

# Unique Service ApS

Ny Næstvedvej 51  
Vester Egede  
4690 Haslev

CVR No. 35245987

## Annual Report 2021

9. financial year

The Annual Report was presented and  
adopted at the Annual General Meeting of  
the Company on 27 July 2022

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Amir Aslam  
Chairman

## Unique Service ApS

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**Unique Service ApS**

## **Management's Statement**

Today, Management has considered and adopted the Annual Report of Unique Service ApS for the financial year 1 January 2021 - 31 December 2021.

The Annual Report is presented in accordance with the Danish Financial Statements Act.

In our opinion, the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 31 December 2021 and of the results of the Company's operations for the financial year 1 January 2021 - 31 December 2021.

In our opinion, the Management's Review includes a true and fair account of the matters addressed in the review.

The conditions for not conducting an audit of the Financial Statement have been met.

The Annual General Meeting of the Company decides that the Financial Statements for next year are not to be audited. The conditions for not conducting an audit of the Financial Statements have been met.

We recommend that the Annual Report be adopted at the Annual General Meeting.

Haslev,

**Executive Board**

Amir Aslan  
Manager

## Unique Service ApS

### Company details

<b>Company</b>	Unique Service ApS Ny Næstvedvej 51 Vester Egede 4690 Haslev
Telephone	25707213
email	amir.mirpur@gmail.com
CVR No.	35245987
<b>Executive Board</b>	Amir Aslan, Manager

**Unique Service ApS**

## **Management's Review**

### **The Company's principal activities**

The Company's principal activities consist in ...

### **Development in activities and financial matters**

The Company's Income Statement of the financial year 1 January 2021 - 31 December 2021 shows a result of DKK 90.003 and the Balance Sheet at 31 December 2021 a balance sheet total of DKK 1.544.910 and an equity of DKK 215.939.

## Unique Service ApS

### Accounting Policies

#### Reporting Class

The Annual Report of Unique Service ApS for 2021 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The accounting policies applied remain unchanged from last year.

#### Reporting currency

The Annual Report is presented in Danish kroner.

### General Information

#### Basis of recognition and measurement

The financial statement have been prepared under the historical cost princip.

Income is recognised in the Income Statement as it is earned, including value adjustments of financial assets and liabilities that are measured at fair value or amortised cost. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the Income Statement, including depreciation, amortisation, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the Income Statement.

Assets are recognised in the Balance Sheet when it is probable that future economic benefits attributable to the asset will accrue to the Company, and the value of the asset can be measured reliably.

Liabilities are recognised in the Balance Sheet when it is probable that future economic benefits attributable to the asset will flow out of the Company, and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Certain financial assets and liabilities are measured at amortised cost, which involves the recognition of a constant effective interest rate over the term. Amortised cost is calculated as original cost less repayments and with the addition/deduction of the accumulated amortisation of the difference between the cost and the nominal amount. This way, exchange losses and gains are allocated over the term.

In connection with recognition and measurement, consideration is given to predictable losses and risks occurring prior to the presentation of the Annual Report, i.e. losses and risks which prove or disprove matters which exist at the balance sheet date.

### Income Statement

#### Revenue

Revenue is recognised in the income statement if the goods have been delivered and the risk has passed to the byer before year-end and if the revenue can be reliably calculated and expected to be received. Revenue is recognised exclusive of VAT and net of sales discounts.

#### Other external expenses

Other external costs include costs for distribution, sales, advertising, administration, premises. loss of debtors, operating leasing costs etc.

#### Amortisation and impairment of tangible and intangible assets

Amortisation and impairment of intangible and tangible assets has been performed based on a continuing

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### Accounting Policies

assessment of the useful life of the assets in the Company. Non-current assets are amortised on a straight line basis, based on cost, on the basis of the following assessment of useful life and residual values:

	<b>Useful life</b>	<b>Residual value</b>
Properties	20-50 years	0%
Other fixtures and fittings, tools and equipment	3-10 years	0%
Leasehold improvements	5 years	0%

Land is not amortised.

Profit or loss resulting from the sale of intangible or tangible assets is determined as the difference between the selling price less selling costs and the carrying amount at the date of sale, and is recognised in the Income Statement under other operating income or expenses.

#### Financial income and expenses

Financial income and expenses are recognised in the Income Statement based on the amounts that concern the financial year. Financial income and expenses include interest revenue and expenses, finance charges in respect of finance leases, realised and unrealised capital gains and losses regarding securities, accounts payable and transactions in foreign currencies, repayment on mortgage loans, and surcharges and allowances under the tax prepayment scheme.

Dividends equity investments are recognised as income in the financial year in which the dividends are declared.

#### Tax on net profit for the year

Tax on net profit/loss for the year comprises current tax on expected taxable income of the year and the year's adjustment of deferred tax less the part of the tax of the year that relates to changes in equity. Current and deferred tax regarding changes in equity is recognised directly in equity.

### Balance Sheet

#### Tangible assets

Tangible assets are measured at cost on initial recognition and subsequently at cost less accumulated depreciation and impairment losses.

The depreciable amount is calculated taking into consideration the residual value of the asset at the end of its useful life, reduced by impairment losses, if any. The depreciation period and the residual value are determined at the date of acquisition. If the residual value exceeds the carrying amount of the asset, depreciation is discontinued.

In case of changes in depreciation period or residual value, the effect of a change in depreciation period is recognised prospectively in accounting estimates.

Cost includes the purchase price and expenses directly related to the acquisition until the time when the asset is ready for use. The cost of self-constructed assets includes costs for materials, components, subcontractors, direct payroll costs and indirect production costs.

The cost of composite asset is disaggregated into components, which are separately depreciated if the useful lives of the individual components differ.

#### Receivables

Receivables are measured at amortised cost which usually corresponds to the nominal value. The value is reduced by write-downs for expected bad debts.

## **Accounting Policies**

Impairment of accounts receivables past due is established on individual assessment of receivables.

### **Accrued income, assets**

Accrued income recognised in assets comprises prepaid costs regarding subsequent financial years.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand as well as short-term securities with a term of less than three months which can be converted directly into cash at bank and in hand and involve only an insignificant risk of value changes.

### **Equity**

Equity comprises the working capital and a number of equity items that may be statutory or stipulated in the articles of association.

### **Current tax liabilities**

Current tax liabilities and current tax receivables are recognised in the Balance Sheet as calculated tax on the expected taxable income for the year, adjusted for tax on taxable income for previous years as well as for tax prepaid.

### **Liabilities**

Financial liabilities are recognised initially at the proceeds received net of transaction expenses incurred. In subsequent periods, financial liabilities are measured at amortised cost, corresponding to the capitalised value using the effective interest method, so that the difference between the proceeds and the nominal value is recognised in the Income Statement over the life of the financial instrument.

Mortgage debt is accordingly measured at amortised cost, corresponding to the outstanding balance in case of cash loans. In case of bond loans, amortised cost corresponds to the outstanding balance determined as the underlying cash value of the loans at the time of borrowing adjusted for amortisation of capital losses on the loans over the repayment period.

Other liabilities, comprising deposits, trade payables and other accounts payable, are measured at amortised cost, which usually corresponds to the nominal value.

### **Other payables**

Other payables are measured at amortised cost, which usually corresponds to the nominal value

### **Contingent assets and liabilities**

Contingent assets and liabilities are not recognised in the Balance Sheet but appear only in the notes.



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### Income Statement

	Note	2021 kr.	2020 kr.
<b>Gross profit</b>		<b>2.911.520</b>	<b>911.380</b>
Employee benefits expense	1	<u>-2.750.965</u>	<u>-748.418</u>
<b>Profit from ordinary operating activities</b>		<b>160.555</b>	<b>162.962</b>
Finance expences	2	<u>-24.307</u>	<u>-185</u>
<b>Profit from ordinary activities before tax</b>		<b>136.248</b>	<b>162.777</b>
Tax expense on ordinary activities		<u>-46.245</u>	<u>-35.811</u>
<b>Profit</b>		<b><u>90.003</u></b>	<b><u>126.966</u></b>
<b>Proposed distribution of results</b>			
Retained earnings		<u>90.003</u>	<u>126.966</u>
<b>Distribution of profit</b>		<b><u>90.003</u></b>	<b><u>126.966</u></b>

Unique Service ApS

Balance Sheet as of 31 December

	Note	2021 kr.	2020 kr.
<b>Assets</b>			
Short-term trade receivables		985.468	282.122
Other short-term receivables		138.260	0
<b>Receivables</b>		<b>1.123.728</b>	<b>282.122</b>
<b>Cash and cash equivalents</b>		<b>421.182</b>	<b>283.118</b>
<b>Current assets</b>		<b>1.544.910</b>	<b>565.240</b>
<b>Assets</b>		<b>1.544.910</b>	<b>565.240</b>

## Unique Service ApS

### Balance Sheet as of 31 December

	Note	2021 kr.	2020 kr.
<b>Liabilities and equity</b>			
Contributed capital		80.000	80.000
Unpaid contributed capital		45.936	-81.030
Retained earnings		90.003	126.966
<b>Equity</b>		<b>215.939</b>	<b>125.936</b>
Provisions for deferred tax	3	10.923	0
<b>Provisions</b>		<b>10.923</b>	<b>0</b>
Tax payables		35.322	35.811
Other payables		1.282.726	403.493
<b>Short-term liabilities other than provisions</b>		<b>1.318.048</b>	<b>439.304</b>
<b>Liabilities other than provisions within the business</b>		<b>1.318.048</b>	<b>439.304</b>
<b>Liabilities and equity</b>		<b>1.544.910</b>	<b>565.240</b>
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**Statement of changes in Equity**

Equity 31 December 2021

The share capital has developed as follows:

	<b>2021</b>	<b>2020</b>			
Balance at the beginning of the year	80.000	80.000			
Correction at the beginning of the year	125.936	-81.030			
Addition during the year	90.004	126.966			
Disposial during the year					
<b>Balance at the end of the year</b>	<b>215.940</b>	<b>125.936</b>			

Notes

	2021	2020
<b>1. Employee benefits expense</b>		
Wages and salaries	2.673.105	748.418
Post-employment benefit expense	46.808	0
Social security contributions	31.052	0
	<u>2.750.965</u>	<u>748.418</u>
Average number of employees	<u>9</u>	<u>6</u>
 <b>2. Finance expenses</b>		
Other finance expenses	<u>24.307</u>	<u>185</u>
	<u>24.307</u>	<u>185</u>
 <b>3. Provisions for deferred tax</b>		
Udskudt SKAT	<u>10.923</u>	<u>0</u>
<b>Balance at the end of the year</b>	<u>10.923</u>	<u>0</u>
 <b>4. Contingent liabilities</b>		
No contingent liabilities exist at the balance sheet date.		
 <b>5. Collaterals and securities</b>		
No securities or mortgages exist at the balance sheet date.		