

**NOTE: This is a draft of the annual report.**

To complete reporting to the Danish Business Authority you must do following:

1. Complete the entry of the annual report. You do this on the last page under "End Entry" in Regnskab Basis
2. Then sign and approve the annual report according to the Danish Financial Statements Act
3. You must report the annual report by logging on Regnskab Basis again. You will find the annual report that are ready for approval at the top of the front page. The annual report is submitted when you receive a receipt.

# Dark Matter Holding IVS

Silkeborgvej 691  
8220 Brabrand

Annual report  
14 October 2015 - 31 March 2017

**Approval of the annual report on the**

**01/09/2017**

**Nikolaj Kjær Nielsen**  
**Chairman of general meeting**

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# Company information

**Reporting company**    Dark Matter Holding IVS  
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8220 Brabrand

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CVR-nr:            37155160  
Reporting period: 14/10/2015 - 31/03/2017

# Accounting Policies

The annual report has been prepared in accordance with the regulation applying to Reporting class B.

## **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.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company's 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 will flow from the company's and the value of the liability can be measured reliably.

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.

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

## **Income Statement**

### **Gross Profit**

Gross profit reflects an aggregation of revenue and cost of sales.

### **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, realised and unrealised exchange gains and losses foreign currency transactions and allowances under the advance- payment-of-tax scheme, etc.

### **Tax of the results for the year**

The tax for the year includes the current tax for the year and employee tax contribution, 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.

## **Balance Sheet**

### **Receivables**

Receivables are measured at amortised cost which usually corresponds to face value. In order to meet expected losses, write-down takes place at the net realisable value.

## **Equity**

### **Reserve for entrepreneurs**

The reserve includes amounts that the entrepreneur must transfer according to the provisions of the Danish Companies Act on entrepreneurs. Each year, at least 25% of the profit for the year must be transferred until the reserve of entrepreneurs and the contributed capital total is at least DKK 50,000.

### **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 realized 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 assets, including the tax base of tax loss allowed for carry forward are measured at the value to which the asset is expected to be realised, either by elimination in tax on future income or by offsetting against deferred tax liabilities within the same legal tax entity. Any deferred net tax assets are measured at net realisable value.

### **Liabilities**

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

# Income statement 14 Oct 2015 - 31 Mar 2017

	Disclosure	2015/17
Revenue .....		kr. 0
Cost of production .....		0
<b>Gross Result .....</b>		<b>0</b>
<b>Profit (loss) from ordinary operating activities .....</b>		<b>0</b>
<b>Profit (loss) from ordinary activities before tax .....</b>		<b>0</b>
<b>Profit (loss) .....</b>		<b>0</b>

# Balance sheet 31 March 2017

## Assets

	<b>Disclosure</b>	<b>2015/17</b>
Cash and cash equivalents .....		<b>kr.</b> 15
<b>Current assets</b> .....		<b>15</b>
<b>Total assets</b> .....		<b>15</b>

# Balance sheet 31 March 2017

## Liabilities and equity

	<b>Disclosure</b>	<b>2015/17</b>
Contributed capital .....		<b>kr.</b> 2
Other reserves .....		13
<b>Total equity</b> .....		<b>15</b>
<b>Liabilities and equity, gross</b> .....		<b>15</b>



# Disclosures

## 1. Main activities and accounting and financial matters

The purpose of the company is to hold financial equity, especially equity connected to the company Sarita CareTech IVS, which is founded by Dark Matter Holding.