



# **JenVer Holding ApS**

**Rådhusstræde 4C, 4.  
1466 København K**

**CVR no. 42 52 50 49**

**Annual report for 2021/22**

**(1st Financial year)**

Adopted at the annual general  
meeting on 30 June 2023

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Jeni Vera Assandey-Nguessan  
chairman

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## **Statement by management on the annual report**

The executive board has today discussed and approved the annual report of JenVer Holding ApS for the financial year 1 July 2021 - 31 December 2022.

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

In my opinion, the financial statements give a true and fair view of the company's financial position at 31 December 2022 and of the results of the company's operations for the financial year 1 July 2021 - 31 December 2022.

In my opinion, management's review includes a fair review of the matters dealt with in the management's review.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

Management recommends that the annual report should be approved by the company in general meeting.

Copenhagen, 30 June 2023

### **Executive board**

Jeni Vera Assandey-Nguessan  
Director

## **Auditor's report on compilation of the financial statements**

### ***To the shareholder of JenVer Holding ApS***

We have compiled the financial statements of JenVer Holding ApS for the financial year 1 July 2021 - 31 December 2022 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises a summary of significant accounting policies, income statement, balance sheet and notes.

We performed the engagement in accordance with ISRS 4410, Compilation Engagements.

We have applied our professional expertise to assist the enterprise in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We complied with the relevant provisions of the Danish Act on Approved Auditors and Audit Firms and FSR - Danish Auditors' Code of Ethics for Professional Accountants, including principles relating to integrity, objectivity, professional competence and due care.

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

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

Copenhagen, 30 June 2023

Harboe & B.  
Godkendt Revisionsanpartsselskab  
CVR no. 33 64 94 52

Mads Harboe Vainisto Nørring  
Registreret revisor  
MNE no. mne40120

## **Company details**

### **The company**

JenVer Holding ApS  
Rådhusstræde 4C, 4.  
1466 København K

CVR no.: 42 52 50 49

Reporting period: 1 July 2021 - 31 December 2022

Domicile: Copenhagen

### **Executive board**

Jeni Vera Assandey-Nguessan, director

### **Auditors**

Harboe & B.  
Godkendt Revisionsanpartsselskab  
Prøvestensbroen 3  
2300 København S

## **Management's review**

### **Business review**

The purpose of the company is to own stocks and shares samt other releted business.

## **Accounting policies**

The annual report of JenVer Holding ApS for 2021/22 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The annual report for 2021/22 is presented in DKK

As 2021/22 is the company's first reporting period, no comparatives have been presented.

### **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 amortisation, depreciation and impairment losses, 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 the asset 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 the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

### **Income statement**

#### **Gross profit**

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Gross profit reflects an aggregation of revenue, changes in inventories of finished goods and work in progress and other operating income less costs of raw materials and consumables and other external expenses.

## **Accounting policies**

### **Revenue**

Revenue is measured at the fair value of the agreed consideration, excluding VAT and other indirect taxes. Revenue is net of all types of discounts granted.

### **Other external expenses**

Other external expenses include expenses related to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

### **Financial income and expenses**

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses, financial expenses relating to finance leases, realised and unrealised capital/exchange gains and losses on securities, liabilities and foreign currency transactions, amortisation of financial assets and liabilities and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

### **Tax on profit/loss for the year**

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

## **Balance sheet**

### **Receivables**

Receivables are measured at amortised cost.

### **Income tax and deferred tax**

Current tax liabilities and current tax receivables are recognised in the balance sheet as the estimated tax on the taxable income for the year, adjusted for tax on the taxable income for previous years and tax paid on account.

### **Liabilities**

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.



## Income statement 1 July - 31 December

	<u>Note</u>	<u>2021/22</u> DKK
<b>Gross profit</b>		<b>-52.483</b>
<b>Profit/loss before net financials</b>		<b>-52.483</b>
Financial costs		-114
<b>Profit/loss before tax</b>		<b>-52.597</b>
Tax on profit/loss for the year		0
<b>Profit/loss for the year</b>		<b><u>-52.597</u></b>
Retained earnings		-52.597
		<b><u>-52.597</u></b>

## Balance sheet 31 December

	<u>Note</u>	<u>2021/22</u> DKK
<b>Assets</b>		
<b>Total assets</b>		<b><u><u>0</u></u></b>

## Balance sheet 31 December

	<u>Note</u>	<u>2021/22</u> DKK
<b>Equity and liabilities</b>		
Share capital		40.000
Retained earnings		<u>-52.597</u>
<b>Equity</b>		<b><u>-12.597</u></b>
Banks		611
Payables to shareholders and management		6.361
Other payables		<u>5.625</u>
<b>Total current liabilities</b>		<b><u>12.597</u></b>
<b>Total liabilities</b>		<b><u>12.597</u></b>
<b>Total equity and liabilities</b>		<b><u><u>0</u></u></b>

## Notes