

# **Beverley House Holdings ApS**

Sundkrogsgade 21, 2100 København Ø  
CVR no. 27 28 61 78

## **Annual report for the financial year 01.04.24 - 31.03.25**

This annual report has been adopted at the annual  
general meeting on 24.09.25

Joanne Caroline Kershaw Simmonds  
Chairman of the meeting

**GODKENDT**  
REVISIONSPARTNERSELSKAB



Vi er et uafhængigt medlem af  
det globale rådgivnings- og revisionsnetværk

**Søborg**  
Knud Højgaards Vej 9  
2860 Søborg

[www.beierholm.dk](http://www.beierholm.dk)  
CVR-nr. 32 89 54 68

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**The company**

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Beverley House Holdings ApS  
c/o CSC (DENMARK) ApS  
Sundkrogsgade 21  
2100 København Ø  
Registered office: København  
CVR no.: 27 28 61 78  
Financial year: 01.04 - 31.03

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**Executive Board**

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Joanne Caroline Kershaw Simmonds  
Paul Allan Friston

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**Auditors**

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Beierholm  
Godkendt Revisionspartnerselskab

## Statement by the Executive Board on the annual report

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We have on this day presented the annual report for the financial year 01.04.24 - 31.03.25 for Beverley House Holdings ApS.

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

In our opinion, the financial statements give a true and fair view of the company's assets, liabilities and financial position as at 31.03.25 and of the results of the company's activities for the financial year 01.04.24 - 31.03.25.

The annual report is submitted for adoption by the general meeting.

Copenhagen, September 24, 2025

### Executive Board

Joanne Caroline Kershaw Simmonds

Paul Allan Friston

## Independent auditor's report on extended review

### To the capital owner of Beverley House Holdings ApS

#### Conclusion

We have conducted an extended review of the financial statements of Beverley House Holdings ApS for the financial year 01.04.24 - 31.03.25, which comprise income statement, balance sheet, statement of changes in equity and notes to the financial statements, including material accounting policy information. 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 company's financial position at 31.03.25 and of the results of the company's operations for the financial year 01.04.24 - 31.03.25 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 'Auditor'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 basis for 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 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.

## Independent auditor's report on extended review

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### **Auditor'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 in order to obtain limited assurance for our conclusion on the financial statements and in addition perform specifically required supplementary procedures to obtain further assurance for our conclusion.

An extended review comprises procedures that primarily consist of inquiries to management and others within the company, as appropriate, analytical procedures, the specifically required supplementary procedures as well as evaluation of the evidence obtained.

The procedures performed in an extended review are less than those performed in an audit, and accordingly, we do not express an audit opinion on the financial statements.

Soeborg, Copenhagen, September 24, 2025

### **Beierholm**

Godkendt Revisionspartnerselskab

CVR no. 32 89 54 68

Henrik Agner Hansen

State Authorised Public Accountant

MNE-no. mne28682

## Income statement

	2024/25	2023/24
Note	GBP	GBP
<b>Gross loss</b>	<b>-3,600</b>	<b>-3,100</b>
2 Financial income	9,820,486	8,521,014
<b>Profit before tax</b>	<b>9,816,886</b>	<b>8,517,914</b>
Tax on profit for the year	0	0
<b>Profit for the year</b>	<b>9,816,886</b>	<b>8,517,914</b>
<b>Proposed appropriation account</b>		
Retained earnings	9,816,886	8,517,914
<b>Total</b>	<b>9,816,886</b>	<b>8,517,914</b>

**ASSETS**

Note		31.03.25 GBP	31.03.24 GBP
	Receivables from group enterprises	130,459,003	120,641,617
	<b>Total receivables</b>	<b>130,459,003</b>	<b>120,641,617</b>
	<b>Total current assets</b>	<b>130,459,003</b>	<b>120,641,617</b>
	<b>Total assets</b>	<b>130,459,003</b>	<b>120,641,617</b>

## EQUITY AND LIABILITIES

	31.03.25	31.03.24
Note	GBP	GBP
Share capital	12,116	12,116
Retained earnings	128,658,588	118,841,702
<b>Total equity</b>	<b>128,670,704</b>	<b>118,853,818</b>
Trade payables	3,600	3,100
Payables to group enterprises	1,784,699	1,784,699
<b>Total short-term payables</b>	<b>1,788,299</b>	<b>1,787,799</b>
<b>Total payables</b>	<b>1,788,299</b>	<b>1,787,799</b>
<b>Total equity and liabilities</b>	<b>130,459,003</b>	<b>120,641,617</b>

<sup>3</sup> Number of employees

**Statement of changes in equity**

Figures in GBP	Share capital	Retained earnings
Statement of changes in equity for 01.04.24 - 31.03.25		
Balance as at 01.04.24	12,116	118,841,702
Net profit for the year	0	9,816,886
Balance as at 31.03.25	12,116	128,658,588

**1. Primary activities**

The Company is a non-trading company, holding and managing receivables and payables with other Group companies.

	2024/25	2023/24
	GBP	GBP

**2. Financial income**

Interest receivable on Group loans	9,820,486	8,521,014
Total	9,820,486	8,521,014

As the Executive Board is domiciled in the UK, the Company is domiciled in the UK for tax purposes according to the tax legislation.

**3. Number of employees**

Average number of employees during the year	0	0
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## 4. Accounting policies

### GENERAL

The annual report is presented in accordance with the provisions of the Danish Financial Statements Act (*Årsregnskabsloven*) for enterprises in reporting class B with application of provisions for a higher reporting class.

The accounting policies have been applied consistently with previous years.

### Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including depreciation, amortisation, impairment losses and write-downs, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company, and the value of such assets can be measured reliably. Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the company, and the value of such liabilities can be measured reliably. On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

On recognition and measurement, account is taken of foreseeable losses and risks arising before the date at which the annual report is presented and proving or disproving matters arising on or before the balance sheet date.

### CURRENCY

The annual report is presented in GBP. The exchange rate is 8.9 as at 31.03.25 and 8.7 as at 31.03.24.

### INCOME STATEMENT

#### Gross loss

Gross loss comprises other external expenses.

#### Other external expenses

Other external expenses comprise administrative expenses

#### 4. Accounting policies - continued -

##### **Other net financials**

Interest income and interest expenses etc. are recognised in other net financials.

##### **Tax on profit/loss for the year**

As the Executive Board is domiciled in the UK, the Company is domiciled in the UK for tax purposes according to the tax legislation.

#### **BALANCE SHEET**

##### **Receivables**

Receivables are measured at amortised cost, which usually corresponds to the nominal value, less write-downs for bad debts.

Write-downs for bad debts are determined based on an individual assessment of each receivable if there is no objective evidence of individual impairment of a receivable.

##### **Payables**

Short-term financial payables are measured at amortised cost, normally corresponding to the nominal value of such payables. Other short-term payables are measured at net realisable value.