



# Taxikørsel 282 ApS

Krogshøjvej 49, 2880 Bagsværd, 2880 Bagsværd

Company reg. no. 43 63 73 20

## Annual report

**11 November 2022 - 31 December 2023**

The annual report was submitted and approved by the general meeting on the 28 May 2024.

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Uffe Krarup  
Chairman of the meeting

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Notes:

- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points have not been used in the usual English way. This means that for instance DKK 146.940 means the amount of DKK 146,940, and that 23,5 % means 23.5 %.

## **Management's statement**

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Today, the Board of Directors and the Managing Director have approved the annual report of Taxikørsel 282 ApS for the financial year 11 November 2022 - 31 December 2023.

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

We consider the chosen accounting policy to be appropriate, and 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 11 November 2022 – 31 December 2023.

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

We recommend that the annual report be approved at the Annual General Meeting.

Bagsværd, 28 May 2024

### **Managing Director**

Carsten Aastrup

### **Board of directors**

Uffe Krarup

Carsten Aastrup

## Independent auditor's report

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### To the Shareholders of Taxikørsel 282 ApS

#### Opinion

We have audited the financial statements of Taxikørsel 282 ApS for the financial year 11 November 2022 - 31 December 2023, which comprise a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes, for the Company. The financial statements are prepared under 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 11 November 2022 - 31 December 2023 in accordance with the Danish Financial Statements Act.

#### Basis for conclusion

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 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### 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.

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.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about 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 these financial statements.

## Independent auditor's report

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

- 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.
- 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 disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

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.

### Statement on Management's Review

Management is responsible for Management's Review.

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

## **Independent auditor's report**

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

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

Based on the work we have performed, we conclude that 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 Management's Review.

Copenhagen, 28 May 2024

### **Redmark**

Godkendt Revisionspartnerselskab  
Company reg. no. 29 44 27 89

**Henrik Juul Thomsen**

State Authorised Public Accountant  
mne33734

## Company information

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<b>The company</b>	Taxikørsel 282 ApS Krogshøjvej 49, 2880 Bagsværd 2880 Bagsværd
	Company reg. no. 43 63 73 20 Financial year: 11 November - 31 December
<b>Board of directors</b>	Uffe Krarup Carsten Aastrup
<b>Managing Director</b>	Carsten Aastrup
<b>Auditors</b>	Redmark Godkendt Revisionspartnerselskab Dirch Passers Allé 76 2000 Frederiksberg
<b>Parent company</b>	Moove Group A/S

## Management's review

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### **Description of key activities of the company**

The company's activities is to operate business with commercial passenger transport and related business.

### **Development in activities and financial matters**

Income from ordinary activities after tax totals DKK 1.717. Management considers the net profit for the year satisfactory.

### **Events occurring after the end of the financial year**

There has not been any significant events after the balance day.



## Income statement

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All amounts in DKK.

<u>Note</u>	11/11 2022	<u>- 31/12 2023</u>
<b>Gross profit</b>		<b>10.393.105</b>
1 Staff costs		-6.696.816
Depreciation, amortisation, and impairment		<u>-1.340.637</u>
<b>Operating profit</b>		<b>2.355.652</b>
Other financial income		5.208
2 Other financial expenses		<u>-65.260</u>
<b>Pre-tax net profit or loss</b>		<b>2.295.600</b>
Tax on net profit or loss for the year		<u>-579.018</u>
<b>Net profit or loss for the year</b>		<b><u>1.716.582</u></b>
<b>Proposed distribution of net profit:</b>		
Transferred to retained earnings		<u>1.716.582</u>
<b>Total allocations and transfers</b>		<b><u>1.716.582</u></b>

## Balance sheet

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All amounts in DKK.

<u>Note</u>	<u>31/12 2023</u>
<b>Assets</b>	
<b>Non-current assets</b>	
3 Goodwill	802.581
Total intangible assets	<u>802.581</u>
4 Other fixtures, fittings, tools and equipment	2.641.785
Total property, plant, and equipment	<u>2.641.785</u>
5 Deposits	64.500
Total investments	<u>64.500</u>
<b>Total non-current assets</b>	<b><u>3.508.866</u></b>
<b>Current assets</b>	
Trade receivables	1.504.112
Other receivables	44.428
Prepayments	183.035
Total receivables	<u>1.731.575</u>
Cash and cash equivalents	<u>3.242.370</u>
<b>Total current assets</b>	<b><u>4.973.945</u></b>
<b>Total assets</b>	<b><u>8.482.811</u></b>

## Balance sheet

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All amounts in DKK.

<u>Note</u>	<u>31/12 2023</u>
<b>Equity and liabilities</b>	
<b>Equity</b>	
Contributed capital	40.000
Retained earnings	2.016.582
<b>Total equity</b>	<b><u>2.056.582</u></b>
<b>Liabilities other than provisions</b>	
Trade payables	193.219
Payables to group enterprises	4.693.333
Income tax payable	579.018
Other payables	960.659
Total short term liabilities other than provisions	<u>6.426.229</u>
<b>Total liabilities other than provisions</b>	<b><u>6.426.229</u></b>
<b>Total equity and liabilities</b>	<b><u>8.482.811</u></b>

## 6 Contingencies

## Statement of changes in equity

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All amounts in DKK.

	<b>Contributed capital</b>	<b>Retained earnings</b>	<b>Total</b>
	<hr/>	<hr/>	<hr/>
Equity 11 November 2022	40.000	0	40.000
Capital injection	0	300.000	300.000
Retained earnings for the year	0	1.716.582	1.716.582
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	<b>40.000</b>	<b>2.016.582</b>	<b>2.056.582</b>
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## Notes

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All amounts in DKK.

	11/11 2022
	<u>- 31/12 2023</u>
<b>1. Staff costs</b>	
Salaries and wages	5.606.692
Pension costs	541.247
Other costs for social security	163.926
Other staff costs	<u>384.951</u>
	<b><u>6.696.816</u></b>
Average number of employees	<u>12</u>
<b>2. Other financial expenses</b>	
Financial costs, group enterprises	64.395
Other financial costs	<u>865</u>
	<b><u>65.260</u></b>
<b>3. Goodwill</b>	
Additions during the year	<u>1.335.914</u>
<b>Cost 31 December 2023</b>	<b><u>1.335.914</u></b>
Amortisation and depreciation for the year	<u>-533.333</u>
<b>Amortisation and write-down 31 December 2023</b>	<b><u>-533.333</u></b>
<b>Carrying amount, 31 December 2023</b>	<b><u>802.581</u></b>
<b>4. Other fixtures, fittings, tools and equipment</b>	
Additions during the year	<u>3.449.089</u>
<b>Cost 31 December 2023</b>	<b><u>3.449.089</u></b>
Amortisation and depreciation for the year	<u>-807.304</u>
<b>Depreciation and write-down 31 December 2023</b>	<b><u>-807.304</u></b>
<b>Carrying amount, 31 December 2023</b>	<b><u>2.641.785</u></b>

## Notes

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All amounts in DKK.

31/12 2023

### 5. Deposits

Additions during the year	64.500
<b>Cost 31 December 2023</b>	<b>64.500</b>
 <b>Carrying amount, 31 December 2023</b>	 <b>64.500</b>

### 6. Contingencies

#### Joint taxation

With Greenfleet Holding A/S, company reg. no 39926474 as administration company, the company is subject to the Danish scheme of joint taxation and unlimitedly, jointly, and severally liable, along with the other jointly taxed companies, for the total corporation tax.

The company is unlimitedly, jointly, and severally liable, along with the other jointly taxed companies, for any obligations to withhold tax on interest, royalties, and dividends.

Any subsequent adjustments of corporate taxes or withholding tax, etc., may result in changes in the company's liabilities.

## Accounting policies

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The annual report for Taxikørsel 282 ApS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises. Furthermore, the company has decided to comply with certain rules applying to reporting class C enterprises.

The annual report is presented in DKK. The annual report comprises the first financial year and hence comparative figures are not available.

### Income statement

#### Gross profit

Gross profit comprises the revenue, cost of sales and other external costs.

Revenue is recognised in the income statement if delivery and passing of risk to the buyer have taken place before the end of the year and if the income can be determined reliably and inflow is anticipated. Revenue is measured at the fair value of the consideration promised exclusive of VAT and taxes and less any discounts relating directly to sales.

Cost of sales comprises costs concerning purchase of raw materials and consumables less discounts and changes in inventories.

Other external expenses comprise expenses incurred for distribution, sales, advertising, administration, premises, loss on receivables, and operational leasing costs.

#### Staff costs

Staff costs include salaries and wages, including holiday allowances, pensions, and other social security costs, etc., for staff members.

#### Depreciation, amortisation, and write-down for impairment

Depreciation, amortisation, and write-down for impairment comprise depreciation on, amortisation of, and write-down for impairment of intangible and tangible assets, respectively.

#### Financial income and expenses

Financial income and expenses are recognised in the income statement with the amounts concerning the financial year. Financial income and expenses comprise interest income and expenses, financial expenses from financial leasing, realised and unrealised capital gains and losses relating to securities, debt and transactions in foreign currency, amortisation of financial assets and liabilities as well as surcharges and reimbursements under the advance tax scheme, etc.

#### Tax on net profit or loss for the year

Tax for the year comprises the current income tax for the year and changes in deferred tax and is recognised in the income statement with the share attributable to the net profit or loss for the year and directly in equity with the share attributable to entries directly in equity.

## Accounting policies

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The company is subject to Danish rules on compulsory joint taxation of Danish group enterprises.

The current Danish income tax is allocated among the jointly taxed companies proportional to their respective taxable income (full allocation with reimbursement of tax losses).

### Statement of financial position

#### Intangible assets

##### Goodwill

Acquired goodwill is measured at cost less accumulated amortisation. Given that it is impossible to make a reliable estimate of the useful life, the amortisation period is set at 2 years.

##### Property, plant, and equipment

Property, plant, and equipment are measured at cost less accrued depreciation and write-down for impairment. Land is not subject to depreciation.

The depreciable amount is cost less any expected residual value after the end of the useful life of the asset. The amortisation period and the residual value are determined at the acquisition date and reassessed annually. If the residual value exceeds the carrying amount, the depreciation is discontinued.

If the amortisation period or the residual value is changed, the effect on amortisation will, in future, be recognised as a change in the accounting estimates.

The cost comprises acquisition cost and costs directly associated with the acquisition until the time when the asset is ready for use.

The cost of a total asset is divided into separate components. These components are depreciated separately, the useful lives of each individual components differing, and the individual component representing a material part of the total cost.

Depreciation is done on a straight-line basis according to an assessment of the expected useful life:

	Useful life
Other fixtures and fittings, tools and equipment	3-5 years

Minor assets with an expected useful life of less than 1 year are recognised as costs in the income statement in the year of acquisition.

Profit or loss derived from the disposal of property, land, and equipment is measured as the difference between the sales price less selling costs and the carrying amount at the date of disposal. Profit or loss is recognised in the income statement as other operating income or other operating expenses.



## Accounting policies

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### Investments

#### Deposits

Deposits are measured at amortised cost and represent lease deposits, etc.

#### Receivables

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

In order to meet expected losses, impairment takes place at the net realisable value. The company has chosen to use IAS 39 as a basis for interpretation when recognising impairment of financial assets, which means that impairments must be made to offset losses where an objective indication is deemed to have occurred that an account receivable or a portfolio of accounts receivable is impaired. If an objective indication shows that an individual account receivable has been impaired, an impairment takes place at individual level.

Accounts receivable for which there is no objective indication of impairment at the individual level are evaluated at portfolio level for objective indication of impairment. The portfolios are primarily based on the debtors' domicile and credit rating in accordance with the company's and the group's credit risk management policy. Determination of the objective indicators applied for portfolios are based on experience with historical losses.

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

#### Prepayments

Prepayments recognised under assets comprise incurred costs concerning the following financial year.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

#### Income tax and deferred tax

Current tax liabilities and current tax receivable are recognised in the statement of financial position as calculated tax on the taxable income for the year, adjusted for tax of previous years' taxable income and for tax paid on account.

The company is jointly taxed with consolidated Danish companies. The current corporate income tax is distributed between the jointly taxed companies in proportion to their taxable income and with full distribution with reimbursement as to tax losses. The jointly taxed companies are comprised by the Danish tax prepayment scheme.

Joint taxation contributions payable and receivable are recognised in the statement of financial position as "Tax receivables from group enterprises" or "Income tax payable to group enterprises"

## **Accounting policies**

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According to the rules of joint taxation, Taxikørsel 282 ApS is unlimitedly, jointly, and severally liable to pay the Danish tax authorities the total income tax, including withholding tax on interest, royalties, and dividends, arising from the jointly taxed group of companies.

Deferred tax is measured on the basis of temporary differences in assets and liabilities with a focus on the statement of financial position. Deferred tax is measured at net realisable value.

Adjustments take place in relation to deferred tax concerning elimination of unrealised intercompany gains and losses.

### **Liabilities other than provisions**

Other liabilities concerning payables to suppliers, group enterprises, and other payables are measured at amortised cost which usually corresponds to the nominal value.