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# **Lopez Alaguero Holding ApS**

**Ehlersvej 4F, 1. tv, 2900 Hellerup**

**Company reg. no. 43 25 72 26**

## **Annual report**

**1 March 2024 - 28 February 2025**

The annual report was submitted and approved by the general meeting on the 4 July 2025.

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**Sara Lopez Alaguero**

Chairman of the meeting

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Notes to users of the English version of this document:

- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points remain unchanged from Danish version of the document. This means that DKK 146.940 corresponds to the English amount of DKK 146,940, and that 23,5 % corresponds to 23.5 %.

## **Management's statement**

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Today, the Managing Director has approved the annual report of Lopez Alaguero Holding ApS for the financial year 1 March 2024 - 28 February 2025.

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

I consider the chosen accounting policy to be appropriate, and in my opinion, the financial statements give a true and fair view of the financial position of the Company at 28 February 2025 and of the results of the Company's operations for the financial year 1 March 2024 – 28 February 2025.

The Managing Director consider the conditions for audit exemption of the 2024/25 financial statements to be met.

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

We recommend that the annual report be approved at the Annual General Meeting.

Hellerup, 4 July 2025

**Managing Director**

Sara Lopez Alaguero

## Practitioner's compilation report

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### To the Shareholders of Lopez Alaguero Holding ApS

We have compiled the financial statements of Lopez Alaguero Holding ApS for the financial year 1 March 2024 - 28 February 2025 based on the company's bookkeeping and on information you have provided.

These financial statements comprise a summary of significant accounting policies, income statement, balance sheet and notes.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist Management in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements under the Danish Act on Approved Auditors and Audit Firms and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Copenhagen, 4 July 2025

### **Grant Thornton**

Certified Public Accountants  
Company reg. no. 34 20 99 36

Morten Høgh-Petersen

State Authorised Public Accountant  
mne34283

## Company information

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### The company

Lopez Alaguero Holding ApS  
Ehlersvej 4F, 1. tv  
2900 Hellerup

Company reg. no. 43 25 72 26

Financial year: 1 March - 28 February

### Managing Director

Sara Lopez Alaguero, Ehlersvej 4F, 1 Tv. 2900 Hellerup

## **Management's review**

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### **Description of key activities of the company**

The company's activity has been holding shares in Yuman ApS.

### **Significant changes in the company's activities and financial matters**

There have been no significant changes in activities and financial matters.

The gross loss for the year totals DKK -4thousand against DKK thousand last year. Management considers the net profit or loss for the year satisfactory.

### **Events occurring after the end of the financial year**

No events have occurred after the balance sheet date of material importance to the annual report.

## Accounting policies

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The annual report for Lopez Alaguero Holding ApS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises. Furthermore, the company has decided to comply with certain rules applying to reporting class C enterprises.

### Income statement

#### Gross loss

Gross loss comprises external costs.

Other external expenses comprise expenses incurred for distribution, sales and administration.

#### Financial income and expenses

Financial income and expenses are recognised in the income statement with the amounts concerning the financial year. Financial income and expenses comprise interest income and expenses, financial expenses from financial leasing, realised and unrealised capital gains and losses relating to securities, debt and transactions in foreign currency, amortisation of financial assets and liabilities as well as surcharges and reimbursements under the advance tax scheme, etc.

### Statement of financial position

#### Investments

##### Investments in associate

Investments in associate are recognised and measured at cost. If the recoverable amount is lower than the cost price, it shall be written down for impairment to this lower value.

##### Impairment loss relating to non-current assets

The carrying amount of both intangible and tangible fixed assets as well as equity investment in associate are subject to annual impairment tests in order to disclose any indications of impairment beyond those expressed by amortisation and depreciation respectively.

If indications of impairment are disclosed, impairment tests are carried out for each individual asset or group of assets, respectively. write-down for impairment is done to the recoverable amount if this value is lower than the carrying amount.

The recoverable amount is the higher value of value in use and selling price less expected selling cost. The value in use is calculated as the present value of the expected net cash flows from the use of the asset or the asset group and expected net cash flows from the sale of the asset or the asset group after the end of their useful life.

Previously recognised impairment losses are reversed when conditions for impairment no longer exist. Impairment relating to goodwill is not reversed.

## Accounting policies

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### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

### Liabilities other than provisions

Financial liabilities other than provisions related to borrowings are recognised at the received proceeds less transaction costs incurred. In subsequent periods, the financial liabilities are recognised at amortised cost, corresponding to the capitalised value when using the effective interest rate. The difference between the proceeds and the nominal value is recognised in the income statement during the term of the loan.

Mortgage loans and bank loans are thus measured at amortised cost which, for cash loans, corresponds to the outstanding payables. For bond loans, the amortised cost corresponds to an outstanding payable calculated as the underlying cash value at the date of borrowing, adjusted by amortisation of the market value on the date of the borrowing effectuated over the repayment period.

Also, capitalised residual leasing liabilities associated with financial leasing contracts are recognised in the financial liabilities.

Liabilities other than provisions relating to investment properties are measured at amortised cost.

Other liabilities concerning payables to suppliers, group enterprises, and other payables are measured at amortised cost which usually corresponds to the nominal value.

**Income statement**

All amounts in DKK.

<u>Note</u>	1/3 2024 - 28/2 2025	1/3 2023 - 29/2 2024
<b>Gross profit</b>	<b>-4.000</b>	<b>0</b>
Other financial expenses	-1.188	-1.702
<b>Pre-tax net profit or loss</b>	<b>-5.188</b>	<b>-1.702</b>
<b>Net profit or loss for the year</b>	<b>-5.188</b>	<b>-1.702</b>
<b>Proposed distribution of net profit:</b>		
Allocated from retained earnings	-5.188	-1.702
<b>Total allocations and transfers</b>	<b>-5.188</b>	<b>-1.702</b>

**Balance sheet**

All amounts in DKK.

<b>Assets</b>		
<u>Note</u>	<u>28/2 2025</u>	<u>29/2 2024</u>
<b>Non-current assets</b>		
Investments in participating interests	20.158	20.158
Total investments	20.158	20.158
<b>Total non-current assets</b>	<b>20.158</b>	<b>20.158</b>
<b>Current assets</b>		
Cash and cash equivalents	14.689	15.283
<b>Total current assets</b>	<b>14.689</b>	<b>15.283</b>
<b>Total assets</b>	<b>34.847</b>	<b>35.441</b>

**Balance sheet**

All amounts in DKK.

<b>Equity and liabilities</b>	<u>28/2 2025</u>	<u>29/2 2024</u>
<u>Note</u>		
<b>Equity</b>		
Contributed capital	40.000	40.000
Retained earnings	<u>-9.153</u>	<u>-4.559</u>
<b>Total equity</b>	<b><u>30.847</u></b>	<b><u>35.441</u></b>
<b>Liabilities other than provisions</b>		
Other payables	<u>4.000</u>	<u>0</u>
Total short term liabilities other than provisions	<u>4.000</u>	<u>0</u>
<b>Total liabilities other than provisions</b>	<b><u>4.000</u></b>	<b><u>0</u></b>
<b>Total equity and liabilities</b>	<b><u>34.847</u></b>	<b><u>35.441</u></b>

**Notes**

All amounts in DKK.

	1/3 2024 <u>- 28/2 2025</u>	1/3 2023 <u>- 29/2 2024</u>
<b>1. Staff costs</b>		
Average number of employees	<u>0</u>	<u>0</u>