

PreDiagnose IVS

Snedkergangen 4D
2690 Karlslunde

Årsrapport
1. januar 2019 - 31. december 2019

Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den

02/07/2020

Jafar Safaa Noori
Dirigent

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Virksomhedsoplysninger

Virksomheden

PreDiagnose IVS
Snedkergangen 4D
2690 Karlslunde

e-mailadresse: admin@prediagnose.dk

CVR-nr: 38562770

Regnskabsår: 01/01/2019 - 31/12/2019

Ledespåtegning

Management has today considered and approved the annual report for the financial year 01. January 2019 - 31. December 2019 for PreDiagnose IVS.

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

Management believes that the financial statements give a true and fair view of the company's assets, liabilities and financial position and of the result.

The annual report is submitted for approval by the General Assembly.

Management considers the conditions for opting out of audit to be met.

Karlsruhe, den 02/07/2020

Direktion

Jafar Safaa Noori

Revisors erklæring om opstilling af finansielle oplysninger

To the management of PreDiagnose IVS

We have prepared the annual report of PreDiagnose IVS for the income year 1 January to 31 December 2019 based on the Company's bookkeeping and additional information that you have provided. The annual report comprises accounting practice, profit/loss, balance sheet and notes.

We performed our work in accordance with ISRS 4410 Engagements to Compile Financial Information.

We applied our professional expertise in order to assist you in preparing and presenting the annual report in accordance with the Danish Financial Statement Act. We complied with relevant provisions of the Danish Auditors Act and FSR – Danish Auditors' ethical rules, including principles regarding integrity, objectivity, professional competence and due care.

The annual and the accuracy and completeness of the information applied when preparing the annual report are your responsibility.

As an engagement to compile financial information is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you have provided to us for the purpose of our preparation of the annual report. Consequently, we do not express any opinion as to whether the annual report has been prepared in accordance with Danish Financial Statement Act.

Copenhagen, 02/07/2020

Morten Høgh-Petersen , mne34283
State Authorised Public Accountant
KPMG P/S
CVR: 25578198

Ledelsesberetning

Principal Activities

The company's activities are developing diagnostic devices for health care.

Development in activities and financial position

The year's result in 01.01.2019 - 31.12.2019 is DKK 82,943, compared with DKK 0 last year. The equity per 31.12.2019 amounts to 83,164 DKK.

Events after the end of the financial year

In March 2020 Denmark was hit by the COVID-19. Prediagnose IVS has not have significant impact on the financial result due to the COVID-19 so far. The total financial impact of the COVID-19 for 2020 is at this stage too early to predict. Management is monitoring the situation on a daily basis. Prediagnose has in May 2020 been converted to an ApS

Anvendt regnskabspraksis

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

Pursuant to Section 32 of the Financial Statements Act, the Company has decided only to disclose gross profit

Income statement

Revenue

Income from the sale of goods is recognised in revenue when delivery and transfer of risk to the buyer have taken place, and the income may be measured reliably and is expected to be received.

Other external costs

Other external costs comprise distribution costs and costs related to sales, sales campaigns, administration, office premises, operating leases, etc.

Staff cost

Staff costs comprise wages and salaries, including holiday allowance, pension and other social security costs, etc., to the Company's employees, excluding reimbursements from public authorities.

Financial income and expenses

Financial income and expenses comprise interest income and expense, gains and losses on securities, payables and transactions denominated in foreign currencies, amortisation of financial assets and liabilities as well as surcharges and refunds under the on-account tax scheme, etc.

Tax on profit/loss for the year

Tax for the year comprises current tax for the year and changes in deferred tax, including changes in tax rates. The tax expense relating to the profit/loss for the year is recognised in the income statement at the amount attributable to the profit/loss for the year and directly in equity at the amount attributable to entries directly in equity.

Balance sheet

Intangible assets

Development projects

Development costs and costs for internally generated rights are recognised in the income statement in the acquisition year.

Development projects that are clearly defined and identifiable, where the technical feasibility, sufficient resources and a potential future market or development opportunities are evidenced, and where the Company intends to produce, market or use the project, are recognised as intangible assets provided that the cost can be measured reliably and that there is sufficient assurance that future earnings can cover production costs, selling costs and administrative expenses as well development costs. Other development costs are recognised in the income statement as incurred

Property, plant and equipment

Land and buildings, plant and machinery and fixtures and fittings, tools and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost comprises the purchase price and any costs directly attributable to the acquisition until the date on which the asset is available for use. Indirect production overheads and borrowing costs are not recognised in cost.

Where individual components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items, which are depreciated separately.

The basis of depreciation is cost less any projected residual value after the end of the useful life. Depreciation is provided on a straight-line basis over the estimated useful life. The estimated useful lives are as follows:

Plant and Machinery - 3 years

The useful life and residual value are reassessed annually. Changes are treated as accounting estimates, and the effect on depreciation is recognised prospectively.

Land is not depreciated.

Gains and losses on the disposal of property, plant and equipment are stated as the difference between the selling price less selling costs and the carrying amount at the date of disposal. Gains and losses are recognised in the income statement as other operating income or other operating costs, respectively.

Receivables

Receivables are measured at amortised cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash.

Equity

Reserve for development cost

The reserve for development costs comprises capitalised development costs. The reserve cannot be used for dividends, distribution or to cover losses. If the recognised development costs are sold or in other ways excluded from the Company's operations, the reserve will be dissolved and transferred directly to the distributable reserves under equity. If the recognised development costs are written down, the part of the reserve corresponding to the write-down of the developments costs will be reversed. If a write-down of development costs is subsequently reversed, the reserve will be re-established. The reserve is reduced by amortisation of capitalised development costs on an ongoing basis.

Cooperation tax and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the taxable income for the year, adjusted for tax on the taxable income of prior years and for tax paid on account.

Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities measured on the planned use of the asset or settlement of the liability, respectively. However, deferred tax is not recognised on temporary differences relating to office buildings non-deductible for tax purposes and other items where temporary differences arise at the date of acquisition without affecting either profit/loss or taxable income.

Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Any deferred net assets are measured at net realisable value.

Deferred tax is measured in accordance with the tax rules and at the tax rates applicable at the balance sheet date when the deferred tax is expected to crystallise as current tax. Changes in deferred tax as a result of changes in tax rates are recognised in the income statement or equity, respectively.

Liabilities other than provisions

Financial liabilities are recognised at the date of borrowing at cost, corresponding to the proceeds received less transaction costs paid. In subsequent periods, the financial liabilities are measured at amortised cost,

corresponding to the capitalised value using the effective interest rate. Accordingly, the difference between cost and the nominal value is recognised in the income statement over the term of the loan together with interest expenses.

Other liabilities are measured at net realisable value.

Resultatopgørelse 1. jan. 2019 - 31. dec. 2019

	Note	2019 kr.	2018 kr.
Bruttofortjeneste/Bruttotab		109.019	0
Personaleomkostninger	1	-5.684	0
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver		-22.314	0
Resultat af ordinær primær drift		81.021	0
Ordinært resultat før skat		81.021	0
Skat af årets resultat	2	1.472	0
Årets resultat		82.493	0
Forslag til resultatdisponering			
Overført til reserve for iværksætterselskab		20.623	0
Overført til reserve for udviklingsomkostninger		57.536	180.108
Overført resultat		4.334	-180.108
I alt		82.493	0

Balance 31. december 2019

Aktiver

	Note	2019 kr.	2018 kr.
Udviklingsprojekter under udførelse		304.673	230.908
Immaterielle anlægsaktiver i alt		304.673	230.908
Andre anlæg, driftsmateriel og inventar		18.798	25.152
Materielle anlægsaktiver i alt		18.798	25.152
Anlægsaktiver i alt		323.471	256.060
Tilgodehavende skat		1.472	78.806
Andre tilgodehavender		3.955	25.521
Tilgodehavender i alt		5.427	104.327
Likvide beholdninger		75.203	18.371
Omsætningsaktiver i alt		80.630	122.698
Aktiver i alt		404.101	378.758

Balance 31. december 2019

Passiver

	Note	2019 kr.	2018 kr.
Registreret kapital mv.		670	670
Reserve for Iværksætterselskab		20.623	0
Reserve for udviklingsomkostninger		237.645	180.108
Overført resultat		-175.775	-180.108
Egenkapital i alt		83.163	670
Hensættelse til udskudt skat		0	78.806
Hensatte forpligtelser i alt		0	78.806
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		7.851	11.911
Gæld til selskabsdeltagere og ledelse		0	160.072
Periodeafgrænsningsposter		313.087	127.299
Kortfristede gældsforpligtelser i alt		320.938	299.282
Gældsforpligtelser i alt		320.938	299.282
Passiver i alt		404.101	378.758

Noter

1. Personaleomkostninger

	2019
	kr.
Wages and salaries	62,000
Social security contributions	6,693
Transferred to development projects	-63,010
	<u>5,684</u>

2. Skat af årets resultat

	2019	2018
	kr.	kr.
Current tax	1,472	78,806
Changes in deferred tax	-1,472	-78,806
	<u>0</u>	<u>0</u>

3. Oplysning om eventualforpligtelser

The Group's Danish entities are jointly and severally liable for tax on the Group's jointly taxed income and for certain withholding taxes such as dividend tax. Any subsequent corrections of the taxable income subject to joint taxation or withholding taxes on dividends, etc., may entail an increase in the entities' liability. The Group as a whole is not liable to any other parties.

4. Information om gennemsnitligt antal ansatte

	2019
Gennemsnitligt antal ansatte	1