



**GEV EJENDOMME ApS**

**Birkemose Allé 39, st  
6000 Kolding**

**CVR-no. 28667272**

**Annual report  
1. jan. 2023 - 31. dec. 2023**

The annual report has been adopted at the  
Annual General Meeting on 1. jul. 2024

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Alessandro Merusi  
Chairman

## Contents

### Company information

Company information 3

### Statements

Statement by management 4

Auditor's report on compilation of annual report 5

### Management's review

Management's review 6

### Annual Report

Accounting policies 7

Income statement 1. jan. 2023 - 31. dec. 2023 9

Balance 31. dec. 2023 10

Notes 12

## Company information

### The company

GEV EJENDOMME ApS  
Birkemose Allé 39, st  
6000 Kolding

CVR-no: 28667272  
Date of foundation: 6. nov. 2006  
Executive Board Alessandro Merusi  
Financial year: 1. jan. 2023 - 31. dec. 2023

### Auditor

First name and surname of auditor: Joachim Munch  
Description of auditor: Statsautoriseret Revisor  
Identification number of auditor: mne42244  
Auditor name: Ri Statsautoriseret Revisionsaktieselskab  
Street name: Magnoliavej  
Number: 12B  
Post code: 5250  
District name: Odense SV  
Country identification code: DK  
Country: Danmark  
CVR-no: 53371914  
Production unit (P-enhed) no.: 1003101284

## **Statement by management**

Management has today processed and approved the annual report for the financial year. 1. jan. 2023 - 31. dec. 2023 for GEV EJENDOMME ApS is presented in accordance with the Danish Financial Statements Act.

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

It is our opinion that the annual report give a true and fair view of the company's assets, liabilities and financial position as at 31. dec. 2023 and the results of the company's activities for the financial year 1. jan. 2023 - 31. dec. 2023.

In our opinion, the management's report contains a true and fair view of the matters to which the report relates.

Annual report has not been audited. Management declares that the conditions for this are met.

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

Kolding, on the 1. jul. 2024

## **Executive Board**

Alessandro Merusi  
Director

## **Auditor's report on compilation of annual report**

### **To the capital owner in GEV EJENDOMME ApS**

Vi har opstillet årsrapporten for regnskabsåret 1. januar - 31. december 2023 på grundlag af selskabets bogføring og øvrige oplysninger, som virksomheden har tilvejebragt.

Årsrapporten 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 virksomheden med at udarbejde og præsentere årsrapporten i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisoreres etiske adfærd (IESBA Code) herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsrapporten samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsrapporten, er virksomhedens ansvar.

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, virksomheden har givet os til brug for at opstille årsrapporten. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsrapporten er udarbejdet i overensstemmelse med årsregnskabsloven.

Odense , 1. jul. 2024

Ri Statsautoriseret Revisionsaktieselskab  
CVR no.: 53371914

Joachim Munch  
Statsautoriseret Revisor  
MNE (Auth. Auditor ID) no.: mne42244

## **Management's review**

### **The company's main activities**

Selskabets formål er handel, investering og dermed beslægtet virksomhed.

### **Development in activities and financial conditions**

The company's income statement shows a surplus of DKK 242.716, and the company's balance sheet per. 31. dec. 2023 has equity of DKK 4.145.084.

### **Significant events that occurred after the end of the financial year**

No events have occurred after the end of the financial year that could significantly affect the company's financial position.

## **Accounting policies**

Annual report has been submitted in accordance with the provisions of the Danish Financial Statements Act for Accounting Class B.

The accounting policies applied are unchanged compared to last year.

Annual report for 2023 has been paid in DKK.

## **The income statement**

### **Gross profit or loss**

The company applies the provision in section 32 of the Danish Financial Statements Act, according to which the company's turnover is not disclosed.

Gross profit is a summary of revenue with deduction of other external costs.

### **Net sales**

Net sales is recognised in the income statement if delivery and transfer of risk to the buyer has taken place before the end of the year. Net revenue is recognised excl. VAT and with deduction of discounts in connection with the sale.

### **Staff costs**

Personnel costs include salaries, including holiday pay and other costs for social security, etc. to the company's employees. Staff costs received from public authorities are deducted from staff costs.

### **Depreciation and write-downs**

Depreciation and write-downs include the year's depreciation and write-downs of material fixed assets.

### **Financial items**

Financial income and expenses are recognised in the income statement with the amounts relating to the financial year. Financial items include securities, interest income and expenses.

### **Income tax expense**

The tax for the year, which consists of the current corporation tax for the year and changes in deferred tax, is recognised in the income statement with the part that can be attributed to the profit for the year and directly in equity with the part that can be attributed to entries directly in equity.

## **Balance**

### **Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulated amortization and impairment losses.

The depreciation basis is the cost price less the expected residual value after the end of the useful life.

Land is not depreciated.

Cost includes the acquisition price and costs directly associated with the acquisition until the time the asset is ready for use.

Straight-line depreciation is made based on the following assessment of the assets' expected useful lives and residual values

	<u>Usage time</u>	<u>Residual value</u>
Land and buildings	33 year	0 %

Assets with a costprice of less than DKK. 32.000 are expensed in the year of acquisition.

### **Impairment of fixed assets**

The carrying amount of intangible and tangible fixed assets is assessed annually for indications of impairment, in addition to what is expressed by depreciation.

### **Receivables**

Receivables are measured at amortised cost, which usually corresponds to nominal value.

### **Securities and investments**

Securities and investments consisting of listed shares and bonds are measured at fair value on the balance sheet date. Unlisted securities are measured at fair value based on calculated capital value.

### **Cash and cash equivalents**

Cash and cash equivalents include cash and bank deposits.

### **Corporation tax and deferred tax**

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

Joint taxation contributions payable and receivable are recognised in the balance sheet as "Joint taxation contributions receivable" or "Joint taxation contributions payable".

Deferred tax is measured using the balance sheet liability method on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

### **Debt liabilities**

Debt liabilities, which include debt to suppliers and other debt, are measured at amortised cost, which usually corresponds to nominal value.



## Income statement 1. jan. 2023 - 31. dec. 2023

	Note	2023	2022
		kr.	kr.
<b>Gross profit or loss</b>		<b>702.703</b>	<b>890.790</b>
Employee expense	1	-30.727	-33.636
Depreciation, amortisation expense and impairment losses of property, plant and equipment and intangible assets recognised in profit or loss		-290.606	-281.426
<b>Profit/loss before financial items</b>		<b>381.370</b>	<b>575.728</b>
Other financial income		0	4
Other financial expenses	2	-70.212	-279.542
<b>Profit/loss from activities before tax</b>		<b>311.158</b>	<b>296.190</b>
Tax on profit/loss for the year		-68.442	-65.142
<b>Profit/loss for the year</b>		<b>242.716</b>	<b>231.048</b>
<b>Proposed distribution of profit</b>			
Retained earnings		242.716	231.048
<b>Retained earnings</b>		<b>242.716</b>	<b>231.048</b>

## Balance 31. dec. 2023

	Note	2023	2022
		kr.	kr.
<b>Assets</b>			
Land and buildings		3.759.960	4.050.566
<b>Tangible assets</b>		<b>3.759.960</b>	<b>4.050.566</b>
<b>Total non-current assets</b>		<b>3.759.960</b>	<b>4.050.566</b>
Short-term tax payable to group enterprises		17.036	0
Short-term receivables from associated businesses		1.805.836	1.201.753
<b>Receivables</b>		<b>1.822.872</b>	<b>1.201.753</b>
Other securities and investments		1.118	1.118
<b>Cash and cash equivalents</b>		<b>306</b>	<b>572</b>
<b>Total current assets</b>		<b>1.824.296</b>	<b>1.203.443</b>
<b>Total assets</b>		<b>5.584.256</b>	<b>5.254.009</b>

## Balance 31. dec. 2023

	Note	2023	2022
		kr.	kr.
<b>Liabilities and equity</b>			
Share capital		5.446.000	5.446.000
Retained earnings		-1.300.916	-1.543.633
<b>Equity</b>		<b>4.145.084</b>	<b>3.902.367</b>
Short-term payables to group enterprises		1.333.402	1.184.122
Short-term payables to associates		3.390	3.390
Short-term tax payables to group enterprises		0	61.938
VAT and duties payables		87.380	87.192
Other payables including tax payables (short-term)		15.000	15.000
<b>Short-term liabilities other than provisions</b>		<b>1.439.172</b>	<b>1.351.642</b>
<b>Liabilities other than provisions</b>		<b>1.439.172</b>	<b>1.351.642</b>
<b>Total equity and liabilities</b>		<b>5.584.256</b>	<b>5.254.009</b>

## Notes

	2023	2022
	kr.	kr.
<b>1. Employee expense</b>		
Other employee expense	30.727	33.636
<b>Total</b>	<b>30.727</b>	<b>33.636</b>
Average number of employees	0	0
	2023	2022
	kr.	kr.
<b>2. Other financial expenses</b>		
Other interest expenses	4.992	1.583
Interest expense to group enterprises	57.088	12.445
Exchange rate adjustments [other finance expenses]	8.132	265.514
<b>Total</b>	<b>70.212</b>	<b>279.542</b>

Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

## Joachim Munch

Navnet returneret af dansk MitID var:

Joachim Bardrum Munch

Revisor

Revisor

ID: d82210c4-abca-4f96-8743-b2620e231b9d

Tidspunkt for underskrift: 01-07-2024 kl.: 12:02:32

Underskrevet med MitID



Alessandro Merusi

Direktør

Dirigent

IP-adresse: 130.41.117.245:8126

Tidspunkt for underskrift: 01-07-2024 kl.: 12:40:52

Underskrevet med esignatur EasySign



Alessandro Merusi

Direktør

Direktør

IP-adresse: 130.41.117.245:8126

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