

Roomkast ApS

Finsensvej 11A 4.th, 2000 København

CVR no. 42 49 65 61

**Annual report for the period
23 June 2021 to 30 June 2022**

Adopted at the annual general meeting on 16
December 2022

Jonathan Djalo
chairman



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Statement by management on the annual report

The executive board has today discussed and approved the annual report of Roomkast ApS for the financial year 23 June 2021 - 30 June 2022.

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

In my opinion, the financial statements give a true and fair view of the company's financial position at 30 June 2022 and of the results of the company's operations for the financial year 23 June 2021 - 30 June 2022.

In my opinion, management's review includes a fair review of the matters dealt with in the management's review.

Management recommends that the annual report should be approved by the company in general meeting.

Frederiksberg, 16 December 2022

Executive board

Jonathan Inussa Pasialo
Director

Auditor's report on compilation of the financial statements

To the shareholders of Roomkast ApS

We have compiled the financial statements of Roomkast ApS for the financial year 23 June 2021 - 30 June 2022 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes.

We performed the engagement in accordance with ISRS 4410, Compilation Engagements.

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

The financial statements and the accuracy and completeness of the information used to compile the financial statements are the enterprise's responsibility.

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by enterprise for our compilation of the financial statements. Accordingly, we do not express an audit or a review conclusion on whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Copenhagen, 16 December 2022

Baker Tilly Denmark
Godkendt Revisionspartnerselskab
CVR no. 35 25 76 91

Ramazan Turan
statsautoriseret revisor
MNE no. mne32779

Company details

The company	Roomkast ApS Finsensvej 11A 4.th 2000 København
	CVR no.: 42 49 65 61
	Reporting period: 23 June 2021 - 30 June 2022
	Incorporated: 23 June 2021
	Domicile: Frederiksberg
Director	Jonathan Inussa Pasialo
Auditors	Baker Tilly Denmark Godkendt Revisionspartnerselskab Poul Bundgaards Vej 1, 1. 2500 Valby

Management's review

Business review

The company's main activity consists of trading and service as well as related activities.

Financial review

The company's income statement for the year ended 30 June 2022 shows a loss of DKK 80.624, and the balance sheet at 30 June 2022 shows negative equity of DKK 40.624.

Significant events occurring after the end of the financial year

No events have occurred after the balance sheet date which could significantly affect the company's financial position.

Income statement 23 June 2021 - 30 June 2022

	Note	2021/22 DKK
Gross profit		-80.244
Staff costs		-361
Profit/loss before net financials		-80.605
Financial costs		-19
Profit/loss before tax		-80.624
Tax on profit/loss for the year		0
Profit/loss for the year		-80.624
Retained earnings		-80.624
		-80.624

Balance sheet at 30 June 2022

	<u>Note</u>	<u>2022</u> DKK
Assets		
Other receivables		12.002
Receivables		<u>12.002</u>
Cash at bank and in hand		<u>121</u>
Total current assets		<u>12.123</u>
Total assets		<u><u>12.123</u></u>

Balance sheet at 30 June 2022

	Note	2022 DKK
Equity and liabilities		
Share capital		40.000
Retained earnings		-80.624
Equity		-40.624
Payables to shareholders and management		52.747
Total current liabilities		52.747
Total liabilities		52.747
Total equity and liabilities		12.123
Uncertainty about the continued operation (going concern)	1	

Statement of changes in equity

	<u>Share capital</u> DKK	<u>Retained earnings</u> DKK	<u>Total</u> DKK
Equity at 23 June	40.000	0	40.000
Net profit/loss for the year	0	-80.624	-80.624
Equity at 30 June	<u>40.000</u>	<u>-80.624</u>	<u>-40.624</u>

Notes

1 **Uncertainty about the continued operation (going concern)**

As a result of this years negative result, the company has lost its equity. The requirement in the Companies Act concerning a presentation for the general meeting regarding reestablishment of the equity, has been complied with.

The management expect to reestablish the equity through positive results in the coming years. On this basis the annual report is submitted under the presumption that the company can continue their operations moving forward.

Accounting policies

The annual report of Roomkast ApS for 2021/22 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, as well as provisions applying to reporting class C entities.

The accounting policies applied are consistent with those of last year.

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 amortisation, depreciation and impairment losses, 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 the asset 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 the liability can be measured reliably.

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

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Income statement

Gross profit

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Gross loss is a summary of net revenue, other operating income and other external costs.

Other external expenses

Other external costs include costs for advertising, administration, etc.

Accounting policies

Staff costs

Staff costs include wages and salaries, including compensated absence and pensions, as well as other social security contributions, etc. made to the entity's employees. The item is net of refunds made by public authorities.

Financial income and expenses

Financial income and costs are recognized in the income statement with the amounts relating to the financial year. Financial items include interest income and costs, as well as allowances and compensation under the advance tax scheme, etc.

Tax on profit/loss for the year

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

Balance sheet

Receivables

Receivables are measured at amortised cost.

Income tax and deferred tax

Liabilities

Debt obligations, affiliated companies and other debts are measured at amortized cost, which usually corresponds to nominal value.