

# DK Home Invest ApS

Svanemøllevej 41  
2900 Hellerup

Årsrapport  
2. maj 2016 - 31. december 2016

Årsrapporten er fremlagt og godkendt på  
selskabets ordinære generalforsamling den

26/04/2017

Miguel N Gouveia  
Dirigent

**Indhold****Virksomhedsoplysninger**

Virksomhedsoplysninger .....	3
------------------------------	---

**Påtegninger**

Ledelsespåtegning .....	4
-------------------------	---

**Ledelsesberetning**

Ledelsesberetning .....	5
-------------------------	---

**Årsregnskab**

Anvendt regnskabspraksis .....	6
--------------------------------	---

Resultatopgørelse .....	8
-------------------------	---

Balance .....	9
---------------	---

Egenkapitalopgørelse .....	11
----------------------------	----

# Virksomhedsoplysninger

**Virksomheden**

DK Home Invest ApS

Svanemøllevej 41

2900 Hellerup

Telefonnummer: 30339717

e-mailadresse: info@lexcodk.com

CVR-nr: 37689890

Regnskabsår: 02/05/2016 - 31/12/2016

**Bankforbindelse**

NYKREDIT Bank Copenhagen

Kalvedbod Brygge 1 - 3

1780 Copenhagen V

DK Danmark

# Ledespåtegning

Direktionen har dags dato behandlet og godkendt årsrapporten for først regnskabsår 2016.

The management board have today reviewed and adopted the first Annual Report for the financial year 2016.

Årsrapporten er aflagt i overensstemmelse med årsregnskabsloven.

*The Annual Report has been prepared in accordance with the Danish Financial Statements Act.*

Vi anser den valgte regnskabspraksis for hensigtsmæssig således at årsrapporten, efter vor opfattelse, giver et retvisende billede af selskabets aktiver, passiver, den finansielle stilling samt resultat.

*We consider the accounting principles applied appropriate, and in our opinion, the Annual Report gives a true and fair view of the financial position and the results of operations.*

Årsrapporten indstilles til generalforsamlingens godkendelse.

*We recommend the Annual Report to be approved in the ordinary general meeting.*

København,  
Copenhagen,

Direktion  
Management

, den

**Direktion**

Miguel Bruno Nobrega Gouveia  
Director

# Ledelsesberetning

## **Hovedaktiviteter - Principal activities**

The objects of the Company are to invest in real estate located in Europe, including the letting and development of such real estate. Additional objects of the Company is purposes that directly or indirectly serves to further investment in real estate, including the borrowing or lending money and the granting of security, including the pledging of shares held by the Company, for any liabilities owed by the Company or any subsidiary or affiliated companies. To this end the company shall be entitled to hold interests in other enterprises, both at home and abroad, and to acquire or establish such enterprises.

## **Unusual circumstances**

No unusual circumstances have affected the company's activities during the year.

Uncertainty relating to recognition and measurement

The company has no uncertainty relating to recognition and measurement.

The result for the period is acceptable considering current market conditions

## **Future prospects**

The company expects good and interesting market conditions for the coming year.

## **Udviklingen i aktiviteter og økonomiske forhold - Development in activities and financial position**

The company's financial position and the result of the year will be shown in the following income statement of the financial year 02 May 2016 - 31 December 2016 and the balance sheet as per 31 December 2016.

## **Begivenheder efter regnskabets afslutning - Subsequent events**

No significant events have occurred after the balance sheet date, which could have influence on the evaluation of the financial statements.

# Anvendt regnskabspraksis

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

## Generelt

The annual report of the Company has been prepared in accordance with the provisions of the Danish Financial Statements Act for Class B companies.

## Recognition and measurement

Revenues are recognised in the income statement as earned. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortised costs are recognised. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortisation, write downs and provisions.

Assets are recognized in the balance sheet when it is likely that the future financial benefits will accrue on the company and when the value of the asset can be measured reliably.

Liabilities are recognized in the balance sheet when it is likely that the future financial benefits will be deducted from the company and when the value of the liability can be measured reliably.

The first recognition measures assets and liabilities at cost. Subsequently, assets and liabilities will be measured individually in respect of each accounting item as described below.

Certain financial assets and liabilities are measured at cost, thus recognizing a constant effective interest over the term. Amortized cost is computed as original cost less deductions, if any, as well as additions/deductions of the accumulated amortization of the difference between cost and nominal value.

When recognizing and measuring, gains, losses and risk in connection with the presentation of the annual report are considered and which confirm or invalidate events, which existed at balance sheet date.

Receivables, liabilities and other items in foreign currencies which are unsettled on the balance sheet date are translated at the exchange rate as at the balance sheet date.

Realized and unrealized exchange rate adjustments are included in the profit and loss account under financial items.

## Resultatopgørelse - Income Statement

Other external expenses

Other external expenses comprise expenses for distribution, sale, marketing, administration, premises, bad debts, etc.

## Financial items

Interest income and expense and similar items are recognized in the income statement with the amounts relating to the financial year. The financial items comprise interest income and expense, realized and unrealized exchange rate gains and losses resulting from transactions in foreign currencies.

## Tax on profit/loss for the year

Tax for the year consists of current tax for the year and deferred tax for the year. The tax attributable to the profit for the year is recognised in the income statement, whereas the tax attributable to equity transactions is recognised directly in equity.

Any changes in deferred tax due to changes to tax rates are recognised in the income statement.

## Balance

Balance sheet

Financial fixed assets

**Receivables**

Receivables are measured at amortised cost. Write-down is made for bad debt losses based on an individual assessment of receivables.

**Tax assets, receivables and liabilities**

Current tax liabilities and outstanding current tax are recognized in the balance sheet as computed tax on the taxable income for the year adjusted for tax on previous years' taxable income as well as for tax paid on account.

Deferred tax is measured according to the liability method in respect of temporary differences between accounting and tax values of assets and liabilities. In cases, e.g. regarding shares where computation of the tax value can be made according to alternative tax rules, deferred tax is measured either on basis of the planned use of the asset or on settlement of the liability.

Deferred tax is measured on basis of the tax rules and tax rates ruling at balance sheet date, when the deferred tax is expected to become current tax. Changes in deferred tax because of changes in tax rates are recognized in the income statement. The current tax rate

Liabilities

Liabilities are measured at amortized cost equal to nominal value.

# Resultatopgørelse 2. maj 2016 - 31. dec 2016

	Note	2016 kr.
Nettoomsætning .....		333.398
Eksterne omkostninger .....		-299.174
<b>Bruttoresultat .....</b>		<b>34.224</b>
Personaleomkostninger .....		-14.000
<b>Resultat af ordinær primær drift .....</b>		<b>20.224</b>
Øvrige finansielle omkostninger .....		-1.406
<b>Ordinært resultat før skat .....</b>		<b>18.818</b>
<b>Årets resultat .....</b>		<b>18.818</b>



# Balance 31. december 2016

## Aktiver

	Note	2016 kr.
Likvide beholdninger .....		68.818
<b>Omsætningsaktiver i alt .....</b>		<b>68.818</b>
<b>Aktiver i alt .....</b>		<b>68.818</b>

# Balance 31. december 2016

## Passiver

	Note	2016 kr.
Registreret kapital mv. ....		50.000
Overført resultat .....		18.818
<b>Egenkapital i alt .....</b>		<b>68.818</b>
Hensættelse til udskudt skat .....		93.585
<b>Hensatte forpligtelser i alt .....</b>		<b>93.585</b>
Leverandører af varer og tjenesteydelser .....		-93.585
<b>Kortfristede gældsforpligtelser i alt .....</b>		<b>-93.585</b>
<b>Gældsforpligtelser i alt .....</b>		<b>-93.585</b>
<b>Passiver i alt .....</b>		<b>68.818</b>

# Egenkapitalopgørelse 2. maj 2016 - 31. dec 2016

	<b>Registreret kapital mv. kr.</b>	<b>Overført resultat kr.</b>	<b>I alt kr.</b>
Egenkapital, primo .....	50.000		50.000
Årets resultat .....		18.818	18.818
Egenkapital, ultimo .....	50.000	18.818	68.818