

# **3 for Evigt ApS**

**Blegdamsvej 130 A, 3. mf., 2100 København Ø**

**Company reg. no. 38 39 57 50**

## **Annual report**

**1 January - 31 December 2019**

The annual report was submitted and approved by the general meeting on the 15 September 2020.

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**Martin Larsen**  
Chairman of the meeting

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Notes:

- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points have not been used in the usual English way. This means that for instance DKK 146.940 means the amount of DKK 146,940, and that 23,5 % means 23.5 %.

## **Management's report**

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Today, the managing director has presented the annual report of 3 for Evigt ApS for the financial year 1 January - 31 December 2019.

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

I consider the accounting policies appropriate and, in my opinion, the financial statements provide a fair presentation of the company's assets, equity and liabilities, and financial position at 31 December 2019 and of the company's results of activities in the financial year 1 January – 31 December 2019.

The managing director consider the conditions for audit exemption of the 2019 financial statements to be met.

I am of the opinion that the management commentary presents a fair account of the issues dealt with.

We recommend that the annual report be approved by the general meeting.

København Ø, 15 September 2020

### **Managing Director**

Torben Hansen

## **Auditor's report on compilation of the financial statements**

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### **To the shareholders of 3 for Evigt ApS**

We have compiled the financial statements of 3 for Evigt ApS for the financial year 1 January - 31 December 2019 based on the company's bookkeeping and on further information provided by you.

The financial statements comprise the accounting policies, income statement, statement of financial position and notes.

We performed this engagement in accordance with the international standard ISRS 4410 applying to compilation engagements.

We have applied our professional expertise to assist you in the preparation and presentation of the financial statements 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 financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

As 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 in order to compile the financial statements. Accordingly, we express neither an audit opinion nor a review opinion as to whether the financial statements have been compiled in accordance with the Danish Financial Statements Act.

Copenhagen, 15 September 2020

### **Grant Thornton**

State Authorised Public Accountants  
Company reg. no. 34 20 99 36

### **Brian Rasmussen**

State Authorised Public Accountant  
mne30153

## Company information

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### The company

3 for Evigt ApS  
Blegdamsvej 130 A, 3. mf.  
2100 København Ø

Company reg. no. 38 39 57 50  
Financial year: 1 January - 31 December

### Managing Director

Torben Hansen

### Auditors

Grant Thornton, Statsautoriseret Revisionspartnerselskab  
Stockholmsgade 45  
2100 København Ø

## **Management commentary**

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### **The principal activities of the company**

Like previous years, the principal activities are import and export of accessories and other nearby related business.

### **Development in activities and financial matters**

The gross profit for the year totals DKK 3.499 against DKK -38.127 last year. Income or loss from ordinary activities after tax totals DKK -24.099 against DKK -29.744 last year. Management considers the net profit or loss for the year less satisfactory.

### **Events occurring after the end of the financial year**

The company's management expected a result similar to the one of the financial year 2019. However, based on the present situation with Covid-19, the company's management cannot at present state anything about the financial consequences and expected results for the financial year 2020.

## **Accounting policies**

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The annual report for 3 for Evigt ApS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises.

The accounting policies are unchanged from last year, and the annual report is presented in DKK.

### **Income statement**

#### **Gross profit**

Gross profit comprises the revenue and external costs.

Revenue is recognised in the income statement if delivery and passing of risk to the buyer have taken place before the end of the year and if the income can be determined reliably and inflow is anticipated. Recognition of revenue is exclusive of VAT and taxes and less any discounts relating directly to sales.

Cost of sales comprises costs concerning purchase of raw materials and consumables less discounts and changes in inventories.

Other external costs comprise costs incurred for sales, advertising, and administration.

#### **Staff costs**

Staff costs include salaries and wages, including holiday allowances, pensions, and other social security costs, etc., for staff members. Staff costs are less government reimbursements.

#### **Financial income and expenses**

Financial income and expenses comprise interest, realised and unrealised capital gains and losses concerning financial assets and liabilities, amortisation of financial assets and liabilities, additions and reimbursements under the Danish tax prepayment scheme, etc. Financial income and expenses are recognised in the income statement with the amounts concerning the financial year.

#### **Tax on net profit or loss for the year**

Tax for the year comprises the current income tax for the year and changes in deferred tax and is recognised in the income statement with the share attributable to the net profit or loss for the year and directly in equity with the share attributable to entries directly in equity.

### **Statement of financial position**

#### **Receivables**

Receivables are measured at amortised cost which usually corresponds to face value. In order to meet expected losses, they are written down for impairment to the net realisable value.

#### **Cash on hand and demand deposits**

Cash on hand and demand deposits comprise cash at bank.

## Accounting policies

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### Equity

#### Share premium

Share premium comprises premium payments made in connection with the issue of shares. Costs incurred for carrying through an issue are deducted from the premium. The premium reserve can be used for dividend, for issuing bonus shares, and for covering losses.

#### Income tax and deferred tax

Current tax receivables and tax liabilities are recognised in the statement of financial position with 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 receivables and tax liabilities are offset to the extent that a legal right of set-off exists and the items are expected to be settled net or simultaneously.

Deferred tax is tax on all temporary differences in the carrying amount and tax base of assets and liabilities measured on the basis of the planned application of the asset and disposal of the liability, respectively.

Deferred tax assets, including the tax value of tax losses eligible for carryforward, are recognised at their expected realisable value, either by settlement against tax of future earnings or by setoff in deferred tax liabilities within the same legal tax unit. Any deferred net tax assets are measured at net realisation value.

Deferred tax is measured on the basis of the tax rules and tax rates of applicable legislation at the reporting date and prevailing when the deferred tax is expected to be released as current tax.

#### Liabilities other than provisions

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

#### Accruals and deferred income

Payments received concerning future income are recognised under accruals and deferred income.



## Income statement 1 January - 31 December

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All amounts in DKK.

<u>Note</u>	<u>2019</u>	<u>2018</u>
<b>Gross profit</b>	<b>3.499</b>	<b>-38.127</b>
1 Staff costs	-34.194	0
<b>Operating profit</b>	<b>-30.695</b>	<b>-38.127</b>
Other financial income	0	7
2 Other financial costs	-185	-13
<b>Pre-tax net profit or loss</b>	<b>-30.880</b>	<b>-38.133</b>
Tax on net profit or loss for the year	6.781	8.389
<b>Net profit or loss for the year</b>	<b>-24.099</b>	<b>-29.744</b>
<b>Proposed appropriation of net profit:</b>		
Allocated from retained earnings	-24.099	-29.744
<b>Total allocations and transfers</b>	<b>-24.099</b>	<b>-29.744</b>

## Statement of financial position at 31 December

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All amounts in DKK.

<b>Assets</b>		
<u>Note</u>	<u>2019</u>	<u>2018</u>
<b>Current assets</b>		
Trade receivables	11.958	0
Deferred tax assets	55.571	48.790
Other receivables	0	6.802
Total receivables	<u>67.529</u>	<u>55.592</u>
Cash on hand and demand deposits	<u>6.402</u>	<u>3.031</u>
<b>Total current assets</b>	<u><b>73.931</b></u>	<u><b>58.623</b></u>
<b>Total assets</b>	<u><b>73.931</b></u>	<u><b>58.623</b></u>

## Statement of financial position at 31 December

All amounts in DKK.

<b>Equity and liabilities</b>		<u>2019</u>	<u>2018</u>
<u>Note</u>			
	<b>Equity</b>		
3	Contributed capital	51.000	50.000
4	Share premium	0	0
5	Retained earnings	-31.081	-172.982
	<b>Total equity</b>	<u>19.919</u>	<u>-122.982</u>
	<b>Liabilities other than provisions</b>		
	Trade payables	23.875	12.000
	Payables to shareholders and management	6.000	167.605
	Other payables	23.084	2.000
	Accruals and deferred income	1.053	0
	Total short term liabilities other than provisions	<u>54.012</u>	<u>181.605</u>
	<b>Total liabilities other than provisions</b>	<u>54.012</u>	<u>181.605</u>
	<b>Total equity and liabilities</b>	<u>73.931</u>	<u>58.623</u>

## Notes

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All amounts in DKK.

	<u>2019</u>	<u>2018</u>
<b>1. Staff costs</b>		
Salaries and wages	32.527	0
Other costs for social security	1.667	0
	<u><b>34.194</b></u>	<u><b>0</b></u>
 Average number of employees	 <u>1</u>	 <u>2</u>
 <b>2. Other financial costs</b>		
Other financial costs	185	13
	<u><b>185</b></u>	<u><b>13</b></u>
 <b>3. Contributed capital</b>		
Contributed capital 1 January 2019	50.000	50.000
Cash capital increase	1.000	0
	<u><b>51.000</b></u>	<u><b>50.000</b></u>
 <b>4. Share premium</b>		
Share premium 1 January 2019	0	0
Share premium account for the year	166.000	0
Transferred to retained earnings	-166.000	0
	<u><b>0</b></u>	<u><b>0</b></u>
 <b>5. Retained earnings</b>		
Retained earnings 1 January 2019	-172.982	-143.238
Profit or loss for the year brought forward	-24.099	-29.744
Transferred from share premium	166.000	0
	<u><b>-31.081</b></u>	<u><b>-172.982</b></u>

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## Torben Hansen

Direktør

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