

# SKANS

EYEWEAR WITH IMPACT



## **Skans ApS**

**Dybbølsgade 27, 4 th  
1721 København V**

**CVR-no. 43432354**

**Annual report  
1. maj 2023 - 30. apr. 2024**

The annual report has been adopted at the  
Annual General Meeting on 31. maj 2024

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Johanna Skans  
Chairman

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## Company information

### The company

Skans ApS  
Dybbølsgade 27, 4 th  
1721 København V

CVR-no: 43432354  
Date of foundation: 4. aug. 2022  
Executive Board Liisa Johanna Skans  
Member of the Board: Liisa Johanna Skans  
Jan Peter Järvenpää  
Financial year: 1. maj 2023 - 30. apr. 2024

## **Statement by management**

Board of Directors and management has today processed and approved the annual report for the financial year. 1. maj 2023 - 30. apr. 2024 for Skans ApS is presented in accordance with the Danish Financial Statements Act.

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

It is our opinion that the annual report give a true and fair view of the company's assets, liabilities and financial position as at 30. apr. 2024 and the results of the company's activities for the financial year 1. maj 2023 - 30. apr. 2024.

In our opinion, the management's report contains a true and fair view of the matters to which the report relates.

Annual report has not been audited. Management declares that the conditions for this are met.

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

København V, on the 31. maj 2024

## **Executive Board**

Liisa Johanna Skans  
CEO

## **Board of Directors**

Liisa Johanna Skans  
Chairman

Jan Peter Järvenpää  
Member of the Board

## **Management's review**

### **The company's main activities**

Virksomhedens formål er at have en væsentlig positiv indvirkning på samfundet og miljøet som helhed og bruge briller som et værktøj til at løse planetariske udfordringer, gennem at tilbyde cirkulære brille løsninger.

### **Development in activities and financial conditions**

The company's income statement shows a deficit of DKK -82.502, and the company's balance sheet per. 30. apr. 2024 has equity of DKK -137.135.

### **Significant changes in business and economic conditions**

Skans ApS have established Skans Academy, an academy service offering sustainability courses for optical companies, with a soft launch in Januari 2024.

### **Significant events that occurred after the end of the financial year**

No events have occurred after the end of the financial year that could significantly affect the company's financial position.

## **Accounting policies**

Annual report has been submitted in accordance with the provisions of the Danish Financial Statements Act for Accounting Class B.

The accounting policies applied are unchanged compared to last year.

Annual report for 2024 has been paid in DKK.

## **The income statement**

### **Gross profit or loss**

The company applies the provision in section 32 of the Danish Financial Statements Act, according to which the company's turnover is not disclosed.

Gross profit is a summary of revenue, change in stocks of finished goods and work in progress with deduction of other external costs.

### **Net sales**

Net sales is recognised in the income statement if delivery and transfer of risk to the buyer has taken place before the end of the year. Net revenue is recognised excl. VAT and with deduction of discounts in connection with the sale.

### **Staff costs**

Personnel costs include salaries, including holiday pay and other costs for social security, etc. to the company's employees. Staff costs received from public authorities are deducted from staff costs.

### **Financial items**

Financial income and expenses are recognised in the income statement with the amounts relating to the financial year. Financial items include securities, interest income and expenses.

### **Income tax expense**

The tax for the year, which consists of the current corporation tax for the year and changes in deferred tax, is recognised in the income statement with the part that can be attributed to the profit for the year and directly in equity with the part that can be attributed to entries directly in equity.

## **Balance**

### **Inventories**

Inventories are measured at cost according to the FIFO method. If the net realisable value is lower than the cost price, it is written down to this lower value.

### **Receivables**

Receivables are measured at amortised cost, which usually corresponds to nominal value.

### **Cash and cash equivalents**

Cash and cash equivalents include cash and bank deposits.

**Debt liabilities**

Debt liabilities, which include debt to suppliers and other debt, are measured at amortised cost, which usually corresponds to nominal value.

## Income statement 1. maj 2023 - 30. apr. 2024

	Note	2024	2023
		kr.	kr.
<b>Gross profit or loss</b>		<b>-73.601</b>	<b>-93.767</b>
Employee expense	1	-7.788	-771
<b>Profit/loss before financial items</b>		<b>-81.389</b>	<b>-94.538</b>
Other financial expenses	2	-1.113	-95
<b>Profit/loss from activities before tax</b>		<b>-82.502</b>	<b>-94.633</b>
Tax on profit/loss for the year		0	0
<b>Profit/loss for the year</b>		<b>-82.502</b>	<b>-94.633</b>
<b>Proposed distribution of profit</b>			
Retained earnings		-82.502	-94.633
<b>Retained earnings</b>		<b>-82.502</b>	<b>-94.633</b>



## Balance 30. apr. 2024

	Note	2024	2023
		kr.	kr.
<b>Assets</b>			
Raw materials and consumables		138.761	138.761
<b>Stocks</b>		<b>138.761</b>	<b>138.761</b>
Short-term trade receivables		5.219	0
VAT and duties receivable		19.654	21.685
<b>Receivables</b>		<b>24.873</b>	<b>21.685</b>
<b>Cash and cash equivalents</b>		<b>25.909</b>	<b>10.677</b>
<b>Total current assets</b>		<b>189.543</b>	<b>171.123</b>
<b>Total assets</b>		<b>189.543</b>	<b>171.123</b>

## Balance 30. apr. 2024

	Note	2024	2023
		kr.	kr.
<b>Liabilities and equity</b>			
Share capital		40.000	40.000
Retained earnings		-177.135	-94.633
<b>Equity</b>		<b>-137.135</b>	<b>-54.633</b>
Long-term payables to shareholders and management		288.750	196.750
<b>Long-term liabilities other than provisions</b>	<b>3</b>	<b>288.750</b>	<b>196.750</b>
Short-term debt to banks		587	587
Short-term trade payables		1.439	0
Short-term payables to shareholders and management		16.725	16.725
Other payables including tax payables (short-term)		19.177	11.694
<b>Short-term liabilities other than provisions</b>		<b>37.928</b>	<b>29.006</b>
<b>Liabilities other than provisions</b>		<b>326.678</b>	<b>225.756</b>
<b>Total equity and liabilities</b>		<b>189.543</b>	<b>171.123</b>

## Notes

	2024	2023
	kr.	kr.
<b>1. Employee expense</b>		
Other employee expense	7.788	771
<b>Total</b>	<b>7.788</b>	<b>771</b>

Average number of employees	0	0
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	2024	2023
	kr.	kr.
<b>2. Other financial expenses</b>		
Other interest expenses	0	3
Exchange rate adjustments [other finance expenses]	1.113	92
<b>Total</b>	<b>1.113</b>	<b>95</b>

	Debt at the beginning	Debt at the end	Outstanding debt after 5 years
<b>3. Long-term debt</b>			
Long-term payables to shareholders and management	196.750	288.750	0
<b>Total</b>	<b>196.750</b>	<b>288.750</b>	<b>0</b>

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Jan Peter Järvenpää

Medlem af bestyrelsen

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## Liisa Johanna Skans

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## Liisa Johanna Skans

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## Johanna Skans

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Liisa Johanna Skans

Dirigent

Dirigent

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