

# Rosenhaven Holdings ApS

Kompagnistræde 21, 1. th


1208 København K

CVR No. 43444816

## Annual Report

1. financial year

The Annual Report was presented and  
adopted at the Annual General Meeting of  
the Company on



---

Chairman

## Rosenhaven Holdings ApS

### Contents

Management's Statement	3
Company Information	4
Management's Review	5
Accounting Policies	6
Income Statement	8
Balance Sheet	9
Statement of changes in Equity	11
Notes	12

Rosenhaven Holdings ApS

## Management's Statement

Management has today considered and approved the annual report for the financial year 9 August 2022 - 31 December 2023 for Rosenhaven Holdings ApS.

The annual report, which has not been audited, is presented in accordance with the Danish Financial Statements Act.

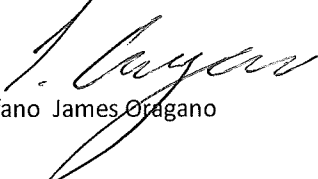
Management believes that the financial statements give a true and fair view of the Company's assets, liabilities and financial position and of the result.

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

The annual report is submitted for approval by the General Assembly.

Copenhagen, 5 June 2024

Management



Stefano James Oragano

## Rosenhaven Holdings ApS

### Company details

<b>Company</b>	Rosenhaven Holdings ApS Kompagnistræde 21, 1. th 1208 København K
CVR No.	43444816
Date of formation	9 August 2022
Financial year	9 August 2022 - 31 December 2023
<b>Management</b>	Stefano James Oragano

## Management's Review

### The Company's principal activities

The company's objective is to invest in and rent out real estate and any other related businesses.

### Development in activities and the financial situation

The Company's Income Statement of the financial year 9 August 2022 - 31 December 2023 shows a result of DKK 513,351 and the Balance Sheet at 31 December 2023 a balance sheet total of DKK 87,750,077 and an equity of DKK 87,513,351.

### Events after the end of the financial year

No events have occurred after the end of the financial year that may have a significant impact on the financial position of the Company.

## Accounting Policies

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

As the financial year 2022/23 is the Company's first financial year, the Financial Statements with associated notes have been prepared without comparative figures.

The annual report has been prepared in DKK.

### GENERAL

#### Basis of recognition and measurement

Income is recognised in the income statement as and when it is earned, including recognition of value adjustments of financial assets and liabilities. Any costs, including depreciation, amortisation and impairment, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is likely that future economic benefits will accrue to the Company and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is likely that future economic benefits will not accrue to the Company and the value of the liability can be measured reliably.

The initial recognition measures assets and liabilities at cost. Subsequently, assets and liabilities are measured as described in the following for each item.

Certain financial assets and liabilities are measured at amortised cost, recognising a constant yield to maturity. Amortised cost is stated at initial cost less any deductions and with addition/deduction of the accumulated amortisation on the difference between cost and nominal amount.

The recognition and measurement takes into account predictable losses and risks arising before the year-end reporting and which prove or disprove matters that existed at the balance sheet date.

### INCOME STATEMENT

#### Administrative expenses

Administrative expenses include expenses for management and office expenses, etc.

#### Financial income and financial expenses

Financial income and financial expenses include interest, financial expenses in connection with realised and unrealised exchange rate gains and losses, loans and transactions in foreign currencies and on account transactions, etc. Financial income and expenses are recognised in the income statement with the amounts concerning the financial year.

#### Tax for the year

The tax for the year consists of the current tax. The tax relating to the results is recognised in the income statement, whereas the tax directly relating to equity entries is taken directly to equity.

## Accounting Policies

### BALANCE SHEET

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand as well as short-term securities with a term of less than three months which can be converted directly into cash at bank and in hand and involve only an insignificant risk of value changes.

#### Current tax and deferred tax

Current tax liabilities and tax receivables are recognised in the balance sheet as calculated tax of taxable income for the financial year.

Deferred tax is measured on all temporary differences arising between the tax values of assets and liabilities and their carrying amounts in the financial statements.

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

Deferred tax is measured on the basis of the tax rules and tax rates that under the legislation in force on the balance sheet date would be applicable when the deferred tax is expected to crystallise as current tax. A change in the deferred tax, which is a result of changes to tax rates, is recognised in the income statement with the exception of items that are taken directly to equity.

#### Other payables

Other payables are measured at amortized cost, which corresponds to the nominal value.

Rosenhaven Holdings ApS

**Income Statement**

	Note	2022/23 kr.
<b>Administrative expenses</b>		<b>-550,234</b>
<b>Profit from ordinary operating activities</b>		<b>-550,234</b>
Finance income	2	1,229,006
Finance expenses	3	-6,019
<b>Profit from ordinary activities before tax</b>		<b>672,753</b>
Tax expense on ordinary activities		-159,402
<b>Profit</b>		<b>513,351</b>
<b>Proposed distribution of profit</b>		
Retained earnings		513,351
<b>Distribution of profit</b>		<b>513,351</b>

Rosenhaven Holdings ApS

Balance Sheet as of 31 December

	Note	2023 kr.
<b>Assets</b>		
Accrued interest		186,021
Receivables		<u>186,021</u>
Cash and cash equivalents		<u>87,564,056</u>
Current assets		<u>87,750,077</u>
Assets		<u>87,750,077</u>

Rosenhaven Holdings ApS

Balance Sheet as of 31 December

	Note	2023 kr.
<b>Liabilities and equity</b>		
Contributed capital		41,000
Share premium		86,959,000
Retained earnings		513,351
<b>Equity</b>		<b>87,513,351</b>
Trade payables		77,324
Tax payables		159,402
<b>Short-term liabilities other than provisions</b>		<b>236,726</b>
<b>Liabilities other than provisions within the business</b>		<b>236,726</b>
<b>Liabilities and equity</b>		<b>87,750,077</b>
Contingent liabilities	4	

## Rosenhaven Holdings ApS

### Statement of changes in Equity

	<b>Contributed capital</b>	<b>Share premium</b>	<b>Retained earnings</b>	<b>Total</b>
Equity 9 August 2022	40,000	7,460,000	0	7,500,000
Increase of capital	1,000	79,499,000	0	79,500,000
Profit (loss)	0	0	513,351	513,351
<b>Equity 31 December 2023</b>	<b>41,000</b>	<b>86,959,000</b>	<b>513,351</b>	<b>87,513,351</b>

Notes

2022/23

**1. Information on average number of employees**

Average number of employees

0

**2. Finance income**

Interest bank etc.

1,229,006

1,229,006

**3. Finance expenses**

Exchange rate loss

6,019

6,019

**4. Contingent liabilities**

The Company has no contingent liabilities and has not provided any security.