

Aleksandr Jakovlev Holding ApS

Åbenrå 33, st., 1124 København K

Company reg. no. 40391789

Annual report for 01.04.2024 - 31.03.2025

The annual report was submitted and approved by the general meeting on the 25. september 2025

Aleksandr Jakovlev

Chairman of the meeting

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Management's statement

Today, the Managing Director has approved the annual report of Aleksandr Jakovlev Holding ApS for the financial year 1 April 2024 - 31 March 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 31 March 2025 and of the results of the Company's operations for the financial year 1 April 2024 - 31 March 2025.

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

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

København K, den 25. september 2025

Management

Aleksandr Jakovlev
CEO

The general meeting has decided to opt out of auditing for the upcoming financial period and states that the company meets the conditions for doing so.

Practitioner's compilation report

To the management of Aleksandr Jakovlev Holding ApS

According to agreement we have compiled the draft financial statements of Aleksandr Jakovlev Holding ApS for the financial year 1. april 2024 - 31. marts 2025. If the annual report in the present form is approved by management, we will provide the annual report with the following practitioner's report:

We have compiled the financial statements of Aleksandr Jakovlev Holding ApS for the financial year 1. april 2024 - 31. marts 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, statement of changes in equity 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.

København Ø, den 25. september 2025

Grant Thornton, Godkendt Revisionspartnerselskab
CVR-nr. 34209936

Morten Høgh-Petersen
statsaut. revisor
mne34283

Company information

The company

Aleksandr Jakovlev Holding ApS
Åbenrå 33, st.
1124 København K
CVR-nr.: 40391789
Financial year: 1. april 2024 - 31. marts 2025
Founded: 26. marts 2019

Management

Aleksandr Jakovlev

Management's review

Description of key activities of the company

The purpose of the company is to operate as a holding company and conduct business in investment and financing, as well as related activities, including owning shares and interests in other companies.

Development in activities and financial matters

The financial result for 01.04.2024 - 31.03.2025 is considered 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 for 01.04.2024 - 31.03.2025.

Accounting policies

The Annual Report is prepared consistently with the accounting principles applied last year.

The annual report for Aleksandr Jakovlev 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. The annual report is presented in DKK.

General recognition and measurement principles

Revenue is recognized in the income statement as it is earned. In addition, value adjustments of financial assets and liabilities measured at fair value or amortized cost are recognized. Furthermore, all expenses incurred to generate the earnings for the year are recognized in the income statement, including depreciation, impairment losses, and provisions, as well as reversals resulting from changes in accounting estimates of amounts previously recognized in the income statement.

Assets are recognized in the balance sheet when it is probable that future economic benefits will flow to the company, and the value of the asset can be measured reliably.

Liabilities are recognized in the balance sheet when it is probable that future economic benefits will flow out of the company, and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each individual accounting item below.

Income statement

Gross profit/Gross loss

The company applies the provision in Section 32 of the Danish Financial Statements Act, whereby the company's revenue is not disclosed.

Gross profit is a summary of net revenue and other external expenses.

Other external expenses include administrative expenses.

Financial income and expenses

Financial income and expenses are recognised by the amounts that relate to the financial year.

Reserve for net revaluation according to the equity method

The reserve for net revaluation according to the equity method comprises net revaluation of equity investments in subsidiaries, associates and equity interests proportional to cost.

The reserve may be eliminated in the event of losses, realisation of equity investments, or changes in the accounting estimates.

The reserve cannot be recognised by a negative amount.

Investments in group enterprises and participating interest

Investments in group enterprises and participating interest are recognised and measured by applying the equity method. The equity method is used as a method of consolidation.

Cash and cash equivalents

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

Liabilities other than provisions

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 01.04.2024 - 31.03.2025

	<u>Note</u>	<u>2024/25</u> DKK	<u>2023/24</u> DKK
Gross loss		-4.000	-4.000
Profit (loss) from ordinary operating activities		-4.000	-4.000
Income from investments in participating interests		-28.110	215.334
Pre-tax net profit or loss		-32.110	211.334
Tax on net profit or loss for the year		0	0
Net profit or loss for the year		-32.110	211.334

Proposed distribution of net profit

Reserve for net revaluation according to equity method		-28.110	215.334
Retained earnings		-4.000	-4.000
Total allocations and transfers		-32.110	211.334

Balance 31. marts 2025

Assets

	<u>Note</u>	<u>2024/25</u> DKK	<u>2023/24</u> DKK
Long-term participating interests		1.078.459	1.106.569
Investments		1.078.459	1.106.569
Non-current assets		1.078.459	1.106.569
Cash and cash equivalents		0	0
Current assets		0	0
Total assets		1.078.459	1.106.569

Balance 31. marts 2025

Liabilities

	<u>Note</u>	<u>2024/25</u> DKK	<u>2023/24</u> DKK
Contributed capital		40.000	40.000
Reserve for net revaluation according to equity method		1.031.278	1.059.388
Retained earnings		-11.068	-7.068
Total equity		1.060.210	1.092.320
Long-term payables to participating interests		14.249	6.250
Long-term liabilities		14.249	6.250
Short-term trade payables		4.000	7.999
Short-term liabilities other than provisions		4.000	7.999
Total liabilities other than provisions		18.249	14.249
Total equity and liabilities		1.078.459	1.106.569
Number of employees	1		

Statement of changes in equity

	<u>Contributed capital</u> DKK	<u>Net Revaluation</u> DKK	<u>Retained earnings</u> DKK	<u>Total</u> DKK
Equity 1 April 2024	40.000	1.059.388	-7.068	1.092.320
Proposed distribution		-28.110	-4.000	-32.110
Equity 31 March 2025	40.000	1.031.278	-11.068	1.060.210

Notes

1 Number of employees

There is only the company's director and therefore, the average number of employees is reported as 0.