

# Danish Cricket ApS

c/o Revisionshuset Tal & Tanker, Roskildevej 37A, 3.sal, 2000 Frederiksberg

CVR-nr. 36 49 09 69  
Company reg. no. 36 49 09 69

## Årsrapport

## Annual report

1. januar - 31. december 2018

1 January - 31 December 2018

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 6. juni 2019.  
The annual report have been submitted and approved by the general meeting on the 6 June 2019.



Parul Goel  
Dirigent  
Chairman of the meeting

Notes to users of the English version of this document:

- This document contains a Danish version as well as an English version. In the event of any dispute regarding the interpretation of any part of the document, the Danish version of the document shall prevail.
- To ensure the greatest possible applicability of the English version of the document, British English terminology has been used.
- Please note that decimal points remain unchanged from the Danish version of the document. This means that for instance DKK 146.940 is the same as the English amount of DKK 146,940, and that 23,5 % is the same as the English 23.5 %.

## Indholdsfortegnelse

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## Ledelsespåtegning

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### Management's report

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Direktionen har dags dato aflagt årsrapporten for regnskabsåret 1. januar - 31. december 2018 for Danish Cricket ApS.

The managing director has today presented the annual report of Danish Cricket ApS for the financial year 1 January to 31 December 2018.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven.

The annual report has been presented in accordance with the Danish Financial Statements Act.

Jeg anser den valgte regnskabspraksis for hensigtsmæssig, og efter min opfattelse giver årsregnskabet et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2018 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2018.

I consider the accounting policies used appropriate, and in my opinion the annual accounts provide a true and fair view of the company's assets and liabilities and its financial position at 31 December 2018 and of the company's results of its activities in the financial year 1 January to 31 December 2018.

Direktionen anser betingelserne for at undlade revision af årsregnskabet for 2018 for opfyldt.

The managing director considers the requirements of omission of audit of the annual accounts for 2018 as met.

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

I am of the opinion that the management's review includes a fair description of the issues dealt with.

Årsrapporten indstilles til generalforsamlingens godkendelse.

The annual report is recommended for approval by the general meeting.

Frederiksberg, den 6. juni 2019

Frederiksberg, 6 June 2019

Direktion  
Managing Director



Parul Goel

## **Revisors erklæring om opstilling af årsregnskab**

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### **Auditor's report on compilation of the annual accounts**

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#### **Til anpartshaverne i Danish Cricket ApS**

Vi har opstillet årsregnskabet for Danish Cricket ApS for regnskabsåret 1. januar - 31. december 2018 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsregnskabet omfatter anvendt regnskabspraksis, resultatopgørelse, balance og noter.

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

Vi har anvendt vores faglige ekspertise til at assistere Dem med at udarbejde og præsentere årsregnskabet 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.

Årsregnskabet samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsregnskabet, er Deres ansvar.

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

#### **To the shareholders of Danish Cricket ApS**

We have compiled the annual accounts of Danish Cricket ApS for the period 1 January to 31 December 2018 based on the bookkeeping of the company and on further information you have provided.

The annual accounts comprise the accounting policies used, profit and loss account, balance sheet and notes.

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

We have applied our professional expertise to assist you in the preparation and presentation of the annual accounts in accordance with the Danish Financial Statements Act. We have complied with relevant requirements of the Danish Act on Approved Auditors and Audit Firms and with ethical requirements of the Danish Institute of State Authorised Public Accountants, including principles of integrity, objectivity, professional competence and due care.

The annual accounts and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile the annual accounts. Accordingly, we do not express an audit opinion or a review conclusion on whether the annual accounts are prepared in accordance with the Danish Financial Statements Act.

**Revisors erklæring om opstilling af årsregnskab**  
**Auditor's report on compilation of the annual accounts**

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Frederiksberg, den 6. juni 2019

Frederiksberg, 6 June 2019

**Revisionshuset Tal & Tanker**

Statsautoriseret revisionspartnerselskab

CVR-nr. 37 31 56 64

Company reg. no. 37 31 56 64



Mikkel Thomsen

Statsautoriseret revisor

State Authorised Public Accountant

mne34535

## Selskabsoplysninger

### Company data

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**Selskabet**

Danish Cricket ApS

**The company**

c/o Revisionshuset Tal &amp; Tanker

Roskildevej 37A, 3.sal

2000 Frederiksberg

CVR-nr.: 36 49 09 69

Company reg. no.

Stiftet: 1. januar 2015

Established: 1 January 2015

Hjemsted: Frederiksberg

Domicile:

Regnskabsår: 1. januar - 31. december

Financial year: 1 January - 31 December

**Direktion**

Parul Goel

**Managing Director****Revisor**

Revisionshuset Tal &amp; Tanker, Statsautoriseret revisionspartnerselskab

**Auditors**

Roskildevej 37A, 3. sal

2000 Frederiksberg

**Modervirksomhed**

Essel Corporation Maritius Ltd.

**Parent company**

## Ledelsesberetning

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### Management's review

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#### Selskabets væsentligste aktiviteter

Hovedaktiviteten har i lighed med tidligere år bestået af at udbrede iden om cricket i Danmark.

#### Udvikling i aktiviteter og økonomiske forhold

Årets bruttotab udgør -6.250 mod -7.500 sidste år. Det ordinære resultat efter skat udgør -4.875 mod -5.850 sidste år. Ledelsen anser årets resultat som forventet.

#### The principal activities of the company

Like previous years, the principal activities are to spread knowledge about cricket throughout Denmark.

#### Development in activities and financial matters

The gross loss for the year is DKK against DKK last year. The results from ordinary activities after tax are DKK against DKK last year. The management consider the results as expected.



## Anvendt regnskabspraksis

### Accounting policies used

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Årsrapporten for Danish Cricket ApS er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for en klasse B-virksomhed. Herudover har virksomheden valgt at følge enkelte regler for klasse C-virksomheder.

Årsrapporten er aflagt efter samme regnskabspraksis som sidste år og aflægges i danske kroner.

### Resultatopgørelsen

#### Bruttotab

Bruttotab indeholder nettoomsætning, ændring i lagre af færdigvarer og varer under fremstilling, arbejde udført for egen regning og opført under aktiver, andre driftsindtægter samt eksterne omkostninger.

Andre eksterne omkostninger omfatter omkostninger til administration.

#### Skat af årets resultat

Årets skat, der 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

#### Likvide beholdninger

Likvide beholdninger omfatter indeståender i pengeinstitutter og kontantbeholdninger.

The annual report for Danish Cricket ApS is presented in accordance with those regulations of the Danish Financial Statements Act concerning companies identified as class B enterprises. Furthermore, the company has chosen to comply with some of the rules applying for class C enterprises.

The accounting policies used are unchanged compared to last year, and the annual accounts are presented in Danish kroner (DKK).

### The profit and loss account

#### Gross loss

The gross loss comprises the net turnover, changes in inventories of finished goods and work in progress, work performed for own purposes and capitalised, other operating income, and external costs.

Other external costs comprise costs for administration.

#### Tax of the results for the year

The tax for the year comprises the current tax for the year and the changes in deferred tax, and it is recognised in the profit and loss account with the share referring to the results for the year and directly in the equity with the share referring to entries directly on the equity.

### The balance sheet

#### Available funds

Available funds comprise cash at bank and in hand.

#### Selskabsskat og udskudt skat

Aktuelle skattetilgodehavender og -forpligtelser indregnes i balancen med det beløb, der kan beregnes på grundlag af årets forventede skattepligtige indkomst reguleret for skat af tidligere års skattepligtige indkomster samt for betalte acontoskatter. Skattetilgodehavender og -forpligtelser præsenteres modregnet i det omfang, der er legal modregningsadgang, og posterne forventes afregnet netto eller samtidig.

Udskudt skat er skatten af alle midlertidige forskelle mellem regnskabsmæssig og skattemæssig værdi af aktiver og forpligtelser opgjort på grundlag af den planlagte anvendelse af aktivet henholdsvis afvikling af forpligtelsen.

Udskudte skatteaktiver, herunder skatteværdien af fremførselsberettiget skattemæssigt underskud, måles til den værdi, hvortil aktivet forventes at kunne realiseres, enten ved udligning i skat af fremtidig indtjening eller ved modregning i udskudte skatteforpligtelser inden for samme juridiske skatteenhed. Eventuelle udskudte nettoskatteaktiver måles til nettorealisationsværdi.

Udskudt skat måles på grundlag af de skatteregler og skattesatser, der med balancedagens lovgivning vil være gældende, når den udskudte skat forventes udløst som aktuel skat.

#### Gældsforpligtelser

Andre gældsforpligtelser måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

#### Corporate tax and deferred tax

Current tax receivable and tax liabilities are recognised in the balance sheet at the amount calculated on the basis of the expected taxable income for the year adjusted for tax on previous years' taxable income and prepaid taxes. Tax receivable and tax liabilities are set off to the extent that legal right of set-off exists and if the items are expected to be settled net or simultaneously.

Deferred tax is measured on the basis of all temporary differences in assets and liabilities with a balance sheet focus.

Deferred tax assets, including the tax value of tax losses eligible for carry-over, are recognised at the value at which they are expected to be realisable, either by settlement against tax of future earnings or by set-off in deferred tax liabilities within the same legal tax unit.

Deferred tax is measured based on the tax rules and tax rates applying under the legislation on the balance sheet date and prevailing when the deferred tax is expected to be released as current tax.

#### Liabilities

Other liabilities are measured at amortised cost which usually corresponds to the nominal value.

**Resultatopgørelse 1. januar - 31. december**  
**Profit and loss account 1 January - 31 December**

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All amounts in DKK.

<u>Note</u>	<u>2018</u>	<u>2017</u>
<b>Resultat før skat</b>		
<b>Results before tax</b>	<b>-6.250</b>	<b>-7.500</b>
2 Skat af årets resultat Tax on ordinary results	1.375	1.650
<b>Årets resultat</b>		
<b>Results for the year</b>	<b>-4.875</b>	<b>-5.850</b>
<b>Forslag til resultatdisponering:</b>		
<b>Proposed distribution of the results:</b>		
Disponeret fra overført resultat Allocated from results brought forward	-4.875	-5.850
<b>Disponeret i alt</b>		
<b>Distribution in total</b>	<b>-4.875</b>	<b>-5.850</b>

**Balance 31. december**  
**Balance sheet 31 December**

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All amounts in DKK.

<b>Aktiver</b>		
<b>Assets</b>		
Note	2018	2017
<b>Omsætningsaktiver</b>		
<b>Current assets</b>		
Udskudte skatteaktiver		
Deferred tax assets	7.700	6.325
Tilgodehavender i alt		
Debtors in total	7.700	6.325
Likvide beholdninger		
Available funds	50.000	50.000
<b>Omsætningsaktiver i alt</b>		
<b>Current assets in total</b>	<b>57.700</b>	<b>56.325</b>
<b>Aktiver i alt</b>		
<b>Assets in total</b>	<b>57.700</b>	<b>56.325</b>

**Balance 31. december**  
**Balance sheet 31 December**

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All amounts in DKK.

	<u>2018</u>	<u>2017</u>
<b>Passiver</b>		
<b>Equity and liabilities</b>		
Note		
<b>Egenkapital</b>		
<b>Equity</b>		
3 Virksomhedskapital		
Contributed capital	50.000	50.000
4 Overført resultat		
Results brought forward	<u>-27.300</u>	<u>-22.425</u>
<b>Egenkapital i alt</b>		
<b>Equity in total</b>	<u>22.700</u>	<u>27.575</u>
<b>Gældsforpligtelser</b>		
<b>Liabilities</b>		
Anden gæld		
Other debts	<u>35.000</u>	<u>28.750</u>
Kortfristede gældsforpligtelser i alt		
Short-term liabilities in total	<u>35.000</u>	<u>28.750</u>
<b>Gældsforpligtelser i alt</b>		
<b>Liabilities in total</b>	<u>35.000</u>	<u>28.750</u>
<b>Passiver i alt</b>		
<b>Equity and liabilities in total</b>	<u>57.700</u>	<u>56.325</u>
<b>5 Eventualposter</b>		
<b>Contingencies</b>		

## Noter

## Notes

All amounts in DKK.

	<u>2018</u>	<u>2017</u>
<b>1. Personaleomkostninger</b>		
<b>Staff costs</b>		
Gennemsnitligt antal beskæftigede medarbejdere		
Average number of employees	<u>1</u>	<u>1</u>
<p>Selskabets ansatte omfatter alene selskabets direktør, der i årsregnskabslovens forstand vurderes ansat. I selskabslovens forstand er der ikke tale om et ansættelsesforhold, hvorfor der ikke er nogle personaleudgifter i årsrapporten.</p> <p>The company's employees consist exclusively of the company's director, which in the sense of the Danish Financial Statements Act is considered employee. In the Danish Companies Act, there is no question of an employment relationship, which is why there are no personnel expenses in the annual report.</p>		
<b>2. Skat af årets resultat</b>		
<b>Tax on ordinary results</b>		
Skat af årets resultat		
Tax of the results for the year, parent company	0	0
Årets regulering af udskudt skat		
Adjustment for the year of deferred tax	<u>-1.375</u>	<u>-1.650</u>
	<u><b>-1.375</b></u>	<u><b>-1.650</b></u>
<b>3. Virksomhedskapital</b>		
<b>Contributed capital</b>		
Virksomhedskapital primo		
Contributed capital opening balance	<u>50.000</u>	<u>50.000</u>
	<u><b>50.000</b></u>	<u><b>50.000</b></u>

Anpartskapitalen består af 50.000 anparter a 1 kr.

The share capital consists of 50.000 shares, each with a nominal value of DKK 1.

## Noter

### Notes

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All amounts in DKK.

	<u>31/12 2018</u>	<u>31/12 2017</u>
<b>4. Overført resultat</b>		
<b>Results brought forward</b>		
Overført resultat primo		
Results brought forward opening balance	-22.425	-16.575
Årets overførte overskud eller underskud		
Profit or loss for the year brought forward	-4.875	-5.850
	<u>-27.300</u>	<u>-22.425</u>
<b>5. Eventualposter</b>		
<b>Contingencies</b>		
<b>Eventualforpligtelser</b>		
<b>Contingent liabilities</b>		
Leasingforpligtelser:		
Leasing liabilities		
Ingen eventualforpligtelser.		
No contingent liabilities.		