

JP DAN ApS
Kagerupvej 5, 3400 Hillerød
Cvr.nr. 38 73 42 37

Årsrapport 2021
1. januar 2021 - 31. december 2021
5. regnskabsår

The annual report was
presented and approved at the
Company's annual general
meeting on

Godkendt på den ordinære
generalforsamling *7/12* 2022

K.nr. 1881


José Manuel Vieira de Sousa
Dirigent

Indholdsfortegnelse

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Selskabsoplysninger

Selskabet

Company details

JP DAN ApS

Kagerupvej 5
3400 Hillerød

Cvr.nr.: 35 66 90 27

Business registration No.

Stiftelsesdato: 22.06.2017

Established:

Regnskabsår: 1. januar - 31. december

Financial year

Direktion

Board of Executives

José Manuel Vieira de Sousa

Ledelsespåtegningen

Direktionen har behandlet og godkendt årsrapporten for 2021 for JP DAN ApS.

The Board of Director's have by today discussed and approved the Annual Report of JP DAN ApS, for the financial year 1. January - 31 December 2021.

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 årsregnskabet giver et retvisende billede af selskabets aktiver og passiver, finansielle stilling samt resultatet.

In our opinion, the Financial Statements gives a true and fair view of the Company's assets, liabilities and financial position at the 31st of December 2021, and the Results of the Company's operations for the financial year of 1st of January to 31st of December 2021. Further, in our opinion, the Management's Review gives a true and fair account of the development in the Company's operations and financial matters, og the result for the year and of the Company's financial position.

Årsrapporten indstilles til generalforsamlingens godkendelse.

We recomend the Annual Report for approval at the annual General Meeting.

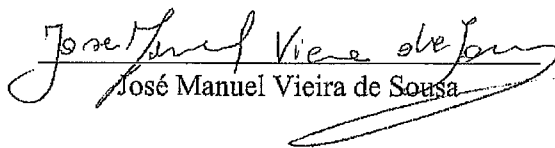
Direktionen anser fortsat betingelserne for at undlade revision for opfyldte.

The Board of Executives considers the requirement of omission of audit as met.

Den frivilligt indføjede ledelsesberetning, giver efter vores opfattelse en retvisende redegørelse for de forhold den omhandler.

We believe that the Management's Review includes a fair description of the affairs and conditions stated in the Review.

Hillerød, den 28. marts 2022


José Manuel Vieira de Sousa

Practitioner's Compilation Report

To the Management of JP DAN ApS

We have compiled the accompanying financial statements of JP DAN ApS for the financial year 1. January to 31. December 2021 based on information you have provided.

These financial statements comprise a summary of significant accounting policies, income statement, balance sheet and notes.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements under the Danish Act on Approved Auditors and Audit Firms and FSR - danske revisorer's Code of Ethics, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since 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 to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Frederikssund, den 28. marts 2022

Revisionsfirmaet Lars Jeppesen

Registrerede Revisorer

CVR-nr.: 26 92 38 91

MNE-nr.: 2889



Lars Jeppesen

Registreret Revisor

Ledelsens årsberetning / Management Commentary

Hovedaktivitet / Primary activities

Selskabets aktivitet er at drive virksomhed med anden bygge- og anlægsvirksomhed, som kræver specialisering.

The Company's activities comprise construction and other activities in this connection.

Udvikling i regnskabsåret / Development in activities and finances

Årets resultat blev et overskud på t.kr. 1.100, hvilket er tilfredsstillende.

The profit for the year amounts to Tkr 1.100 DKK, which is in accordance with the Management's expectations.

Anvendt regnskabspraksis / Accounting policies

GENERELT

GENERAL

Årsregnskabet for JP DAN ApS er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for klasse B-virksomheder.

The financial statements of JP DAN ApS have been prepared in accordance with the provisions applying to reporting class B enterprises under the Danish Financial Statements Act.

Den anvendte regnskabspraksis er uændret i forhold til tidligere år.

The accounting policies are unchanged compared to last year.

Årsregnskabet er aflagt i D.kr.

The Financial Statement is in DKK.

GENERELT OM INDREGNING OG MÅLING

RECOGNISED AND MEASUREMENT

Indtægter indregnes i resultatopgørelsen, i takt med at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser, der måles til dagsværdi eller amortiseret kostpris. Endvidere indregnes i resultatopgørelsen alle omkostninger, der er afholdt for at opnå årets indtjening, herunder afskrivninger, nedskrivninger og hensatte forpligtelser samt tilbageførsler som følge af ændrede regnskabsmæssige skøn af beløb, der tidligere har været indregnet i resultatopgørelsen.

Income is recognised in the income statement as earned. In addition, value adjustments of financial assets and liabilities, which are measured at fair value or amortised cost, are recognised in the income statement. Furthermore, all costs incurred to achieve the year's revenues are recognised in the income statement, including depreciation, amortisation, impairment losses and provisions as well as reversals made to reflect changed accounting estimates concerning amounts previously recognised in the income statement.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde virksomheden, og aktivets værdi kan måles pålideligt.

Assets are recognized in the balance sheet when it is probable that future economic benefits will flow to the company and the value of the asset can be reliably measured.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske ressourcer vil fragå virksomheden, og forpligtelsens værdi kan måles pålideligt.

Liabilities are recognised in the balance sheet when it is probable that future economic resources will flow from the company, and the value of the liability can be reliably measured.

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet for hver enkelt regnskabspost nedenfor.

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

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag og tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostprisen og det nominelle beløb.

Certain financial assets and liabilities are measured at amortised cost, implying the recognition of a constant effective rate of interest to maturity. Amortised cost is stated as original cost less any principal payments and plus or minus the accumulated amortisation of any difference between cost and the nominal amount.

Ved indregning og måling tages der hensyn til gevinster, tab og risici, der fremkommer, inden årsrapporten aflægges, og som be- eller afkræfter forhold, der eksisterer på balancedagen.

Recognition and measurement take into consideration gains, losses and risks that arise before the time of presentation of the annual report and that confirm or invalidate matters existing at the balance sheet date.

RESULTATOPGØRELSEN **INCOME STATEMENT**

Nettoomsætning

Revenue

Nettoomsætningen indregnes i resultatopgørelsen, såfremt levering og risikoovergang til køber har fundet sted inden årets udgang, og såfremt indtægten kan opgøres pålideligt og forventes modtaget. Nettoomsætningen indregnes med fradrag af eventuelle rabatter i forbindelse med salget.

Revenue is recognised in the income statement if the contract has been concluded before the end of the year, and only where the income can be determined reliably and is expected to be received.

Revenue is the recognised net after discounts related to sales.

Andre eksterne omkostninger

Other external costs

Andre eksterne omkostninger omfatter omkostninger til salg, reklame, administration og lokaler mv.

Other external costs include costs for sales, advertising, administration and premises, etc.

Finansielle poster

Financial income and costs

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, gæld og transaktioner i fremmed valuta mv.

Financial income and costs are recognised in the income statement by the amounts attributable to this financial year. Financial income and costs comprise interest income and expenses, realised and unrealised capital gains and losses on securities, payables and transactions in foreign currencies etc.

Skat af årets resultat

Tax on profit/loss for the year

Årets skat, som består af årets aktuelle skat og forskydning i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte på egenkapitalen med den del, der kan henføres til posteringer direkte på egenkapitalen.

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/loss for the year and recognised directly in equity by the portion attributable to entries directly in equity.

BALANCEN

BALANCE SHEET

Tilgodehavender

Receivables

Tilgodehavender måles til amortiseret kostpris, der sædvanligvis svarer til nominal værdi. Værdien reduceres med nedskrivning til imødegåelse af forventede tab.

Receivables are measured at amortised cost which usually corresponds to the nominal value. Write-down is made for bad debt losses.

Materielle anlægsaktiver

Tangible Fixed Assets

Materielle anlægsaktiver måles til kostpris med fradrag af akkumulerede afskrivninger og nedskrivninger. Der foretages lineære afskrivninger baseret på en vurdering af de enkelte aktivers brugstider. Aktivernes skønnede restværdi efter aflsuttet brugstid indgår ikke i

Tangible fixed assets are measured at cost with reductions from depreciations. Linear depreciation is made based on an assessment of the useful lives of the individual assets. The estimated residual value of the assets after the useful life has not been included in the depreciations basis.

	Brugstid / <i>Service life</i>	Restværdi / <i>Scrapvalue</i>
Driftsmidler / <i>Fixed Assets</i>	5 år / <i>years</i>	0 kr.

Anlægsaktiver nedskrives til genindvindingsværdi, hvis denne er lavere end den regnskabsmæssige værdi. Fortjeneste og tab ved salg af anlægsaktiver indregnes i resultatopgørelsen under posterne "Andre driftsindtægter" og "Andre driftsomkostninger".

Fixed assets are depreciated to the recoverable amount if this is slower than the carrying amount. Gains and losses on the sale of fixed assets are recognized in the income statement under the items "Other operation income" and "Other operating expenses"

Aktuelle skattetilgodehavender og -forpligtelser

Current tax receivables and liabilities

Aktuelle skattetilgodehavender og -forpligtelser indregnes i balancen med det beløb, der kan beregnes på grundlag af årets forventede skattepligtige indkomst reguleret for skat af tidligere års skattepligtige indkomster.

Current tax receivables and liabilities are recognised in the balance sheet as the calculated tax on the taxable income for the year adjusted for tax on taxable income for previous years.

Skattetilgodehavender og -forpligtelser præsenteres modregnet, i det omfang der er legal modregningsadgang, og posterne forventes afregnet netto eller samtidig.

Tax receivables and liabilities are offset to the extent that there are legal set-off and the items are expected to be settled net or simultaneously.

Gældsforpligtelser

Liabilities

Øvrige gældsforpligtelser måles til amortiseret kostpris, der i al væsentlighed svarer til nominel værdi.

Other liabilities are measured at amortised cost which correspond to nominal values.

Omregning af fremmed valuta

Foreign currency translation

Transaktioner i fremmed valuta omregnes til transaktionsdagens kurs. Valutakursdifferencer, der opstår mellem transaktionsdagens kurs og kursen på betalingsdagen, indregnes i resultatopgørelsen som en finansiel post. Hvis valutapositioner anses for sikring af fremtidige pengestrømme, indregnes værdireguleringerne direkte på egenkapitalen.

Transactions denominated in foreign currencies are translated at the exchange rates at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and at the date of payment are recognised in the income statement as financial income or financial costs. If currency positions are considered to be cash flow hedges, the value adjustments are recognised directly in equity.

Tilgodehavender, gæld og andre monetære poster i fremmed valuta, som ikke er afregnet på balancedagen, måles til balancedagens valutakurs. Forskellen mellem balancedagens kurs og kursen på tidspunktet for tilgodehavendets eller gældens opståen indregnes i resultatopgørelsen under finansielle indtægter og omkostninger.

Receivables, payables and other monetary items denominated in foreign currencies that have not been settled at the balance sheet date, are converted using the exchange rate at the balance sheet date. Any difference between the exchange rate on the balance sheet date and the rate at the occurrence of the receivable or the debt, is recognised in the income statement as financial income or expenses.

Resultatopgørelse 1. januar - 31. december 2021

Note	Spec.	2020		
		<u>i kr. 1.000</u>		
	1	Bruttofortjeneste / Gross Profit	1.397.170	948
1		Personaleomkostninger / Staff Costs	0	0
		Afskrivninger / Depreciations	<u>-2.995</u>	<u>-3</u>
		Ordinært resultat før renter / Operating profit	<u>1.394.175</u>	<u>945</u>
	2	Renteindtægter m.m. / Financial income	59.132	0
	3	Renteudgifter m.m. / Financial expenses	<u>-25.329</u>	<u>-33</u>
		Ordinært resultat før skat / Profit before Tax	1.427.978	912
	4	Skat af årets resultat / Tax on profit for the year	<u>-309.804</u>	<u>-201</u>
		Årets resultat/ Profit for the year	<u><u>1.118.174</u></u>	<u><u>711</u></u>
Resultatdisponering / Proposed distribution of profit				
		Ekstraordinært udbytte / Extraordinary dividends	2.760.000	0
		Foreslået udbytte / recommended dividends	1.000.000	0
		Overført resultat / Retained earnings	<u>-2.641.826</u>	<u>711</u>
		Til disposition i alt / Available in total	<u><u>1.118.174</u></u>	<u><u>711</u></u>

Balance pr. 31. December 2021

Aktiver / Assets

Note Spec.

2020
kr. 1.000

Anlægsaktiver / Fixed Assets

Materielle anlægsaktiver / Tangible Assets

Driftsmidler og inventar / Tools and equipment

2.994

6

Materielle anlægsaktiver i alt / Fixed assets total

2.994

6

Anlægsaktiver i alt

2.994

6

Omsætningsaktiver

Tilgodehavender / Accounts receivable

Tilgodehavender fra salg og tjenesteydelser / Debtors

440.685

419

Tilgodehavende skat / Corporation tax

562

139

Periodeafgrænsningsposter / Prepayments

0

6

Tilgodehavender i alt / Accounts receivables total

441.247

564

5 Likvide beholdninger / cash

4.580.208

2.826

Aktiver i alt / Assets

5.024.449

3.396

Balance pr. 31. December 2021

Passiver / Equity and Liabilities

Note	Spec.		2020 kr. 1.000
6	Egenkapital / Equity		
	Anpartskapital / Share capital	50.000	50
	Overført resultat / Retained earnings	125.213	2.767
	Foreslået udbytte / Recommended dividends	1.000.000	0
	Egenkapital i alt / Equity	<u>1.175.213</u>	<u>2.817</u>
	<u>Gældsforpligtigelser</u>		
	Kortfristede gældsforpligtigelser		
	Kreditorer / Trade payables	3.248.609	15
7	Anden gæld / Other payables	600.627	564
	Kortfristede gældsforpligtigelser i alt / Total liabilities	<u>3.849.235</u>	<u>579</u>
	Passiver i alt / Equity and liabilities	<u>5.024.449</u>	<u>3.396</u>
2	Kontraktlige forpligtelser og eventualposter m.v. / Contractual obligations and contingent liabilities etc.		
3	Sikkerhedsstillelser og pantsætninger / Collateral and pledges		

Noter / Notes

- 1 Personaleomkostninger/ Staff costs
Der har ikke været ansatte i regnskabsåret. /No staff has been employed.

- 2 Kontraktlige forpligtelser og eventualposter m.v. / Contractual obligations and contingent liabilities etc.
Ingen. / None.

- 3 Sikkerhedsstillelser og pantsætninger / Collateral and pledges
Ingen. / None.