PMD Ventilation A/S

Navervej 10, 7430 Ikast

CVR-nr. 34 58 60 20
Company reg. no. 34 58 60 20

Årsrapport

Annual report

1. januar - 31. december 2020

1 January - 31 December 2020

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 5. maj 2021
The annual report was submitted and approved by the general meeting on the 5 May 2021.

Lene Marie Astrup
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 %.

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Ledelsespåtegning
Management's report

Bestyrelse og direktion har dags dato aflagt årsrapporten for regnskabsåret 1. januar - 31. december 2020 for PMD Ventilation A/S.

Today, the board of directors and the managing director have presented the annual report of PMD Ventilation A/S for the financial year 1 January - 31 December 2020 of PMD Ventilation A/S.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven.

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

Vi anser den valgte regnskabspraksis for hensigtsmæssig, og efter vores opfattelse giver årsregnskabet et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2020 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2020.

We consider the accounting policies appropriate and, in our opinion, the financial statements provide a fair presentation of the company's assets, equity and liabilities, and financial position at 31 December 2020 and of the company's results of activities in the financial year 1 January – 31 December 2020.

Bestyrelse og direktion anser betingelserne for at undlade revision af årsregnskabet for 2020 for opfyldt.

The board of directors and the managing director board of directors and the executive board consider the conditions for audit exemption of the 2020 financial statements to be met.

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

We are 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 by the general meeting.

Ikast, den 5. maj 2021
Ikast, 5 May 2021

Direktion
Managing Director

Lene Marie Astrup

Ledelsespåtegning
Management's report

Bestyrelse

Board of directors

Peter Andreas Astrup Jacobsen Lene Marie Astrup Denise Ann Chandra

Revisors erklæring om opstilling af årsregnskab
Auditor's report on compilation of the financial statements

Til anpartshaverne i PMD Ventilation A/S

Vi har opstillet årsregnskabet for PMD Ventilation A/S for regnskabsåret 1. januar - 31. december 2020 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

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

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 FSR – danske revisorers Etiske regler for revisorer, herunder principper vedrørende integritet, objektivitet, faglig kompetence og fornøden omhu.

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

To the shareholders of PMD Ventilation A/S

We have compiled the financial statements of PMD Ventilation A/S for the financial year 1 January - 31 December 2020 based on the company's bookkeeping and on further information provided by you.

The financial statements comprise the accounting policies, income statement, statement of financial position, statement of changes in equity and notes.

We performed this engagement in accordance with the international standard ISRS 4410 applying to compilation engagements.

We have applied our professional expertise to assist you in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements of the Danish Act on Approved Auditors and Audit Firms and with ethical requirements of the Danish Institute of State Authorised Public Accountants, including principles of integrity, objectivity, professional competence and due care.

The financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

As 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 in order to compile the financial statements. Accordingly, we express neither an audit opinion nor a review opinion as to whether the financial statements have been compiled in accordance with the Danish Financial Statements Act.

Revisors erklæring om opstilling af årsregnskab
Auditor's report on compilation of the financial statements

Ikast, den 5. maj 2021
Ikast, 5 May 2021

Partner Revision
statsautoriseret revisionsaktieselskab
State Authorised Public Accountants
CVR-nr. 15 80 77 76
Company reg. no. 15 80 77 76

Morten Broberg Lind
statsautoriseret revisor
State Authorised Public Accountant
mne32735

Selskabsoplysninger
Company information

Selskabet **The company**	PMD Ventilation A/S Navervej 10 7430 Ikast	
	CVR-nr.:	34 58 60 20
	Company reg. no.	
	Stiftet:	30. maj 2012
	Established:	30 May 2012
	Hjemsted:	Ikast
	Domicile:	Ikast
	Regnskabsår:	1. januar - 31. december
	Financial year:	1 January - 31 December
Bestyrelse **Board of directors**	Peter Andreas Astrup Jacobsen Lene Marie Astrup Denise Ann Chandra	
Direktion **Managing Director**	Lene Marie Astrup	
Revisor **Auditors**	Partner Revision statsautoriseret revisionsaktieselskab Thrigesvej 3 7430 Ikast	
Bankforbindelse **Bankers**	Den Jyske Sparekasse, Østergade 21, 7430 Ikast	
Modervirksomhed **Parent company**	Lentor Holdings ApS	

Ledelsesberetning
Management commentary

Selskabets væsentligste aktiviteter

Selskabets væsentligste aktiviteter er handel med komponenter til udsugnings- og ventilationsanlæg og dermed beslægtet virksomhed.

The principal activities of the company

The company's principal activities are trading for exhaust and ventilation systems and related activities.

Usikkerhed ved indregning eller måling

Ledelsen anser årets resultat for tilfredsstillende.

Selskabet har tabt over halvdelen af egenkapitalen, men det forventes, at egenkapitalen bliver reetableret ved driftsoverskud over en flerårig periode.

Uncertainties about recognition or measurement

The management consider the results satisfactory.

The company has lost more than half of the equity, but it is expected that equity will be restored by operating over a period of several years.

Begivenheder efter regnskabsårets udløb

Der er ikke efter regnskabsårets afslutning indtruffet begivenheder af væsentlig betydning for selskabets finansielle stilling.

Events occurring after the end of the financial year

There are no post-balance-sheet events of major importance for the company's financiel posotion.

Anvendt regnskabspraksis
Accounting policies

Årsrapporten for PMD Ventilation A/S 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 PMD Ventilation A/S 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 tilbageførsler 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 is 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.

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.

Resultatopgørelsen

Bruttofortjeneste

Bruttofortjeneste indeholder nettoomsætning, ændring i lagre af færdigvarer og varer under fremstilling, arbejde udført for egen regning og opført under aktiver, andre driftsindtægter samt eksterne omkostninger.

Virksomheden har som fortolkningsbidrag for indregning af nettoomsætning valgt IAS 18.

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.

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

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

Income statement

Gross profit

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

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

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.

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

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

Anvendt regnskabspraksis
Accounting policies

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 finansiel leasing, realiserede og urealiserede kursgevinster og kurstab vedrørende værdipapirer, gæld og transaktioner i fremmed valuta, amortisering af finansielle aktiver og forpligtelser samt tillæg og godtgørelser under acontoskatteordningen mv.

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.

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.

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

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).

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.

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

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).

Balancen

Tilgodehavender

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

Statement of financial position

Receivables

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

Anvendt regnskabspraksis
Accounting policies

Der nedskrives til nettorealisationsværdien 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.

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.

Nedskrivninger opgøres som forskellen mellem den regnskabsmæssige værdi af tilgodehavender og nutidsværdien af de forventede pengestrømme, herunder realisationsværdi af eventuelle modtagne sikkerhedsstillelser. Som diskonteringssats anvendes den effektive rente for det enkelte tilgodehavende eller portefølje.

Impairment losses are calculated as the difference between the carrying amount of accounts receivable and the present value of the expected cash flows, including the realisable value of any securities received. The effective interest rate for the individual account receivable or portfolio is used as the discount rate.

Likvide beholdninger

Likvide beholdninger omfatter indeståender i pengeinstitutter og kontantbeholdninger.

Cash on hand and demand deposits

Cash on hand and demand deposits comprise cash at bank and on hand.

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.

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.

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.

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.

Anvendt regnskabspraksis
Accounting policies

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

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

Efter sambeskatningsreglerne hæfter PMD Ventilation A/S solidarisk og ubegrænset over for skattemyndighederne for selskabsskatter og kildeskatter på renter, royalties og udbytter opstået inden for sambeskatningskredsen.

According to the rules of joint taxation, PMD Ventilation A/S 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.

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 nettorealisationsværdi.

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.

Der foretages regulering af udskudt skat vedrørende foretagne elimineringer af urealiserede koncerninterne avancer og -tab.

Adjustments take place in relation to deferred tax concerning elimination of unrealised intercompany gains and losses.

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.

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.

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 nettorealisationsværdi.

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

Gældsforpligtelser

Andre gældsforpligtelser måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi.

Liabilities other than provisions

Other liabilities other than provisions are measured at amortised cost which usually corresponds to the nominal value.

Resultatopgørelse 1. januar - 31. december
Income statement 1 January - 31 December

All amounts in DKK.

Note		2020	2019
	Bruttofortjeneste		
	Gross profit	**249.776**	**345.532**
	Øvrige finansielle omkostninger Other financial costs	-6.214	0
	Resultat før skat		
	Pre-tax net profit or loss	**243.562**	**345.532**
	Skat af årets resultat Tax on net profit or loss for the year	0	0
	Årets resultat		
	Net profit or loss for the year	**243.562**	**345.532**
	Forslag til resultatdisponering:		
	Proposed appropriation of net profit:		
	Overføres til overført resultat Transferred to retained earnings	243.562	345.532
	Disponeret i alt		
	Total allocations and transfers	**243.562**	**345.532**

Balance 31. december
Statement of financial position at 31 December

All amounts in DKK.

	Aktiver Assets		
Note		2020	2019
	Omsætningsaktiver		
	Current assets		
	Tilgodehavender fra salg og tjenesteydelser Trade receivables	136.877	346.385
	Tilgodehavender hos tilknyttede virksomheder Receivables from group enterprises	0	253.500
	Udskudte skatteaktiver Deferred tax assets	150.000	150.000
	Andre tilgodehavender Other receivables	156.362	259.598
	Tilgodehavender i alt Total receivables	443.239	1.009.483
	Likvide beholdninger Cash on hand and demand deposits	289.371	127.239
	Omsætningsaktiver i alt **Total current assets**	**732.610**	**1.136.722**
	Aktiver i alt **Total assets**	**732.610**	**1.136.722**

Balance 31. december
Statement of financial position at 31 December

All amounts in DKK.

	Passiver Equity and liabilities		
Note		2020	2019
	Egenkapital		
	Equity		
	Virksomhedskapital Contributed capital	500.000	500.000
	Overført resultat Retained earnings	-778.470	-1.022.032
	Egenkapital i alt		
	Total equity	**-278.470**	**-522.032**
	Gældsforpligtelser		
	Liabilities other than provisions		
	Leverandører af varer og tjenesteydelser Trade payables	11.080	199.354
	Gæld til tilknyttede virksomheder Payables to group enterprises	1.000.000	1.415.366
	Anden gæld Other payables	0	44.034
	Kortfristede gældsforpligtelser i alt Total short term liabilities other than provisions	1.011.080	1.658.754
	Gældsforpligtelser i alt		
	Total liabilities other than provisions	**1.011.080**	**1.658.754**
	Passiver i alt		
	Total equity and liabilities	**732.610**	**1.136.722**

Balance 31. december
Statement of financial position at 31 December

All amounts in DKK.

	Passiver **Equity and liabilities**		
Note		2020	2019
2	**Pantsætninger og sikkerhedsstillelser** **Charges and security**		
3	**Eventualposter** **Contingencies**		

Egenkapitalopgørelse
Statement of changes in equity

All amounts in DKK.

	Virksomhedskapital Contributed capital	Overført resultat Retained earnings	I alt Total
Egenkapital 1. januar 2020			
Equity 1 January 2020	500.000	-1.022.032	-522.032
Årets overførte overskud eller underskud			
Profit or loss for the year brought forward	0	243.562	243.562
	500.000	**-778.470**	**-278.470**

Noter
Notes

All amounts in DKK.

1. Andre anlæg, driftsmateriel og inventar
Other fixtures and fittings, tools and equipment

Kostpris 1. januar Cost 1 January	77.871	77.871
Kostpris 31. december **Cost 31 December**	**77.871**	**77.871**
Af- og nedskrivninger 1. januar Amortisation and writedown 1 January	-77.871	-77.871
Af- og nedskrivninger 31. december **Amortisation and writedown 31 December**	**-77.871**	**-77.871**

2. Pantsætninger og sikkerhedsstillelser
Charges and security

Ingen.
Nothing.

3. Eventualposter
Contingencies
Eventualaktiver
Contingent assets

Selskabet har et udskudt skatteaktiv på 53 t.kr.

The company has a deferred tax assent af DKK 53 thousand.

Sambeskatning
Joint taxation

Selskabet indgår i den nationale sambeskatning med Lentor Holdings ApS, CVR-nr. 37 55 57 70 som administrationsselskab og hæfter ubegrænset og solidarisk med de øvrige sambeskattede selskaber for den samlede selskabsskat.

With Lentor Holdings ApS, company reg. no 37 55 57 70 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

All amounts in DKK.

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 administrationsselskabet.

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.