavov Atanasov
CEO

Practitioner's Statement on Compilation of Financial Statements

To the Management of Atanasov Holding ApS

We have compiled the Financial Statements of Atanasov Holding ApS for the financial year 1 January - 31 December 2023 on the basis of the Company's accounting records and other information you have provided.

The Financial Statements comprise income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies.

We performed our work in accordance with ISRS 4410, Engagements to Compile Financial Information.

Based on our professional expertise, we have assisted you 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 International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including the principles of integrity, objectivity, professional competence and due care.

The Financial Statements and the accuracy and completeness of the information forming the basis of the compilation of the Financial Statements are your responsibility.

As an engagement to compile financial information is not an assurance engagement, we are under no duty to verify the accuracy or completeness of the information you provided to us to compile the Financial Statements. Accordingly, we express no audit opinion or review opinion as to whether the Financial Statements have been prepared in accordance with the Danish Financial Statements Act.

Trekantområdet, 8 May 2024

PricewaterhouseCoopers

Statsautoriseret Revisionspartnerselskab

CVR No 33 77 12 31

Lasse Berg

State Authorised Public Accountant

mne35811

Company information

The Company

Atanasov Holding ApS
Trige Møllevvej 124
DK-8380 Trige

CVR No: 39 73 01 54

Financial period: 1 January - 31 December

Incorporated: 16 July 2018

Financial year: 5th financial year

Municipality of reg. office: Trige

Executive Board

Rosen Radoslavov Atanasov

Auditors

PricewaterhouseCoopers
Statsautoriseret Revisionspartnerselskab
Herredsvej 32
DK-7100 Vejle

Income statement 1 January - 31 December

	Note	2023	2022
		DKK	DKK
Gross loss		-29,308	-9,172
Financial income		6,850,368	2,836,746
Financial expenses		0	-9,458
Profit/loss before tax		6,821,060	2,818,116
Tax on profit/loss for the year	3	-61,044	0
Net profit/loss for the year		6,760,016	2,818,116
 Distribution of profit			
		2023	2022
		DKK	DKK
Proposed distribution of profit			
Extraordinary dividend paid		1,200,000	114,400
Proposed dividend for the year		500,000	0
Retained earnings		5,060,016	2,703,716
		6,760,016	2,818,116

Balance sheet 31 December

Assets

	Note	2023	2022
		DKK	DKK
Other investments	4	311,037	311,072
Other receivables	4	0	35,477
Fixed asset investments		311,037	346,549
Fixed assets		311,037	346,549
Other receivables		258,470	0
Receivables		258,470	0
Current asset investments	5	7,260,589	0
Cash at bank and in hand		575,099	2,439,434
Current assets		8,094,158	2,439,434
Assets		8,405,195	2,785,983

Balance sheet 31 December

Liabilities and equity

	Note	2023	2022
		DKK	DKK
Share capital		40,000	40,000
Retained earnings		7,799,749	2,739,733
Proposed dividend for the year		500,000	0
Equity		8,339,749	2,779,733
Credit institutions		2,566	0
Trade payables		7,500	6,250
Corporation tax		55,380	0
Short-term debt		65,446	6,250
Debt		65,446	6,250
Liabilities and equity		8,405,195	2,785,983
Key activities	1		
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Statement of changes in equity

	Share capital	Retained earnings	Proposed dividend for the year	Total
	DKK	DKK	DKK	DKK
Equity at 1 January	40,000	2,739,733	0	2,779,733
Extraordinary dividend paid	0	-1,200,000	0	-1,200,000
Net profit/loss for the year	0	6,260,016	500,000	6,760,016
Equity at 31 December	40,000	7,799,749	500,000	8,339,749

Notes to the Financial Statements

1. Key activities

The key activities are to hold shares in fixed asset investments.

2. Staff

Average number of employees

2023	2022
0	0

3. Income tax expense

Current tax for the year

2023	2022
DKK	DKK
61,044	0
61,044	0

4. Other fixed asset investments

Cost at 1 January

Disposals for the year

Cost at 31 December

Carrying amount at 31 December

Other investments
DKK
311,072
-35
311,037
311,037

5. Fair values

Investment in shares and bonds

Value adjustment, income statement	Fair value at 31 December
DKK	DKK
349,759	7,260,589

Notes to the Financial Statements

6. Contingent assets, liabilities and other financial obligations

There are no security and contingent liabilities at 31 December 2023.

Notes to the Financial Statements

7. Accounting policies

The Annual Report of Atanasov Holding ApS for 2023 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B as well as selected rules applying to reporting class C.

The accounting policies applied remain unchanged from last year.

The Financial Statements for 2023 are presented in DKK.

Recognition and measurement

Revenues are 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.

Income statement

Other external expenses

Other external expenses comprise indirect production costs and expenses for administration and etc.

Gross profit/loss

With reference to section 32 of the Danish Financial Statements Act, gross profit/loss comprises of other external expenses.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year.

Tax on profit/loss for the year

Tax for the year consists of current tax for the year and changes in deferred tax for the year. The tax attributable to the profit for the year is recognised in the income statement, whereas the tax attributable to equity transactions is recognised directly in equity.

Balance sheet

Fixed asset investments

Investments which are not traded in an active market are measured at the lower of cost and recoverable amount.

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.

Notes to the Financial Statements

Current Asset Investments

Current Asset Investments, which consist of listed bonds and shares, are measured at their fair values at the balance sheet date. Fair value is determined on the basis of the latest quoted market price.

Equity

Dividend

Dividend distribution proposed by Management for the year is disclosed as a separate Dividend item.

Current tax receivables and liabilities

Current tax liabilities and receivables are recognised in the balance sheet as the expected taxable income for the year adjusted for tax on taxable incomes for prior years and tax paid on account. Extra payments and repayment under the on-account taxation scheme are recognised in the income statement in financial income and expenses.

Financial liabilities

Debts are measured at amortised cost, substantially corresponding to nominal value.