

# Hovedstadens anlægsgartner ApS

c/o Jonas Brylle Nielsen  
Doorn Alle 52  
2791 Dragør

CVR No. 38617664

## Annual Report 2017/18

1. financial year

The Annual Report was presented and  
adopted at the Annual General Meeting of  
the Company on 11 January 2019

---

Brian Flemming Henrik Nielsen  
Chairman

## Hovedstadens anlægsgartner ApS

### Contents

Management's Statement	3
Company Information	4
Management's Review	5
Accounting Policies	6
Income Statement	8
Balance Sheet	9
Notes	11

## Management's Statement

Today, Management has considered and adopted the Annual Report of Hovedstadens anlægsgartner ApS for the financial year 2 May 2017 - 30 June 2018.

The Annual Report is presented in accordance with the Danish Financial Statements Act.

In our opinion, the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 30 June 2018 and of the results of the Company's operations for the financial year 2 May 2017 - 30 June 2018.

In our opinion, the Management's Review includes a true and fair account of the matters addressed in the review.

We recommend that the Annual Report be adopted at the Annual General Meeting.

Dragør, 11 January 2019

### Executive Board

Jonas Brylle Nielsen  
Man. Director

Brian Flemming Henrik Jensen  
Manager

Niels Glissov  
Manager

## Hovedstadens anlægsgartner ApS

### Company details

<b>Company</b>	Hovedstadens anlægsgartner ApS c/o Jonas Brylle Nielsen Doorn Alle 52 2791 Dragør
CVR No.	38617664
Date of formation	2 May 2017
Registered office	Tårnby
Financial year	2 May 2017 - 30 June 2018
<b>Executive Board</b>	Jonas Brylle Nielsen, Man. Director Brian Flemming Henrik Jensen, Manager Niels Glissov, Manager

## Management's Review

### **The Company's principal activities**

The Company's principal activities consist in ...

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

The Company's Income Statement of the financial year 2 May 2017 - 30 June 2018 shows a result of DKK 16.161 and the Balance Sheet at 30 June 2018 a balance sheet total of DKK 194.307 and an equity of DKK 67.161.

### **Post financial year events**

After the end of the financial year, no events have occurred which may change the financial position of the entity substantially.

### **Expectations for the future**

The Company expects its operations to develop positively next year.

## Accounting Policies

### Reporting Class

The Annual Report of Hovedstadens anlægsgartner ApS for 2017/18 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The Annual Report has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, with the adoption of individual rules from class C.

As the financial year 2017/18 is the Company's first financial year, the Financial Statements with associated notes have been prepared without comparative figures from the previous year.

### Reporting currency

The Annual Report is presented in Danish kroner.

## General Information

### Basis of recognition and measurement

Income is recognised in the Income Statement as it is earned, including value adjustments of financial assets and liabilities that are measured at fair value or amortised cost. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the Income Statement, including depreciation, amortisation, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the Income Statement.

Assets are recognised in the Balance Sheet when it is probable that future economic benefits attributable to the asset will accrue to the Company, 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 attributable to the asset will flow out of the Company, and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Certain financial assets and liabilities are measured at amortised cost, which involves the recognition of a constant effective interest rate over the term. Amortised cost is calculated as original cost less repayments and with the addition/deduction of the accumulated amortisation of the difference between the cost and the nominal amount. This way, exchange losses and gains are allocated over the term.

In connection with recognition and measurement, consideration is given to predictable losses and risks occurring prior to the presentation of the Annual Report, i.e. losses and risks which prove or disprove matters which exist at the balance sheet date.

## Income Statement

### Gross profit/loss

The Company has decided to aggregate certain items of the Income Statement in accordance with the provisions of Section 32 of the Danish Financial Statements Act.

### Revenue

Income from delivery of services is recognised as revenue as the service is delivered.

### Raw materials and consumables

Costs for raw materials and consumables comprise purchase of goods and services for resale.

## Accounting Policies

### Other external expenses

Other external expenses comprise expenses regarding sale and administration.

### Staff expenses

Staff expenses comprise wages and salaries, pensions and social security costs.

Other staff expenses are recognised in other external expenses.

### Financial income and expenses

Financial income and expenses are recognised in the Income Statement with the amounts that concern the financial year. Financial income and expenses include interest income and expenses, realised and unrealised capital gains and losses regarding securities, debt and foreign currency transactions, dividends received from other equity investments, amortisation of financial assets and liabilities as well as surcharges and allowances under the tax repayment scheme.

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

Tax on net profit/loss for the year comprises current tax on expected taxable income of the year and the year's adjustment of deferred tax less the part of the tax of the year that relates to changes in equity. Current and deferred tax regarding changes in equity is recognised directly in equity.

## Balance Sheet

### Receivables

Receivables are measured at amortised cost which usually corresponds to the nominal value. The value is reduced by write-downs for expected bad debts.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand as well as short-term securities with a term of less than three months which can be converted directly into cash at bank and in hand and involve only an insignificant risk of value changes.

### Equity

#### Current tax liabilities

Current tax liabilities and current tax receivables are recognised in the Balance Sheet as calculated tax on the expected taxable income for the year, adjusted for tax on taxable income for previous years as well as for tax prepaid.

### Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Balance Sheet but appear only in the notes.

## Hovedstadens anlægsgartner ApS

### Income Statement

	Note	2017/18 kr.
<b>Gross profit</b>		<b>470.805</b>
Employee benefits expense	1	-453.912
<b>Profit from ordinary operating activities</b>		<b>16.893</b>
Other finance income		4.760
Finance expences		-608
<b>Profit from ordinary activities before tax</b>		<b>21.045</b>
Tax expense on ordinary activities		-4.884
<b>Profit</b>		<b>16.161</b>
<b>Proposed distribution of results</b>		
Retained earnings		16.161
<b>Distribution of profit</b>		<b>16.161</b>



## Hovedstadens anlægsgartner ApS

### Balance Sheet as of 30 June

	Note	2018 kr.
<b>Assets</b>		
Short-term trade receivables		75.893
Other short-term receivables		19.000
Short-term receivables from owners and management	2	55.761
<b>Receivables</b>		<b>150.654</b>
<b>Cash and cash equivalents</b>		<b>43.653</b>
<b>Current assets</b>		<b>194.307</b>
<b>Assets</b>		<b>194.307</b>

## Hovedstadens anlægsgartner ApS

### Balance Sheet as of 30 June

	Note	2018 kr.
<b>Liabilities and equity</b>		
Contributed capital		51.000
Retained earnings		16.161
<b>Equity</b>	3	<b>67.161</b>
Trade payables		32.477
Tax payables		4.884
Other payables		89.785
<b>Short-term liabilities other than provisions</b>		<b>127.146</b>
<b>Liabilities other than provisions within the business</b>		<b>127.146</b>
<b>Liabilities and equity</b>		<b>194.307</b>
Contingent liabilities	4	
Collaterals and assets pledged as security	5	

**Notes**

2017/18

**1. Employee benefits expense**

Wages and salaries	446.769
Social security contributions	5.943
Other employee expense	1.200
	<u>453.912</u>

Average number of employees	<u>1</u>
-----------------------------	----------

**2. Receivables from owners and management**

**3. Statement of changes in equity**

	<u>Contributed capital</u>	<u>Retained earnings</u>	<u>Total</u>
Proposed distribution of results		16.161	16.161
	51.000		51.000
	<u>51.000</u>	<u>16.161</u>	<u>67.161</u>

The share capital has remained unchanged for the last 5 years.

**4. Contingent liabilities**

No contingent liabilities exist at the balance sheet date.

**5. Collaterals and securities**

No securities or mortgages exist at the balance sheet date.

Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

## Brian Flemming Henrik Jensen

---

Direktør/Dirigent NEM ID  
PID: 9208-2002-2-480745559748  
Tidspunkt for underskrift: 11-01-2019 kl.: 07:43:22  
Underskrevet med NemID

## Jonas Brylle Nielsen

---

Adm. Direktør NEM ID  
PID: 9208-2002-2-900542638959  
Tidspunkt for underskrift: 11-01-2019 kl.: 09:13:31  
Underskrevet med NemID

## Niels Glissov

---

Direktør NEM ID  
PID: 9208-2002-2-687913181053  
Tidspunkt for underskrift: 11-01-2019 kl.: 09:50:26  
Underskrevet med NemID

This document is signed with esignatur. Embedded in the document is the original agreement document and a signed data object for each signatory. The signed data object contains a mathematical hash value calculated from the original agreement document, which secures that the signatures is related to precisely this document only. Prove for the originality and validity of signatures can always be lifted as legal evidence.

The document is locked for changes and all cryptographic signature certificates are embedded in this PDF. The signatures therefore comply with all public recommendations and laws for digital signatures. With esignatur's solution, it is ensured that all European laws are respected in relation to sensitive information and valid digital signatures. If you would like more information about digital documents signed with esignatur, please visit our website at [www.esignatur.dk](http://www.esignatur.dk).

This document has esignatur Agreement-ID: 9fc29824WWMR17096257