

Customs Service A/S

Gjellerupvej 84, 8230 Åbyhøj

CVR-nr./CVR no. 41 57 96 41

Årsrapport 2023

Annual report 2023

Godkendt på selskabets ordinære generalforsamling den 21. maj 2024

Approved at the Company's annual general meeting on 21 May 2024

Dirigent:

Chair of the meeting:

.....
Torben La Cour

Dette dokument indeholder en oversættelse af den originale danske tekst. I tilfælde af uoverensstemmelse mellem den originale danske tekst og oversættelsen er den originale danske tekst gældende.

The English text is a translation of the original Danish text. The original Danish text is the governing text for all purposes, and in case of any discrepancy, the Danish wording will be applicable.

Indhold

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Ledelsespåtegning

Statement by the Board of Directors and the Executive Board

Bestyrelse og direktion har dags dato behandlet og godkendt årsrapporten for Customs Service A/S for regnskabsåret 1. januar - 31. december 2023.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

Det er vores opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2023 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2023.

Det er endvidere vores opfattelse, at ledelsesberetningen indeholder en retvisende redegørelse for de forhold, beretningen omhandler.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Åbyhøj, den 21. maj 2024

Åbyhøj, 21 May 2024

Direktion:/Executive Board:

.....
Torben La Cour

direktion/Executive Board

Bestyrelse/Board of Directors:

.....
Peter Ulf Jakobsson
formand/Chairman

.....
Torben La Cour

.....
Martin Ove Wallqvist

Today, the Board of Directors and the Executive Board have discussed and approved the annual report of Customs Service A/S for the financial year 1 January - 31 December 2023.

The annual report is prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2023 and of the results of the Company's operations for the financial year 1 January - 31 December 2023.

Further, in our opinion, the Management's review gives a fair review of the matters discussed in the Management's review.

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

Den uafhængige revisors revisionspåtegning

Independent auditor's report

Til kapitalejerne i Customs Service A/S

Konklusion

Vi har revideret årsregnskabet for Customs Service A/S for regnskabsåret 1. januar - 31. december 2023, der omfatter resultatopgørelse, balance, egenkapitalopgørelse og noter, herunder anvendt regnskabspraksis. Årsregnskabet udarbejdes efter årsregnskabsloven.

Det er vores opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2023 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2023 i overensstemmelse med årsregnskabsloven.

Grundlag for konklusion

Vi har udført vores revision i overensstemmelse med internationale standarder om revision og de yderligere krav, der er gældende i Danmark. Vores ansvar ifølge disse standarder og krav er nærmere beskrevet i revisionspåtegningens afsnit "Revisors ansvar for revisionen af årsregnskabet". Det er vores opfattelse, at det opnåede revisionsbevis er tilstrækkeligt og egnet som grundlag for vores konklusion.

Uafhængighed

Vi er uafhængige af selskabet i overensstemmelse med International Ethics Standards Board for Accountants' internationale retningslinjer for revisoreres etiske adfærd (IESBA Code) og de yderligere etiske krav, der er gældende i Danmark, ligesom vi har opfyldt vores øvrige etiske forpligtelser i henhold til disse krav og IESBA Code.

Ledelsens ansvar for årsregnskabet

Ledelsen har ansvaret for udarbejdelsen af et årsregnskab, der giver et retvisende billede i overensstemmelse med årsregnskabsloven. Ledelsen har endvidere ansvaret for den interne kontrol, som ledelsen anser for nødvendig for at udarbejde et årsregnskab uden væsentlig fejlinformation, uanset om denne skyldes besvigelser eller fejl.

To the shareholders of Customs Service A/S

Opinion

We have audited the financial statements of Customs Service A/S for the financial year 1 January - 31 December 2023, which comprise income statement, balance sheet, statement of changes in equity and notes, including accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2023 and of the results of the Company's operations for the financial year 1 January - 31 December 2023 in accordance with the Danish Financial Statements Act.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Management's responsibilities for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Den uafhængige revisors revisionspåtegning

Independent auditor's report

Ved udarbejdelsen af årsregnskabet er ledelsen ansvarlig for at vurdere selskabets evne til at fortsætte driften; at oplyse om forhold vedrørende fortsat drift, hvor dette er relevant; samt at udarbejde årsregnskabet på grundlag af regnskabsprincippet om fortsat drift, medmindre ledelsen enten har til hensigt at likvidere selskabet, indstille driften eller ikke har andet realistisk alternativ end at gøre dette.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Revisors ansvar for revisionen af årsregnskabet

Vores mål er at opnå høj grad af sikkerhed for, om årsregnskabet som helhed er uden væsentlig fejlinformation, uanset om denne skyldes besvigelser eller fejl, og at afgive en revisionspåtegning med en konklusion. Høj grad af sikkerhed er et højt niveau af sikkerhed, men er ikke en garanti for, at en revision, der udføres i overensstemmelse med internationale standarder om revision og de yderligere krav, der er gældende i Danmark, altid vil afdække væsentlig fejlinformation, når sådan findes. Fejlinformationer kan opstå som følge af besvigelser eller fejl og kan betragtes som væsentlige, hvis det med rimelighed kan forventes, at de enkeltvis eller samlet har indflydelse på de økonomiske beslutninger, som regnskabsbrugere træffer på grundlag af årsregnskabet.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Som led i en revision, der udføres i overensstemmelse med internationale standarder om revision og de yderligere krav, der er gældende i Danmark, foretager vi faglige vurderinger og opretholder professionel skepsis under revisionen. Herudover:

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- ▶ Identificerer og vurderer vi risikoen for væsentlig fejlinformation i årsregnskabet, uanset om denne skyldes besvigelser eller fejl, udformer og udfører revisionshandlinger som reaktion på disse risici samt opnår revisionsbevis, der er tilstrækkeligt og egnet til at danne grundlag for vores konklusion. Risikoen for ikke at opdage væsentlig fejlinformation forårsaget af besvigelser er højere end ved væsentlig fejlinformation forårsaget af fejl, idet besvigelser kan omfatte sammensværgelser, dokumentfalsk, bevidste udeladelser, vildledning eller tilsidesættelse af intern kontrol.
- ▶ Opnår vi forståelse af den interne kontrol med relevans for revisionen for at kunne udforme revisionshandlinger, der er passende efter omstændighederne, men ikke for at kunne udtrykke en konklusion om effektiviteten af selskabets interne kontrol.
- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

Den uafhængige revisors revisionspåtegning

Independent auditor's report

- ▶ Tager vi stilling til, om den regnskabspraksis, som er anvendt af ledelsen, er passende, samt om de regnskabsmæssige skøn og tilknyttede oplysninger, som ledelsen har udarbejdet, er rimelige.
- ▶ Konkluderer vi, om ledelsens udarbejdelse af årsregnskabet på grundlag af regnskabsprincippet om fortsat drift er passende, samt om der på grundlag af det opnåede revisionsbevis er væsentlig usikkerhed forbundet med begivenheder eller forhold, der kan skabe betydelig tvivl om selskabets evne til at fortsætte driften. Hvis vi konkluderer, at der er en væsentlig usikkerhed, skal vi i vores revisionspåtegning gøre opmærksom på oplysninger herom i årsregnskabet eller, hvis sådanne oplysninger ikke er tilstrækkelige, modificere vores konklusion. Vores konklusion er baseret på det revisionsbevis, der er opnået frem til datoen for vores revisionspåtegning. Fremtidige begivenheder eller forhold kan dog medføre, at selskabet ikke længere kan fortsætte driften.
- ▶ Tager vi stilling til den samlede præsentation, struktur og indhold af årsregnskabet, herunder noteoplysningerne, samt om årsregnskabet afspejler de underliggende transaktioner og begivenheder på en sådan måde, at der gives et retvisende billede heraf.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- ▶ Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ▶ Evaluate the overall presentation, structure and contents of the financial statements, including the note disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

Vi kommunikerer med den øverste ledelse om bl.a. det planlagte omfang og den tidsmæssige placering af revisionen samt betydelige revisionsmæssige observationer, herunder eventuelle betydelige mangler i intern kontrol, som vi identificerer under revisionen.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Udtalelse om ledelsesberetningen

Ledelsen er ansvarlig for ledelsesberetningen.

Statement on the Management's review

Management is responsible for the Management's review.

Vores konklusion om årsregnskabet omfatter ikke ledelsesberetningen, og vi udtrykker ingen form for konklusion med sikkerhed om ledelsesberetningen.

Our opinion on the financial statements does not cover the Management's review, and we do not express any form of assurance conclusion thereon.

I tilknytning til vores revision af årsregnskabet er det vores ansvar at læse ledelsesberetningen og i den forbindelse overveje, om ledelsesberetningen er væsentligt inkonsistent med årsregnskabet eller vores viden opnået ved revisionen eller på anden måde synes at indeholde væsentlig fejlinformation.

In connection with our audit of the financial statements, our responsibility is to read the Management's review and, in doing so, consider whether the Management's review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Vores ansvar er derudover at overveje, om ledelsesberetningen indeholder krævede oplysninger i henhold til årsregnskabsloven.

Moreover, it is our responsibility to consider whether the Management's review provides the information required under the Danish Financial Statements Act.

Den uafhængige revisors revisionspåtegning

Independent auditor's report

Baseret på det udførte arbejde er det vores opfattelse, at ledelsesberetningen er i overensstemmelse med årsregnskabet og er udarbejdet i overensstemmelse med årsregnskabslovens krav. Vi har ikke fundet væsentlig fejlinformation i ledelsesberetningen.

Based on the work we have performed, we conclude that the Management's review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statement Act. We did not identify any material misstatement of the Management's review.

Sønderborg, den 21. maj 2024

Sønderborg, 21 May 2024

EY Godkendt Revisionspartnerselskab

CVR-nr. 30 70 02 28

Allan Schøne
statsaut. revisor
State Authorised Public Accountant
mne18512

Karen Jørgensen
statsaut. revisor
State Authorised Public Accountant
mne40029

Ledelsesberetning

Management's review

Oplysninger om selskabet

Company details

Navn/Name	Customs Service A/S
Adresse, postnr. by/Address, Postal code, City	Gjellerupvej 84, 8230 Åbyhøj
CVR-nr./CVR no.	41 57 96 41
Stiftet/Established	11. august 2020/11 August 2020
Hjemstedskommune/Registered office	Åbyhøj
Regnskabsår/Financial year	1. januar - 31. december/1 January - 31 December
Bestyrelse/Board of Directors	Peter Ulf Jakobsson, formand/Chairman Torben La Cour Martin Ove Wallqvist
Direktion/Executive Board	Torben La Cour, Direktion/Executive Board
Revision/Auditors	EY Godkendt Revisionspartnerselskab Nørre Havnegade 43, 6400 Sønderborg

Ledelsesberetning

Management's review

Selskabets væsentligste aktiviteter

Selskabets formål er at udføre told- og veterinærrelaterede services, certificeringer, samt anden dermed efter ledelsens skøn beslægtet virksomhed.

Udvikling i aktiviteter og økonomiske forhold

Selskabets resultatopgørelse for 2023 udviser et underskud på 181.180 kr. mod et overskud på 124.267 kr. sidste år, og selskabets balance pr. 31. december 2023 udviser en negativ egenkapital på 447 kr.

Selskabet er omfattet af kapitaltabsreglerne i selskabslovens § 119, idet selskabet pr. 31.12.2023 har tabt hele selskabskapitalen. Virksomhedens ledelse har iagttaget selskabslovens bestemmelser om kapitaltab og forventer at kunne retablere kapitaltabet ved fremtidig driftsindtjening.

Begivenheder efter balancedagen

Pr. 1. januar 2024 er aktiemajoriteten i Customs Service A/S overdraget til Ecus Electronics Custom Support AB.

Business review

The purpose of the company is to perform customs and veterinary services, certifications, and other related activities at the management's discretion.

Financial review

The income statement for 2023 shows a loss of DKK 181,180 against a profit of DKK 124,267 last year, and the balance sheet at 31 December 2023 shows a negative equity of DKK 447.

The company is subject to the capital loss rules in § 119 of the Danish Companies Act, as the company has lost all of the share capital as of 31.12.2023. The company's management has complied with the provisions of the Danish Companies Act on capital losses and expects to be able to recover the capital loss from future operating earnings.

Events after the balance sheet date

As of 1 January 2024, the majority of shares in Customs Service A/S have been transferred to Ecus Electronics Custom Support AB.

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

Resultatopgørelse

Income statement

Note	DKK	2023	2022
	Bruttofortjeneste	1.782.412	2.738.021
	Gross profit		
2	Personaleomkostninger	-1.882.911	-2.396.641
	Staff costs		
	Afskrivninger af immaterielle og materielle anlægsaktiver	-116.413	-146.920
	Amortisation/depreciation and impairment of intangible assets and property, plant and equipment		
	Resultat før finansielle poster	-216.912	194.460
	Profit/loss before net financials		
	Finansielle omkostninger	-13.458	-36.160
	Financial expenses		
	Resultat før skat	-230.370	158.300
	Profit/loss before tax		
3	Skat af årets resultat	49.190	-34.033
	Tax for the year		
	Årets resultat	-181.180	124.267
	Profit/loss for the year		
	 Forslag til resultatdisponering		
	Recommended appropriation of profit/loss		
	Overført resultat	-181.180	124.267
	Retained earnings/accumulated loss		
		-181.180	124.267

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

Balance

Balance sheet

Note	DKK	2023	2022
	AKTIVER		
	ASSETS		
	Anlægsaktiver		
	Fixed assets		
4	Immaterielle anlægsaktiver		
	Intangible assets		
	Erhvervede immaterielle anlægsaktiver	0	25.529
	Acquired intangible assets		
	Forudbetalinger for immaterielle anlægsaktiver	79.375	0
	Prepayments for intangible assets		
		<u>79.375</u>	<u>25.529</u>
5	Materielle anlægsaktiver		
	Property, plant and equipment		
	Andre anlæg, driftsmateriel og inventar	6.543	46.471
	Fixtures and fittings, other plant and equipment		
	Indretning af lejede lokaler	13.846	64.802
	Leasehold improvements		
		<u>20.389</u>	<u>111.273</u>
6	Finansielle anlægsaktiver		
	Investments		
	Deposita, finansielle anlægsaktiver	84.203	101.126
	Deposits, investments		
		<u>84.203</u>	<u>101.126</u>
	Anlægsaktiver i alt	<u>183.967</u>	<u>237.928</u>
	Total fixed assets		
	Omsætningsaktiver		
	Non-fixed assets		
	Tilgodehavender		
	Receivables		
	Tilgodehavender fra salg og tjenesteydelser	307.598	793.351
	Trade receivables		
	Tilgodehavender hos tilknyttede virksomheder	40.239	33.290
	Receivables from group enterprises		
	Udskudte skatteaktiver	7.883	15.073
	Deferred tax assets		
	Tilgodehavende sambeskatningsbidrag	56.380	20.894
	Joint taxation contribution receivable		
	Andre tilgodehavender	142.696	47.445
	Other receivables		
	Periodeafgrænsningsposter	142.669	133.674
	Prepayments		
		<u>697.465</u>	<u>1.043.727</u>
	Likvide beholdninger	<u>25.984</u>	<u>23.312</u>
	Cash		
	Omsætningsaktiver i alt	<u>723.449</u>	<u>1.067.039</u>
	Total non-fixed assets		
	AKTIVER I ALT	<u>907.416</u>	<u>1.304.967</u>
	TOTAL ASSETS		

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

Balance

Balance sheet

Note	DKK	2023	2022
	PASSIVER		
	EQUITY AND LIABILITIES		
	Egenkapital		
	Equity		
	Aktiekapital	500.000	500.000
	Share capital		
	Overført resultat	-500.447	-319.267
	Retained earnings		
	Egenkapital i alt	-447	180.733
	Total equity		
	Gældsforpligtelser		
	Liabilities other than provisions		
	Kortfristede gældsforpligtelser		
	Current liabilities other than provisions		
	Gæld til banker	170.027	41.181
	Bank debt		
	Leverandører af varer og tjenesteydelser	466.174	667.205
	Trade payables		
	Gæld til tilknyttede virksomheder	54.441	135.878
	Payables to group enterprises		
	Anden gæld	217.221	279.970
	Other payables		
		907.863	1.124.234
	Gældsforpligtelser i alt	907.863	1.124.234
	Total liabilities other than provisions		
	PASSIVER I ALT	907.416	1.304.967
	TOTAL EQUITY AND LIABILITIES		

- 1 Anvendt regnskabspraksis
Accounting policies
- 7 Kontraktlige forpligtelser og eventualposter m.v.
Contractual obligations and contingencies, etc.
- 8 Pantsætninger og sikkerhedsstillelser
Security and collateral
- 9 Nærtstående parter
Related parties

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

Egenkapitaloppgørelse

Statement of changes in equity

DKK	Aktiekapital Share capital	Overført resultat Retained earnings	I alt Total
Egenkapital 1. januar 2022 Equity at 1 January 2022	500.000	-443.534	56.466
Overført via resultatdisponering Transfer through appropriation of profit	0	124.267	124.267
Egenkapital 1. januar 2023 Equity at 1 January 2023	500.000	-319.267	180.733
Overført via resultatdisponering Transfer through appropriation of loss	0	-181.180	-181.180
Egenkapital 31. december 2023 Equity at 31 December 2023	500.000	-500.447	-447

Selskabet er omfattet af kapitaltabsreglerne i selskabslovens § 119, idet selskabet pr. 31.12.2023 har tabt hele selskabskapitalen. Virksomhedens ledelse har iagttaget selskabslovens bestemmelser om kapitaltab og forventer at kunne retablere kapitaltabet ved fremtidig driftsindtjening.

The company is subject to the capital loss rules in § 119 of the Danish Companies Act, as the company has lost all of the share capital as of 31.12.2023. The company's management has complied with the provisions of the Danish Companies Act on capital losses and expects to be able to recover the capital loss from future operating earnings.

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

Noter

Notes to the financial statements

1 Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Customs Service A/S for 2023 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for klasse B-virksomheder med tilvalg af visse bestemmelser for klasse C.

Årsregnskabet er aflagt efter samme regnskabspraksis som sidste år.

Præsentationsvaluta

Årsregnskabet er aflagt i danske kroner (DKK).

Valutaomregning

Transaktioner i fremmed valuta omregnes ved første indregning til transaktionsdagens kurs. Valutakursdifferencer, der opstår mellem transaktionsdagens kurs og kursen på betalingsdagen, indregnes i resultatopgørelsen som en finansiel post.

Tilgodehavender, gæld og andre monetære poster i fremmed valuta omregnes til balancedagens valutakurs. Forskellen mellem balancedagens kurs og kursen på tidspunktet for tilgodehavendets eller gældsforpligtelsens opståen eller indregning i seneste årsregnskab indregnes i resultatopgørelsen under finansielle indtægter og omkostninger.

Resultatopgørelsen

Nettoomsætning

Virksomheden har valgt IAS 18 som fortolkningsbidrag for indregning af omsætning.

Indtægter ved levering af tjenesteydelser indregnes som omsætning i takt med leveringen af ydelserne, hvorved nettoomsætningen svarer til salgsværdien af årets udførte tjenesteydelser (produktionsmetoden).

Nettoomsætning måles til dagsværdien af det aftalte vederlag ekskl. moms og afgifter opkrævet på vegne af tredjepart. Alle former for afgivne rabatter indregnes i nettoomsætningen.

The annual report of Customs Service A/S for 2023 has been prepared in accordance with the provisions in the Danish Financial Statements Act applying to reporting class B entities and elective choice of certain provisions applying to reporting class C entities.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

Reporting currency

The financial statements are presented in Danish kroner (DKK).

Foreign currency translation

On initial recognition, transactions denominated in foreign currencies are translated at the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and the date of payment are recognised in the income statement as financial income or financial expenses.

Receivables and payables and other monetary items denominated in foreign currencies are translated at the exchange rate at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the most recent financial statements is recognised in the income statement as financial income or financial expenses.

Income statement

Revenue

The Company has chosen IAS 18 as interpretation for revenue recognition.

Income from the rendering of services is recognised as revenue as the services are rendered. Accordingly, revenue corresponds to the market value of the services rendered during the year (percentage-of-completion method).

Revenue is measured at the fair value of the agreed consideration excluding VAT and taxes charged on behalf of third parties. All discounts and rebates granted are recognised in revenue.

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

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Notes to the financial statements

1 Anvendt regnskabspraksis (fortsat)

Accounting policies (continued)

Bruttofortjeneste

I resultatopgørelsen er nettoomsætning, direkte omkostninger og eksterne omkostninger med henvisning til årsregnskabslovens § 32 sam-mendraget til én regnskabspost benævnt bruttofortjeneste.

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger vedrørende virksomhedens primære aktivitet, der er afholdt i årets løb, herunder omkostninger til distribution, salg, reklame, administration, lokaler, tab på debitorer, ydelser på operationelle leasingkontrakter m.v.

Personaleomkostninger

Personaleomkostninger omfatter løn og gager, inklusive feriepenge og pensioner, samt andre omkostninger til social sikring m.v. til virksomhedens medarbejdere. I personaleomkostninger er fratrukket modtagne godtgørelser fra offentlige myndigheder.

Afskrivninger

Afskrivninger omfatter afskrivninger på immaterielle og materielle anlægsaktiver.

Afskrivningsgrundlaget, der opgøres som kostprisen med fradrag af eventuel restværdi, afskrives lineært over den forventede brugstid, baseret på følgende vurdering af aktivernes forventede brugstider:

Erhvervede immaterielle anlægsaktiver
Acquired intangible assets

Andre anlæg, driftsmateriel og inventar
Fixtures and fittings, other plant and equipment

Finansielle omkostninger

Finansielle omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteomkostninger m.v.

Gross profit

The items revenue, cost of sales and external expenses have been aggregated into one item in the income statement called gross profit in accordance with section 32 of the Danish Financial Statements Act.

Other external expenses

Other external expenses include the year's expenses relating to the Company's core activities, including expenses relating to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

Staff costs

Staff costs include wages and salaries, including compensated absence and pension to the Company's employees, as well as other social security contributions, etc. The item is net of refunds from public authorities.

Amortisation/depreciation

The item comprises amortisation/depreciation of intangible assets and property, plant and equipment.

The basis of amortisation/depreciation, which is calculated as cost less any residual value, is amortised/depreciated on a straight line basis over the expected useful life. The expected useful lives of the assets are as follows:

3-5 år/years

2-5 år/years

Financial expenses

Financial expenses are recognised in the income statements at the amounts that concern the financial year. Net financials include interest expenses, etc.

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

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Notes to the financial statements

1 Anvendt regnskabspraksis (fortsat)

Accounting policies (continued)

Skat

Skat af årets resultat omfatter aktuel skat af årets forventede skattepligtige indkomst og årets regulering af udskudt skat. Årets skat indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og i egenkapitalen med den del, som kan henføres til transaktioner indregnet i egenkapitalen.

Virksomheden indgår i sambeskatning med øvrige koncernvirksomheder. Den danske selskabsskat fordeles mellem overskuds- og underskudsgivende danske selskaber i forhold til disses skattepligtige indkomst (fuld fordeling).

Sambeskattede selskaber med overskydende skat godtgøres som minimum i henhold til de gældende satser for rentegodtgørelser af administrations-selskabet, ligesom sambeskattede selskaber med restskat som maksimum betaler et tillæg i henhold til de gældende satser for rentetillæg til administrations-selskabet.

Balancen

Immaterielle anlægsaktiver

Andre immaterielle anlægsaktiver omfatter software.

Andre immaterielle anlægsaktiver måles til kostpris med fradrag af akkumulerede af- og nedskrivninger.

Materielle anlægsaktiver

Materielle anlægsaktiver måles til kostpris med fradrag af akkumulerede af- og nedskrivninger. Kostprisen omfatter anskaffelsesprisen og omkostninger direkte knyttet til anskaffelsen indtil det tidspunkt, hvor aktivet er klar til brug.

Leasingkontrakter

Virksomheden har som fortolkningsbidrag for klassifikation og indregning af leasingkontrakter valgt IAS 17.

Tax

Tax for the year includes current tax on the year's expected taxable income and the year's deferred tax adjustments. The portion of the tax for the year that relates to the profit/loss for the year is recognised in the income statement, whereas the portion that relates to transactions taken to equity is recognised in equity.

The entity is jointly taxed with other group entities. The total Danish income tax charge is allocated between profit/loss-making Danish entities in proportion to their taxable income (full absorption).

Jointly taxed entities entitled to a tax refund are reimbursed by the management company based on the rates applicable to interest allowances, and jointly taxed entities which have paid too little tax pay a surcharge according to the rates applicable to interest surcharges to the management company.

Balance sheet

Intangible assets

Other intangible assets include software licences.

Other intangible assets are measured at cost less accumulated amortisation and impairment losses.

Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes the acquisition price and costs directly related to the acquisition until the time at which the asset is ready for use.

Leases

The Company has chosen IAS 17 as interpretation for classification and recognition of leases.

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

Noter

Notes to the financial statements

1 Anvendt regnskabspraksis (fortsat)

Accounting policies (continued)

Leasingkontrakter, hvor virksomheden ikke har alle væsentlige fordele og risici forbundet med ejendomsretten, er operationel leasing. Ydelser i forbindelse med operationel leasing og øvrige lejekontrakter indregnes i resultatopgørelsen over kontraktens løbetid. Virksomhedens samlede forpligtelser vedrørende operationelle leasing og lejekontrakter oplyses under eventualposter.

Finansielle anlægsaktiver

Finansielle anlægsaktiver omfatter deposita.

Værdiforringelse af anlægsaktiver

Den regnskabsmæssige værdi af immaterielle og materielle anlægsaktiver vurderes årligt for indikationer på værdiforringelse.

Foreligger der indikationer på værdiforringelse, foretages nedskrivningstest af hvert enkelt aktiv henholdsvis gruppe af aktiver. Der foretages nedskrivning til genindvindingsværdien, hvis denne er lavere end den regnskabsmæssige værdi.

Som genindvindingsværdi anvendes den højeste værdi af nettosalgspris og kapitalværdi. Kapitalværdien opgøres som nutidsværdien af de forventede nettopengestrømme fra anvendelsen af aktivet eller aktivgruppen og forventede nettopengestrømme ved salg af aktivet eller aktivgruppen efter endt brugstid.

Tidligere indregnede nedskrivninger tilbageføres, når begrundelsen for nedskrivningen ikke længere består.

Tilgodehavender

Virksomheden har valgt IAS 39 som fortolkningsbidrag for nedskrivninger af finansielle tilgodehavender.

Tilgodehavender måles til amortiseret kostpris.

Der foretages nedskrivning til imødegåelse af tab, hvor der vurderes at være indtruffet en objektiv indikation på, at et tilgodehavende eller en portefølje af tilgodehavender er værdiforringet. Hvis der foreligger en objektiv indikation på, at et individuelt tilgodehavende er værdiforringet, foretages nedskrivning på individuelt niveau.

Leases that do not transfer substantially all the risks and rewards incident to the ownership to the Company are classified as operating leases. Payments relating to operating leases and any other rent agreements are recognised in the income statement over the term of the lease. The Company's aggregate liabilities relating to operating leases and other rent agreements are disclosed under "Contingent liabilities".

Investments

Financial fixed assets include deposits.

Impairment of fixed assets

The carrying amount of intangible assets, property, plant and equipment is assessed for impairment on an annual basis.

Impairment tests are conducted on assets or groups of assets when there is evidence of impairment. The carrying amount of impaired assets is reduced to the higher of the net selling price and the value in use (recoverable amount).

The recoverable amount is the higher of the net selling price of an asset and its value in use. The value in use is calculated as the present value of the expected net cash flows from the use of the asset or the group of assets and the expected net cash flows from the disposal of the asset or the group of assets after the end of the useful life.

Previously recognised impairment losses are reversed when the reason for recognition no longer exists.

Receivables

The Company has chosen IAS 39 as interpretation for impairment write-down of financial receivables.

Receivables are measured at amortised cost.

An impairment loss is recognised if there is objective evidence that a receivable or a group of receivables is impaired. If there is objective evidence that an individual receivable has been impaired, an impairment loss is recognised on an individual basis.

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

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Notes to the financial statements

1 Anvendt regnskabspraksis (fortsat)

Accounting policies (continued)

Tilgodehavender, hvor der ikke foreligger en objektiv indikation på værdiforringelse på individuelt niveau, vurderes på porteføljeniveau for objektiv indikation for værdiforringelse. Porteføljerne baseres primært på debitorernes hjemsted og kreditvurdering i overensstemmelse med virksomhedens risikostyringspolitik. De objektive indikatorer, som anvendes for porteføljer, er fastsat baseret på historiske tabserfaringer.

Nedskrivninger opgøres som forskellen mellem den regnskabsmæssige værdi af tilgodehavender og nutidsværdien af de forventede pengestrømme, herunder realisationsværdi af eventuelle modtagne sikkerhedsstillelser. Som diskonteringsrate anvendes den effektive rente for det enkelte tilgodehavende eller portefølje.

Periodeafgrænsningsposter

Periodeafgrænsningsposter, indregnet under aktiver, omfatter forudbetalte omkostninger vedrørende efterfølgende regnskabsår.

Likvider

Likvider omfatter likvide beholdninger.

Gældsforpligtelser

Virksomheden har valgt IAS 39 som fortolkningsbidrag til indregning og måling af gældsforpligtelser.

Finansielle gældsforpligtelser indregnes ved lånoptagelse til det modtagne provenu efter fradrag af afholdte transaktionsomkostninger. I efterfølgende perioder måles de finansielle forpligtelser til amortiseret kostpris, svarende til den kapitaliserede værdi ved anvendelse af den effektive rente, så forskellen mellem provenuet og den nominelle værdi indregnes i resultatopgørelsen over låneperioden. I finansielle forpligtelser indregnes tillige den kapitaliserede restleasingforpligtelse på finansielle leasingkontrakter.

Øvrige gældsforpligtelser måles til nettorealisationsværdien.

Receivables in respect of which there is no objective evidence of individual impairment are tested for objective evidence of impairment on a portfolio basis. The portfolios are primarily based on the debtors' domicile and credit ratings in line with the Company's risk management policy. The objective evidence applied to portfolios is determined based on historical loss experience.

Impairment losses are calculated as the difference between the carrying amount of the receivables and the present value of the expected cash flows, including the realisable value of any collateral received. The effective interest rate for the individual receivable or portfolio is used as discount rate.

Prepayments

Prepayments recognised under "Assets" comprise prepaid expenses regarding subsequent financial reporting years.

Cash

Cash comprise cash and cash equivalents.

Liabilities

The Company has chosen IAS 39 as interpretation for liabilities.

Financial liabilities are recognised at the date of borrowing at the net proceeds received less transaction costs paid. On subsequent recognition, financial liabilities are measured at amortised cost, corresponding to the capitalised value, using the effective interest rate. Accordingly, the difference between the proceeds and the nominal value is recognised in the income statement over the term of the loan. Financial liabilities also include the capitalised residual lease liability in respect of finance leases.

Other liabilities are measured at net realisable value.

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

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Notes to the financial statements

DKK	2023	2022	
2 Personalemkostninger			
Staff costs			
Lønninger	1.598.459	2.004.585	
Wages/salaries			
Pensioner	210.496	272.074	
Pensions			
Andre omkostninger til social sikring	73.956	119.982	
Other social security costs			
	<u>1.882.911</u>	<u>2.396.641</u>	
Gennemsnitligt antal heltidsbeskæftigede	5	6	
Average number of full-time employees			
3 Skat af årets resultat			
Tax for the year			
Beregnet skat af årets skattepligtige indkomst	-56.380	49.106	
Estimated tax charge for the year			
Årets regulering af udskudt skat	7.190	-15.073	
Deferred tax adjustments in the year			
	<u>-49.190</u>	<u>34.033</u>	
4 Immaterielle anlægsaktiver			
Intangible assets			
	Erhvervede immaterielle anlægsaktiver	Forudbetalinger for immaterielle anlægsaktiver	I alt Total
DKK	Acquired intangible assets	Prepayments for intangible assets	
Kostpris 1. januar 2023	102.115	0	102.115
Cost at 1 January 2023			
Tilgange	0	79.375	79.375
Additions			
Kostpris 31. december 2023	102.115	79.375	181.490
Cost at 31 December 2023			
Af- og nedskrivninger 1. januar 2023	76.586	0	76.586
Impairment losses and amortisation at 1 January 2023			
Afskrivninger	25.529	0	25.529
Amortisation for the year			
Af- og nedskrivninger 31. december 2023	102.115	0	102.115
Impairment losses and amortisation at 31 December 2023			
Regnskabsmæssig værdi 31. december 2023	<u>0</u>	<u>79.375</u>	<u>79.375</u>
Carrying amount at 31 December 2023			

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

Noter

Notes to the financial statements

5 Materielle anlægsaktiver
Property, plant and equipment

DKK	Andre anlæg, driftsmateriel og inventar Fixtures and fittings, other plant and equipment	Indretning af lejede lokaler Leasehold improvements	I alt Total
Kostpris 1. januar 2023 Cost at 1 January 2023	144.425	185.968	330.393
Kostpris 31. december 2023 Cost at 31 December 2023	144.425	185.968	330.393
Af- og nedskrivninger 1. januar 2023 Impairment losses and depreciation at 1 January 2023	97.954	121.166	219.120
Afskrivninger Depreciation	39.928	50.956	90.884
Af- og nedskrivninger 31. december 2023 Impairment losses and depreciation at 31 December 2023	137.882	172.122	310.004
Regnskabsmæssig værdi 31. december 2023 Carrying amount at 31 December 2023	6.543	13.846	20.389

For oplysning om sikkerhedsstillelser mv. vedrørende materielle anlægsaktiver henvises til note 8.

Note 8 provides more details on security for loans, etc. as regards property, plant and equipment.

6 Finansielle anlægsaktiver
Investments

DKK	Deposita, finansielle anlægsaktiver Deposits, investments
Kostpris 1. januar 2023 Cost at 1 January 2023	101.126
Tilgange Additions	104.403
Kostpris 31. december 2023 Cost at 31 December 2023	205.529
Overførsel til omsætningsaktiver Transferred to non-fixed assets	-121.326
Værdireguleringer 31. december 2023 Value adjustments at 31 December 2023	-121.326
Regnskabsmæssig værdi 31. december 2023 Carrying amount at 31 December 2023	84.203

Årsregnskab 1. januar - 31. december

Financial statements 1 January - 31 December

Noter

Notes to the financial statements

7 Kontraktlige forpligtelser og eventualposter m.v.
Contractual obligations and contingencies, etc.

Customs Service A/S indgår i sambeskatningen med DTK BE Holding ApS. Customs Service A/S hæfter ubegrænset og solidarisk med de øvrige sambeskattede selskaber for den samlede selskabsskat. 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 jointly taxed with its parent, DTK BE Holding ApS. Customs Service A/S is liable unlimited and jointly and severally liable with other jointly taxed group entities for the total corporation tax. The company is liable unlimited and jointly and severally with the other jointly taxed companies for any obligations to withholding taxes on interest, royalties and dividends.

Andre økonomiske forpligtelser
Other financial obligations

Selskabet har indgået leasingkontrakter vedrørende driftsmateriel med restløbetider op til 30 måneder. De samlede restleasingydelse udgør pr. 31. december 2023 i alt 17 t.kr.

The Company has liabilities under operating leases, totalling 17 t.DKK, with remaining contract terms of 30 months.

Derudover har selskabet indgået lejekontrakter vedrørende lokaler, hvor forpligtelsen pr. 31. december 2023 i uopsigelsesperioden udgør 769 t.kr.

In addition, the company has entered into lease agreements for premises, where the obligation as of 31 December 2023 during the non-termination period amounts to 769 t.kr.

8 Pantsætninger og sikkerhedsstillelser
Security and collateral

Til sikkerhed for virksomhedens gæld over for pengeinstitut, er der stillet pant eller anden sikkerhed i virksomhedens aktiver, herunder anlægsaktiver og tilgodehavende fra salg og tjenesteydelser for en værdi af 750 t.kr. (virksomhedspant).

As security for the Company's debt to banks, creditors and other suppliers, the Company has provided security or other collateral in its assets for at total amount of 750 t.DKK. (floating charge)

Den regnskabsmæssige værdi af disse aktiver udgør pr. 31. december 2023 407 t.kr.

The total carrying amount of these assets as of December 31, 2023 is 407 t.DKK.

9 Nærtstående parter
Related parties**Oplysning om koncernregnskaber**
Information about consolidated financial statements

Modervirksomhed Parent	Hjemsted Domicile	Rekvirering af modervirksomhedens koncernregnskab Requisitioning of the parent company's consolidated financial statements
DTK BE Holding ApS (højeste)	Padborg, Danmark	CVR.dk
DTK Group ApS (laveste)	Padborg, Danmark	CVR.dk

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Torben la Cour

Executive board

On behalf of: Customs Service A/S

Serial number: 53c1effa-9c10-4daf-ad55-7b28c1fff323

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2024-05-21 11:32:05 UTC



Torben la Cour

Chair of the meeting

On behalf of: Customs Service A/S

Serial number: 53c1effa-9c10-4daf-ad55-7b28c1fff323

IP: 80.209.xxx.xxx

2024-05-21 11:32:05 UTC



Torben la Cour

Board of Directors

On behalf of: Customs Service A/S

Serial number: 53c1effa-9c10-4daf-ad55-7b28c1fff323

IP: 80.209.xxx.xxx

2024-05-21 11:32:05 UTC



Ove Martin Wallqvist

Board of Directors

On behalf of: Customs Service A/S

Serial number: de9bf702a984ee[...]43a59108c6d14

IP: 194.218.xxx.xxx

2024-05-21 11:36:37 UTC



PETER JAKOBSSON

Board of Directors, chairman

On behalf of: Customs Service A/S

Serial number: de87890b5a13ab[...]3afdb1e35dec6

IP: 78.71.xxx.xxx

2024-05-22 13:11:16 UTC



Karen Jørgensen

State Authorised Public Accountant

On behalf of: EY Godkendt Revisionspartnerselskab

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Allan Schøne

State Authorised Public Accountant

On behalf of: EY Godkendt Revisionspartnerselskab

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