

LoveAwaits ApS

Adelgade 12, 1. th, 9000 Aalborg

CVR-nr. 33 87 28 01

Company reg. no. 33 87 28 01

Årsrapport

Annual report

1. januar - 31. december 2021

1 January - 31 December 2021

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 6. juli 2022.
The annual report was submitted and approved by the general meeting on the 6 July 2022.

Kim Sloth Bengtsen

Dirigent

Chairman of the meeting

Indholdsfortegnelse

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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 %.

Ledelsespåtegning

Management's statement

Direktionen har dags dato aflagt årsrapporten for regnskabsåret 1. januar - 31. december 2021 for LoveAwaits ApS.

Today, the managing director has presented the annual report of LoveAwaits ApS for the financial year 1 January - 31 December 2021.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven.

The annual report has been presented 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 2021 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2021.

I consider the accounting policies appropriate and, in my opinion, the financial statements provide a fair presentation of the company's assets, equity and liabilities, and financial position at 31 December 2021 and of the company's results of activities in the financial year 1 January – 31 December 2021.

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

I am of the opinion that the management commentary presents a fair account of the issues dealt with.

Årsrapporten indstilles til generalforsamlingens godkendelse.

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

Aalborg, den 6. juli 2022
Aalborg, 6 July 2022

Direktion
Managing Director

Kim Sloth Bengtsen

Den uafhængige revisors erklæring om udvidet gennemgang

Independent auditor's report on extended review

Til anpartshaveren i LoveAwaits ApS

Konklusion

Vi har udført udvidet gennemgang af årsregnskabet for LoveAwaits ApS for regnskabsåret 1. januar - 31. december 2021, der omfatter resultatopgørelse, balance, noter og anvendt regnskabspraksis. Årsregnskabet udarbejdes efter årsregnskabsloven.

Baseret på det udførte arbejde er det vores opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2021 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2021 i overensstemmelse med årsregnskabsloven.

Grundlag for konklusion

Vi har udført vores udvidede gennemgang i overensstemmelse med Erhvervsstyrelsens erklæringsstandard for små virksomheder og FSR - danske revisors standard om udvidet gennemgang af årsregnskaber, der udarbejdes efter årsregnskabsloven. Vores ansvar ifølge disse standarder og krav er nærmere beskrevet i afsnittet "Revisors ansvar for den udvidede gennemgang af årsregnskabet". Vi er uafhængige af selskabet i overensstemmelse med International Ethics Standards Board for Accountants' internationale retningslinjer for revisors etiske adfærd (IESBA Code) og de yderligere etiske krav, der er gældende i Danmark, ligesom vi har opfyldt vores øvrige etiske forpligtelser i henhold til disse krav og IESBA Code. Det er vores opfattelse, at det opnåede bevis er tilstrækkeligt og egnet som grundlag for vores konklusion.

To the shareholder of LoveAwaits ApS

Opinion

We have performed an extended review of the financial statements of LoveAwaits ApS for the financial year 1 January - 31 December 2021, which comprise income statement, balance sheet, notes and a summary of significant accounting policies. The financial statements are prepared under the Danish Financial Statements Act.

Based on the work performed, in our opinion, the financial statements give a true and fair view of the Company's financial position at 31 December 2021 and of the results of the Company's operations for the financial year 1 January - 31 December 2021 in accordance with the Danish Financial Statements Act.

Basis for Opinion

We conducted our extended review in accordance with the Danish Business Authority's Assurance Standard for Small Enterprises and FSR – Danish Auditors' standard on extended review of financial statements prepared in accordance with the Danish Financial Statements Act. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the extended review of the Financial Statements" section of our report. We are independent of the Company 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 opinion.

Den uafhængige revisors erklæring om udvidet gennemgang

Independent auditor's report on extended review

Ledelsens ansvar for årsregnskabet

Ledelsen har ansvaret for udarbejdelsen af et årsregnskab, der giver et retvisende billede i overensstemmelse med årsregnskabsloven. Ledelsen har endvidere ansvaret for den interne kontrol, som ledelsen anser nødvendig for at udarbejde et årsregnskab uden væsentlig fejlinformation, uanset om denne skyldes besvigelser eller fejl.

Ved udarbejdelsen af årsregnskabet er ledelsen ansvarlig for at vurdere selskabets evne til at fortsætte driften; at oplyse om forhold vedrørende fortsat drift, hvor dette er relevant; samt at udarbejde årsregnskabet på grundlag af regnskabsprincippet om fortsat drift, medmindre ledelsen enten har til hensigt at likvidere selskabet, indstille driften eller ikke har andet realistisk alternativ end at gøre dette.

Revisors ansvar for den udvidede gennemgang af årsregnskabet

Vores ansvar er at udtrykke en konklusion om årsregnskabet. Dette kræver, at vi planlægger og udfører handlinger med henblik på at opnå begrænset sikkerhed for vores konklusion om årsregnskabet og derudover udfører specifikt krævede supplerende handlinger med henblik på at opnå yderligere sikkerhed for vores konklusion.

En udvidet gennemgang omfatter handlinger, der primært består af forespørgsler til ledelsen og, hvor det er hensigtsmæssigt, andre i virksomheden, analytiske handlinger og de specifikt krævede supplerende handlinger samt vurdering af det opnåede bevis.

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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company 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 opinion on the financial statements. This requires that we plan and perform procedures in order to obtain limited assurance for our opinion on the financial statements and in addition perform specifically required supplementary procedures to obtain further assurance for our opinion.

An extended review comprises procedures that primarily consist of making inquiries of Management and others within the Company, as appropriate, analytical procedures and the specifically required supplementary procedures as well as evaluation of the evidence obtained.

Den uafhængige revisors erklæring om udvidet gennemgang

Independent auditor's report on extended review

Omfanget af handlinger, der udføres ved en udvidet gennemgang, er mindre end ved en revision, og vi udtrykker derfor ingen revisionskonklusion om årsregnskabet.

Udtalelse om ledelsesberetningen

Ledelsen er ansvarlig for ledelsesberetningen.

Vores konklusion om årsregnskabet omfatter ikke ledelsesberetningen, og vi udtrykker ingen form for konklusion med sikkerhed om ledelsesberetningen.

I tilknytning til vores udvidede gennemgang af årsregnskabet er det vores ansvar at læse ledelsesberetningen og i den forbindelse overveje, om ledelsesberetningen er væsentligt inkonsistent med årsregnskabet eller vores viden opnået ved den udvidede gennemgang eller på anden måde synes at indeholde væsentlig fejlinformation.

Vores ansvar er derudover at overveje, om ledelsesberetningen indeholder krævede oplysninger i henhold til årsregnskabsloven.

Baseret på det udførte arbejde er det vores opfattelse, at ledelsesberetningen er i overensstemmelse med årsregnskabet og er udarbejdet i overensstemmelse med årsregnskabslovens krav. Vi har ikke fundet væsentlig fejlinformation i ledelsesberetningen.

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

Statement on the Management's Review

Management is responsible for the Management's Review.

Our opinion on the financial statements does not cover the Management's Review, and we do not express any form of assurance opinion thereon.

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

Moreover, it is our responsibility to consider whether the Management's Review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that the Management's Review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement in the Management's Review.

Den uafhængige revisors erklæring om udvidet gennemgang

Independent auditor's report on extended review

Aalborg, den 6. juli 2022

Aalborg, 6 July 2022

Redmark

Godkendt Revisionspartnerselskab

CVR-nr. 29 44 27 89

Company reg. no. 29 44 27 89

Jesper Havgaard Kongsted

statsautoriseret revisor

State Authorised Public Accountant

mne34468

Selskabsoplysninger

Company information

Selskabet The company	LoveAwaits ApS Adelgade 12, 1. th 9000 Aalborg
	CVR-nr.: 33 87 28 01 Company reg. no.
	Stiftet: 23. august 2011 Established: 23 August 2011
	Hjemsted: Aalborg Domicile: Aalborg
	Regnskabsår: 1. januar - 31. december Financial year: 1 January - 31 December
Direktion Managing Director	Kim Sloth Bengtzen
Revision Auditors	Redmark Godkendt Revisionspartnerselskab Hasseris Bymidte 6 9000 Aalborg
Bankforbindelse Bankers	Nordea
Modervirksomhed Parent company	Internet Zoo ApS

Ledelsesberetning

Management's review

Selskabets væsentligste aktiviteter

Selskabets formål er at drive virksomhed på internettet, herunder datingsider og dermed beslægtet virksomhed.

Usikkerhed ved indregning eller måling

Det bemærkes, at selskabet som følge af eksisterende kapitaltabsreglen, jævnfør SEL §119, skal reetablere kapitalforholdene. Det er ledelsens opfattelse, at selskabet kan reetablere kapitalen, ved egen indtjening i de kommende år.

Selskabet er uden ekstern finansering og moderselskabet har givet tilsagn om det nødvendige finansielle beredskab for det kommende år, herunder at mellemværende med moderselskabet ikke fordres i det kommende år.

Udvikling i aktiviteter og økonomiske forhold

Ledelsen anser årets resultat som forventet og mindre tilfredsstillende.

Selskabets egenkapital er tabt. Selskabets ledelse forventer, at kunne reetablere den tabte egenkapital inden for en overskuelig fremtid, som følge af positiv indtjening.

The principal activities of the company

The activity of the company includes operation of dating sites and related businesses.

Uncertainties about recognition or measurement

It is noted that as a result of the existing capital loss rule, cf. SEL §119, the company must re-establish the capital conditions. It is the management's view that the company can re-establish the capital, through its own earnings in the coming years.

The company is without external financing and the parent company has given a commitment on the necessary financial preparedness for the coming year, including that balances with the parent company are not required in the coming year.

Development in activities and financial matters

The net profit of the year is as expected and considered to be less satisfactory.

The equity of the company is lost. The company's management expects to be able to restore the lost equity in the near future, as a result of positive earnings.

Resultatopgørelse 1. januar - 31. december

Income statement 1 January - 31 December

Amounts concerning 2021: DKK.

Amounts concerning 2020: DKK thousand.

<u>Note</u>	2021 kr.	2020 t.kr.
Bruttotab		
Gross loss	-58.133	-205
Andre finansielle indtægter fra tilknyttede virksomheder		
Other financial income from subsidiaries	2.872	2
Øvrige finansielle omkostninger		
Other financial expenses	-4.807	-20
Resultat før skat		
Pre-tax net profit or loss	-60.068	-223
Skat af årets resultat		
Tax on net profit or loss for the year	13.039	61
Årets resultat		
Net profit or loss for the year	-47.029	-162
Forslag til resultatdisponering:		
Proposed appropriation of net profit:		
Disponeret fra overført resultat		
Allocated from retained earnings	-47.029	-162
Disponeret i alt		
Total allocations and transfers	-47.029	-162

Balance 31. december
Balance sheet at 31 December

Amounts concerning 2021: DKK.

Amounts concerning 2020: DKK thousand.

Aktiver		
Assets		
<u>Note</u>	2021 kr.	2020 t.kr.
Omsætningsaktiver		
Current assets		
Tilgodehavender fra salg og tjenesteydelser		
Trade receivables	101.624	223
Tilgodehavender hos tilknyttede virksomheder		
Receivables from subsidiaries	408.401	231
Udskidte skatteaktiver		
Deferred tax assets	10.925	16
Tilgodehavende skat hos tilknyttede virksomheder		
Tax receivables from subsidiaries	18.174	155
Andre tilgodehavender		
Other receivables	0	32
Tilgodehavender i alt		
Total receivables	<u>539.124</u>	<u>657</u>
Likvide beholdninger		
Cash and cash equivalents	<u>143.082</u>	<u>281</u>
Omsætningsaktiver i alt		
Total current assets	<u>682.206</u>	<u>938</u>
Aktiver i alt		
Total assets	<u>682.206</u>	<u>938</u>

Balance 31. december
Balance sheet at 31 December

Amounts concerning 2021: DKK.

Amounts concerning 2020: DKK thousand.

<u>Note</u>	2021 kr.	2020 t.kr.
Passiver		
Equity and liabilities		
Egenkapital		
Equity		
Virksomhedskapital		
Contributed capital	80.000	80
Overført resultat		
Retained earnings	-92.111	-45
Egenkapital i alt		
Total equity	-12.111	35
Gældsforpligtelser		
Long term liabilities other than provisions		
Leverandører af varer og tjenesteydelser		
Trade payables	114.321	132
Gæld til tilknyttede virksomheder		
Payables to subsidiaries	543.132	658
Anden gæld		
Other payables	36.559	0
Periodeafgrænsningsposter		
Deferred income	305	113
Kortfristede gældsforpligtelser i alt		
Total short term liabilities other than provisions	694.317	903
Gældsforpligtelser i alt		
Total liabilities other than provisions	694.317	903
Passiver i alt		
Total equity and liabilities	682.206	938

Balance 31. december
Balance sheet at 31 December

Amounts concerning 2021: DKK.

Amounts concerning 2020: DKK thousand.

Passiver
Equity and liabilities

<u>Note</u>	2021 kr.	2020 t.kr.
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- 1 Usikkerhed om going concern**
Uncertainties concerning the enterprise's ability to continue as a going concern
- 2 Pantsætninger og sikkerhedsstillelser**
Charges and security
- 3 Eventualposter**
Contingencies

Noter

Notes

Amounts concerning 2021: DKK.

Amounts concerning 2020: DKK thousand.

1. Usikkerhed om going concern

Uncertainties concerning the enterprise's ability to continue as a going concern

Det bemærkes, at selskabet som følge af eksisterende kapitaltabsreglen, jævnfør SEL §119, skal reetablere kapitalforholdene. Det er ledelsens opfattelse, at selskabet kan reetablere kapitalen, ved egen indtjening i de kommende år.

Selskabet er uden ekstern finansering og moderselskabet har givet tilsagn om det nødvendige finansielle beredskab for det kommende år, herunder at mellemværende med moderselskabet ikke fordres i det kommende år.

It is noted that as a result of the existing capital loss rule, cf. SEL §119, the company must re-establish the capital conditions. It is the management's view that the company can re-establish the capital, through its own earnings in the coming years.

The company is without external financing and the parent company has given a commitment on the necessary financial preparedness for the coming year, including that balances with the parent company are not required in the coming year.

2. Pantsætninger og sikkerhedsstillelser

Charges and security

Selskabet har stillet tilgodehavender hos banker og betalingsinstitutter for i alt t.kr. 122 til sikkerhed for mellemværende samt chargebacks overfor banker og betalingsinstitutter.

As security for debt and chargebacks with banks and payment institutions, security has been granted in debtors with banks and payment institutions representing a book value of TDKK 122.

3. Eventualposter

Contingencies

Sambeskatning

Joint taxation

Selskabet indgår i den nationale sambeskatning med Bengtsen Holding ApS, CVR-nr. 36985054, som administrationselskab og hæfter ubegrænset og solidarisk med de øvrige sambeskattede selskaber for den samlede selskabsskat.

With Bengtsen Holding ApS, company reg. no 36985054 as administration company, the company is subject to the Danish scheme of joint taxation and unlimitedly, jointly, and severally liable, along with the other jointly taxed companies, for the total corporation tax.

Noter

Notes

Amounts concerning 2021: DKK.

Amounts concerning 2020: DKK thousand.

3. Eventualposter (fortsat)

Contingencies (continued)

Sambeskatning (fortsat)

Joint taxation (continued)

Selskabet hæfter ubegrænset og solidarisk med de øvrige sambeskattede selskaber for eventuelle forpligtelser til at indeholde kildeskat på renter, royalties og udbytter.

The company is unlimitedly, jointly, and severally liable, along with the other jointly taxed companies, for any obligations to withhold tax on interest, royalties, and dividends.

De sambeskattede virksomheders samlede, kendte nettoforpligtelse vedrørende selskabsskat fremgår af årsregnskabet for administrationselskabet.

The jointly taxed enterprises' total known net liability to the Danish tax authorities emerges from the financial statements of the administration company.

Eventuelle senere korrektioner af selskabsskatter eller kildeskatter mv. vil kunne medføre, at selskabets hæftelse udgør et andet beløb.

Any subsequent adjustments of corporate taxes or withholding tax, etc., may result in changes in the company's liabilities.

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for LoveAwaits 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 LoveAwaits 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 er aflagt efter samme regnskabspraksis som sidste år og aflægges i danske kroner.

The accounting policies are unchanged from last year, and the annual report is presented in DKK.

Generelt om indregning og måling

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herunder indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger, nedskrivninger og hensatte forpligtelser samt tilbageførslers som følge af ændrede regnskabsmæssige skøn af beløb, der tidligere har været indregnet i resultatopgørelsen.

Recognition and measurement in general

Income is recognised in the income statement concurrently with its realisation, including the recognition of value adjustments of financial assets and liabilities. Likewise, all costs are recognised in the income statement, including depreciations, amortisations, writedowns for impairment, provisions, and reversals due to changes in estimated amounts previously recognised in the income statement.

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

Assets are recognised in the statement of financial position when it seems probable that future economic benefits will flow to the company and the value of the asset can be reliably measured.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå selskabet, og forpligtelsens værdi kan måles pålideligt.

Liabilities are recognised in the statement of financial position when it seems probable that future economic benefits will flow out of the company and the value of the liability can be reliably measured.

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet nedenfor for hver enkelt regnskabspost.

Assets and liabilities are measured at cost at the initial recognition. Hereafter, assets and liabilities are measured as described below for each individual accounting item.

Anvendt regnskabspraksis

Accounting policies

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer inden årsrapporten aflægges, og som vedrører forhold, der eksisterede på balancedagen.

Omregning af fremmed valuta

Transaktioner i fremmed valuta omregnes til transaktionsdagens kurs. Valutakursdifferencer, der opstår mellem transaktionsdagens kurs og kursen på betalingsdagen, indregnes i resultatopgørelsen som en finansiel post. Hvis valutapositioner anses for sikring af fremtidige pengestrømme, indregnes værdireguleringerne direkte på egenkapitalen i en dagsværdireserve.

Tilgodehavender, gæld og andre monetære poster i fremmed valuta, omregnes til balancedagens valutakurs. Forskellen mellem balancedagens kurs og kursen på tidspunktet for tilgodehavendets eller gældsforpligtelsens opståen eller indregning i seneste årsregnskab indregnes i resultatopgørelsen under finansielle indtægter og omkostninger.

Resultatopgørelsen

Bruttotab

Bruttotab indeholder nettoomsætning, vareforbrug samt eksterne omkostninger.

Selskabet har som fortolkningsbidrag for indregning af nettoomsætning valgt IAS 11 og IAS 18.

Upon recognition and measurement, allowances are made for such predictable losses and risks which may arise prior to the presentation of the annual report and concern matters that exist on the reporting date.

Foreign currency translation

Transactions in foreign currency are translated by using the exchange rate prevailing at the date of the transaction. Differences in the rate of exchange arising between the rate at the date of transaction and the rate at the date of payment are recognised in the profit and loss account as an item under net financials. If currency positions are considered to hedge future cash flows, the value adjustments are recognised directly in equity in a fair value reserve.

Receivables, payables, and other foreign currency monetary items are translated using the closing rate. The difference between the closing rate and the rate at the time of the occurrence or initial recognition in the latest financial statements of the receivable or payable is recognised in the income statement under financial income and expenses.

Income statement

Gross loss

Gross loss comprises the revenue, cost of sales and external costs.

The enterprise will be applying IAS 11 and IAS 18 as its basis of interpretation for the recognition of revenue.

Anvendt regnskabspraksis

Accounting policies

Nettoomsætning indregnes i resultatopgørelsen, såfremt levering og risikoovergang til køber har fundet sted inden årets udgang, og såfremt indtægten kan opgøres pålideligt og forventes modtaget. Nettoomsætningen indregnes eksklusive moms og afgifter og med fradrag af rabatter i forbindelse med salget.

Revenue is recognised in the income statement if delivery and passing of risk to the buyer have taken place before the end of the year and if the income can be determined reliably and inflow is anticipated. Recognition of revenue is exclusive of VAT and taxes and less any discounts relating directly to sales.

Vareforbrug omfatter omkostninger til køb af råvarer og hjælpematerialer med fradrag af rabatter samt årets forskydning i varebeholdninger.

Cost of sales comprises costs concerning purchase of raw materials and consumables less discounts and changes in inventories.

Andre eksterne omkostninger omfatter omkostninger til distribution, salg, reklame, administration, lokaler, tab på debitorer og operationelle leasingomkostninger.

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

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, finansielle omkostninger ved realiserede og urealiserede kursgevinster.

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 realised and unrealised capital gains.

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 poster direkte i egenkapitalen.

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.

Modervirksomheden og de danske tilknyttede virksomheder er omfattet af de danske regler om tvungen sambeskatning af koncernens danske virksomheder.

The company is subject to Danish rules on compulsory joint taxation of Danish group enterprises.

Anvendt regnskabspraksis

Accounting policies

Den aktuelle danske selskabsskat fordeles ved afregning af sambeskatningsbidrag mellem de sambeskattede virksomheder i forhold til disses skattepligtige indkomster. I tilknytning hertil modtager virksomheder med skattemæssigt underskud sambeskatningsbidrag fra virksomheder, der har kunnet anvende dette underskud (fuld fordeling).

Balancen

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi.

Der nedskrives til nettorealiseringsværdien med henblik på at imødegå forventede tab. Virksomheden har valgt at anvende IAS 39 som fortolkningsgrundlag ved indregning af nedskrivning af finansielle aktiver, hvilket betyder, at der skal foretages nedskrivning til imødegåelse af tab, hvor der vurderes at være indtruffet en objektiv indikation på, at et tilgodehavende eller en portefølje af tilgodehavender er værdiforringet. Hvis der foreligger en objektiv indikation på, at et individuelt tilgodehavende er værdiforringet, foretages nedskrivning på individuelt niveau.

Likvide beholdninger

Likvide beholdninger omfatter indeståender i pengeinstitutter og kontantbeholdninger.

Selskabsskat og udskudt skat

Aktuelle skatteforpligtelser og tilgodehavende aktuelle skat indregnes i balancen som beregnet skat af årets skattepligtige indkomst, reguleret for skat af tidligere års skattepligtige indkomster og for betalte acon-toskatter.

The current Danish income tax is allocated among the jointly taxed companies proportional to their respective taxable income (full allocation with reimbursement of tax losses).

Statement of financial position

Receivables

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

In order to meet expected losses, impairment takes place at the net realisable value. The company has chosen to use IAS 39 as a basis for interpretation when recognising impairment of financial assets, which means that impairments must be made to offset losses where an objective indication is deemed to have occurred that an account receivable or a portfolio of accounts receivable is impaired. If an objective indication shows that an individual account receivable has been impaired, an impairment takes place at individual level.

Cash on hand and demand deposits

Cash on hand and demand deposits comprise cash at bank.

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.

Anvendt regnskabspraksis

Accounting policies

Selskabet er sambeskattet med koncernforbundne danske selskaber. Den aktuelle selskabsskat fordeles mellem de sambeskattede selskaber i forhold til disses skattepligtige indkomster og med fuld fordeling med refusion vedrørende skattemæssige underskud. De sambeskattede selskaber indgår i acontoskatteordningen.

Skyldige og tilgodehavende sambeskatningsbidrag indregnes i balancen som "Tilgodehavende selskabsskat" eller "Skyldig selskabsskat".

Efter sambeskatningsreglerne hæfter LoveAwaits ApS solidarisk og ubegrænset over for skattemyndighederne for selskabsskatter og kildeskatter på renter, royalties og udbytter opstået inden for sambeskatningskredsen.

Udskudt skat måles efter den balanceorienterede gælds metode 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.

The company is jointly taxed with consolidated Danish companies. The current corporate income tax is distributed between the jointly taxed companies in proportion to their taxable income and with full distribution with reimbursement as to tax losses. The jointly taxed companies are comprised by the Danish tax prepayment scheme.

Joint taxation contributions payable and receivable are recognised in the statement of financial position as "Income tax receivable" or "Income tax payable".

According to the rules of joint taxation, LoveAwaits ApS is unlimitedly, jointly, and severally liable to pay the Danish tax authorities the total income tax, including withholding tax on interest, royalties, and dividends, arising from the jointly taxed group of companies.

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.

Anvendt regnskabspraksis

Accounting policies

Udskudte skatteaktiver, herunder skatteværdien af fremførselsberettiget skattemæssigt under-skud, måles til den værdi, hvortil aktivet forventes at kunne realiseres, enten ved udligning i skat af fremtidig indtjening eller ved modregning i ud-skudte skatteforpligtelser inden for samme juri-diske skatteenhed. Eventuelle udskudte netto-skatteaktiver måles til nettorealisation sværdi.

Gældsforpligtelser

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

Periodeafgrænsningsposter

Under periodeafgrænsningsposter indregnes modtagne betalinger vedrørende indtægter i de efterfølgende år.

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.

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.

Accruals and deferred income

Payments received concerning future income are recognised under accruals and deferred income.