

# ESCO MEDICAL ApS

Kringelled 10  
8250 Egå

Årsrapport  
1. januar 2019 - 31. december 2019

Årsrapporten er fremlagt og godkendt på  
selskabets ordinære generalforsamling den

**24/06/2020**

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**Poul Lund Christensen**  
**Dirigent**

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# Virksomhedsoplysninger

**Virksomheden**

ESCO MEDICAL ApS  
Kringelled 10  
8250 Egå

CVR-nr: 35383948

Regnskabsår: 01/01/2019 - 31/12/2019

# Ledelsesberetning

## **P r i ncipal activities**

The principal activity of the company is to do business within import, export, sale and service of laboratory-, pharma- and medical equipment.

## **U nusual circumstances**

No unusual circumstances have affected the company's activities during the year.

## **U ncertainty relating to recognition and measurement**

The company has no uncertainty relating to recognition and measurement.

## **De v e l opment in activities and financial position**

The company's financial position and the result of the year will be shown in the following income statement of the financial year 1 January - 31 December 2019 and the balance sheet as per 31 December 2019.

It is the company's 7th financial year. The annual report is prepared in DKK.

The result for the period shows a profit of DKK 293.096. The Management considers the result to be satisfactory.

## **S ubsequent events**

No significant events have occurred after the balance sheet date, which could have influence on the evaluation of the financial statements.

## **Future prospects**

The company expect a profit for the coming year.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

# Anvendt regnskabspraksis

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

## **Recognition and measurement**

Revenues are recognized in the income statement as earned. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortized costs are recognized. Moreover, all expenses incurred to achieve the earnings for the year are recognized in the income statement, including depreciation, amortization, write downs and provisions.

Assets are recognized in the balance sheet when it is likely that the future financial benefits will accrue on the company and when the value of the asset can be measured reliably.

Liabilities are recognized in the balance sheet when it is likely that the future financial benefits will be deducted from the company and when the value of the liability can be measured reliably.

The first recognition measures assets and liabilities at cost. Subsequently, assets and liabilities will be measured individually in respect of each accounting item as described below.

Certain financial assets and liabilities are measured at cost, thus recognizing a constant effective interest over the term. Amortized cost is computed as original cost less deductions, if any, as well as additions/deductions of the accumulated amortization of the difference between cost and nominal value.

When recognizing and measuring, gains, losses and risk in connection with the presentation of the annual report are considered and which confirm or invalidate events, which existed at balance sheet date.

## **Foreign currency translation**

During the year transactions in foreign currencies are translated at the rate of exchange as at the transaction date.

Receivables, liabilities and other items in foreign currencies which are unsettled on the balance sheet date are translated at the exchange rate as at the balance sheet date.

Realized and unrealized exchange rate adjustments are included in the profit and loss account under financial items.

## **Income statement**

### **Gross profit / Gross loss**

With reference to section 32 of the Danish Financial Statements Act, the items from 'Revenue' to and including 'Other external expenses' are consolidated into one item stated as Gross profit / Gross loss.

### **Other external expenses**

Other external expenses comprise expenses for distribution, sale, marketing, administration, premises, bad debts, etc.

### **Financial items**

Interest income and expense and similar items are recognized in the income statement with the amounts relating to the financial year. The financial items comprise interest income and expense, realized and unrealized exchange rate gains and losses resulting from transactions in foreign currencies.

### **Tax on profit/loss for the year**

Tax for the year consists of current tax for the year and deferred tax for the year. The tax attributable to the profit for the year is recognized in the income statement, whereas the tax attributable to equity transactions is recognized directly in equity.

Any changes in deferred tax due to changes to tax rates are recognized in the income statement.

### **Balance sheet**

#### **Receivables**

Receivables are measured at amortized cost. Write-down is made for bad debt losses based on an individual assessment of receivables.

#### **Tax assets, receivables and liabilities**

Current tax liabilities and outstanding current tax are recognized in the balance sheet as computed tax on the taxable income for the year adjusted for tax on previous years' taxable income as well as for tax paid on account.

Deferred tax is measured according to the liability method in respect of temporary differences between accounting and tax values of assets and liabilities. In cases, e.g. regarding shares where computation of the tax value can be made according to alternative tax rules, deferred tax is measured either on basis of the planned use of the asset or on settlement of the liability.

Deferred tax assets, including the tax value of tax loss carry forwards, are measured at expected realizable value, either by payment of tax on future earnings or by set-off against deferred tax liabilities within the same legal tax entity. Deferred net tax assets, if any, are measured at net realizable value.

Deferred tax is measured on basis of the tax rules and tax rates ruling at balance sheet date, when the deferred tax is expected to become current tax. Changes in deferred tax because of changes in tax rates are recognized in the income statement.

#### **Liabilities**

Liabilities are measured at amortized cost equal to nominal value.

# Resultatopgørelse 1. jan. 2019 - 31. dec. 2019

	Note	2019 kr.	2018 kr.
<b>Bruttofortjeneste/Bruttotab .....</b>		<b>5.518.509</b>	<b>3.763.402</b>
Personaleomkostninger .....	1	-5.207.942	-3.513.600
<b>Resultat af ordinær primær drift .....</b>		<b>355.128</b>	<b>249.802</b>
Andre finansielle indtægter .....	2	1	20
Øvrige finansielle omkostninger .....	3	-4.051	-3.529
<b>Ordinært resultat før skat .....</b>		<b>351.078</b>	<b>246.293</b>
Skat af årets resultat .....	4	-77.448	-54.498
<b>Årets resultat .....</b>		<b>293.096</b>	<b>191.795</b>
<b>Forslag til resultatdisponering</b>			
Overført resultat .....		293.096	191.795
<b>I alt .....</b>		<b>293.096</b>	<b>191.795</b>

# Balance 31. december 2019

## Aktiver

	Note	2019 kr.	2018 kr.
Tilgodehavender hos tilknyttede virksomheder .....		2.017.613	849.439
Andre tilgodehavender .....		44.257	22.875
<b>Tilgodehavender i alt .....</b>		<b>2.061.870</b>	<b>872.314</b>
Likvide beholdninger .....		-57.629	610.652
<b>Omsætningsaktiver i alt .....</b>		<b>2.004.241</b>	<b>1.482.966</b>
<b>Aktiver i alt .....</b>		<b>2.004.241</b>	<b>1.482.966</b>



# Balance 31. december 2019

## Passiver

	Note	2019 kr.	2018 kr.
Registreret kapital mv. ....	5	80.000	80.000
Overført resultat .....		1.071.881	778.787
<b>Egenkapital i alt .....</b>		<b>1.151.881</b>	<b>858.787</b>
Leverandører af varer og tjenesteydelser .....		86.916	
Skyldig selskabsskat .....		33.982	34.498
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring .....		731.462	589.681
<b>Kortfristede gældsforpligtelser i alt .....</b>		<b>852.360</b>	<b>624.179</b>
<b>Gældsforpligtelser i alt .....</b>		<b>852.360</b>	<b>624.179</b>
<b>Passiver i alt .....</b>		<b>2.004.241</b>	<b>1.482.966</b>

# Noter

## 1. Personaleomkostninger

	2019 kr.	2018 kr.
Salaries and wages	5.156.913	3.482.189
Pension	3.611	0
Social security	48.018	31.411
	<u>5.207.942</u>	<u>3.513.600</u>

## 2. Andre finansielle indtægter

	2019 kr.	2018 kr.
Exchange rate gain	<u>1</u>	<u>20</u>
	<u>1</u>	<u>20</u>

## 3. Øvrige finansielle omkostninger

	2019 kr.	2018 kr.
Interest expenses bank	<u>2.834</u>	<u>1.813</u>
Interest expenses other	0	123
Interest on corporate tax	959	1.426
Exchange rate loss	258	167
	<u>4.051</u>	<u>3.529</u>

## 4. Skat af årets resultat

	2019 kr.	2018 kr.
Tax for the year	<u>77.448</u>	<u>54.498</u>
Prior year adjustment	0	0
	<u>77.448</u>	<u>54.498</u>

## 5. Registreret kapital mv.

	Share capital kr.	Retained earnings kr.	Total kr.
Balance 1 January 2019	80.000	778.785	858.785
Result of the year	0	293.096	293.096
<b>Balance 31 December 2019</b>	<b>80.000</b>	<b>1.071.881</b>	<b>1.151.881</b>

### Share capital

The share capital comprises 80 shares of DKK 1.000 or multiples hereof. There are no changes in the share capital within the last 5 years.

## 6. Oplysning om eventualforpligtelser

### C ontigent liabilities

The Company has on the date of the fiscal year ending entered into rental agreement for office premises. The agreements can be terminated with a 4 months' notice.

## 7. Information om gennemsnitligt antal ansatte

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