

# Aleksandr Jakovlev

## Holding ApS

Åbenrå 33, st.  
DK-1124 København K

CVR no. 40 39 17 89

**Annual report 1 April 2022 - 31 March 2023**

The annual report was presented and approved at  
the Company's annual general meeting on

26 September 2023

Aleksandr Jakovlev  
Chairman of the annual general meeting

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## **Contents**

Statement by the Executive Board

Auditor's report on compilation of financial statements

Management's review

Company details

Operating review

Financial statements 1 April – 31 March

Income statement

Balance sheet

Statement of changes in equity

Notes

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## Statement by the Executive Board

The Executive Board has today discussed and approved the annual report for Aleksandr Jakovlev Holding ApS for the financial year 1 April 2022 - 31 March 2023.

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

In my opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 March 2023 and of the results of the Company's operations for the financial year 1 April 2022 - 31 March 2023.

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

I recommend that the annual report be approved at the annual general meeting.

Management confirms that the Company fulfils the requirement to be exempt from audit.

Copenhagen, 26 September 2023  
Executive Board:

---

Aleksandr Jakovlev  
CEO



**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## **Auditor's report on compilation of financial statements**

### **To the Management of Aleksandr Jakovlev Holding ApS**

We have compiled the financial statements of Aleksandr Jakovlev Holding ApS for the financial year 1 April 2022 - 31 March 2023 based on the Company's bookkeeping records and other information provided by you.

The financial statements comprise income statement, balance sheet, statement of changes in equity and notes, including accounting policies.

We performed our work in accordance with ISRS 4410 Compilation Engagements.

We have applied our professional expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Auditor Act, including the requirements for independence, and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), which is based on fundamental 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 as to whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Copenhagen, 26 September 2023

**KPMG**  
Statsautoriseret Revisionspartnerselskab  
CVR no. 25 57 81 98

Morten Høgh-Petersen  
State Authorised Public Accountant  
mne34283

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## Management's review

### Company details

Aleksandr Jakovlev Holding ApS  
Åbenrå 33, st.  
DK-1124 København K

CVR no.:	40 39 17 89
Established:	26 March 2019
Registered office:	København
Financial year:	1 April - 31 March

### Executive Board

Aleksandr Jakovlev, CEO

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## **Management's review**

### **Operating review**

#### **Principal activities**

The Company's main activities are to act as a holding company.

#### **Events after the balance sheet date**

No events have occurred after the balance sheet date of material importance to the annual report for 2022/23.

#### **Development in activities and financial position**

The Company's income statement for 2022/23 shows a profit of DKK 216,101 as against a profit of DKK 310,086 in 2021/22. Equity in the Company's balance sheet at 31 March 2023 stood at DKK 880,986 as against DKK 664,885 at 31 March 2022.

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## Financial statements 1 April – 31 March

### Income statement

DKK	Note	2022/23	2021/22
<b>Gross loss</b>		-3,500	-4,250
Income from investments in participating interests		219,601	314,336
<b>Profit before tax</b>		216,101	310,086
Tax on profit for the year		0	0
<b>Profit for the year</b>		<u>216,101</u>	<u>310,086</u>
<b>Proposed profit appropriation</b>			
Reserve for net revaluation using the equity method		219,601	314,336
Retained earnings		-3,500	-4,250
		<u>216,101</u>	<u>310,086</u>

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## Financial statements 1 April – 31 March

### Balance sheet

DKK	Note	31/3 2023	31/3 2022
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Investments</b>			
Participating interests		891,236	671,635
<b>Total fixed assets</b>		<u>891,236</u>	<u>671,635</u>
<b>TOTAL ASSETS</b>		<u>891,236</u>	<u>671,635</u>

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## Financial statements 1 April – 31 March

### Balance sheet

DKK	Note	31/3 2023	31/3 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Contributed capital		40,000	40,000
Reserve for net revaluation using the equity method		844,054	624,453
Retained earnings		-3,068	432
<b>Total equity</b>		<u>880,986</u>	<u>664,885</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade payables		4,000	2,500
Payables to associates		6,250	4,250
		<u>10,250</u>	<u>6,750</u>
<b>Total liabilities</b>		<u>10,250</u>	<u>6,750</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>891,236</u>	<u>671,635</u>

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## Financial statements 1 April – 31 March

### Statement of changes in equity

DKK	Contributed capital	Reserve for net revaluation un- der the equity method	Retained earnings	Total
Equity at 1 April 2022	40,000	624,453	432	664,885
Transferred over the profit appropriation	0	219,601	-3,500	216,101
<b>Equity at 31 March 2023</b>	<b>40,000</b>	<b>844,054</b>	<b>-3,068</b>	<b>880,986</b>

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## Financial statements 1 April – 31 March

### Notes

#### 1 Accounting policies

The annual report of Aleksandr Jakovlev Holding ApS for 2022/23 has been prepared in accordance with the provisions applying to reporting class B entities under the Danish Financial Statements Act with opt-in from higher reporting classes.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

#### Income statement

##### Other external costs

Other external costs comprise costs for administrative expenses, etc.

##### Income from equity investments in participating interests

Income from other equity investments in participating interests realised capital gains and losses from other equity investments and securities recognised as investments or current assets in the balance sheet.

#### Balance sheet

##### Investments

Equity investments in participating interests are measured at the proportionate share of the entities' net asset value calculated in accordance with the Parent Company's accounting policies plus or minus unrealised intragroup gains or losses and plus or minus the residual value of positive and negative goodwill calculated in accordance with the acquisition method.

##### Equity

###### *Net revaluation reserve according to the equity method*

Net revaluation reserve according to the equity method comprises net revaluation of equity investments in participating interests in proportion to cost.

Dividends that are expected to be received before the balance sheet date are not tied to the reserve.

The reserve can be eliminated in case of loss, realisation of equity investments or changes to accounting estimates.

The reserve cannot be recognised at a negative amount.

##### Liabilities

Liabilities are measured at amortised cost.

**Aleksandr Jakovlev Holding ApS**  
Annual report 1 April 2022 - 31 March 2023  
CVR no. 40 39 17 89

## Financial statements 1 April – 31 March

### Notes

#### 2 Staff costs

	<u>2022/23</u>	<u>2021/22</u>
Average number of full-time employees	<u>0</u>	<u>0</u>