



Strandgade 83 ApS

Østerbrogade 226, st. 1
2100 København Ø
CVR No. 43433571

Annual report 01.08.2022 - 31.12.2023

The Annual General Meeting adopted the annual
report on 09.07.2024

Christopher Bruno Lacaria
Chairman of the General Meeting

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Entity details

Entity

Strandgade 83 ApS
Østerbrogade 226, st. 1
2100 København Ø

Business Registration No.: 43433571
Registered office: København
Financial year: 01.08.2022 - 31.12.2023

Executive Board

Christopher Bruno Lacaria

Auditors

Deloitte Statsautoriseret Revisionspartnerselskab
Weidekampsgade 6
2300 Copenhagen S

Statement by Management

The Executive Board has today considered and approved the annual report of Strandgade 83 ApS for the financial year 01.08.2022 - 31.12.2023.

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

In my opinion, the financial statements give a true and fair view of the Entity's financial position at 31.12.2023 and of the results of its operations for the financial year 01.08.2022 - 31.12.2023.

I believe that the management commentary contains a fair review of the affairs and conditions referred to therein.

I recommend the annual report for adoption at the Annual General Meeting.

Copenhagen, 09.07.2024

Executive Board

Christopher Bruno Lacaria

Independent auditor's extended review report

To the shareholders of Strandgade 83 ApS

Conclusion

We have performed an extended review of the financial statements of Strandgade 83 ApS for the financial year 01.08.2022 - 31.12.2023, which comprise the income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

Based on our extended review, in our opinion, the financial statements give a true and fair view of the Entity's financial position at 31.12.2023 and of the results of its operations for the financial year 01.08.2022 - 31.12.2023 in accordance with the Danish Financial Statements Act.

Basis for conclusion

We conducted our extended review in accordance with the assurance engagement standard for small enterprises as issued by the Danish Business Authority and the standard on extended review of financial statements prepared in accordance with the Danish Financial Statements Act as issued by FSR - Danish Auditors. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the extended review of the financial statements" section. We are independent of the Entity 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 conclusion.

Management's responsibilities for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless Management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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 to obtain limited assurance about our conclusion on the financial statements and that we also perform specifically required supplementary procedures for the purpose of obtaining additional assurance about our conclusion.

An extended review consists of making inquiries, primarily of Management and, if appropriate, of other entity

personnel, performing analytical and the specifically required supplementary procedures as well as evaluating the evidence obtained.

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

Statement on the management commentary

Management is responsible for the management commentary.

Our conclusion on the financial statements does not cover the management commentary, and we do not express any form of assurance conclusion thereon.

In connection with our extended review of the financial statements our responsibility is to read the management commentary and, in doing so, consider whether the management commentary is materially inconsistent with the financial statements or our knowledge obtained in the extended review or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the management commentary provides the information required by relevant law and regulations.

Based on the work we have performed, we conclude that the management commentary is in accordance with financial statements and has been prepared in accordance with the requirements in the relevant law and regulations. We did not identify any material misstatement of the management commentary.

Copenhagen, 09.07.2024

Deloitte

Statsautoriseret Revisionspartnerselskab
CVR No. 33963556

Bjørn Winkler Jakobsen

State Authorised Public Accountant
Identification No (MNE) mne32127

Management commentary

Primary activities

The company's purpose is to own and rent out the apartment located at Strandgade 83.

Description of material changes in activities and finances

It is the company's first year. In the first year, the company's sole activity was the acquisition of the apartment located at Strandgade 83.

Income statement for 2022/23

	Notes	2022/23 DKK
Gross profit/loss		(1,155,682)
Depreciation, amortisation and impairment losses	1	(738,226)
Operating profit/loss		(1,893,908)
Other financial income	2	225,148
Profit/loss for the year		(1,668,760)
Proposed distribution of profit and loss		
Retained earnings		(1,668,760)
Proposed distribution of profit and loss		(1,668,760)

Balance sheet at 31.12.2023

Assets

	Notes	2022/23 DKK
Land and buildings		27,702,347
Property, plant and equipment	3	27,702,347
Fixed assets		27,702,347
Cash		1,137,436
Current assets		1,137,436
Assets		28,839,783

Equity and liabilities

	Notes	2022/23 DKK
Contributed capital		50,000
Retained earnings		24,821,240
Equity		24,871,240
Payables to owners and management		3,938,543
Other payables	4	30,000
Current liabilities other than provisions		3,968,543
Liabilities other than provisions		3,968,543
Equity and liabilities		28,839,783
Employees	5	

Statement of changes in equity for 2022/23

	Contributed capital DKK	Share premium DKK	Retained earnings DKK	Total DKK
Contributed upon formation	40,000	0	0	40,000
Increase of capital	10,000	26,490,000	0	26,500,000
Transferred from share premium	0	(26,490,000)	26,490,000	0
Profit/loss for the year	0	0	(1,668,760)	(1,668,760)
Equity end of year	50,000	0	24,821,240	24,871,240

Notes

1 Depreciation, amortisation and impairment losses

	2022/23
	DKK
Depreciation of property, plant and equipment	738,226
	738,226

2 Other financial income

	2022/23
	DKK
Exchange rate adjustments	225,148
	225,148

3 Property, plant and equipment

	Land and buildings
	DKK
Additions	28,440,573
Cost end of year	28,440,573
Depreciation for the year	(738,226)
Depreciation and impairment losses end of year	(738,226)
Carrying amount end of year	27,702,347

4 Other payables

	2022/23
	DKK
Other costs payable	30,000
	30,000

5 Employees

The Entity has no employees other than the Executive Board. The Executive Officer has not received any remuneration

Accounting policies

Reporting class

This annual report has been presented in accordance with the provisions of the Danish Financial Statements Act governing reporting class B enterprises with addition of a few provisions for reporting class C.

Recognition and measurement

Assets are recognised in the balance sheet when it is probable as a result of a prior event that future economic benefits will flow to the Entity, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when the Entity has a legal or constructive obligation as a result of a prior event, and it is probable that future economic benefits will flow out of the Entity, and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Measurement subsequent to initial recognition is effected as described below for each financial statement item.

Anticipated risks and losses that arise before the time of presentation of the annual report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered at recognition and measurement.

Income is recognised in the income statement when earned, whereas costs are recognised by the amounts attributable to this financial year.

Income statement

Gross profit or loss

Gross profit or loss comprises revenue and external expenses.

Other external expenses

Other external expenses include expenses relating to the Entity's normal activities, including expenses for premises, stationery and office supplies, marketing costs, etc.

Depreciation, amortisation and impairment losses

Depreciation, amortisation and impairment losses relating to property, comprise depreciation, amortisation and impairment losses for the financial year.

Other financial income

Other financial income comprises of transactions in foreign currencies.

Balance sheet

Property, plant and equipment

Land and buildings, plant and machinery, and other fixtures and fittings, tools and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated.

Cost comprises the acquisition price, costs directly attributable to the acquisition and preparation costs of the asset until the time when it is ready to be put into operation.

	Useful life
Buildings	50

Cash

Cash comprises cash in hand and bank deposits.

Other financial liabilities

Other financial liabilities are measured at amortised cost, which usually corresponds to nominal value.