



Essensus ApS

Diplomvej 381
2800 Kgs. Lyngby

CVR-nr. 35 87 46 82
CVR no. 35 87 46 82

Årsrapport for 2021 *Annual report for 2021*

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 9. maj
2022

Adopted at the annual general meeting on 9 May 2022

Daniela Pigosso
dirigent
chairman



Indholdsfortegnelse

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Disclaimer

The English part of this parallel document in Danish and English is an unofficial translation of the original Danish text. In the event of disputes or misunderstandings arising from the interpretation of the translation, the Danish language version shall prevail.

Ledelsespåtegning

Statement by management on the annual report

Direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. januar - 31. december 2021 for Essensus ApS.

The executive board has today discussed and approved the annual report of Essensus ApS for the financial year 1 January - 31 December 2021.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

The annual report is prepared in accordance with the Danish Financial Statements Act.

Det er min opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2021 og resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2021.

In my 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.

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

In my opinion, management's review includes a fair review of the matters dealt with in the management's review.

Årsregnskabet er ikke revideret. Ledelsen erklærer, at betingelserne herfor er opfyldt.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Management recommends that the annual report should be approved by the company in general meeting.

Kgs. Lyngby, den 9. maj 2022

Kgs. Lyngby, 9 May 2022

Direktion

Executive board

Daniela Pigosso
direktør
director

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

Til kapitalejerne i Essensus ApS

Vi har opstillet årsrapporten for Essensus ApS for regnskabsåret 1. januar - 31. december 2021 på grundlag af selskabets bogføring og øvrige oplysninger, som virksomheden har tilvejebragt.

Årsrapporten omfatter ledelsespåtegning, ledelsesberetning, resultatopgørelse, balance, egenkapitalopgørelse, noter og anvendt regnskabspraksis,.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vor faglige ekspertise til at assistere virksomheden med at udarbejde og præsentere årsrapporten i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og FSR – danske revisors Ethiske regler for revisorer, herunder principper vedrørende integritet, objektivitet, faglig kompetence og fornøden omhu.

Årsrapporten samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsrapporten, er virksomhedens ansvar.

To the shareholders of Essensus ApS

We have compiled the financial statements of Essensus ApS for the financial year 1 January - 31 December 2021 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises a statement by management, managements review, income statement, balance sheet, statement of changes in equity, notes and a summary of significant accounting policies,

We performed the engagement in accordance with ISRS 4410, Compilation Engagements.

We have applied our professional expertise to assist the enterprise in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We complied with the relevant provisions of the Danish Act on Approved Auditors and Audit Firms and FSR - Danish Auditors' Code of Ethics for Professional Accountants, including principles relating to integrity, objectivity, professional competence and due care.

The financial statements and the accuracy and completeness of the information used to compile the financial statements are the enterprise's responsibility.

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

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, virksomheden har givet os til brug for at opstille årsrapporten. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsrapporten er udarbejdet i overensstemmelse med årsregnskabsloven.

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by enterprise for our compilation of the financial statements. Accordingly, we do not express an audit or a review conclusion on whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Hørsholm, den 9. maj 2022
Hørsholm, 9 May 2022

Verum Cura
Godkendt revisionsvirksomhed
CVR-nr. 39 88 68 71
CVR no. 39 88 68 71

Anders Ilsøe
Registreret revisor

MNE-nr. mne33775
MNE no. mne33775

Selskabsoplysninger
Company details

Selskabet
The company

Essensus ApS
Diplomvej 381
2800 Kgs. Lyngby

CVR-nr.: 35 87 46 82
CVR no.:

Regnskabsperiode: 1. januar - 31. december 2021
Reporting period: 1 January - 31 December 2021

Hjemsted: Lyngby-Taarbæk
Domicile: Lyngby-Taarbæk

Direktion
Executive board

Daniela Pigosso, direktør (director)

Revisor
Auditors

Verum Cura
Godkendt revisionsvirksomhed
Lyngsø Alle 3
2970 Hørsholm

Ledelsesberetning *Management's review*

Selskabets væsentligste aktiviteter

Selskabets formål er at drive konsulentvirksomhed samt dermed beslægtet virksomhed.

Business review

The Company's activities are consultancy services.

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Essensus ApS for 2021 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for klasse B-virksomheder.

The annual report of Essensus ApS for 2021 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to reporting class B entities.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

The accounting policies applied are consistent with those of last year.

Årsrapporten for 2021 er aflagt i kr.

The annual report for 2021 is presented in kr.

Generelt om indregning og måling

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also 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 balance sheet when it is probable that future economic benefits will flow to the company and the value of the asset can be measured reliably.

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 balance sheet when it is probable that future economic benefits will flow from the company and the value of the liability can be measured reliably.

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

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

Anvendt regnskabspraksis

Accounting policies

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

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Resultatopgørelsen

Bruttofortjeneste

Selskabet anvender bestemmelsen i årsregnskabslovens § 32, hvorefter selskabets omsætning ikke er oplyst.

Income statement

Gross profit

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Bruttofortjeneste er et sammendrag af nettoomsætning med fradrag af andre eksterne omkostninger.

Gross profit reflects an aggregation of revenue less other external expenses.

Nettoomsætning

Indtægter ved salg af tjenesteydelser indregnes i resultatopgørelsen, hvis risikoovergang, normalt ved levering til køber, har fundet sted, og hvis indtægten kan opgøres pålideligt og forventes modtaget.

Revenue

Revenue from the sale of services is recognised in the income statement, provided that the transfer of risk, usually on delivery to the buyer, has taken place and that the income can be measured reliably and is expected to be received.

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til salg, reklame, administration og lokaler mv.

Other external expenses

Other external expenses include expenses related to sale, advertising, administration and premises etc.

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, bankgebyrer samt realiserede og urealiserede kursgevinster og -tab vedrørende gæld og transaktioner i fremmed valuta.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year. Net financials include interest income and expenses, bankfees and financial expenses relating to realised and unrealised capital/exchange gains and losses on securities and foreign currency transactions.

Anvendt regnskabspraksis

Accounting policies

Skat af årets resultat

Virksomheden er omfattet af de danske regler om tvungen sambeskatning.

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 til nedsættelse af eget skattemæssigt overskud.

Årets skat, som 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.

Balancen

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris.

Der 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

Likvider omfatter likvide beholdninger i bank.

Tax on profit/loss for the year

The company is subject to the Danish rules on compulsory joint taxation.

On payment of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed entities in proportion to their taxable income. Entities with tax losses receive joint taxation contributions from entities that have been able to use tax losses to reduce their own taxable profits.

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

Balance sheet

Receivables

Receivables are measured at amortised cost.

An impairment loss is recognised if there is objective evidence that a receivable or a group of receivables is impaired. If there is objective evidence that an individual receivable is impaired, an impairment loss for that individual asset is recognised.

Cash and cash equivalents

Cash and cash equivalents comprise cash in bank.

Anvendt regnskabspraksis

Accounting policies

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 samt for betalte acontoskatter.

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 nettorealisationsværdi.

Gældsforpligtelser

Gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi.

Omregning af fremmed valuta

Transaktioner i fremmed valuta omregnes ved første indregning til transaktionsdagens kurs. Valutakursdifferencer, der opstår mellem transaktionsdagens kurs og kursen på betalingsdagen, indregnes i resultatopgørelsen som en finansiel post. Hvis valutainstrumenter anvendes til sikring af fremtidige pengestrømme, indregnes urealiserede værdireguleringer direkte på egenkapitalen i dagsværdireserven.

Income tax and deferred tax

Current tax liabilities and current tax receivables are recognised in the balance sheet as the estimated tax on the taxable income for the year, adjusted for tax on the taxable income for previous years and tax paid on account.

Deferred tax is measured according to the liability method in respect of temporary differences between the carrying amount of assets and liabilities and their tax base, calculated on the basis of the planned use of the asset and settlement of the liability, respectively. Deferred tax is measured at net realisable value.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Foreign currency translation

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and at the date of payment are recognised in the income statement as financial income or financial expenses. If foreign currency instruments are considered cash flow hedges, any unrealised value adjustments are taken directly to a fair value reserve under 'Equity'.

Anvendt regnskabspraksis

Accounting policies

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

Receivables and payables and other monetary items denominated in foreign currencies are translated at the exchange rates at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the latest financial statements is recognised in the income statement as financial income or financial expenses.

Resultatopgørelse 1. januar - 31. december 2021
Income statement 1 January 2021 - 31 December 2021

	Note	2021 kr.	2020 kr.
Bruttofortjeneste <i>Gross profit</i>		423.669	57.254
Finansielle omkostninger <i>Financial costs</i>	2	-7.015	-6.016
Resultat før skat <i>Profit/loss before tax</i>		416.654	51.238
Skat af årets resultat <i>Tax on profit/loss for the year</i>	3	-91.960	-11.506
Årets resultat <i>Profit/loss for the year</i>		324.694	39.732
Foreslået udbytte <i>Proposed dividend for the year</i>		300.000	200.000
Overført resultat <i>Retained earnings</i>		24.694	-160.268
		324.694	39.732

Balance pr. 31. december 2021*Balance sheet at 31 December 2021*

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		kr.	kr.
Aktiver			
<i>Assets</i>			
Tilgodehavender hos tilknyttede virksomheder		0	169.360
<i>Receivables from subsidiaries</i>			
Andre tilgodehavender		5.913	0
<i>Other receivables</i>			
Tilgodehavender		<u>5.913</u>	<u>169.360</u>
<i>Receivables</i>			
Likvide beholdninger		<u>973.216</u>	<u>615.433</u>
<i>Cash at bank and in hand</i>			
Omsætningsaktiver i alt		<u>979.129</u>	<u>784.793</u>
<i>Total current assets</i>			
Aktiver i alt		<u>979.129</u>	<u>784.793</u>
<i>Total assets</i>			

Balance pr. 31. december 2021***Balance sheet at 31 December 2021***

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		kr.	kr.
Passiver			
<i>Equity and liabilities</i>			
Virksomhedskapital		55.556	55.556
<i>Share capital</i>			
Overført resultat		507.873	483.179
<i>Retained earnings</i>			
Foreslået udbytte for regnskabsåret		300.000	200.000
<i>Proposed dividend for the year</i>			
Egenkapital		<u>863.429</u>	<u>738.735</u>
<i>Equity</i>			
Leverandører af varer og tjenesteydelser		12.000	12.000
<i>Trade payables</i>			
Gæld til tilknyttede virksomheder		11.446	0
<i>Payables to subsidiaries</i>			
Anden gæld		92.254	34.058
<i>Other payables</i>			
Kortfristede gældsforpligtelser		<u>115.700</u>	<u>46.058</u>
<i>Total current liabilities</i>			
Gældsforpligtelser i alt		<u>115.700</u>	<u>46.058</u>
<i>Total liabilities</i>			
Passiver i alt		<u>979.129</u>	<u>784.793</u>
<i>Total equity and liabilities</i>			

Egenkapitalopgørelse
Statement of changes in equity

	Virksomheds- kapital <i>Share capital</i>	Overført resultat <i>Retained earnings</i>	Foreslået ud- bytte for regn- skabsåret <i>Proposed dividend for the year</i>	I alt <i>Total</i>
	kr.	kr.	kr.	kr.
Egenkapital 1. januar 2021 <i>Equity at 1 January 2021</i>	55.556	483.179	200.000	738.735
Betalt ordinært udbytte <i>Ordinary dividend paid</i>	0	0	-200.000	-200.000
Årets resultat <i>Net profit/loss for the year</i>	0	24.694	300.000	324.694
Egenkapital 31. december 2021 <i>Equity at 31 December 2021</i>	55.556	507.873	300.000	863.429

Noter*Notes*

	<u>2021</u> kr.	<u>2020</u> kr.
1 Personaleomkostninger <i>Staff costs</i>		
Gennemsnitligt antal beskæftigede medarbejdere <i>Average number of employees</i>	<u>2</u>	<u>2</u>
2 Finansielle omkostninger <i>Financial costs</i>		
Andre finansielle omkostninger <i>Other financial costs</i>	7.015	6.016
	<u>7.015</u>	<u>6.016</u>
3 Skat af årets resultat <i>Tax on profit/loss for the year</i>		
Årets aktuelle skat <i>Current tax for the year</i>	91.960	11.506
	<u>91.960</u>	<u>11.506</u>
4 Eventualforpligtelser <i>Contingent liabilities</i>		

Selskabet er sambeskattet med moderselskabet DAP ApS (Administrationsselskab) og hæfter solidarisk med øvrige sambeskattede selskaber for betaling af selskabsskat samt for kildeskat på udbytter, renter og royalties.

The company is jointly taxed with its parent company, DAP ApS (management company), and jointly and severally liable with other jointly taxed entities for payment of income taxes as well as for payment of withholding taxes on dividends, interest and royalties.

PENNEO

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"By my signature I confirm all dates and content in this document."

Daniela Cristina Antelmi Pigosso

Direktør

Serial number: 21b1adbb-7c43-48fc-9a32-43cf201f57b1

IP: 192.38.xxx.xxx

2022-05-24 12:03:35 UTC



Anders Jos Ilsøe

Registreret revisor

Serial number: CVR:39886871-RID:19242619

IP: 92.241.xxx.xxx

2022-05-24 12:31:36 UTC



Daniela Cristina Antelmi Pigosso

Dirigent

Serial number: 21b1adbb-7c43-48fc-9a32-43cf201f57b1

IP: 192.38.xxx.xxx

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