

IPM-INTELLIGENT POLLUTANT MONITORING ApS

Snedkergangen 4D st
2690 Karlslunde

Årsrapport
1. januar 2019 - 31. december 2019

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

27/08/2020

Jafar Safaa Noori

Dirigent

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Virksomhedsoplysninger

Virksomheden IPM-INTELLIGENT POLLUTANT MONITORING ApS
Snedkergangen 4D st
2690 Karlslunde

e-mailadresse: jasnoo@intpm.dk

CVR-nr: 36435623

Regnskabsår: 01/01/2019 - 31/12/2019

Ledelsespåtegning

Management has today considered and approved the annual report for the financial year 01. January to 31. December 2019 for IPM-INTELLIGENT POLLUTANT MONITORING ApS.

The annual report is presented in accordance with the Danish Financial Statements Act. Management believes that the financial statements give a true and fair view of the company's assets, liabilities and financial position and of the result.

The annual report is submitted for approval by the General Assembly.

Management considers the conditions for opting out of audit to be met.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Karlslunde, den

Direktion

Jafar Safaa Noori

Revisors erklæring om opstilling af finansielle oplysninger

To the management of IPM-INTELLIGENT POLLUTANT MONITORING ApS

We have prepared the annual report of IPM-INTELLIGENT POLLUTANT MONITORING ApS for the income year 1. January to 31. December 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,

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

Ledelsesberetning

Main activities

The company's main activities is to develop, produce, market and sell products and services in the field of environmental protection, sustainability and human health.

Development in the year

The net result for the financial year 01. January - 31. December 2019 is DKK -16.021 compared to DKK 0 for the financial year 01. January - 31. December 2018 . The equity as of 31. December 2019 is -63.173 .

The company has a negative equity, and has lost its share capital. Management has assessed that the capital can be recreated through future gains.

Expectations in the coming year

No events have occurred after the financial year-end, which could significantly affect the company's financial position.

Events after the end of the financial year

In March 2020 Denmark was hit by COVID-19. IPM- INTELLIGENT POLLUTANT MONITORING ApS has not experienced significant impact on the financial result so far. The total financial impact of the COVID-19 for 2020 is at this stage too early to predict. Management is monitoring the situation on a daily basis.

Anvendt regnskabspraksis

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

Pursuant to Section 32 of the Financial Statements Act, the Company has decided only to disclose gross profit.

Income statement

Revenue

Revenue is measured at the fair value of the agreed consideration excluding VAT and taxes charged on behalf of third parties.

Other external costs

Other external costs comprise costs for distribution and sales costs, costs for advertising, administrative expenses, costs of premises, bad debts, operating leases, etc.

Staff cost

Staff costs comprise wages and salaries, including holiday allowance, pension and other social security costs, etc., to the Company's employees, excluding reimbursements from public authorities.

Financial income and expenses

Financial income and expenses comprise interest income and expense.

Tax on profit/loss for the year

Tax for the year comprises current tax for the year 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

Development projects

Development costs comprise costs, wages, salaries and amortisation directly and indirectly attributable to development activities.

Development projects that are clearly defined and identifiable, where the technical feasibility, sufficient resources and a potential future market or development opportunities are evidenced, and where the Company intends to produce, market or use the project, are recognised as intangible assets provided that the cost can be measured reliably and that there is sufficient assurance that future earnings can cover production costs, selling costs and administrative expenses as well development costs. Other development costs are recognised in the income statement as incurred.

Receivables

Receivables are measured at amortised cost.

Write-down is made for bad debt losses where there is an objective indication that a receivable or a portfolio of receivables has been impaired. If there is an objective indication that an individual receivable has been impaired, write-down is made on an individual basis.

Prepayments and deferred income

Prepayments comprise prepayment of costs incurred relating to subsequent financial years.

Cooperation tax and deferred tax

Current tax payable and receivable is recognised in 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, respectively. However, deferred tax is not recognised on temporary differences relating to office buildings non-deductible for tax purposes and other items where temporary differences arise at the date of acquisition without affecting either profit/loss or taxable income.

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. Any 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 at the balance sheet date when the deferred tax is expected to crystallise as current tax. Changes in deferred tax as a result of changes in tax rates are recognised in the income statement or equity, respectively.

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. jan. 2019 - 31. dec. 2019

	Note	2019 kr.	2018 kr.
Bruttoresultat		1.913.403	184.629
Personaleomkostninger		-1.924.368	-184.629
Resultat af ordinær primær drift		-10.965	0
Andre finansielle indtægter		-5.056	0
Ordinært resultat før skat		-16.021	0
Skat af årets resultat	1	0	0
Årets resultat		-16.021	0
Forslag til resultatdisponering			
Overført til reserve for udviklingsomkostninger		0	1.213.524
Overført resultat		-16.021	-1.213.524
I alt		-16.021	0

Balance 31. december 2019

Aktiver

	Note	2019 kr.	2018 kr.
Udviklingsprojekter under udførelse		1.555.799	1.555.799
Immaterielle anlægsaktiver i alt		1.555.799	1.555.799
Deposita		0	107.870
Finansielle anlægsaktiver i alt		0	107.870
Anlægsaktiver i alt		1.555.799	1.663.669
Tilgodehavender fra salg og tjenesteydelser		0	288.000
Tilgodehavender hos tilknyttede virksomheder		0	9.000
Tilgodehavende skat		342.276	342.276
Andre tilgodehavender		238.075	166.223
Tilgodehavender i alt		580.351	805.499
Likvide beholdninger		1.281.072	3.496.219
Omsætningsaktiver i alt		1.861.423	4.301.718
Aktiver i alt		3.417.222	5.965.387

Balance 31. december 2019

Passiver

	Note	2019 kr.	2018 kr.
Registreret kapital mv.		50.000	50.000
Reserve for udviklingsomkostninger		1.213.524	1.213.524
Overført resultat		-1.326.697	-1.310.676
Egenkapital i alt		-63.173	-47.152
Hensættelse til udskudt skat		342.276	342.276
Hensatte forpligtelser i alt		342.276	342.276
Leverandører af varer og tjenesteydelser		0	7.139
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		294.314	78.543
Periodeafgrænsningsposter		2.843.805	5.584.581
Kortfristede gældsforpligtelser i alt	2	3.138.119	5.670.263
Gældsforpligtelser i alt		3.138.119	5.670.263
Passiver i alt		3.417.222	5.965.387

Noter

1. Skat af årets resultat

	2019	2018
	kr.	kr.
Current tax	0	342.276
Changes in deferred tax	0	-342.276
	<u>0</u>	<u>0</u>

2. Kortfristede gældsforpligtelser i alt

Deferred income mainly relates to future deliveries under public granted projects.

3. Oplysning om usikkerhed om going concern

The company has a negative equity, and has lost its share capital. Management has assessed that the capital can be recreated through future gains.

4. Oplysning om eventualforpligtelser

The Company participates in a Danish joint taxation arrangement with other companies of the same group. According to the joint taxation provisions of the Danish Corporation Tax Act, the Company is therefore liable from the financial year 2013 for income taxes etc for the jointly taxed companies and from 1 July 2012 also for obligations, if any, relating to the withholding of tax on interest, royalties and dividend for the jointly taxed companies

5. Information om gennemsnitligt antal ansatte

	2019
Gennemsnitligt antal ansatte	4