Details ApS

Nordre Fasanvej 215
2000 Frederiksberg

CVR no. 41 37 94 72

Annual report for 2024

(5th Financial year)

Adopted at the annual general meeting on 30 June 2025

Drew Wahlberg Rosskelly
chairman

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Statement by management on the annual report

The executive board has today discussed and approved the annual report of Details ApS for the financial year 1 January - 31 December 2024.

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 31 December 2024 and of the results of the company's operations for the financial year 1 January - 31 December 2024.

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

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

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

Copenhagen, 30 June 2025

Executive board

Drew Wahlberg Rosskelly
Director

Auditor's report on compilation of the financial statements

To the shareholder of Details ApS

We have compiled the financial statements of Details ApS for the financial year 1 January - 31 December 2024 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 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, 30 June 2025

Harboe & B.
Godkendt Revisionsanpartsselskab
CVR no. 33 64 94 52

Mads Harboe Vainisto Nørring
Registreret revisor
mne40120

Company details

The company	Details ApS Nordre Fasanvej 215 2000 Frederiksberg	
	CVR no.:	41 37 94 72
	Reporting period:	1 January - 31 December 2024
	Domicile:	Frederiksberg
Executive board	Drew Wahlberg Rosskelly, director	
Auditors	Harboe & B. Godkendt Revisionsanpartsselskab Prøvestensbroen 3 2300 København S	

Management's review

Business review

Virksomhedens formål er at designe, producere, markedsføre og sælgetekniske produkter og løsninger.

Accounting policies

The annual report of Details ApS for 2024 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

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

The annual report for 2024 is presented in DKK

Basis of recognition and measurement

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde selskabet og aktivets værdi kan måles pålideligt.

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

Raw materials and consumables

Costs of raw materials and consumables include the raw materials and consumables used in generating the year's revenue.

Other external expenses

Other external expenses include expenses related to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

Accounting policies

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses, financial expenses relating to finance leases, realised and unrealised capital/exchange gains and losses on securities, liabilities and foreign currency transactions, amortisation of financial assets and liabilities and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

Tax on profit/loss for the year

The company is subject to the Danish rules on compulsory joint taxation.

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.

Cash and cash equivalents

Cash deposits at banks.

Equity

Income tax and deferred tax

Current tax liabilities and current tax receivables are recognised in the balance sheet as the estimated tax on the taxable income for the year, adjusted for tax on the taxable income for previous years and tax paid on account.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Income statement 1 January - 31 December

	Note	2024 DKK	2023 DKK
Gross profit		**100.123**	**16.351**
Financial costs		-9.879	-1.537
Profit/loss before tax		**90.244**	**14.814**
Tax on profit/loss for the year	1	-21.780	-3.520
Profit/loss for the year		**68.464**	**11.294**
Retained earnings		68.464	11.294
		68.464	**11.294**

Balance sheet 31 December

	Note	2024 DKK	2023 DKK
Assets			
Deposits		24.000	0
Fixed asset investments		**24.000**	**0**
Total non-current assets		**24.000**	**0**
Trade receivables		218.033	743
Receivables		**218.033**	**743**
Cash at bank and in hand		**117.398**	**5.377**
Total current assets		**335.431**	**6.120**
Total assets		**359.431**	**6.120**

Balance sheet 31 December

	Note	2024 DKK	2023 DKK
Equity and liabilities			
Share capital		40.000	40.000
Retained earnings		-408	-68.872
Equity		**39.592**	**-28.872**
Payables to subsidiaries		136.967	5.717
Payables to shareholders and management		2	2
Corporation tax		21.780	3.520
Other payables		161.090	25.753
Total current liabilities		**319.839**	**34.992**
Total liabilities		**319.839**	**34.992**
Total equity and liabilities		**359.431**	**6.120**

Notes

		2024	2023
		DKK	DKK
1	**Tax on profit/loss for the year**		
	Current tax for the year	21.780	3.520
		21.780	**3.520**

2 Contingent liabilities

Selskabet er sambeskattet med moderselskabet WAHL&ROSS ApS (Administrationsselskab) og hæfter solidarisk med øvrige sambeskattede selskaber for betaling af selskabsskat samt for kildeskat på udbytter, renter og royalties.