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

Årsrapport
1. Januar - 31. December 2019
3. regnskabsår

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

Godkendt på den ordinære
generalforsamling ³/₁₆ 2020

K.nr. 1.881


Pjerandrea Boglio
Dirigent

Indholdsfortegnelse

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Selskabsoplysninger

Selskabets oplysninger

Company details

JP DAN ApS

Kagerupvej 5
3400 Hillerød

Cvr.nr.: 35 66 90 27

Business registration No.

Stiftelsesdato: 22.06.2017

Regnskabsår: 1. januar - 31. december

Financial year

Direktion

Board of Executives

Pierandrea Boglio

Ledelsespåtegningen

Direktionen har behandlet og godkendt årsrapporten for 2019 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 2019.

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 2019, and the Results of the Company's operations for the financial year of 1 January to 31 December 2019. Further, in our opinion, the Management's Review gives a fair review 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.

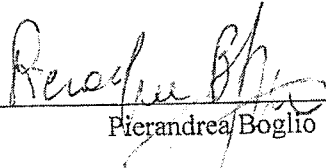
Direktionen anser fortsat betingelserne for at undlade revision for opfyldte.

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 19. marts 2020


Pierandrea Boglio

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 2019 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.

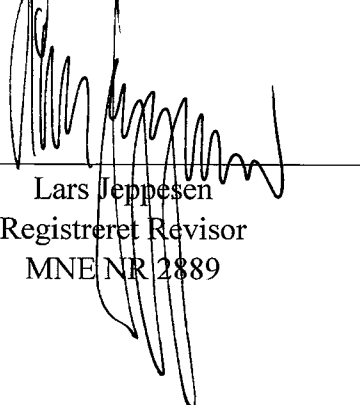
Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Frederikssund, den 19. marts 2020

Revisionsfirmaet Lars Jeppesen

Registrerede Revisorer

CVR-nr.: 26 92 38 91



Lars Jeppesen

Registreret Revisor

MNE NR 2889

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. 782, hvilket er tilfredsstillende.

The profit for the year amounts to Tkr 782 DKK, which is in accordance with the Management's expectations.

Usædvanlige forhold / Unusual circumstances

Ingen / None

Betydningsfulde hændelser efter regnskabets afslutning / Events after the balance sheet date

Der er ikke indtruffet betydningsfulde hændelser efter regnskabsårets afslutning, som forrykker rapportens udsagn.

No events have occurred after the balance sheet date to this date, which would influence the evaluation of this annual report.

Outlook

The Company expects a positive development for 2019.

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

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.

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

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.

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 nominal værdi.

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 2019

Note	Spec.		2018 <u>i kr. 1.000</u>
	1	Bruttofortjeneste / Gross Profit	1.022.797
1		Personaleomkostninger / Staff Costs	<u>0</u>
		Resultat før afskrivninger / Operating profit before depreciations	<u>1.022.797</u>
		Afskrivninger / Depreciations	<u>-2.995</u>
		Ordinært resultat før renter / Operating profit	<u>1.019.802</u>
	2	Renteindtægter m.m. / Financial income	0
	3	Renteudgifter m.m. / Financial expenses	<u>-14.422</u>
		Ordinært resultat før skat / Profit before Tax	1.005.380
	4	Skat af årets resultat / Tax on profit for the year	<u>-222.618</u>
		Årets resultat/ Profit for the year	<u><u>782.762</u></u>
		Resultatdisponering / Proposed distribution of profit	
		Foreslået udbytte	0
		Overført resultat / Retained earnings	<u>782.762</u>
		Til disposition i alt	<u><u>782.762</u></u>

Balance pr. 31. December 2019

Aktiver / Assets

Note Spec.

2018
kr. 1.000

<u>Anlægsaktiver</u>		
Materielle anlægsaktiver		
Driftsmidler og inventar	8.984	12
Finansielle anlægsaktiver i alt	<u>8.984</u>	<u>12</u>
Finansielle anlægsaktiver		
Deposita	0	0
Finansielle anlægsaktiver i alt	<u>0</u>	<u>0</u>
Anlægsaktiver i alt	<u>8.984</u>	<u>12</u>
<u>Omsætningsaktiver</u>		
Varebeholdninger		
Varebeholdning	0	0
Varebeholdninger i alt	<u>0</u>	<u>0</u>
Tilgodehavender		
Tilgodehavender fra salg og tjenesteydelser	745.022	0
Tilgodehavende skat	0	360
Periodeafgrænsningsposter	0	42
Tilgodehavender i alt	<u>745.022</u>	<u>402</u>
5 Likvide beholdninger / cash	<u>5.449.571</u>	<u>3.746</u>
Aktiver i alt / Assets	<u>6.203.577</u>	<u>4.160</u>

Balance pr. 31. December 2019

Passiver / Equity and Liabilities

Note	Spec.		2018
			<u>kr. 1.000</u>
6	Egenkapital		
	Anpartskapital / Share capital	50.000	50
	Overført resultat / Retained earnings	2.055.989	1.273
	Egenkapital i alt / Equity	<u>2.105.989</u>	<u>1.323</u>
	<u>Gældsforpligtigelser</u>		
	Kortfristede gældsforpligtigelser		
	Kreditorer / Trade payables	3.569.522	2.180
	Skyldig selskabsskat / Tax	174.618	249
7	Anden gæld / Other payables	353.448	408
	Kortfristede gældsforpligtigelser i alt / Total liabilities	<u>4.097.588</u>	<u>2.837</u>
	Passiver i alt / Equity and liabilities	<u>6.203.577</u>	<u>4.160</u>
2	Kontraktlige forpligtelser og eventualposter m.v.		
3	Sikkerhedsstillelser og pantsætninger		

Noter

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

- 2 Kontraktlige forpligtelser og eventualposter m.v.
Ingen

- 3 Sikkerhedsstillelser og pantsætninger
Ingen