

ANNUAL REPORT
2. august 2021 - 31. december 2022

Viking Forsikringsagentur 2 ApS

Metalgangen 13
2690 Karlslunde

CVR nr. 43610503

Submitter:

Sønderup I/S
Statsautoriserede revisorer
CVR no. 31824559

Presented and approved

at the company's annual general meeting 12. april 2023

Chairman

Carsten Grønmann Larsen

Contents

Management's Statement on the Annual Report	3
Practitioner's Compilation Report	4
Accounting Policies	5
Income statement 2. august 2021 - 31. december 2022	7
Balance sheet 31. december 2022	8
Statement of changes in equity	10
Noter	11

Management's Statement on the Annual Report

The management have today considered and approved the annual report for Viking Forsikringsagentur 2 ApS for the financial year 2. august 2021 to 31. december 2022.

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

In the managements opinion, the financial statements give a true and fair view of the company's financial position at 31. december 2022 and of its financial performance for the financial year 2. august 2021 to 31. december 2022.

The company's annual report for 2022 has not been audited. The management considers the conditions for opting out of audits pursuant to the Danish Financial Statements Act § 135 have been met.

We recommend the annual report for approval at the annual general meeting.

Karlsunde, 11. april 2023

Executive Board

Carsten Grønmann Larsen

Practitioner's Compilation Report

To the Management of Viking Forsikringsagentur 2 ApS

We have compiled the accompanying financial statements of Viking Forsikringsagentur 2 ApS for the financial year 2. august 2021 to 31. december 2022 based on information you have provided.

These financial statements comprise a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

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

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

Since 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 to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Ringsted, 11. april 2023

SØNDERUP I/S
statsautoriserede revisorer
CVR 31824559

Tom Sønderup
State Authorised Public Accountant
mne10489

Accounting Policies

The annual report of Viking Forsikringsagentur 2 ApS for 2021/22 has been prepared in accordance with the provisions of the Danish Financial Statements Act for class B companies with application of individual rules from class C.

The income statement is presented by type of expenditure and the balance sheet is presented in account form. The measurement currency used is Danish kroner. All other currencies are considered foreign currency.

The accounting policies remain unchanged from last year.

General information on recognition and measurement

Income is recognized in the income statement as earned, including any value adjustments of financial assets and liabilities. Furthermore, all costs, including amortisation/depreciation and write-downs, are recognized in the income statement.

Assets are recognized in the balance sheet when it is probable that future economic benefits will flow to the company, and the value of the assets can be measured reliably.

Liabilities are recognized in the balance sheet when it is probable that future economic benefits will flow out of the company, and the value of the liabilities can be measured reliably.

The first recognition measures assets and liabilities at cost. Subsequently, assets and liabilities will be measured individually in respect of each accounting item as described below.

Anticipated risks and losses that arise before the time of presentation of the annual report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered at recognition and measurement.

Income statement

Gross profit

In pursuance of section 32 (1) of the Danish Financial Statements Act, the first item in the income statement is the gross profit. The item gross profit is the result of other external cost.

Other external costs

Other external cost comprise costs for administration etc.

Financial items

Financial income and expenses are recognized in the income statement with the amounts relating to the financial year. The financial items comprise interest income and expense, realized and unrealized exchange rate, gains and losses resulting from transactions in foreign currencies, surcharges and refunds regarding corporation tax.

Accounting Policies

Tax for the year

Tax for the year, which consists of current tax for the year and changes in deferred tax, is recognized in the income statement by the portion attributable to the profit for the year and recognized directly on equity by the portion attributable to entries directly on equity.

Balance sheet

Receivables

Receivables are measured at amortized cost, which usually corresponds to the nominal value. Value is reduced by provisions for bad debts.

Cash funds

Cash funds are measured at nominal value.

Tax payable and deferred tax

Current tax liabilities and current tax assets are recognized in the balance sheet as tax calculated on the taxable income allocated with the current tax rate, and adjusted for tax on prior years taxable income and prepaid taxes.

Deferred tax is measured by the liability method concerning temporary differences between the carrying value and tax value of assets and liabilities, calculated based on the planned use of the assets and settlement of the obligation, respectively.

Deferred tax assets, including the tax value of tax losses allowed for carry-forward, are measured at the value at which the asset is expected to be realisable, either through elimination in tax on future earnings or through offsetting in deferred tax liabilities in the same legal tax unit. Any deferred net tax assets are measured at their net realisation values.

Deferred tax is measured based on the tax rules and tax rates applicable in pursuance of the legislation in force on the balance sheet date when the deferred tax is expected to become payable as current tax. Changes in deferred tax due to change in tax rates is recognized in the income statement.

Liabilities

Liabilities are measured at amortised cost corresponding to the nominal value.

Conversion of foreign currency

Transactions in foreign currencies are converted at the rate of exchange on the transaction date. Exchange differences arising between the rate on the transaction date and the rate on the payment date are recognized in the income statement as a financial income or expense. If the foreign exchange position is considered to hedge future cash flows, the unrealised exchange adjustments are recognized directly in the equity.

Income statement 2. august 2021 - 31. december 2022

Note	2021/22
Gross profit	-19.101
PROFIT/-LOSS BEFORE TAX	-19.101
Tax for the year	3.300
NET PROFIT/-LOSS FOR THE YEAR	-15.801
Appropriation of profit	
Distribution of profit	-15.801
Total appropriation	-15.801

Balance sheet 31. december

Note	2021/22
ASSETS	
Deferred tax assets	3.300
Other receivables	40.000
Total receivables	43.300
TOTAL CURRENT ASSETS	43.300
TOTAL ASSETS	43.300

Balance sheet 31. december

Note	2021/22
EQUITY AND LIABILITIES	
Equity	
Share capital	40.000
Retained earnings	-15.801
TOTAL EQUITY	24.199
Suppliers of goods and services	19.101
Total short-term liabilities	19.101
TOTAL LIABILITIES	19.101
TOTAL EQUITY AND LIABILITIES	43.300
1. Main activity	
2. Charges and securities	

Statement of changes in equity

2021/22

Share capital

Beginning of year

40.000

End of year

40.000

Retained earnings

Transferred from net profit

-15.801

End of year

-15.801

Equity end of year

24.199

Noter

1. Main activity

The company's main activity is to conduct business within insurance brokerage for private individuals as well as any similar business.

2. Charges and securities

The company has not made any pledges or security.

Carsten Grønmann Larsen

Navnet returneret af dansk MitID var:

Carsten Grønmann Larsen

Direktør

ID: 8e924e48-7e08-43c4-abf8-f34ea7376339

Tidspunkt for underskrift: 13-04-2023 kl.: 12:11:55

Underskrevet med MitID



Carsten Grønmann Larsen

Navnet returneret af dansk MitID var:

Carsten Grønmann Larsen

Dirigent

ID: 8e924e48-7e08-43c4-abf8-f34ea7376339

Tidspunkt for underskrift: 13-04-2023 kl.: 12:11:55

Underskrevet med MitID



Tom Sønderup

Navnet returneret af dansk NemID var:

Tom Sønderup

Revisor

ID: 1232019958738

Tidspunkt for underskrift: 13-04-2023 kl.: 14:15:04

Underskrevet med NemID

NEM ID