

IDEACT ApS

Collinsgade 4 2
2100 København Ø

Årsrapport
1. juli 2018 - 30. juni 2019

**Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den**

07/01/2020

Vinay Venkatram
Dirigent

(Urevideret)

Indhold**Virksomhedsoplysninger**

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Virksomhedsoplysninger

Virksomheden

IDEACT ApS
Collinsgade 4 2
2100 København Ø

CVR-nr: 35227652
Regnskabsår: 01/07/2018 - 30/06/2019

Revisor

KPMG P/S
Dampfærgevej 28
2100 København Ø
DK Danmark
CVR-nr: 25578198
P-enhed: 1018974173

Revisors erklæring om opstilling af finansielle oplysninger

To the management of Ideact ApS

We have prepared the annual report of Ideact ApS for the income year 1 July 2018 to 30 June 2019 based on the company's bookkeeping and additional information that you have provided.

The annual report comprises accounting practice, profit/loss, balance sheet and notes. We performed our work in accordance with ISRS 4410 Engagements to Compile Financial Information. We applied our professional expertise in order to assist you in preparing and presenting the annual report in accordance with the Danish Financial Statement Act. We complied with relevant provisions of the Danish Auditors Act and FSR – Danish Auditors' ethical rules, including principles regarding integrity, objectivity, professional competence and due care.

The annual and the accuracy and completeness of the information applied when preparing the annual report are your responsibility. As an engagement to compile financial information is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you have provided to us for the purpose of our preparation of the annual report. Consequently, we do not express any opinion as to whether the annual report has been prepared in accordance with Danish Financial Statement Act.

Copenhagen, 07/01/2020

Morten Høgh-Petersen , mne34283
State Authorised Public Accountant
KPMG P/S
CVR: 25578198

Ledelsesberetning

The Management has today discussed and approved the annual report for the financial year 1 July 2018 – 30 June 2019 of Ideact ApS. The annual report has been presented in accordance with the Danish Financial statements Act.

It is our opinion that the financial statements give a true and fair view of the Company's financial position at 30 June 2019 and of the results of the Company's operations for the financial year 1 July 2018 – 30 June 2019. We recommend that the annual report be approved at the annual general meeting.

Copenhagen, the 07/01/2020

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B.

Income statement

Other operating costs

Other operating costs comprise items secondary to the Company's activities, including loss on the sale of intangible assets and property, plant and equipment.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year. Financial items comprise interest income and interest expense. Dividends from investments in subsidiaries are recognised in the income statement.

Tax on profit/loss for the year

The Company is comprised by the Danish rules on compulsory joint taxation of the Group's Danish companies. The Company's subsidiary Leapcraft ApS serves as the administrative company for the joint taxation and consequently settles all payments of corporation tax with the tax authorities. Current Danish corporation tax is allocated by the settlement of joint taxation contributions between the jointly taxed enterprises in proportion to their taxable income. In relation there too, enterprises with tax losses receive joint taxation contributions from enterprises which have been able to use this loss to reduce their tax loss.

Tax for the year comprises current tax and changes in deferred tax, including changes in tax rates. The tax expense relating to the profit/loss for the year is recognised in the income statement at the amount attributable to the profit/loss for the year and directly in equity at the amount attributable to entries directly in equity.

Balance sheet

Investments

Investments in group enterprises are measured under the equity method, based on company's share of the latest reported equity of the company's subsidiaries.

Receivables

Receivables are measured at amortised cost, which corresponds to nominal value. The value is reduced by write-down for bad debts.

Equity

Dividends

Proposed dividends are recognised as a liability at the date when they are adopted at the annual general meeting (declaration date). The expected dividend payment for the year is disclosed as a separate item under equity.

Corporation tax and deferred tax

Current tax payable and receivable is recognised on the balance sheet as tax computed on the taxable income for the year, adjusted for tax on the taxable income of prior years and for tax paid on account. Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities measured on the planned use of the asset or settlement of the liability. Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Deferred net assets are measured at net realisable value.

Deferred tax is measured in accordance with the tax rules and at the tax rates applicable in the respective countries at the balance sheet date when the deferred tax is expected to crystallise as current tax. The change in deferred tax as a result of changes in tax rates is recognised in the income statement and in equity.

Liabilities

Financial liabilities are recognised at cost at the date of borrowing, equivalent to proceeds received less transaction costs paid. Other liabilities are measured at net realisable value.

Resultatopgørelse 1. jul. 2018 - 30. jun. 2019

| | Note | 2018/19 kr. | 2017/18 kr. |
|--|------|------------------|----------------|
| Bruttoresultat | | -100.900 | -3.702 |
| Resultat af ordinær primær drift | | -100.900 | -3.702 |
| Andre finansielle indtægter fra tilknyttede virksomheder | | 984.599 | 320.415 |
| Øvrige finansielle omkostninger | | -739 | 0 |
| Ordinært resultat før skat | | 981.360 | 316.713 |
| Skat af årets resultat | | 0 | 0 |
| Årets resultat | | 1.084.760 | 316.713 |
| Forslag til resultatdisponering | | | |
| Foreslået udbytte indregnet under egenkapitalen | | 0 | 105.800 |
| Reserve for nettoopskrivning efter indre værdis metode | | 0 | 0 |
| Overført resultat | | 1.084.760 | 210.913 |
| I alt | | 1.084.760 | 316.713 |

Balance 30. juni 2019

Aktiver

| | Note | 2018/19 kr. | 2017/18 kr. |
|--|------|------------------|------------------|
| Kapitalandele i tilknyttede virksomheder | | 3.013.025 | 2.028.426 |
| Finansielle anlægsaktiver i alt | | 3.013.025 | 2.028.426 |
| Anlægsaktiver i alt | | 3.013.025 | 2.028.426 |
| Tilgodehavender hos tilknyttede virksomheder | | 50.000 | 50.000 |
| Tilgodehavender i alt | | 50.000 | 50.000 |
| Likvide beholdninger | | 147.462 | 148.201 |
| Omsætningsaktiver i alt | | 197.462 | 198.201 |
| Aktiver i alt | | 3.210.487 | 2.226.627 |

Balance 30. juni 2019

Passiver

| | Note | 2018/19 kr. | 2017/18 kr. |
|---|------|------------------|------------------|
| Registreret kapital mv. | | 80.000 | 80.000 |
| Andre reserver | | 1.456.186 | 1.456.186 |
| Overført resultat | | 1.560.501 | 475.741 |
| Forslag til udbytte | | 105.800 | 105.800 |
| Egenkapital i alt | | 3.202.487 | 2.117.727 |
| Leverandører af varer og tjenesteydelser | | 5.000 | 2.500 |
| Gældsforpligtelser til tilknyttede virksomheder | | 0 | 103.400 |
| Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring | | 3.000 | 3.000 |
| Kortfristede gældsforpligtelser i alt | | 8.000 | 108.900 |
| Gældsforpligtelser i alt | | 8.000 | 108.900 |
| Passiver i alt | | 3.210.487 | 2.226.627 |

Noter

1. Information om gennemsnitligt antal ansatte

| | 2018/19 |
|------------------------------------|----------------|
| Gennemsnitligt antal ansatte | 0 |