

## Ambrose Holding ApS

Aakjærvænget 34, 7100 Vejle

CVR-nr. 43 64 01 35

*Company reg. no. 43 64 01 35*

Årsrapport

*Annual report*

7. november 2022 - 31. december 2023

*7 November 2022 - 31 December 2023*

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den

*The annual report was submitted and approved by the general meeting on the*

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Kieran Thomas Ambrose

Dirigent

*Chairman of the meeting*

*Notes to users of the English version of this document:*

- *This document contains a Danish version as well as an English version. In the event of any dispute regarding the interpretation of any part of the document, the Danish version of the document shall prevail.*
- *To ensure the greatest possible applicability of the English version of the document, IAS/IFRS English terminology has been used.*
- *Please note that decimal points remain unchanged from Danish version of the document. This means that DKK 146.940 corresponds to the English amount of DKK 146,940, and that 23,5 % corresponds to 23.5 %.*

# Indholdsfortegnelse

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## Ledelsespåtegning *Management's statement*

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Direktionen har dags dato aflagt årsrapporten for regnskabsåret 7. november 2022 - 31. december 2023 for Ambrose Holding ApS.

Today, the Managing Director has approved the annual report of Ambrose Holding ApS for the financial year 7 November 2022 - 31 December 2023.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven.

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

Jeg anser den valgte regnskabspraksis for hen sigtsmæssig, og efter min opfattelse giver årsregnskabet et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2023 samt af resultatet af selskabets aktiviteter for regnskabsåret 7. november 2022 - 31. december 2023.

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 December 2023 and of the results of the Company's operations for the financial year 7 November 2022 - 31 December 2023.

Direktionen anser betingelserne for at undlade revision af årsregnskabet for 2022/23 for opfyldt.

The Managing Director consider the conditions for audit exemption of the 2022/23 financial statements to be met.

Ledelsesberetningen indeholder efter min opfattelse en retvisende redegørelse for de forhold, som beretningen omhandler.

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

Årsrapporten indstilles til generalforsamlingens godkendelse.

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

Vejle, den 29. maj 2024

*Vejle, 29 May 2024*

**Direktion**  
***Managing Director***

Kieran Thomas Ambrose  
Direktør

## Revisors erklæring om opstilling af årsregnskab *Practitioner's compilation report*

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### Til anpartshaveren i Ambrose Holding ApS

Vi har opstillet årsregnskabet for Ambrose Holding ApS for regnskabsåret 7. november 2022 - 31. december 2023 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsregnskabet omfatter resultatopgørelse, balance, egenkapitalopgørelse, noter og anvendt regnskabspraksis.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vores faglige ekspertise til at assistere Dem med at udarbejde og præsentere årsregnskabet i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisorerets etiske adfærd (IESBA Code), herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsregnskabet samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsregnskabet, er Deres ansvar.

### To the Shareholder of Ambrose Holding ApS

We have compiled the financial statements of Ambrose Holding ApS for the financial year 7 November 2022 - 31 December 2023 based on the company's bookkeeping and on information you have provided.

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

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.

## Revisors erklæring om opstilling af årsregnskab *Practitioner's compilation report*

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Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, De har givet os til brug for at opstille årsregnskabet. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsregnskabet er udarbejdet i overensstemmelse med årsregnskabsloven.

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.

Vejle, den 29. maj 2024

*Vejle, 29 May 2024*

### **Attent Statsautoriseret Revisionsanpartsselskab**

CVR-nr. 36 42 72 05  
Company reg. no. 36 42 72 05

Allan Hess Andersen

statsautoriseret revisor  
State Authorised Public Accountant  
mne19789

## Selskabsoplysninger *Company information*

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**Selskabet**  
*The company*

Ambrose Holding ApS  
Aakjærvænget 34  
7100 Vejle

CVR-nr.: 43 64 01 35

*Company reg. no.*

Regnskabsår: 7. november 2022 - 31. december 2023

*Financial year: 7 November 2022 - 31 December 2023*

**Direktion**  
*Managing Director*

Kieran Thomas Ambrose, Direktør

**Revisor**  
*Auditors*

Attent Statsautoriseret Revisionsanpartsselskab  
Roms Hule 8  
7100 Vejle

## Ledelsesberetning

### *Management's review*

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#### **Selskabets væsentligste aktiviteter**

Selskabets formål er at besidde kapitalandele i datterselskaber og associerede selskaber, at drive investeringsvirksomhed samt anden dermed efter direktionens skøn beslægtet virksomhed.

#### **Udvikling i aktiviteter og økonomiske forhold**

Årets bruttotab udgør -38 t.kr. Det ordinære resultat efter skat udgør -38 t.kr. Ledelsen anser årets resultat for utilfredsstillende.

#### *Kapitalberedskab*

Selskabet har tabt mere end 50% af selskabskapitalen. Ledelsen er opmærksom på kapitaltabsreglerne i selskabsloven, og forventer at selskabet kan reetablere kapitalen gennem egen indtjening.

#### **The principal activities of the company**

The company's purpose is to hold capital shares in subsidiaries and associated companies, to conduct investment activities and other related activities at the management's discretion.

#### **Development in activities and financial matters**

The gross loss for the year totals DKK -38.000. Income or loss from ordinary activities after tax totals DKK -38.000. Management considers the net profit or loss for the year satisfactory.

#### *Financial resources*

The company has lost more than 50% of the company capital. The management is aware of the capital loss rules in the Companies Act, and expects that the company can re-establish the capital through its own earnings.



## Resultatopgørelse Income statement

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All amounts in DKK.

<u>Note</u>	7/11 2022 - 31/12 2023
<b>Bruttotab</b> <b>Gross loss</b>	<b>-38.126</b>
Af- og nedskrivninger af immaterielle anlægsaktiver <i>Amortisation and impairment of intangible assets</i>	<u>-8.160</u>
<b>Driftsresultat</b> <b>Operating profit</b>	<b>-46.286</b>
Andre finansielle indtægter <i>Other financial income</i>	<u>1.000</u>
<b>Resultat før skat</b> <b>Pre-tax net profit or loss</b>	<b>-45.286</b>
2 Skat af årets resultat <i>Tax on net profit or loss for the year</i>	<u>7.229</u>
<b>Årets resultat</b> <b>Net profit or loss for the year</b>	<b><u>-38.057</u></b>
<b>Forslag til resultatdisponering:</b> <b>Proposed distribution of net profit:</b>	
Disponeret fra overført resultat <i>Allocated from retained earnings</i>	<u>-38.057</u>
<b>Disponeret i alt</b> <b>Total allocations and transfers</b>	<b><u>-38.057</u></b>

## Balance

### Balance sheet

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All amounts in DKK.

<b>Aktiver</b> <b>Assets</b>	31/12 2023
Note	<u>31/12 2023</u>
<b>Anlægsaktiver</b> <b>Non-current assets</b>	
3 Erhvervede rettigheder <i>Acquired concessions, patents, licenses, trademarks, and similar rights</i>	<u>131.778</u>
Immaterielle anlægsaktiver i alt <i>Total intangible assets</i>	<u>131.778</u>
4 Andre værdipapirer og kapitalandele <i>Other financial investments</i>	<u>1.161.722</u>
Finansielle anlægsaktiver i alt <i>Total investments</i>	<u>1.161.722</u>
<b>Anlægsaktiver i alt</b> <b>Total non-current assets</b>	<u><b>1.293.500</b></u>
<b>Omsætningsaktiver</b> <b>Current assets</b>	
Udsudte skatteaktiver <i>Deferred tax assets</i>	<u>7.229</u>
Tilgodehavender i alt <i>Total receivables</i>	<u>7.229</u>
Likvide beholdninger <i>Cash and cash equivalents</i>	<u>2.248</u>
<b>Omsætningsaktiver i alt</b> <b>Total current assets</b>	<u><b>9.477</b></u>
<b>Aktiver i alt</b> <b>Total assets</b>	<u><b>1.302.977</b></u>

## Balance

### Balance sheet

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All amounts in DKK.

<u>Note</u>	<u>31/12 2023</u>
<b>Passiver</b> <b>Equity and liabilities</b>	
<b>Egenkapital</b> <b>Equity</b>	
Virksomhedskapital <i>Contributed capital</i>	40.000
Overført resultat <i>Retained earnings</i>	-38.057
<b>Egenkapital i alt</b> <b>Total equity</b>	<b>1.943</b>
<b>Gældsforpligtelser</b> <b>Liabilities other than provisions</b>	
Gæld til selskabsdeltagere og ledelse <i>Payables to shareholders and management</i>	295.900
Anden gæld <i>Other payables</i>	1.005.134
Kortfristede gældsforpligtelser i alt <i>Total short term liabilities other than provisions</i>	1.301.034
<b>Gældsforpligtelser i alt</b> <b>Total liabilities other than provisions</b>	<b>1.301.034</b>
<b>Passiver i alt</b> <b>Total equity and liabilities</b>	<b>1.302.977</b>

- 1 Usikkerhed om going concern  
*Uncertainties relating to going concern*

## Egenkapitalopførelse *Statement of changes in equity*

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All amounts in DKK.

	<b>Virksomheds- kapital</b> <i>Contributed capital</i>	<b>Overført resul- tat</b> <i>Retained earnings</i>	<b>I alt</b> <i>Total</i>
Egenkapital 7. november 2022 <i>Equity 7 November 2022</i>	40.000	0	40.000
Årets overførte overskud eller underskud <i>Retained earnings for the year</i>	0	-38.057	-38.057
	<b>40.000</b>	<b>-38.057</b>	<b>1.943</b>

## Noter Notes

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All amounts in DKK.

### 1. Usikkerhed om going concern

#### *Uncertainties relating to going concern*

Selskabet har tabt mere end 50% af selskabskapitalen. Ledelsen er opmærksom på kapitaltabsreglerne i selskabsloven, og forventer at selskabet kan reetablere kapitalen gennem egen indtjening.

*The company has lost more than 50% of the company capital. The management is aware of the capital loss rules in the Companies Act, and expects that the company can re-establish the capital through its own earnings.*

### 2. Skat af årets resultat

#### *Tax on net profit or loss for the year*

Skat af årets resultat

*Tax on net profit or loss for the year*

Årets regulering af udskudt skat

*Adjustment of deferred tax for the year*

7/11 2022  
- 31/12 2023

0

-7.229

**-7.229**

## Noter Notes

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All amounts in DKK.

	<u>31/12 2023</u>
<b>3. Erhvervede rettigheder</b> <b><i>Acquired concessions, patents, licenses, trademarks, and similar rights</i></b>	
Kostpris 7. november 2022 <i>Cost 7 November 2022</i>	0
Tilgang i årets løb <i>Additions during the year</i>	<u>139.938</u>
<b>Kostpris 31. december 2023</b> <b><i>Cost 31 December 2023</i></b>	<b><u>139.938</u></b>
Afskrivninger 7. november 2022 <i>Amortisation 7 November 2022</i>	0
Årets afskrivninger <i>Amortisation and depreciation for the year</i>	<u>-8.160</u>
<b>Afskrivninger 31. december 2023</b> <b><i>Amortisation 31 December 2023</i></b>	<b><u>-8.160</u></b>
<b>Regnskabsmæssig værdi 31. december 2023</b> <b><i>Carrying amount, 31 December 2023</i></b>	<b><u>131.778</u></b>
<b>4. Andre værdipapirer og kapitalandele</b> <b><i>Other financial investments</i></b>	
Kostpris 7. november 2022 <i>Cost 7 November 2022</i>	0
Tilgang i årets løb <i>Additions during the year</i>	<u>1.161.722</u>
<b>Kostpris 31. december 2023</b> <b><i>Cost 31 December 2023</i></b>	<b><u>1.161.722</u></b>
<b>Regnskabsmæssig værdi 31. december 2023</b> <b><i>Carrying amount, 31 December 2023</i></b>	<b><u>1.161.722</u></b>

## Anvendt regnskabspraksis

### *Accounting policies*

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Årsrapporten for Ambrose Holding ApS er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for en klasse B-virksomhed. Herudover har virksomheden valgt at følge enkelte regler for klasse C-virksomheder.

The annual report for Ambrose 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.

Årsrapporten aflægges i danske kroner. Årsrapporten omfatter selskabets første regnskabsår, hvorfor der ikke er medtaget sammenligningstal.

The annual report is presented in DKK. The annual report comprises the first financial year and hence comparative figures are not available.

## Resultatopgørelsen

## Income statement

### **Bruttotab**

Bruttotab indeholder andre eksterne omkostninger.

### **Gross loss**

Gross loss comprises the revenue, changes in inventories of finished goods, and work in progress, own work capitalised, other operating income, and external costs.

Andre eksterne omkostninger omfatter omkostninger til administration.

Other external expenses comprise expenses incurred for distribution, sales, advertising, administration, premises, loss on receivables, and operational leasing costs.

### **Af- og nedskrivninger**

Af- og nedskrivninger indeholder årets af- og nedskrivninger af immaterielle og materielle anlægsaktiver.

### **Depreciation, amortisation, and writedown for impairment**

Depreciation, amortisation, and writedown for impairment comprise depreciation on, amortisation of, and writedown for impairment of intangible and tangible assets, respectively.

#### **Finansielle indtægter og omkostninger**

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger samt tillæg og godtgørelser under acontoskatteordningen mv.

#### **Skat af årets resultat**

Årets skat, der består af årets aktuelle selskabsskat og ændring i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte i egenkapitalen med den del, der kan henføres til posteringer direkte i egenkapitalen.

### **Balancen**

#### **Immaterielle anlægsaktiver**

##### **Erhvervede rettigheder**

Erhvervede rettigheder måles til kostpris med fradrag af akkumulerede af- og nedskrivninger. Erhvervede rettigheder afskrives lineært over den resterende patentperiode, og licenser afskrives over aftaleperioden, dog maksimalt 10 år.

#### **Finansielle anlægsaktiver**

##### **Andre værdipapirer og kapitalandele**

Andre værdipapirer, som ikke er børsnoterede, måles til kostpris. Der foretages nedskrivning til genindvindingsværdien, såfremt denne er lavere end den regnskabsmæssige værdi.

#### **Financial income and expenses**

Financial income and expenses are recognised in the income statement with the amounts concerning the financial year. Financial income and expenses comprise interest income and expenses, financial expenses from financial leasing, realised and unrealised capital gains and losses relating to securities, debt and transactions in foreign currency, amortisation of financial assets and liabilities as well as surcharges and reimbursements under the advance tax scheme, etc.

#### **Tax on net profit or loss for the year**

Tax for the year comprises the current income tax for the year and changes in deferred tax and is recognised in the income statement with the share attributable to the net profit or loss for the year and directly in equity with the share attributable to entries directly in equity.

### **Statement of financial position**

#### **Intangible assets**

##### **Development projects, patents, and licences**

Patents and licenses are measured at cost less accrued amortisation. Patents are amortised on a straightline basis over the remaining patent period and licenses are amortised over the contract period, however, for a maximum of 10 years.

#### **Investments**

##### **Other financial instruments**

Other unlisted financial instruments are measured at cost. Writedown for impairment is done to the recoverable amount if this value is lower than the carrying amount.



## Anvendt regnskabspraksis

### *Accounting policies*

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#### **Likvide beholdninger**

Likvide beholdninger omfatter indeståender i pengeinstitutter.

#### **Selskabsskat og udskudt skat**

Aktuelle skatteforpligtelser og tilgodehavende aktuel skat indregnes i balancen som beregnet skat af årets skattepligtige indkomst, reguleret for skat af tidligere års skattepligtige indkomster og for betalte acontoskatter.

Udskudt skat måles efter den balanceorienterede gældsmetode af midlertidige forskelle mellem regnskabsmæssig og skattemæssig værdi af aktiver og forpligtelser opgjort på grundlag af den planlagte anvendelse af aktivet henholdsvis afvikling af forpligtelsen. Udskudt skat måles til netto-realisation sværdi.

Udskudt skat måles på grundlag af de skatteregler og skattesatser i de respektive lande, der med balancedagens lovgivning vil være gældende, når den udskudte skat forventes udløst som aktuel skat. Ændring i udskudt skat som følge af ændringer i skattesatser indregnes i resultatopgørelsen bortset fra poster, der føres direkte på egenkapitalen.

Udskudte skatteaktiver, herunder skatteværdien af fremførselsberettiget skattemæssigt underskud, måles til den værdi, hvortil aktivet forventes at kunne realiseres, enten ved udligning i skat af fremtidig indtjening eller ved modregning i udskudte skatteforpligtelser inden for samme juridiske skatteenhed. Eventuelle udskudte nettoskatteaktiver måles til netto-realisation sværdi.

#### **Cash and cash equivalents**

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

#### **Income tax and deferred tax**

Current tax liabilities and current tax receivable are recognised in the statement of financial position as calculated tax on the taxable income for the year, adjusted for tax of previous years' taxable income and for tax paid on account.

Deferred tax is measured on the basis of temporary differences in assets and liabilities with a focus on the statement of financial position. Deferred tax is measured at net realisable value.

Deferred tax is measured based on the tax rules and tax rates applying under the legislation prevailing in the respective countries on the reporting date when the deferred tax is expected to be released as current tax. Changes in deferred tax due to changed tax rates are recognised in the income statement, except for items included directly in the equity.

Deferred tax assets, including the tax value of tax losses allowed for carryforward, are recognised at the value at which they are expected to be realisable, either by settlement against tax of future earnings or by set-off in deferred tax liabilities within the same legal tax unit. Any deferred net tax assets are measured at net realisable value.

## Anvendt regnskabspraksis

### *Accounting policies*

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#### **Gældsforpligtelser**

Øvrige gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt an den gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

#### **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.

# PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

## Kieran Thomas Ambrose

Direktør

Serial number: 2deb329b-501f-4fc1-98c8-51f06e74c203

IP: 77.233.xxx.xxx

2024-05-30 14:25:12 UTC



## Allan Hess Andersen

Statsautoriseret revisor

Serial number: 544043c3-3c95-4bfc-b902-763d8536a793

IP: 20.61.xxx.xxx

2024-05-30 14:32:26 UTC



## Kieran Thomas Ambrose

Dirigent

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