

# Heinz 2019 ApS

Roskildevej 342 K, 2630 Taastrup  
CVR no. 40 93 33 52

## Annual report for 2023

This annual report has been adopted at the  
annual general meeting on 25.06.24

Dieter Karl Heinz

Chairman of the meeting

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**The company**

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Heinz 2019 ApS  
c/o SMT Denmark ApS  
Roskildevej 342 K  
2630 Taastrup  
Tel.: 51 64 56 26  
Registered office: Taastrup  
CVR no.: 40 93 33 52  
Financial year: 01.01 - 31.12

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**Executive Board**

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Dieter Karl Heinz

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**Auditors**

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Beierholm  
Statsautoriseret Revisionspartnerselskab

## Statement by the Executive Board on the annual report

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I have on this day presented the annual report for the financial year 01.01.23 - 31.12.23 for Heinz 2019 ApS.

The annual report is presented in accordance with the Danish Financial Statements Act (Årsregnskabsloven).

The financial statements have not been audited, and I declare that the relevant conditions have been met.

In my opinion, the financial statements give a true and fair view of the company's assets, liabilities and financial position as at 31.12.23 and of the results of the company's activities for the financial year 01.01.23 - 31.12.23.

I believe that the management's review includes a fair review of the matters dealt with in the management's review.

The annual report is submitted for adoption by the general meeting.

Taastrup, June 25, 2024

### **Executive Board**

Dieter Karl Heinz

**To the management of Heinz 2019 ApS**

Based on the company's accounting material and other information provided by management, we have compiled the financial statements of Heinz 2019 ApS for the financial year 01.01.23 - 31.12.23.

The financial statements comprise income statement, balance sheet, statement of changes in equity and notes to the financial statements, including significant accounting policies.

We performed this compilation engagement in accordance with ISRS 4410, Engagements to Compile Financial Statements.

We have applied our professional expertise to assist management with the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Danish Act on Approved Auditors and Audit Firms and the code of ethics of International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including principles of integrity, professional competence and due care.

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

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

Soeborg, Copenhagen, June 25, 2024

**Beierholm**

Statsautoriseret Revisionspartnerselskab  
CVR no. 32 89 54 68

Anders Flymer-Dindler  
State Authorized Public Accountant  
MNE-no. mne35423

### **Primary activities**

The company's has closed down all activities and will be dissolved in 2024.

### **Development in activities and financial affairs**

The income statement for the period 01.01.23 - 31.12.23 shows a profit/loss of DKK 66,340 against DKK -6,751 for the period 01.01.22 - 31.12.22. The balance sheet shows equity of DKK 15,238.

### **Subsequent events**

No important events have occurred after the end of the financial year.

## Income statement

Note	2023 DKK	2022 DKK
<b>Gross loss</b>	<b>-21,909</b>	<b>-6,235</b>
Income from equity investments in associates	93,242	0
Financial expenses	0	-409
<b>Profit/loss before tax</b>	<b>71,333</b>	<b>-6,644</b>
Tax on profit or loss for the year	-4,993	-107
<b>Profit/loss for the year</b>	<b>66,340</b>	<b>-6,751</b>
<b>Proposed appropriation account</b>		
Extraordinary dividend for the financial year	93,242	0
Retained earnings	-26,902	-6,751
<b>Total</b>	<b>66,340</b>	<b>-6,751</b>

## Balance sheet

<b>ASSETS</b>		31.12.23	31.12.22
		DKK	DKK
Note			
	Equity investments in participating interests	0	5,000
	<b>Total investments</b>	<b>0</b>	<b>5,000</b>
	<b>Total non-current assets</b>	<b>0</b>	<b>5,000</b>
	<b>Cash</b>	<b>40,473</b>	<b>43,390</b>
	<b>Total current assets</b>	<b>40,473</b>	<b>43,390</b>
	<b>Total assets</b>	<b>40,473</b>	<b>48,390</b>



<b>EQUITY AND LIABILITIES</b>		31.12.23	31.12.22
		DKK	DKK
Note			
	Share capital	40,000	40,000
	Retained earnings	-24,762	2,140
	<b>Total equity</b>	<b>15,238</b>	<b>42,140</b>
	Trade payables	0	6,250
	Income taxes	25,235	0
	<b>Total short-term payables</b>	<b>25,235</b>	<b>6,250</b>
	<b>Total payables</b>	<b>25,235</b>	<b>6,250</b>
	<b>Total equity and liabilities</b>	<b>40,473</b>	<b>48,390</b>

## Statement of changes in equity

Figures in DKK	Share capital	Retained earnings	Total equity
Statement of changes in equity for 01.01.23 - 31.12.23			
Balance as at 01.01.23	40,000	2,140	42,140
Extraordinary dividend paid	0	-93,242	-93,242
Net profit/loss for the year	0	66,340	66,340
Balance as at 31.12.23	40,000	-24,762	15,238

## 1. Accounting policies

### GENERAL

The annual report is presented in accordance with the provisions of the Danish Financial Statements Act (*Årsregnskabsloven*) for enterprises in reporting class B with application of provisions for a higher reporting class.

The accounting policies have been applied consistently with previous years.

### Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including depreciation, amortisation, impairment losses and write-downs, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company, and the value of such assets can be measured reliably. Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the company, and the value of such liabilities can be measured reliably. On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

On recognition and measurement, account is taken of foreseeable losses and risks arising before the date at which the annual report is presented and proving or disproving matters arising on or before the balance sheet date.

## INCOME STATEMENT

### Gross loss

Gross loss comprises other external expenses.

### Other external expenses

Other external expenses comprise costs relating to distribution, sales and advertising and administration, premises and bad debts to the extent that these do not exceed normal write-downs.

### Income from equity investments in associates as well as participating interests

Dividends from equity investments measured at cost are recognised as income in the

## 1. Accounting policies - continued -

financial year in which the dividend is declared.

Income from equity investments in equity investments in associates as well as participating interests also comprises gains and losses on the sale of equity investments.

### Other net financials

Interest income and interest expenses etc. are recognised in other net financials.

### Tax on profit/loss for the year

The current and deferred tax for the year is recognised in the income statement as tax on the profit/loss for the year with the portion attributable to the profit/loss for the year, and directly in equity with the portion attributable to amounts recognised directly in equity.

## BALANCE SHEET

### Equity investments in participating interests

Participating interests are measured in the balance sheet at cost less any impairment losses. Transaction costs directly attributable to the acquisition are recognised in the cost of equity investments.

Gains or losses on disposal of equity investments are determined as the difference between the disposal consideration and the carrying amount of net assets at the time of sale, including non-amortised goodwill, as well as the expected costs of divestment or discontinuation. Gains and losses are recognised in the income statement under income from equity investments.

### Impairment losses on fixed assets

The carrying amount of fixed assets which are not measured at fair value is assessed annually for indications of impairment over and above what is reflected in depreciation and amortisation.

If the company's realised return on an asset or a group of assets is lower than expected, this is considered an indication of impairment.

If there are indications of impairment, an impairment test is conducted of individual assets or groups of assets.

## 1. Accounting policies - continued -

If dividends are distributed on equity investments in participating interests exceeding the year earnings from the enterprise in question, this is considered an indication of impairment.

The assets or groups of assets are impaired to the lower of recoverable amount and carrying amount.

The higher of net selling price and value in use is used as the recoverable amount. The value in use is determined as the present value of expected net cash flows from the use of the asset or group of assets as well as expected net cash flows from the sale of the asset or group of assets after the expiry of their useful lives.

Impairment losses are reversed when the reasons for the impairment no longer exist.

### Receivables

### Cash

Cash includes deposits in bank account.

### Current and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the basis of the taxable income for the year, adjusted for tax paid on account.

Deferred tax liabilities and tax assets are recognised on the basis of all temporary differences between the carrying amounts and tax bases of assets and liabilities. However, deferred tax is not recognised on temporary differences relating to goodwill which is non-amortisable for tax purposes and other items where temporary differences, except for acquisitions, have arisen at the date of acquisition without affecting the net profit or loss for the year or the taxable income. In cases where the tax value can be determined according to different taxation rules, deferred tax is measured on the basis of management's intended use of the asset or settlement of the liability.

Deferred tax assets are recognised, following an assessment, at the expected realisable value through offsetting against deferred tax liabilities or elimination in tax on future earnings.

Deferred tax is measured on the basis of the tax rules and at the tax rates which, according to the legislation in force at the balance sheet date, will be applicable when the deferred tax is expected to crystallise as current tax.

**1. Accounting policies** - continued -**Payables**

Short-term financial payables are measured at amortised cost, normally corresponding to the nominal value of such payables. Other short-term payables are measured at net realisable value.

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**Dieter Karl Heinz**

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**Dieter Karl Heinz**

**Dirigent**

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**Anders Flymer-Dindler**

**Revisor**

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