

epVIR ApS

Scherfigsvej 7
2100 København Ø

Årsrapport
4. april 2018 - 31. december 2018

Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den

29/04/2019

Christian Elling
Dirigent

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Virksomhedsoplysninger

Virksomheden

epVIR ApS
Scherfigsvej 7
2100 København Ø

CVR-nr: 39457679
Regnskabsår: 04/04/2018 - 31/12/2018

Ledelsesberetning

Purpose

The company was established on 4 April 2018.

The purpose of epVIR ApS is to operate investment, directly or via shareholdings in other companies, trade and production activities, research and development and any other activities which, in the opinion of the management board, are related thereto. At 31 December 2018 the company has no activities.

Financial result and financial position

The result for the period 4 April – 31 December 2018 amounted to a loss of DKK 7.7 thousand and the equity at 31 December 2018 amounted to DKK 42.3 thousand.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Anvendt regnskabspraksis

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

The company was established on 4 April 2018. The first accounting year comprises 4 April - 31 December 2018.

The annual report for epVIR ApS for the period 4 April – 31 December 2018 has been prepared in accordance with the Danish Financial Statements Act for enterprises of reporting class B with selection of certain options from class C.

The annual report is presented in Danish kroner (DKK), which also is the functional currency of epVIR ApS. Amounts in DKK are rounded to DKK thousands by one decimal place.

INCOME STATEMENT

Other external costs

Other external costs comprise expenses for administration.

Tax

Danish subsidiaries are jointly taxed with Lundbeckfond Invest A/S as the administration company. The current Danish corporate income tax liability is allocated among the companies of the tax pool in proportion to their taxable income (full allocation subject to reimbursement in respect of tax losses).

Tax for the year, which consists of the year's current tax and the change in deferred tax, is recognised in the income statement as regards the amount that can be attributed to the net profit or loss for the year.

Current tax for the year is calculated based on the income tax rates and rules applicable at the balance sheet date.

BALANCE SHEET

Equity

Dividends are recognised as a liability at the time of adoption of the dividend resolution at the Annual General Meeting (time of declaration).

Corporate income tax and deferred tax

Current tax payables and receivables are recognised in the balance sheet, computed as tax calculated on the taxable income for the year, adjusted for provisional tax paid.

Deferred tax is recognised on all temporary differences between carrying amounts of assets and liabilities and their tax base. However, deferred tax is not recognised on temporary differences arising either on initial recognition of goodwill or from a transaction that is not a business combination if the temporary differences ascertained at the time of the initial recognition affects neither the financial result nor the taxable income. The tax value of the assets is calculated based on the planned use of each asset.

Deferred tax assets are recognised in the balance sheet at the value at which the assets are expected to be realised, either through an offset against deferred tax liabilities or as net tax assets to be offset against future positive taxable income.

Balances calculated according to the provision of the Danish Corporate Tax Act on interest deductibility limitations are allocated between the jointly-taxed companies according to a joint taxation agreement and are allocated between the companies that are subject to deductibility limitation in proportion to their share of the total limitation. Deferred tax liabilities in respect of these balances are recognised in the balance sheet, whereas deferred tax assets are recognised only if the criteria for recognition of deferred tax assets are met.

Resultatopgørelse 4. apr. 2018 - 31. dec. 2018

	Note	2018 kr.
Eksterne omkostninger		-7.670
Bruttoresultat		-7.670
Resultat af ordinær primær drift		-7.670
Ordinært resultat før skat		-7.670
Årets resultat		-7.670
Forslag til resultatdisponering		
Overført resultat		-7.670
I alt		-7.670

Balance 31. december 2018

Aktiver

	Note	2018 kr.
Likvide beholdninger		42.330
Omsætningsaktiver i alt		42.330
Aktiver i alt		42.330

Balance 31. december 2018

Passiver

	Note	2018 kr.
Registreret kapital mv.		50.000
Overført resultat		-7.670
Egenkapital i alt		42.330
Passiver i alt		42.330

Noter

1. Oplysning om eventualforpligtelser

Contractual obligations, contingent liabilities, etc.

epVIR ApS are jointly taxed with Lundbeckfond Invest A/S , ALK-Abelló A/S, Falck A/S, H. Lundbeck A/S, and Insusense ApS, and their respective Danish subsidiaries. The companies have partly a joint and several liability and partly a secondary liability with respect to income taxes etc. for the jointly-taxed companies. The companies in the tax pool have partly a joint and several liability and partly a secondary liability with respect to any obligations to withholding tax on interests, royalties and dividends for the jointly-taxed companies. However, in both cases the secondary liability is capped at an amount equal to the share of the capital of the companies directly or indirectly owned by Lundbeckfond Invest A/S.

The company has no other obligations at 31 December 2018.

2. Information om gennemsnitligt antal ansatte

	2018
Gennemsnitligt antal ansatte	0

The company has no employees besides the executive management who is remunerated from Lundbeckfond Invest A/S.