

---

# Patroclus ApS

**CVR-no.: 44557827**

Egilsgade 60, 5 th  
2300 København S

Annual report  
9 January 2024 - 31 December 2024

**The annual report has been presented and  
approved on the company's general meeting  
the**

**30/06/2025**

---

**Leonidas Barbaroussis**  
**Chairman of general meeting**

---



**Content**

**Company informations**

Company informations

**Reports**

Statement by Management

**Management's Review**

Management's Review

**Financial statement**

Accounting Policies

Income statement

Balance sheet

Disclosures

## Company information

**Reporting  
company**

Patroclus ApS

Egilsgade 60, 5 th  
2300 København S

e-mail: lbarbaroussis@gmail.com

CVR-no.: 44557827

Reporting  
period: 09/01/2024 - 31/12/2024

## Statement by Management

Ledelsen har dags dato behandlet og godkendt årsrapporten for regnskabsperioden 09. januar 2024 - 31. december 2024 for Patroclus ApS.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

Det er ledelsens opfattelse, at årsregnskabet giver et retvisende billede af virksomhedens aktiver, passiver og finansielle stilling samt af resultatet.

Årsrapporten indstilles til generalforsamlingens godkendelse.

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

København, the 30/06/2025

### **Management**

Leonidas Barbaroussis  
Direktør / Managing Director

## Management's Review

### **Væsentligste aktiviteter:**

Patroclus ApS is a holding company established in 2024. The company's primary activity is to hold shares in operating companies. During 2024, the company acquired a 50% ownership stake in Terion ApS.

### **Udvikling i aktiviteter og økonomiske forhold:**

2024 was the company's first year of operation. The loss of DKK 1,847 primarily consists of establishment costs and operational expenses, which is expected for a newly established holding company. Future results will depend on the performance of Terion ApS and potential dividend distributions.

### **Begivenheder efter regnskabsårets afslutning:**

No significant events have occurred after the balance sheet date that would affect the assessment of the annual report.

## Accounting Policies

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

**Basis of preparation:** The annual report is presented in DKK, which is the company's functional currency.

**Foreign currency translation:** Transactions in foreign currencies are translated at the exchange rates at the dates of transaction. Exchange differences arising are recognized in the income statement.

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

**Receivables:** Receivables are measured at amortized cost, which usually corresponds to nominal value less provisions for doubtful debts.

**Cash and cash equivalents:** Cash and cash equivalents comprise cash at bank.

## Income statement 9 Jan 2024 - 31 Dec 2024

	Disclosure	2024
Revenue		DKK 0
<b>Gross Result</b>		<b>0</b>
<b>Profit (loss) from ordinary operating activities</b>		<b>0</b>
Other finance expenses		-1,847
<b>Profit (loss) from ordinary activities before tax</b>		<b>-1,847</b>
<b>Profit (loss)</b>		<b>-1,847</b>
<b>Proposed distribution of results</b>		
Proposed dividend recognised in equity		0
Reserve for net revaluation according to equity method		0
Retained earnings		-1,847
<b>Proposed distribution of profit (loss)</b>		<b>-1,847</b>

## Balance sheet 31 December 2024

### Assets

	Disclosure	2024
Goodwill		DKK 0
<b>Intangible assets</b>		<b>0</b>
Investments in group enterprises		20,000
<b>Investments</b>		<b>20,000</b>
<b>Total non-current assets</b>		<b>20,000</b>
Other receivables	1	18,119
<b>Receivables</b>		<b>18,119</b>
Cash and cash equivalents		34
<b>Current assets</b>		<b>18,153</b>
<b>TOTAL ASSETS</b>		<b>38,153</b>

## Balance sheet 31 December 2024

### Liabilities and equity

	Disclosure	2024
		DKK
Contributed capital		40,000
Retained earnings		-1,847
<b>Total equity</b>		<b>38,153</b>
<b>LIABILITIES AND EQUITY, GROSS</b>		<b>38,153</b>

# Disclosures

## 1. Other receivables

Personal loan to individual (not a shareholder)

## 2. Information on average number of employees

Average number of employees

**2024**

0

The company had no employees during the financial year.