

PRIMEKSS DANMARK ApS

Tuborg Boulevard 12 3
2900 Hellerup

Årsrapport
1. januar 2020 - 31. december 2020

**Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den**

30/06/2021

Agnese Maskalane
Dirigent

Indhold

Virksomhedsoplysninger

Virksomhedsoplysninger

Påtegninger

Ledelsespåtegning

Ledelsesberetning

Ledelsesberetning

Årsregnskab

Anvendt regnskabspraksis

Resultatopgørelse

Balance

Noter

Virksomhedsoplysninger

Virksomheden PRIMEKSS DANMARK ApS
Tuborg Boulevard 12 3
2900 Hellerup

CVR-nr: 33259794
Regnskabsår: 01/01/2020 - 31/12/2020

Ledespåtegning

Ledelsen har dags dato behandlet og godkendt årsrapporten for regnskabsperioden 01. januar 2020 - 31. december 2020 for PRIMEKSS DANMARK ApS.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

Det er ledelsens opfattelse, at årsregnskabet giver et retvisende billede af virksomhedens aktiver, passiver og finansielle stilling samt af resultatet.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Riga, Latvia, den 30/06/2021

Direktion

Janis Oslejs

Agnese Maskalane

Ledelsesberetning

Today, Management has considered and adopted the Annual Report of Primekss Danmark Aps for the financial year 1 January 2020 - 31 December 2020.

The Annual Report is presented in accordance with the Danish Financial Statements Act.

In our opinion, the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 31 December 2020 and of the results of the Company's operations for the financial year 1 January 2020 - 31 December 2020.

In our opinion, the Management's Review includes a true and fair account of the matters addressed in the review.

We recommend that the Annual Report be adopted at the Annual General Meeting.

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B.

Reporting Class

The Annual Report of Primekss Danmark Aps for 2020 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B. Furthermore, the company has chosen to comply with some of the rules applying for class C enterprises.

The accounting policies applied remain unchanged from last year.

Reporting currency

The Annual Report is presented in Danish kroner.

Translation of foreign currency

Transactions in foreign currencies are translated by using the exchange rate prevailing at the date of transaction.

Differences in the rate of exchange arising between the rate at the date of transaction and the rate at the date of payment are recognised in the profit and loss account as an item under net financials.

Debitors, creditors, and other monetary items in foreign currency are translated by using the closing rate. The difference between the closing rate and the rate at the time of the occurrence or the recognition in the latest annual accounts of the amount owed or the liability is recognised in the profit and loss account under financial income and expenses.

Income Statement

Gross profit/loss

The gross loss comprises the net turnover, changes in inventories of finished goods and work in progress, work performed for own purposes and capitalised, other operating income, and external costs.

The net turnover is recognised in the profit and loss account if delivery and risk transfer to the buyer have taken place before the end of the year, and if the income can be determined reliably and is expected to be received. The net turnover is recognised exclusive of VAT and taxes and with the deduction of any discounts granted in connection with the sale.

Cost of sales includes cost for the purchase of raw materials and consumables less discounts and changes in inventories.

Other external costs comprise costs for administration etc.

Net Financials

Net financials comprise interest, realised and unrealised capital gains and losses concerning financial assets and liabilities, amortisation of financial assets and liabilities, additions and reimbursements under the Danish tax prepayment scheme, ect. Financial income and expenses are recognised in the profit and loss account with the amounts that concerns the financial year.

Tax of the results for the year

The tax for the year comprises the current tax for the year and the changes in deferred tax, and it is recognised in the profit and loss account with the share referring to the results for the year and directly in the equity with the share referring to entries directly on the equity.

Balance Sheet

Debtors

Debtors are measured at amortised cost which usually corresponds to face value. In order to meet expected losses, writedown takes place at the net realisable.

Work in progress for the account of others

Contract work in progress is measured at the selling price of the work performed, however with deduction of invoicing on account and expected losses. Contract work in progress is characterised by the manufactured goods featuring a high level of individualisation in the design. Furthermore, it is a requirement that before work is commenced, a binding contract is to be entered into, implying penalty or damages in case of subsequent cancellation.

The selling price is measured on the basis of the stage of completion on the balance sheet date and the total expected income from the individual contracts. The stage of completion is determined on the basis of an evaluation of the work performed usually determined as the ratio of the costs incurred to the total expected cost of the contract in question.

When it is probable that the total contract costs will exceed the total contract revenue, the expected contract loss is immediately recognised as costs and provisions.

If the results of a contract can not be estimated reliably, the selling price is only recognised on a cost basis, however, to the extent that it is probable that the costs will be recovered.

Contracts for which the selling price of the work performed exceeds invoicing on account and expected losses are recognised as trade debtors. Contracts for which invoicing on account and expected losses exceed the selling price are recognised as liabilities.

Prepayment from customers are recognised under liabilities.

Costs in connection with sales work and the achievement of contracts are recognised in the profit and loss account when incurred.

Accrued income and deferred expenses

Accrued income and deferred expenses recognised under assets comprises incurred costs concerning the next financial years.

Available funds

Available funds comprise cash at bank and in hand.

Corporate tax and deferred tax

Current tax receivable and tax liabilities are recognised in the balance sheet at the amount calculated on the basis of the expected taxable income for the year adjusted for tax on previous years' taxable income and prepaid taxes. Tax receivable and tax liabilities are set off to the extent that legal right of set-off exists and if the items are expected to be settled net or simultaneously.

Deferred tax is measured on the basis of all temporary differences in assets and liabilities with a balance sheet focus.

Deferred tax assets, including the tax value of tax losses eligible for carry-over, are recognised at the value at which they are expected to be realisable, either by settlement against tax of future earnings- or by set-off in deferred tax liabilities within the same legal tax unit.

Deferred tax is measured based on the tax rules and tax rates applying under the legislation on the balance sheet date and prevailing when the deferred tax is expected to be released as current tax.

Liabilities

Other liabilities are measured at amortised cost, which usually corresponds to the nominal value.

Accrued expenses and deferred income

Received payments concerning income during the following years are recognised under accrued expenses and deferred income.

Resultatopgørelse 1. jan. 2020 - 31. dec. 2020

	Note	2020 kr.	2019 kr.
Bruttofortjeneste/Bruttotab		281.784	-162.029
Resultat af ordinær primær drift		281.784	-162.029
Andre finansielle indtægter		14.422	9.740
Øvrige finansielle omkostninger		-87.707	-85.537
Ordinært resultat før skat		208.499	-237.826
Andre skatter		0	50.166
Årets resultat		208.499	-187.660
Forslag til resultatdisponering			
Overført resultat		208.499	-187.660
I alt		208.499	-187.660

Balance 31. december 2020

Aktiver

	Note	2020	2019
		kr.	kr.
Tilgodehavender fra salg og tjenesteydelser		4.880.775	4.105.915
Igangværende arbejder for fremmed regning		57.434	297.941
Tilgodehavender hos tilknyttede virksomheder		0	0
Udskudte skatteaktiver		220.230	220.230
Andre tilgodehavender		37.963	38.000
Periodeafgrænsningsposter		2.233	116.148
Tilgodehavender i alt		5.198.635	4.778.234
Likvide beholdninger		590.332	2.526.362
Omsætningsaktiver i alt		5.788.967	7.304.596
AKTIVER I ALT		5.788.967	7.304.596

Balance 31. december 2020

Passiver

	Note	2020	2019
		kr.	kr.
Registreret kapital mv.		80.000	80.000
Overført resultat		282.137	73.638
Egenkapital i alt		362.137	153.638
Leverandører af varer og tjenesteydelser		778.681	1.793.450
Gældsforpligtelser til tilknyttede virksomheder		1.883.120	4.450.167
Skyldig selskabsskat			0
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		2.168.517	483.021
Periodeafgrænsningsposter		596.512	424.320
Kortfristede gældsforpligtelser i alt		5.426.830	7.150.958
Gældsforpligtelser i alt		5.426.830	7.150.958
PASSIVER I ALT		5.788.967	7.304.596

Noter

1. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte	2020 0
------------------------------	-----------