

# Amaris Consulting ApS

Bredgade 3, 3  
1260 København K

Årsrapport  
11. september 2017 - 31. december 2018

Årsrapporten er fremlagt og godkendt på  
selskabets ordinære generalforsamling den

**28/06/2019**

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**Stefano Oragano**  
**Dirigent**

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# Virksomhedsoplysninger

## Virksomheden

Amaris Consulting ApS  
Bredgade 3, 3  
1260 København K

CVR-nr: 38926411

Regnskabsår: 11/09/2017 - 31/12/2018

# Ledelsespåtegning

The Management has today assessed and presented the Annual Report for the financial period 11 September 2017 – 31 December 2018 of Amaris Consulting ApS.

The Annual Report, which has not been audited, is presented in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 December 2018, and the results for the financial period 11 September 2017 – 31 December 2018. Also, we believe that the management report contains a fair review of the affairs and conditions referred to therein.

The Annual Report is submitted for adoption by the General Meeting.

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

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## Direktion

Olivier Gilles François Brouhant  
Director

Alberto Giordano  
Director

# Ledelsesberetning

## **Principal activities**

The principal activity of the Company is to provide services, including, but not limited to, the provision of IT, telecommunications and industrial technology services, as well as any other business that the Company's management may from time to time decide

## **Financial development**

The company considers the results for the year to be in line with expectation.

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

No events have occurred after the year-end of the financial year that may have a significant impact on the financial position of the company.

# Anvendt regnskabspraksis

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

## GENERAL

Income is recognised in the income statement as and when it is earned, including recognition of value adjustments of financial assets and liabilities. Any costs, including depreciation, amortisation and impairment, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is likely that future economic benefits 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 likely that future economic benefits will not accrue to the Company and the value of the liability can be measured reliably.

The initial recognition measures assets and liabilities at cost. Subsequently, assets and liabilities are measured as described in the following for each item.

Certain financial assets and liabilities are measured at amortised cost, recognising a constant yield to maturity. Amortised cost is stated at initial cost less any deductions and with addition/deduction of the accumulated amortisation on the difference between cost and nominal amount.

The recognition and measurement takes into account predictable losses and risks arising before the year-end reporting and which prove or disprove matters that existed at the balance sheet date.

The carrying amount of intangible and tangible fixed assets should be estimated annually to determine if there is any indication of impairment in excess of the amount reflected by normal amortisation or depreciation. If this is the case, write-down should be made to the lower recoverable amount.

The Annual Report has been prepared in DKK.

## INCOME STATEMENT

### Revenue

Revenue is recognised in the income statement provided that delivery and risks have been transferred to the buyer before year end and that the income can be reliably measured and is expected to be received

### Administrative and external expenses

Administrative expenses comprise expenses incurred during the year for management and administration. Also in this items are write-downs for bad debt losses.

### Financial income and financial expenses

Financial income and financial expenses include interest, financial expenses in connection with capital leases, realised and unrealised exchange rate gains and losses of securities, loans and transactions in foreign currencies, write-off of financial assets and financial commitments, and on account transactions, etc. Financial income and expenses are recognised in the income statement with the amounts concerning the financial year.

Dividend from investments is recognised as income in the year the dividend is declared.

### Tax for the year

The tax for the year consists of the current tax and the deferred tax for the year. The tax relating to the results is recognised in the income statement, whereas the tax directly relating to equity entries is taken directly to equity.

## BALANCE SHEET

### Financial non-current assets

Investments in group companies are measured at acquisition cost. Under circumstances where the acquisition cost exceeds the net realisable value, then the value of the investments is written down to the lower value.

### Receivables

Receivables are measured at amortised cost. The value will be reduced by the provision for bad debts.

### Dividends

Dividends that are expected to be paid during the year are shown as a separate item in equity after decision at the Annual General Meeting.

### Current tax and deferred tax

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

Deferred tax is measured on all temporary differences arising between the tax values of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax assets, including the tax value of tax loss carry-forwards, are measured at the value at which the asset is expected to be realised, either by elimination against tax on future earnings or by setoff against deferred tax liabilities within the same legal tax entity and jurisdiction.

Deferred tax is measured on the basis of the tax rules and tax rates that under the legislation in force on the balance sheet date would be applicable when the deferred tax is expected to crystallise as current tax. A change in the deferred tax, which is a result of changes to tax rates, is recognised in the income statement with the exception of items that are taken directly to equity.

### Financial liabilities

Financial liabilities are recognised initially at the proceeds net of loan expenses incurred. In the subsequent periods the financial liabilities are measured at amortised cost equal to the capitalised value by using the effective yield method in order for the difference between the proceeds and the redemption value to be recognised in the income statement over the period of the loan.

Other liabilities are measured at amortised cost corresponding substantially to nominal value.

### Translation of foreign currencies

Transactions in foreign currencies are translated at exchange rates approximating those in effect at the date of each transaction. Exchange rate differences arising between the transaction date rates and the rates at the date of payment are recognised under financial income and expenses in the income statement. When exchange rate transactions are considered as hedging of future cash flows, the adjustments are recognised directly in equity.

Receivables, payables and other monetary items in foreign exchange not settled at the balance sheet date are translated at the average of the buy and sell exchange rates available at the close of business on the balance sheet date. Differences between the exchange rates at the balance sheet date and the transaction date rates are recognised under financial income and expenses in the income statement.

# Resultatopgørelse 11. sep. 2017 - 31. dec. 2018

	Note	2017/18 kr.
Nettoomsætning .....		7.443.969
Eksterne omkostninger .....		-2.224.192
Administrationsomkostninger .....		-666.758
<b>Bruttoresultat .....</b>		<b>4.553.019</b>
Personaleomkostninger .....	1	-3.954.341
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver .....		-6.899
<b>Resultat af ordinær primær drift .....</b>		<b>591.779</b>
Andre finansielle indtægter .....		0
Øvrige finansielle omkostninger .....		-29.783
<b>Ordinært resultat før skat .....</b>		<b>561.996</b>
Skat af årets resultat .....		-134.876
<b>Årets resultat .....</b>		<b>427.120</b>
<b>Forslag til resultatdisponering</b>		
Overført resultat .....		427.120
<b>I alt .....</b>		<b>427.120</b>



# Balance 31. december 2018

## Aktiver

	Note	2017/18 kr.
Andre anlæg, driftsmateriel og inventar .....		18.148
<b>Materielle anlægsaktiver i alt .....</b>	<b>2</b>	<b>18.148</b>
<b>Anlægsaktiver i alt .....</b>		<b>18.148</b>
Tilgodehavender fra salg og tjenesteydelser .....		2.520.942
Andre tilgodehavender .....		72.200
<b>Tilgodehavender i alt .....</b>		<b>2.593.142</b>
Likvide beholdninger .....		2.047.439
<b>Omsætningsaktiver i alt .....</b>		<b>4.640.581</b>
<b>Aktiver i alt .....</b>		<b>4.658.729</b>

# Balance 31. december 2018

## Passiver

	Note	2017/18 kr.
Registreret kapital mv. ....		50.000
Overført resultat .....		427.120
<b>Egenkapital i alt .....</b>		<b>477.120</b>
Leverandører af varer og tjenesteydelser .....		1.565.955
Gæld til tilknyttede virksomheder .....		1.633.779
<b>Langfristede gældsforpligtelser i alt .....</b>		<b>3.199.734</b>
Skyldig selskabsskat .....		741.588
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring ..		240.287
<b>Kortfristede gældsforpligtelser i alt .....</b>		<b>981.875</b>
<b>Gældsforpligtelser i alt .....</b>		<b>4.181.609</b>
<b>Passiver i alt .....</b>		<b>4.658.729</b>

# Noter

## 1. Personalemkostninger

	<b>2017/18</b>
	<b>kr.</b>
Wages and salaries	3,648,285
Social security contributions	258,804
Employment benefits	46,316
Other	936
	<u>3,954,341</u>

## 2. Materielle anlægsaktiver i alt

	<b>Fixtures, fittings, tools and equipment</b>
	<b>kr.</b>
Cost, beginning of year	<u>0</u>
Increase	25,047
<b>Cost, end of year</b>	<b><u>25,047</u></b>
Revaluations, beginning of year	25,047
Depreciation, this year	6,899
<b>Revaluations, end of year</b>	<b><u>18,148</u></b>
<b>Carrying value, end of year</b>	<b><u>18,148</u></b>

## 3. Oplysning om eventualforpligtelser

The Company has no contingent liabilities and has not provided any security.

## 4. Information om gennemsnitligt antal ansatte

	<b>2017/18</b>
Gennemsnitligt antal ansatte .....	7