

Eazy Holding ApS

Hovedgaden 87, 8220 Brabrand

CVR-nr. 39 94 94 07

Company reg. no. 39 94 94 07

Årsrapport *Annual report*

1. januar - 31. december 2020

1 January - 31 December 2020

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 14. maj 2021.

The annual report was submitted and approved by the general meeting on the 14 May 2021.

Salahuddin Mahmud Asadullah

Dirigent

Chairman of the meeting

Notes to users of the English version of this document:

- *This document contains a Danish version as well as an English version. In the event of any dispute regarding the interpretation of any part of the document, the Danish version of the document shall prevail.*
- *To ensure the greatest possible applicability of the English version of the document, IAS/IFRS English terminology has been used.*
- *Please note that decimal points remain unchanged from Danish version of the document. This means that DKK 146.940 corresponds to the English amount of DKK 146,940, and that 23,5 % corresponds to 23.5 %.*

Indholdsfortegnelse

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Ledelsespåtegning

Management's report

Direktionen har dags dato aflagt årsrapporten for regnskabsåret 1. januar - 31. december 2020 for Eazy Holding ApS.

The executive board has today presented the annual report of Eazy Holding ApS for the financial year 1 January to 31 December 2020.

Årsrapporten er aflagt i overensstemmelse med års regnskabsloven.

The annual report has been presented in accordance with the Danish Financial Statements Act.

Vi anser den valgte regnskabspraksis for hensigtsmæssig, og efter vores opfattelse giver årsregnskabet et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2020 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2020.

We consider the accounting policies used appropriate, and in our opinion the annual accounts provide a true and fair view of the company's assets and liabilities and its financial position at 31 December 2020 and of the company's results of its activities in the financial year 1 January to 31 December 2020.

Direktionen anser betingelserne for at undlade revision af årsregnskabet for 2020 for opfyldt.

The executive board considers the requirements of omission of audit of the annual accounts for 2020 as met.

Årsrapporten indstilles til generalforsamlingens godkendelse.

We recommend that the annual report be approved by the general meeting.

Brabrand, den 14. maj 2021

Brabrand, 14 May 2021

Direktion

Executive board

Salahuddin Mahmud Asadullah

Direktør

Manager

Chris Taastrup Mikkelsen

Direktør

Manager

Revisors erklæring om opstilling af årsregnskab

Auditor's report on compilation of the annual accounts

Til anpartshaverne i Eazy Holding ApS

Vi har opstillet årsregnskabet for Eazy Holding ApS for regnskabsåret 1. januar - 31. december 2020 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsregnskabet omfatter resultatopgørelse, balance, egenkapitalopgørelse, noter og anvendt regnskabspraksis.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vores faglige ekspertise til at assistere Dem med at udarbejde og præsentere årsregnskabet i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og FSR – danske revisorer's Ethiske regler for revisorer, herunder principper vedrørende integritet, objektivitet, faglig kompetence og fornøden omhu.

Årsregnskabet samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsregnskabet, er Deres ansvar.

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, De har givet os til brug for at opstille årsregnskabet. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsregnskabet er udarbejdet i overensstemmelse med årsregnskabsloven.

To the shareholders of Eazy Holding ApS

We have compiled the financial statements of Eazy Holding ApS for the financial year 1 January - 31 December 2020 based on the company's bookkeeping and on further information provided by you.

The financial statements comprise the income statement, statement of financial position, statement of changes in equity, notes and accounting policies.

We performed this engagement in accordance with the international standard ISRS 4410 applying to compilation engagements.

We have applied our professional expertise to assist you in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant requirements of the Danish Act on Approved Auditors and Audit Firms and with ethical requirements of the Danish Institute of State Authorised Public Accountants, including principles of integrity, objectivity, professional competence and due care.

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

As 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 in order to compile the financial statements. Accordingly, we express neither an audit opinion nor a review opinion as to whether the financial statements have been compiled in accordance with the Danish Financial Statements Act.

Revisors erklæring om opstilling af årsregnskab
Auditor's report on compilation of the annual accounts

Aarhus C, den 14. maj 2021
DK-8000 Aarhus C, 14 May 2021

Kvist & Jensen

Statsautoriseret Revisionspartnerselskab
Kvist & Jensen State Authorized Public Accountants
CVR-nr. 36 71 77 85
Company reg. no. 36 71 77 85

Brian Christensen

statsautoriseret revisor
State Authorized Public Accountant
mne35438

Selskabsoplysninger
Company information

Selskabet <i>The company</i>	Eazy Holding ApS Hovedgaden 87 8220 Brabrand
	CVR-nr.: 39 94 94 07 <i>Company reg. no.</i>
	Hjemsted: Brabrand <i>Domicile:</i>
	Regnskabsår: 1. januar 2020 - 31. december 2020 <i>Financial year: 1 January 2020 - 31 December 2020</i>
Direktion <i>Executive board</i>	Salahuddin Mahmud Asadullah, Direktør, <i>Manager</i> Chris Taastrup Mikkelsen, Direktør, <i>Manager</i>
Revisor <i>Auditors</i>	Kvist & Jensen Statsautoriseret Revisionspartnerselskab

Resultatopgørelse

Income statement

All amounts in DKK.

<u>Note</u>	1/1 2020 - 31/12 2020	15/10 2018 - 31/12 2019
Bruttotab		
<i>Gross loss</i>	-7.254	-7.050
Indtægter af kapitalandele i tilknyttede virksomheder		
<i>Income from equity investments in group enterprises</i>	136.620	0
Øvrige finansielle omkostninger		
<i>Other financial costs</i>	-2.185	-43
Resultat før skat		
<i>Pre-tax net profit or loss</i>	127.181	-7.093
Skat af årets resultat		
<i>Tax on ordinary results</i>	1.672	1.562
Årets resultat		
<i>Net profit or loss for the year</i>	128.853	-5.531
Forslag til resultatdisponering:		
<i>Proposed appropriation of net profit:</i>		
Ekstraordinært udbytte vedtaget i regnskabsåret		
<i>Extraordinary dividend adopted during the financial year</i>	110.600	0
Overføres til overført resultat		
<i>Transferred to retained earnings</i>	18.253	0
Disponeret fra overført resultat		
<i>Allocated from retained earnings</i>	0	-5.531
Disponeret i alt		
<i>Total allocations and transfers</i>	128.853	-5.531

Balance 31. december

Statement of financial position at 31 December

All amounts in DKK.

Aktiver <i>Assets</i>	2020	2019
<u>Note</u>	<u> </u>	<u> </u>
Anlægsaktiver <i>Non-current assets</i>		
Kapitalandele i tilknyttede virksomheder <i>Equity investments in group enterprises</i>	50.000	50.000
Finansielle anlægsaktiver i alt <i>Total investments</i>	<u>50.000</u>	<u>50.000</u>
Anlægsaktiver i alt <i>Total non-current assets</i>	<u>50.000</u>	<u>50.000</u>
Omsætningsaktiver <i>Current assets</i>		
Tilgodehavende selskabsskat <i>Receivable corporate tax</i>	33.976	0
Tilgodehavende skat hos tilknyttede virksomheder <i>Tax receivables from group enterprises</i>	<u>0</u>	<u>40.832</u>
Tilgodehavender i alt <i>Total receivables</i>	<u>33.976</u>	<u>40.832</u>
Likvide beholdninger <i>Available funds</i>	<u>67.183</u>	<u>8.388</u>
Omsætningsaktiver i alt <i>Total current assets</i>	<u>101.159</u>	<u>49.220</u>
Aktiver i alt <i>Total assets</i>	<u>151.159</u>	<u>99.220</u>

Balance 31. december

Statement of financial position at 31 December

All amounts in DKK.

Note	2020	2019
Passiver		
<i>Equity and liabilities</i>		
Egenkapital		
<i>Equity</i>		
Virksomhedskapital		
<i>Contributed capital</i>	50.000	50.000
Overført resultat		
<i>Results brought forward</i>	12.722	-5.531
Egenkapital i alt	62.722	44.469
<i>Total equity</i>		
Gældsforpligtelser		
<i>Liabilities other than provisions</i>		
Leverandører af varer og tjenesteydelser		
<i>Trade creditors</i>	6.250	6.250
Gæld til tilknyttede virksomheder		
<i>Payables to group enterprises</i>	9.514	9.231
Selskabsskat		
<i>Corporate tax</i>	0	39.270
Skyldig selskabsskat til tilknyttede virksomheder		
<i>Income tax payable to group enterprises</i>	32.304	0
Anden gæld		
<i>Other debts</i>	40.369	0
Kortfristede gældsforpligtelser i alt	88.437	54.751
<i>Total short term liabilities other than provisions</i>		
Gældsforpligtelser i alt	88.437	54.751
<i>Total liabilities other than provisions</i>		
Passiver i alt	151.159	99.220
<i>Total equity and liabilities</i>		
1 Virksomhedens væsentligste aktiviteter		
<i>The significant activities of the enterprise</i>		
2 Eventualposter		
<i>Contingencies</i>		

Egenkapitalopgørelse

Statement of changes in equity

All amounts in DKK.

	Virksomhedskapital <i>Contributed capital</i>	Overført resultat <i>Retained earnings</i>	I alt <i>Total</i>
Egenkapital 1. januar 2020 <i>Equity 1 January 2020</i>	50.000	-5.531	44.469
Årets resultat <i>Net profit</i>	0	18.253	18.253
Ekstraordinært udbytte vedtaget i regnskabsåret <i>Extraordinary dividend adopted during the financial year</i>	0	110.600	110.600
Udloddet ekstraordinært udbytte vedtaget i regnskabsåret <i>Distributed extraordinary dividend adopted during the financial year</i>	0	-110.600	-110.600
	50.000	12.722	62.722

Noter

Notes

All amounts in DKK.

1. Virksomhedens væsentligste aktiviteter

The significant activities of the enterprise

Virksomhedens formål er at eje aktier og anpartar i andre selskaber.

The purpose of the company is to own shares in other companies.

2. Eventualposter

Contingencies

Eventualforpligtelser

Contingent liabilities

Sambeskatning

Joint taxation

Selskabet er administrationselskab i den nationale sambeskatning og hæfter ubegrænset og solidarisk med de øvrige sambeskattede selskaber for den samlede selskabsskat.

The company is the administration company of the group of companies subject to the Danish scheme of joint taxation and unlimited jointly and severally liable with the other jointly taxed companies for the total corporation tax.

Selskabet hæfter ubegrænset og solidarisk med de øvrige sambeskattede selskaber for eventuelle forpligtelser til at indeholde kildeskat på renter, royalties og udbytter.

The company is unlimited jointly and severally liable with the other jointly taxed companies for any obligation to withhold tax on interest, royalties and dividends.

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Eazy Holding ApS er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for en klasse B-virksomhed. Herudover har virksomheden valgt at følge enkelte regler for klasse C-virksomheder.

The annual report for Eazy Holding ApS is presented in accordance with those regulations of the Danish Financial Statements Act concerning companies identified as class B enterprises. Furthermore, the company has chosen to comply with some of the rules applying for class C enterprises.

Årsrapporten er aflagt efter samme regnskabspraksis som sidste år og aflægges i danske kroner.

The accounting policies used are unchanged compared to last year, and the internal annual accounts are presented in Danish kroner (DKK).

Resultatopgørelsen

Income statement

Andre eksterne omkostninger omfatter omkostninger til administration.

Other external costs comprise costs for administration.

Finansielle omkostninger

Finansielle omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter rentekomkostninger.

Financial expenses

Financial expenses are recognised in the income statement with the amounts concerning the financial year. Financial expenses comprise interest expenses.

Indtægter af kapitalandele i tilknyttede virksomheder

Udbytte fra kapitalandele i tilknyttede virksomheder indtægtsføres i det regnskabsår, hvor udbyttet deklarerer.

Results from equity investments in group enterprises

Dividend from equity investments in group enterprises is recognised in the financial year in which the dividend is declared.

Skat af årets resultat

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

Tax on net profit or loss for the year

Tax for the year comprises the current income tax for the year and changes in deferred tax and is recognised in the income statement with the share attributable to the net profit or loss for the year and directly in equity with the share attributable to entries directly in equity.

Anvendt regnskabspraksis

Accounting policies

Modervirksomheden og de danske tilknyttede virksomheder er omfattet af de danske regler om tvungen sambeskatning af koncernens danske virksomheder. Modervirksomheden er administrationselskab for sambeskatningen og afregner som følge heraf alle betalinger af selskabsskat med skattemyndighederne.

Den aktuelle danske selskabsskat fordeles ved afregning af sambeskatningsbidrag mellem de sambeskattede virksomheder i forhold til disses skattepligtige indkomster. I tilknytning hertil modtager virksomheder med skattemæssigt underskud sambeskatningsbidrag fra virksomheder, der har kunnet anvende dette underskud (fuld fordeling).

Balancen

The balance sheet

Finansielle anlægsaktiver

Kapitalandele i tilknyttede virksomheder

Kapitalandele i tilknyttede virksomheder måles til kostpris. Er genindvindingsværdien lavere end kostprisen, nedskrives til denne lavere værdi.

Likvide beholdninger

Likvide beholdninger omfatter indeståender i pengeinstitutter.

Selskabsskat og udskudt skat

Eazy Holding ApS hæfter som administrationselskab for dattervirksomhedernes selskabsskatter over for skattemyndighederne.

Aktuelle skatteforpligtelser og tilgodehavende aktuel skat indregnes i balancen som beregnet skat af årets skattepligtige indkomst, reguleret for skat af tidligere års skattepligtige indkomster og for betalte acontoskatter.

The company is subject to Danish rules on compulsory joint taxation of Danish group enterprises. The company acts as an administration company in relation to the joint taxation. This means that the total Danish tax payable by the Danish consolidated companies is paid to the tax authorities by the company.

The current Danish income tax is allocated among the jointly taxed companies proportional to their respective taxable income (full allocation with reimbursement of tax losses).

Financial fixed assets

Equity investments in group enterprises

Equity investments in group enterprises are measured at cost. If the recoverable amount is lower than the cost, writedown for impairment is done to match this lower value.

Cash on hand and demand deposits

Cash on hand and demand deposits comprise cash at bank.

Income tax and deferred tax

As administration company, Eazy Holding ApS is liable to the tax authorities for the subsidiaries' corporate income taxes.

Current tax liabilities and current tax receivable are recognised in the statement of financial position as calculated tax on the taxable income for the year, adjusted for tax of previous years' taxable income and for tax paid on account.

Anvendt regnskabspraksis

Accounting policies

Selskabet er sambeskattet med koncernforbundne danske selskaber. Den aktuelle selskabsskat fordeles mellem de sambeskattede selskaber i forhold til disses skattepligtige indkomster og med fuld fordeling med refusion vedrørende skattemæssige underskud. De sambeskattede selskaber indgår i acontoskatteordningen.

Skyldige og tilgodehavende sambeskatningsbidrag indregnes i balancen som ”Tilgodehavende selskabsskat” eller ”Skyldig selskabsskat”.

Gældsforpligtelser

Øvrige gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

The company is jointly taxed with consolidated Danish companies. The current corporate income tax is distributed between the jointly taxed companies in proportion to their taxable income and with full distribution with reimbursement as to tax losses. The jointly taxed companies are comprised by the Danish tax prepayment scheme.

Joint taxation contributions payable and receivable are recognised in the statement of financial position as ”Income tax receivable” or ”Income tax payable”.

Liabilities other than provisions

Other liabilities concerning payables to suppliers, group enterprises, and other payables are measured at amortised cost which usually corresponds to the nominal value.