

## **Domain Privacy ApS**

Udsigten 27

2820 Gentofte

Central Business Registration No

37660825

## **Annual report 2016/17**

The Annual General Meeting adopted the annual report on 28.02.2018

### **Chairman of the General Meeting**

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Name: Ronni Woods Engelhardt

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## Entity details

### Entity

Domain Privacy ApS

Udsigten 27

2820 Gentofte

Central Business Registration No: 37660825

Registered in: Gentofte

Financial year: 01.05.2016 - 30.09.2017

### Executive Board

Ronni Woods Engelhardt, Chief Executive Officer

### Auditors

Deloitte Statsautoriseret Revisionspartnerselskab

Weidekampsgade 6

P.O. Box 1600

0900 Copenhagen C

## Statement by Management on the annual report

The Executive Board has today considered and approved the annual report of Domain Privacy ApS for the financial year 01.05.2016 - 30.09.2017.

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

In my opinion, the financial statements give a true and fair view of the Entity's financial position at 30.09.2017 and of the results of its operations for the financial year 01.05.2016 - 30.09.2017.

I believe that the management commentary contains a fair review of the affairs and conditions referred to therein.

I recommend the annual report for adoption at the Annual General Meeting.

Gentofte, 28.02.2018

### Executive Board

Ronni Woods Engelhardt  
Chief Executive Officer

## The independent auditor's compilation report

### To Management of Domain Privacy ApS

We have compiled the financial statements of Domain Privacy ApS for the financial year 01.05.2016 - 30.09.2017 based on the Entity's bookkeeping records and other information Management has provided.

These financial statements comprise the income statement, balance sheet, statement of changes in equity, notes and accounting policies.

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

We have applied our expertise in accounting and financial reporting to assist Management in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Danish Public Accountants Act and FSR – Danish Auditors' Code of Conduct for professional accountants, including principles of integrity, objectivity, professional competence and due care.

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

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the disclosures Management provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion about whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Copenhagen, 28.02.2018

### **Deloitte**

Statsautoriseret Revisionspartnerselskab  
Central Business Registration No: 33963556

Jan Larsen  
State Authorised Public Accountant  
Identification number (MNE) 16541

## Management commentary

### Primary activities

The primary activities of the Company is to provide privacy services in connection with the sale of domains.

### Development in activities and finances

Profit for the first financial year of the Company amounts to DKK 134 thousand which was expected by Management. The amount will be transferred to retained earnings.

### Events after the balance sheet date

No events have occurred after the balance sheet date to this date, which would influence the evaluation of this annual report.

## Income statement for 2016/17

	<u>Notes</u>	<u>2016/17</u> <u>DKK</u>
<b>Gross profit</b>		<b>172.132</b>
<b>Profit/loss before tax</b>		<b>172.132</b>
Tax on profit/loss for the year	1	<u>(37.869)</u>
<b>Profit/loss for the year</b>		<b><u>134.263</u></b>
<b>Proposed distribution of profit/loss</b>		
Retained earnings		<u>134.263</u>
		<b><u>134.263</u></b>

**Balance sheet at 30.09.2017**

	<u>Notes</u>	<u>2016/17</u> <u>DKK</u>
Receivables from group enterprises		<u>199.632</u>
<b>Receivables</b>		<u><b>199.632</b></u>
<b>Cash</b>		<u><b>50.000</b></u>
<b>Current assets</b>		<u><b>249.632</b></u>
<b>Assets</b>		<u><b>249.632</b></u>



## Balance sheet at 30.09.2017

	<u>Notes</u>	<u>2016/17</u> <u>DKK</u>
Contributed capital		50.000
Retained earnings		134.263
<b>Equity</b>		<b>184.263</b>
Income tax payable		37.869
<b>Non-current liabilities other than provisions</b>		<b>37.869</b>
Trade payables		27.500
<b>Current liabilities other than provisions</b>		<b>27.500</b>
<b>Liabilities other than provisions</b>		<b>65.369</b>
<b>Equity and liabilities</b>		<b>249.632</b>
Contingent liabilities	2	
Group relations	3	

## Statement of changes in equity for 2016/17

	<b>Contributed capital DKK</b>	<b>Retained earnings DKK</b>	<b>Total DKK</b>
Contributed upon formation	50.000	0	50.000
Profit/loss for the year	0	134.263	134.263
<b>Equity end of year</b>	<b>50.000</b>	<b>134.263</b>	<b>184.263</b>

## Notes

	<b>2016/17</b>
	<b>DKK</b>
	<hr/>
<b>1. Tax on profit/loss for the year</b>	
Tax on current year taxable income	37.869
	<hr/>
	<b>37.869</b>

### 2. Contingent liabilities

The Entity participates in a Danish joint taxation arrangement in which One.com A/S serves as the administration company. According to the joint taxation provisions of the Danish Corporation Tax Act, the Entity is therefore liable for income taxes etc for the jointly taxed entities, and for obligations, if any, relating to the withholding of tax on interest, royalties and dividend for the jointly taxed entities. The total known net liability of the jointly taxed entities under the joint taxation arrangement is evident from the administration company's financial statements.

### 3. Group relations

Name and registered office of the Parent preparing consolidated financial statements for the smallest group:

One.com A/S, Kalvebod Brygge 24, 1560 Copenhagen V, Denmark

The consolidated financial statements of One.com A/S may be obtained at the following address:

One.com A/S  
Kalvebod Brygge 24  
1560 Copenhagen V  
Denmark

## Accounting policies

### Reporting class

This annual report has been presented in accordance with the provisions of the Danish Financial Statements Act governing reporting class B enterprises with addition of certain provisions for reporting class C enterprises.

### Recognition and measurement

Assets are recognised in the balance sheet when it is probable as a result of a prior event that future economic benefits will flow to the Entity, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when the Entity has a legal or constructive obligation as a result of a prior event, and it is probable that future economic benefits will flow out of the Entity, and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Measurement subsequent to initial recognition is effected as described below for each financial statement item.

Anticipated risks and losses that arise before the time of presentation of the annual report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered at recognition and measurement.

Income is recognised in the income statement when earned, whereas costs are recognised by the amounts attributable to this financial year.

### Income statement

#### Gross profit or loss

Gross profit or loss comprises revenue and other external expenses.

#### Revenue

Revenue from the sale of services is recognised in the income statement when delivery is made to the buyer. Revenue is recognised net of VAT, duties and sales discounts and is measured at fair value of the consideration fixed.

#### Other external expenses

Other external expenses include expenses relating to the Entity's ordinary activities.

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

Tax for the year, which consists of current tax for the year and changes in deferred tax, is recognised in the income statement by the portion attributable to the profit for the year and recognised directly in equity by the portion attributable to entries directly in equity.

The Entity is jointly taxed with its Parent. The current Danish income tax is allocated among the jointly taxed entities proportionally to their taxable income (full allocation with a refund concerning tax losses).

## Accounting policies

### Balance sheet

#### Receivables

Receivables are measured at amortised cost, usually equalling nominal value, less writedowns for bad and doubtful debts.

#### Cash

Cash comprises cash in hand and bank deposits.

#### Other financial liabilities

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

#### Income tax receivable or payable

Current tax payable or receivable is recognised in the balance sheet, stated as tax computed on this year's taxable income, adjusted for prepaid tax.