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# *Andre Rossi ApS*

Carl Bernhards Vej , 3, 1.tv, DK-1817 Frederiksberg C

## Annual Report for 2024

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CVR No. 40 64 14 75

The Annual Report was  
presented and adopted  
at the Annual General  
Meeting of the  
company  
on 24/7 2025

André Philip Rossi-  
Tryde  
Chairman of the  
general meeting



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# Management's statement

The Executive Board has today considered and adopted the Annual Report of Andre Rossi ApS for the financial year 1 January - 31 December 2024.

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 financial position at 31 December 2024 of the Company and of the results of the Company operations for 2024.

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

Frederiksberg, 24 July 2025

**Executive Board**

André Philip Rossi-Tryde  
Manager

# Independent Practitioner's Extended Review Report

To the shareholder of Andre Rossi ApS

## Conclusion

We have performed an extended review of the Financial Statements of Andre Rossi ApS for the financial year 1 January - 31 December 2024, which comprise income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies. The Financial Statements are prepared in accordance with the Danish Financial Statements Act.

Based on the work performed, in our opinion, the Financial Statements give a true and fair view of the financial position of the Company at 31 December 2024 and of the results of the Company's operations for the financial year 1 January - 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 responsibility 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 to obtain limited assurance in respect of our conclusion on the Financial Statements and, moreover, that we perform supplementary procedures specifically required to obtain additional assurance in respect of our conclusion.

An extended review consists of making inquiries, primarily of Management and others within the enterprise, as appropriate, and applying analytical procedures and the supplementary procedures specifically required as well as assessing the evidence obtained.

# Independent Practitioner's Extended Review Report

An extended review is less in scope than an audit and, consequently, we do not express an audit opinion on the Financial Statements.

Hellerup, 24 July 2025

**PricewaterhouseCoopers**

Statsautoriseret Revisionspartnerselskab

*CVR No 33 77 12 31*

Søren Alexander

State Authorised Public Accountant

mne42824

## Company information

**The Company** Andre Rossi ApS  
Carl Bernhards Vej , 3, 1.tv  
DK-1817 Frederiksberg C  
CVR No: 40 64 14 75  
Financial period: 1 January - 31 December  
Municipality of reg. office: Frederiksberg

**Executive Board** André Philip Rossi-Tryde

**Auditors** PricewaterhouseCoopers  
Statsautoriseret Revisionspartnerselskab  
Strandvejen 44  
DK-2900 Hellerup

## Income statement 1 January - 31 December

	Note	2024	2023
		DKK	DKK
<b>Gross loss</b>		<b>-23,735</b>	<b>-8,125</b>
Financial income		19,999	0
Financial expenses		-2,164	-63,602
<b>Profit/loss before tax</b>		<b>-5,900</b>	<b>-71,727</b>
Tax on profit/loss for the year		0	0
<b>Net profit/loss for the year</b>		<b>-5,900</b>	<b>-71,727</b>
 <b>Distribution of profit</b>			
		2024	2023
		DKK	DKK
<b>Proposed distribution of profit</b>			
Retained earnings		-5,900	-71,727
		<b>-5,900</b>	<b>-71,727</b>

# Balance sheet 31 December

## Assets

	Note	2024	2023
		DKK	DKK
Investments in participating interests		20,000	1
<b>Fixed asset investments</b>		<b>20,000</b>	<b>1</b>
<b>Fixed assets</b>		<b>20,000</b>	<b>1</b>
<b>Cash at bank and in hand</b>		<b>68</b>	<b>68</b>
<b>Current assets</b>		<b>68</b>	<b>68</b>
<b>Assets</b>		<b>20,068</b>	<b>69</b>

# Balance sheet 31 December

## Liabilities and equity

	Note	2024	2023
		DKK	DKK
Share capital		50,000	50,000
Retained earnings		-121,468	-115,568
<b>Equity</b>		<b>-71,468</b>	<b>-65,568</b>
Payables to owners and Management		71,044	57,904
<b>Long-term debt</b>		<b>71,044</b>	<b>57,904</b>
Trade payables		20,000	7,500
Other payables		492	233
<b>Short-term debt</b>		<b>20,492</b>	<b>7,733</b>
<b>Debt</b>		<b>91,536</b>	<b>65,637</b>
<b>Liabilities and equity</b>		<b>20,068</b>	<b>69</b>
Going concern	1		
Key activities	2		
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## Statement of changes in equity

	Share capital	Retained earnings	Total
	DKK	DKK	DKK
Equity at 1 January	50,000	-115,568	-65,568
Net profit/loss for the year	0	-5,900	-5,900
<b>Equity at 31 December</b>	<b>50,000</b>	<b>-121,468</b>	<b>-71,468</b>

# Notes to the Financial Statements

## 1. Going concern

The Company has shown an operating loss of DKK 5,900 for 2024 and negative equity of DKK 71,468 at 31 December 2024 and its current assets amounts to DKK 68, while its short-term debt amounts to DKK 20,492. As a result uncertainty exists for the Company's ability to continue as going concern.

The Company has received a letter of financial support from its owner to provide the necessary liquidity to enable the company to continue its operations for at least 1 year from the balance sheet date.

Overall, the Company's financial situation is assessed as satisfactory and, in light of this, the annual report has been prepared on a going concern basis.

## 2. Key activities

The Company's key activities are to operate as a holding company.

# Notes to the Financial Statements

## 3. Accounting policies

The Annual Report of Andre Rossi ApS for 2024 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 2024 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 expenses for administrations etc.

#### Gross loss

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

#### Income from investments in participating interests

Dividends from participating interests are recognised as income in the income statement when adopted at the General Meeting of the participating interest. However, dividends relating to earnings in the participating interest before it was acquired by the Parent Company are set off against the cost of the participating interest.

#### 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.

# Notes to the Financial Statements

## Balance sheet

### Investments in participating interests

Investments in participating interests are measured at cost. Where cost exceeds the recoverable amount, write-down is made to this lower value.

### 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.

### Deferred tax assets and liabilities

Deferred income tax is measured using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes on the basis of the intended use of the asset and settlement of the liability, respectively.

Deferred tax assets, including the tax base of tax loss carry-forwards, are measured at the value at which the asset is expected to be realised, either by elimination in tax on future earnings or by set-off against deferred tax liabilities within the same legal tax entity.

Deferred tax is measured on the basis of the tax rules and tax rates that will be effective under the legislation at the balance sheet date when the deferred tax is expected to crystallise as current tax. Any changes in deferred tax due to changes to tax rates are recognised in the income statement or in equity if the deferred tax relates to items recognised in equity.

### 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.