

Rohde & Schwarz Danmark A/S

Lyskær 3D, 1, 2730 Herlev

CVR no. 13 70 18 06

Annual report 2024/25

Approved at the Company's annual general meeting on 10 December 2025

Chair of the meeting:

.....
Mario Paoli

Contents

Statement by the Board of Directors and the Executive Board	2
Independent auditor's report	3
Management's review	5
Company details	5
Financial statements 1 July 2024 - 30 June 2025	7
Income statement	7
Balance sheet	8
Statement of changes in equity	10
Notes to the financial statements	11

Statement by the Board of Directors and the Executive Board

Today, the Board of Directors and the Executive Board have discussed and approved the annual report of Rohde & Schwarz Danmark A/S for the financial year 1 July 2024 - 30 June 2025.

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

In our opinion, the financial statements give a true and fair view of the financial position of the Company at 30 June 2025 and of the results of the Company's operations for the financial year 1 July 2024 - 30 June 2025.

Further, in our opinion, the Management's review gives a fair review of the matters discussed in the Management's review.

We recommend that the annual report be approved at the annual general meeting.

Herlev, 10 December 2025

Executive Board:

.....
Niels Frandsen

Board of Directors:

.....
Ralf Maximilian Watamaniuk
Chairman

.....
Frank Oehler

.....
Bernhard Konrad Josef

.....
Gerald Tietscher

Independent auditor's report

To the shareholder of Rohde & Schwarz Danmark A/S

Opinion

We have audited the financial statements of Rohde & Schwarz Danmark A/S for the financial year 1 July 2024 - 30 June 2025, which comprise income statement, balance sheet, statement of changes in equity and notes, including accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the financial position of the Company at 30 June 2025 and of the results of the Company's operations for the financial year 1 July 2024 - 30 June 2025 in accordance with the Danish Financial Statements Act.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

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.

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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- u Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- u Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- u Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

Independent auditor's report

- u Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- u Evaluate the overall presentation, structure and contents of the financial statements, including the note disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement on the Management's review

Management is responsible for the Management's review.

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 audit 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 audit, 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 Statement Act. We did not identify any material misstatement of the Management's review.

Copenhagen, 10 December 2025
EY Godkendt Revisionspartnerselskab
CVR no. 30 70 02 28

Peter Andersen
State Authorised Public Accountant
mne34313

Jacob Thøgersen
State Authorised Public Accountant
mne49102

Management's review

Company details

Name	Rohde & Schwarz Danmark A/S
Address, Postal code, City	Lyskær 3D, 1, 2730 Herlev
CVR no.	13 70 18 06
Established	1 December 1989
Registered office	Herlev
Financial year	1 July 2024 - 30 June 2025
Website	www.rohde-schwarz.dk
Telephone	+45 43 43 66 99
Board of Directors	Ralf Maximilian Watamaniuk, Chairman Frank Oehler Bernhard Konrad Josef Grötsch Gerald Tietscher
Executive Board	Niels Frandsen
Auditors	EY Godkendt Revisionspartnerselskab Dirch Passers Allé 36, P.O. Box 250, 2000 Frederiksberg, Denmark
Bankers	Nordea Bank

Management's review

Management commentary

Principal activities

The Company's main activity consists, as in previous years, in the sale and servicing of measuring equipment, radio and TV transmission equipment as well as radio communication equipment, and in the programming of customized solutions.

Development in activities and financial matters

The Company's turnover amounted to DKK 223.5 million in 2024/2025 against DKK 107.7 million last year.

Results before financial items for 2024/25 showed a profit of DKK 13.247 thousand against a profit of DKK 299 thousand last year.

The Company's balance sheet as of 30 June 2025 shows equity of DKK 27.694 thousand. Of this, allocated dividends amounted to DKK 6.558 thousand for the year.

The order intake is significantly above the level compared to 2023/2024. Revenue is affected by long delivery times on projects that are not realized in line with the order intake. The company has a substantial order backlog for realization in 2025/2026 and beyond.

Foreign branches

The Company has branches in Estonia, Latvia and Lithuania. The branches are fully consolidated in the Company's income statement and balance sheet.

Events after the balance sheet date

After the end of the financial year, no other events have occurred that could significantly affect the assessment of the Company's financial position.

Financial statements 1 July 2024 - 30 June 2025

Income statement

Note	DKK'000	<u>2024/25</u>	<u>2023/24</u>
	Revenue	223,492	107,701
	Cost of sales	-185,770	-84,374
2	Other operating income	32,681	33,242
	External expenses	<u>-12,221</u>	<u>-12,557</u>
	Gross profit	58,182	44,012
3	Staff costs	-43,217	-41,400
4	Amortisation/depreciation of intangible assets and property, plant and equipment	<u>-1,718</u>	<u>-2,313</u>
	Profit before net financials	13,247	299
5	Financial income	2,007	417
6	Financial expenses	<u>-358</u>	<u>-238</u>
	Profit before tax	14,896	478
7	Tax for the year	<u>-1,780</u>	<u>-292</u>
	Profit for the year	<u><u>13,116</u></u>	<u><u>186</u></u>
	 Recommended appropriation of profit		
	Proposed dividend recognised under equity	6,558	0
	Retained earnings	<u>6,558</u>	<u>186</u>
		<u><u>13,116</u></u>	<u><u>186</u></u>

Financial statements 1 July 2024 - 30 June 2025

Balance sheet

Note	DKK'000	<u>2024/25</u>	<u>2023/24</u>
	ASSETS		
	Fixed assets		
8	Intangible assets		
	Acquired intangible assets	<u>0</u>	<u>47</u>
		<u>0</u>	<u>47</u>
9	Property, plant and equipment		
	Other fixtures and fittings, tools and equipment	4,953	5,306
	Leasehold improvements	<u>502</u>	<u>385</u>
		<u>5,455</u>	<u>5,691</u>
10	Investments		
	Deposits	<u>1,062</u>	<u>724</u>
		<u>1,062</u>	<u>724</u>
	Total fixed assets	<u>6,517</u>	<u>6,462</u>
	Non-fixed assets		
	Inventories		
	Finished goods and goods for resale	2	8
	Prepayments for goods	<u>118</u>	<u>0</u>
		<u>120</u>	<u>8</u>
	Receivables		
	Trade receivables	66,110	26,674
	Work in progress for third parties	2,501	1,841
	Receivables from group entities	124,556	2,390
	Income taxes receivable	6,588	3,077
	Other receivables	1,380	1,612
11	Prepayments	<u>566</u>	<u>854</u>
		<u>201,701</u>	<u>36,448</u>
	Cash	<u>5,602</u>	<u>1,622</u>
	Total non-fixed assets	<u>207,423</u>	<u>38,078</u>
	TOTAL ASSETS	<u><u>213,940</u></u>	<u><u>44,540</u></u>

Financial statements 1 July 2024 - 30 June 2025

Balance sheet

Note	DKK'000	<u>2024/25</u>	<u>2023/24</u>
	EQUITY AND LIABILITIES		
	Equity		
12	Share capital	5,000	5,000
	Retained earnings	16,136	9,578
	Dividend proposed for the year	6,558	0
	Total equity	<u>27,694</u>	<u>14,578</u>
	Provisions		
	Deferred tax	149	183
	Total provisions	<u>149</u>	<u>183</u>
	Liabilities other than provisions		
	Current liabilities other than provisions		
	Prepayments received from customers	79,670	2,239
	Work in progress for third parties	12,216	5,582
	Trade payables	1,944	1,118
	Payables to group entities	77,932	8,477
	Joint taxation contribution payable	0	1,100
	Other payables	13,528	10,676
	Deferred income	807	587
		<u>186,097</u>	<u>29,779</u>
	Total liabilities other than provisions	<u>186,097</u>	<u>29,779</u>
	TOTAL EQUITY AND LIABILITIES	<u><u>213,940</u></u>	<u><u>44,540</u></u>

- 1 Accounting policies
- 13 Contractual obligations and contingencies, etc.
- 14 Security and collateral
- 15 Related parties

Financial statements 1 July 2024 - 30 June 2025

Statement of changes in equity

DKK'000	<u>Share capital</u>	<u>Retained earnings</u>	<u>Dividend proposed for the year</u>	<u>Total</u>
Equity at 1 July 2023	5,000	9,392	0	14,392
Transfer through appropriation of profit	<u>0</u>	<u>186</u>	<u>0</u>	<u>186</u>
Equity at 1 July 2024	5,000	9,578	0	14,578
Transfer through appropriation of profit	<u>0</u>	<u>6,558</u>	<u>6,558</u>	<u>13,116</u>
Equity at 30 June 2025	<u><u>5,000</u></u>	<u><u>16,136</u></u>	<u><u>6,558</u></u>	<u><u>27,694</u></u>

Financial statements 1 July 2024 - 30 June 2025

Notes to the financial statements

1 Accounting policies

The annual report of Rohde & Schwarz Danmark A/S for 2024/25 has been prepared in accordance with the provisions in the Danish Financial Statements Act applying to reporting class B entities and elective choice of certain provisions applying to reporting class C entities.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

Reporting currency

The financial statements are presented in Danish kroner (DKK'000).

Foreign currency translation

On initial recognition, transactions denominated in foreign currencies are translated at the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and the date of payment are recognised in the income statement as financial income or financial expenses.

Receivables and payables and other monetary items denominated in foreign currencies are translated at the exchange rate at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the most recent financial statements is recognised in the income statement as financial income or financial expenses.

Income statement

Revenue

The Company has chosen IAS 11/IAS 18 as interpretation for revenue recognition.

Income from the sale of goods held for sale and finished goods is recognised in revenue at the time of delivery and when the risk passes to the buyer, provided that the income can be made up reliably.

Income from contract work is recognised as revenue at the time of delivery and the transfer of the risk to the buyer.

Revenue is measured net of all types of discounts/rebates granted. Also, revenue is measured net of VAT and other indirect taxes charged on behalf of third parties.

Other operating income

Other operating income and operating expenses comprise items of a secondary nature relative to the Company's core activities, including gains or losses on the sale of fixed assets.

Cost of sales

Cost of sales includes the cost of goods used in generating the year's revenue.

External expenses

Other external expenses include expenses related to distribution, sale, advertising, administration, premises, bad debts, lease payments under operating leases, etc.

Staff costs

Staff costs comprise wages and salaries, including holiday allowance and pensions, and other social security costs, etc., for the Company's employees.

Financial statements 1 July 2024 - 30 June 2025

Notes to the financial statements

1 Accounting policies (continued)

Amortisation/depreciation

The item comprises amortisation/depreciation of intangible assets and property, plant and equipment.

The basis of amortisation/depreciation, which is calculated as cost less any residual value, is amortised/depreciated on a straight line basis over the expected useful life. The expected useful lives of the assets are as follows:

Acquired intangible assets	5 years
Other fixtures and fittings, tools and equipment	2-5 years
Leasehold improvements	5-10 years

Depreciation is based on the residual value of the asset and is reduced by impairment losses, if any. The depreciation period and the residual value are determined at the acquisition date and are reassessed annually. Where the residual value exceeds the carrying amount of the asset, no further depreciation charges are recognised.

In the case of changes in the depreciation period or the residual value, the effect on the depreciation charges is recognised prospectively as a change in accounting estimates.

Financial income and expenses

Financial income and expenses are recognised in the income statements at the amounts that concern the financial year. Net financials include interest income and expenses, including from group entities, as well as allowances and surcharges under the advance-payment-of-tax scheme, etc.

Tax

The Company and all Danish group entities are jointly taxed. The Danish income tax charge is allocated between profit-making and loss-making Danish entities in proportion to their taxable income (full allocation method). The Parent Company acts as a management company for all the entities encompassed by the joint taxation arrangement and is thus responsible for ensuring that tax charges, etc. are paid to the Danish tax authorities.

On payment of joint taxation contributions, the Danish corporate income tax charge is allocated between the jointly taxed entities in proportion to their taxable income. Entities with tax losses receive joint taxation contributions from entities that have been able to use the tax losses to reduce their own taxable income.

Tax for the year, which comprises the current income tax charge, joint taxation contributions and deferred tax adjustments, including adjustments arising from changes in tax rates, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

Financial statements 1 July 2024 - 30 June 2025

Notes to the financial statements

1 Accounting policies (continued)

Balance sheet

Intangible assets

Other intangible assets comprise other acquired intangible rights, including software licences.

Other intangible assets are measured at cost less accumulated amortisation and impairment losses.

Property, plant and equipment

Property, plant and equipment comprise leasehold improvements and other fixtures, fittings, tools and equipment. Property, plant and equipment are measured at cost less accumulated depreciation and impairment charges.

Gains or losses are calculated as the difference between the selling price less selling costs and the carrying amount at the date of disposal. Gains and losses from the disposal of property, plant and equipment are recognised in the income statement as other operating income or other operating expenses.

Leases

Leases that do not transfer substantially all the risks and rewards incident to the ownership to the Company are classified as operating leases. Payments relating to operating leases and any other rent agreements are recognised in the income statement over the term of the lease. The Company's aggregate liabilities relating to operating leases and other rent agreements are disclosed under "Contingent liabilities".

Investments

Investments comprise deposits and are measured at amortised cost.

Impairment of fixed assets

The carrying amount of intangible assets and property, plant and equipment is assessed for impairment on an annual basis.

Impairment tests are conducted on assets or groups of assets when there is evidence of impairment. The carrying amount of impaired assets is reduced to the higher of the net selling price and the value in use (recoverable amount).

The recoverable amount is the higher of the net selling price of an asset and its value in use. The value in use is calculated as the present value of the expected net cash flows from the use of the asset or the group of assets and the expected net cash flows from the disposal of the asset or the group of assets after the end of the useful life.

Previously recognised impairment losses are reversed when the reason for recognition no longer exists.

Financial statements 1 July 2024 - 30 June 2025

Notes to the financial statements

1 Accounting policies (continued)

Inventories

Inventories are measured at cost in accordance with the FIFO method. Where the net realisable value is lower than cost, inventories are written down to this lower value. The net realisable value of inventories is calculated as the sales amount less costs of completion and expenses required to effect the sale and is determined taking into account marketability, obsolescence and development in the expected selling price.

The cost of raw materials and consumables comprises the cost of acquisition plus delivery costs.

Receivables

The Company has chosen IAS 39 as interpretation for impairment write-down of financial receivables.

Receivables are measured at amortised cost, which usually corresponds to the nominal value. The value is reduced by provisions for impairment losses.

Write-down for bad and doubtful debts is made when there is objective evidence that a receivable or a portfolio of receivables has been impaired. If there is objective evidence that an individual receivable has been impaired, an impairment loss is recognised on an individual basis.

Receivables in respect of which there is no objective evidence of individual impairment are tested for objective evidence of impairment on a portfolio basis. The portfolios are primarily based on the country of domicile and credit ratings of the debtors in accordance with the credit risk management policy of the Company and the Group. The objective evidence applied to portfolios is determined based on historical loss experience.

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

Work in progress for third parties

Service supplies and contract work in progress for third parties are measured at the cost of the work performed less progress billings. The cost of work performed consists of expenses incurred to contract work as they are expected to be paid by the purchaser. Income and expenses from contract work are recognized in the income statement at the time of delivery and the transfer of the risk to the buyer.

Where the total expenses relating to the work in progress are expected to exceed the total revenue from contract work, the expected loss is recognized as a loss-making agreement under "Provisions" and is expensed in the income statement.

The value of work in progress less progress billings is classified as assets when the expenses exceed progress billings and as liabilities when progress billings exceed the cost of work performed.

Prepayments

Prepayments recognised under "Assets" comprise prepaid expenses regarding subsequent financial reporting years.

Cash

Cash at banks.

Given the nature of the Group's cash pool arrangement, cash pool balances are not considered cash, but are recognised under "Receivables from group entities".

Financial statements 1 July 2024 - 30 June 2025

Notes to the financial statements

1 Accounting policies (continued)

Equity

Proposed dividends

Dividend proposed for the year is recognised as a liability once adopted at the annual general meeting (declaration date). Dividends expected to be distributed for the financial year are presented as a separate item under "Equity".

Income taxes

Current tax charges are recognised in the balance sheet as the estimated tax charge in respect of the expected taxable income for the year, adjusted for tax on prior years' taxable income and tax paid in advance.

Provisions for deferred tax are calculated at 22% of all temporary differences between carrying amounts and tax values, with the exception of temporary differences occurring at the time of acquisition of assets and liabilities neither affecting the results of operations nor the taxable income.

Deferred tax assets are recognised at the value at which they are expected to be utilised, either through elimination against tax on future earnings or a set-off against deferred tax liabilities.

As management company for all the entities in the joint taxation arrangement, the management company is liable for the jointly taxed companies' income taxes vis-à-vis the tax authorities as the jointly taxed companies pay their joint taxation contributions. Joint taxation contributions payable or receivable are recognised in the balance sheet as income tax receivable or payable.

Liabilities

The Company has chosen IAS 39 as interpretation for liabilities.

Financial liabilities are recognised at the date of borrowing at the net proceeds received less transaction costs paid. On subsequent recognition, financial liabilities are measured at amortised cost, corresponding to the capitalised value, using the effective interest rate. Accordingly, the difference between the proceeds and the nominal value is recognised in the income statement over the term of the loan. Financial liabilities also include the capitalised residual lease liability in respect of finance leases.

Other liabilities are measured at net realisable value.

Deferred income

Deferred income recognised as a liability comprises payments received concerning income in subsequent financial reporting years.

Financial statements 1 July 2024 - 30 June 2025

Notes to the financial statements

2 Other operating income

Other operating income primarily includes invoiced service related to development work performed for the group entities.

DKK'000	<u>2024/25</u>	<u>2023/24</u>
3 Staff costs		
Wages/salaries	40,279	38,577
Pensions	2,661	2,517
Other social security costs	277	306
	<u>43,217</u>	<u>41,400</u>
Average number of full-time employees	<u>49</u>	<u>47</u>

4 Amortisation/depreciation of intangible assets and property, plant and equipment

Amortisation of intangible assets	47	71
Depreciation of property, plant and equipment	<u>1,671</u>	<u>2,242</u>
	<u>1,718</u>	<u>2,313</u>

5 Financial income

Interest receivable, group entities	1,534	119
Exchange gain	<u>473</u>	<u>298</u>
	<u>2,007</u>	<u>417</u>

6 Financial expenses

Interest expenses, group entities	5	73
Other interest expenses	253	60
Exchange losses	<u>100</u>	<u>105</u>
	<u>358</u>	<u>238</u>

7 Tax for the year

Estimated tax charge for the year	3,453	229
Deferred tax adjustments in the year	-34	63
Tax adjustments, prior years	<u>-1,639</u>	<u>0</u>
	<u>1,780</u>	<u>292</u>

Financial statements 1 July 2024 - 30 June 2025

Notes to the financial statements

8 Intangible assets

DKK'000	<u>Acquired intangible assets</u>
Cost at 1 July 2024	353
Cost at 30 June 2025	353
Impairment losses and amortisation at 1 July 2024	306
Amortisation in the year	47
Impairment losses and amortisation at 30 June 2025	353
Carrying amount at 30 June 2025	<u>0</u>
Amortised over	5 years

9 Property, plant and equipment

DKK'000	<u>Other fixtures and fittings, tools and equipment</u>	<u>Leasehold improvements</u>	<u>Total</u>
Cost at 1 July 2024	11,037	2,264	13,301
Additions in the year	2,436	219	2,655
Disposals in the year	-4,804	0	-4,804
Cost at 30 June 2025	8,669	2,483	11,152
Impairment losses and depreciation at 1 July 2024	5,731	1,879	7,610
Depreciation in the year	1,569	102	1,671
Amortisation/depreciation and impairment of disposals in the year	-3,584	0	-3,584
Impairment losses and depreciation at 30 June 2025	3,716	1,981	5,697
Carrying amount at 30 June 2025	<u>4,953</u>	<u>502</u>	<u>5,455</u>
Depreciated over	2-5 years	5-10 years	

10 Investments

DKK'000	<u>Deposits</u>
Cost at 1 July 2024	724
Additions in the year	338
Cost at 30 June 2025	1,062
Carrying amount at 30 June 2025	<u>1,062</u>

Financial statements 1 July 2024 - 30 June 2025

Notes to the financial statements

11 Prepayments

Prepayments include accrual of expenses relating to subsequent financial years, including rent, insurance policies, subscriptions, etc.

DKK'000	<u>2024/25</u>	<u>2023/24</u>
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12 Share capital

Analysis of the share capital:

3 shares of DKK 100,000.00 nominal value each	300	300
1 shares of DKK 3,200,000.00 nominal value each	3,200	3,200
1 shares of DKK 1,500,000.00 nominal value each	<u>1,500</u>	<u>1,500</u>
	<u>5,000</u>	<u>5,000</u>

13 Contractual obligations and contingencies, etc.

Other contingent liabilities

Guarantee commitments	<u>86,264</u>	<u>3,038</u>
	<u>86,264</u>	<u>3,038</u>

Guarantee commitments is given to customers related to previous and future projects.

As management company, the Company is jointly taxed with other Danish group entities and is jointly and severally liable with other jointly taxed group entities for payment of income taxes for the income year 2024/25 onwards as well as withholding taxes on interest, royalties and dividends falling due for payment on or after 1 July 2012.

Other financial obligations

Other rent and lease liabilities:

DKK'000	<u>2024/25</u>	<u>2023/24</u>
Rent and lease liabilities	<u>4,258</u>	<u>1,511</u>

14 Security and collateral

The Company has not provided any security or other collateral in assets at 30 June 2025.

15 Related parties

Rohde & Schwarz Danmark A/S' related parties comprise the following:

Parties exercising control

<u>Related party</u>	<u>Domicile</u>	<u>Basis for control</u>
RUSA - Rohde & Schwarz Anlagen GmbH	München, Germany	Participating interest
Rohde & Schwarz GmbH & Co. KG	München, Germany	Ultimate ownership

Information about consolidated financial statements

<u>Parent</u>	<u>Domicile</u>
Rohde & Schwarz GmbH & Co. KG	München, Germany