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# Watercryst Vandteknik ApS

**CVR-nr.: 43321935**

Birk Centerpark 40  
7400 Herning

Årsrapport  
30. maj 2022 - 31. december 2022

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

**15/03/2023**

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**Philipp Florian Von Kuk**  
**Dirigent**

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## Virksomhedsoplysninger

**Virksomheden** Watercryst Vandteknik ApS  
Birk Centerpark 40  
7400 Herning

CVR-nr.: 43321935  
Regnskabsår: 30/05/2022 - 31/12/2022

## Ledelsespåtegning

Today, Management has considered and adopted the Annual Report of Watercryst Vandteknik ApS for the financial year 30 May 2022 - 31 December 2022.

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 2022 and of the results of the Company's operations for the financial year 30 May 2022 - 31 December 2022.

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

The conditions for not conducting an audit of the Financial Statement have been met.

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

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Herning, den 15/03/2023

### **Direktion**

Philipp Florian Von Kuk

Georg Franz Rosin

# Ledelsesberetning

## **The Company's principal activities**

The Company's principal activities consist in sale, distribution and maintenance of water treatment plants and related business.

## **Insecurity regarding recognition or measurement**

There is no material insecurity regarding recognition or measurement.

## **Exceptional circumstances**

No exceptional circumstances have affected recognition or measurement.

## **Development in the activities and the financial situation of the Company**

### **Development in activities and the financial situation**

The Company's Income Statement of the financial year 30 May 2022 - 31 December 2022 shows a result of EUR 1.478 and the Balance Sheet at 31 December 2022 a balance sheet total of EUR 51.884 and an equity of EUR 6.857.

## **Post financial year events**

After the end of the financial year, no events have occurred which may change the financial position of the entity substantially.

## **Expectations for the future**

The Company expects its operations to develop positively next year.

## **Material changes in the Company's operations and financial matters**

There has been no material changes in the Company's operations and financial matters.

## Anvendt regnskabspraksis

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

### **Reporting Class**

The annual report of Watercryst Vandteknik ApS for 2022 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The accounting policies applied remain unchanged from last year.

### **Reporting currency**

The annual report is presented in Danish kroner.

### **General information**

#### **Basis of recognition and measurement**

The financial statement have been prepared under the historical cost principle.

Income is recognised in the income statement as it is earned, including value adjustments of financial assets and liabilities that are measured at fair value or amortized cost. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortization, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits attributable to the asset will accrue 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 attributable to the asset will flow out of the Company, and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Certain financial assets and liabilities are measured at amortised cost, which involves the recognition of a constant effective interest rate over the term. Amortised cost is calculated as original cost less repayments and with the addition/deduction of the accumulated amortisation of the difference between the cost and the nominal amount.

This way, exchange losses and gains are allocated over the term.

In connection with recognition and measurement, consideration is given to predictable losses and risks occurring prior to the presentation of the financial statement, i.e. losses and risks which prove or disprove matters which exist at the balance sheet date.

### **Income statement**

#### **Revenue**

Revenue is recognised in the income statement if the goods have been delivered and the risk has passed to the

buyer before year-end and if the revenue can be reliably calculated and expected to be received. Revenue is recognised excluding VAT and all discounts granted are recognised in revenue.

#### **Other external expenses**

Other external expenses include expenses for distribution, sales, advertising, administration, premises, bad debts, operating leasing expenses etc.

#### **Staff costs**

Staff costs include wages and salaries including compensated absence and pension to the Companies employees, as well as other social security contributions etc. The item is deducted from refunds from public authorities. Other staff expenses are recognised in other external expenses.

#### **Financial income and expenses**

Financial income and expenses are recognised in the income statement based at the amounts that concern the financial year. Financial income and expenses include interest revenue and expenses, financial expenses of finance leases, realised and unrealised capital gains and losses regarding securities, accounts payable and transactions in foreign currencies, repayment on mortgage loans, and surcharges and allowances under the advance-payment of tax scheme.

Dividends from other investments are recognised as income in the financial year in which the dividends are declared.

#### **Tax on net profit for the year**

Tax on net profit/loss for the year comprises current tax on expected taxable income of the year and the year's adjustment of deferred tax less the part of the tax of the year that relates to changes in equity. Current and deferred tax regarding changes in equity is recognised directly in equity.

#### **Balance sheet**

##### **Deposits**

Deposits are measured at cost.

##### **Receivables**

Receivables are measured at amortized cost which usually corresponds to the nominal value. The value is reduced by write-downs for expected bad debts.

Impairment of accounts receivables past due is established on individual assessment of receivables.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand as well as short-term securities with a term of less than three months which can be converted directly into cash at bank and in hand and involve only an insignificant risk of value changes.

##### **Equity**

Equity comprises the working capital and a number of equity items that may be statutory or stipulated in the articles of association.

##### **Current tax liabilities**

Current tax liabilities and current tax receivables are recognised in the balance sheet as estimated income tax charge for the year, adjusted for prior-year taxes and tax paid on account.

**Liabilities**

Financial liabilities are recognised initially at the proceeds received net of transaction expenses incurred. In subsequent periods, financial liabilities are measured at amortized cost, corresponding to the capitalized value using the effective interest method, so that the difference between the proceeds and the nominal value is recognised in the income statement over the life of the financial instrument.

Mortgage debt is accordingly measured at amortized cost, corresponding to the outstanding balance in case of cash loans. In case of bond loans, amortized cost corresponds to the outstanding balance determined as the underlying cash value of the loans at the time of borrowing adjusted for amortisation of capital losses on the loans over the repayment period.

Other liabilities are measured at net realisable value.

**Other payables**

Other payables are measured at amortized cost, which usually corresponds to the nominal value.

**Contingent assets and liabilities**

Contingent assets and liabilities are not recognised in the Balance Sheet but appear only in the notes.

## Resultatopgørelse 30. maj 2022 - 31. dec. 2022

	Note	2022 kr.
<b>Bruttofortjeneste/Bruttotab</b>		<b>125.583</b>
Personaleomkostninger		-105.228
<b>Resultat af ordinær primær drift</b>		<b>20.355</b>
Øvrige finansielle omkostninger		-6.257
<b>Ordinært resultat før skat</b>		<b>14.098</b>
Skat af årets resultat		-3.108
<b>Årets resultat</b>		<b>10.990</b>
<b>Forslag til resultatdisponering</b>		
Overført resultat		10.990
<b>I alt</b>		<b>10.990</b>

## Balance 31. december 2022

### Aktiver

	Note	2022
Kontraktlige aktiver		7.119
<b>Finansielle anlægsaktiver i alt</b>		<b>7.119</b>
<b>Anlægsaktiver i alt</b>		<b>7.119</b>
Tilgodehavender hos tilknyttede virksomheder		98.918
Andre tilgodehavender		56.596
<b>Tilgodehavender i alt</b>		<b>155.514</b>
Likvide beholdninger		223.196
<b>Omsætningsaktiver i alt</b>		<b>378.710</b>
<b>AKTIVER I ALT</b>		<b>385.829</b>

## Balance 31. december 2022

### Passiver

	Note	2022
		kr.
Registreret kapital mv.		40.000
Overført resultat		10.990
<b>Egenkapital i alt</b>		<b>50.990</b>
Leverandører af varer og tjenesteydelser		11.507
Gældsforpligtelser til tilknyttede virksomheder		303.811
Skyldig selskabsskat		3.241
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		16.280
<b>Kortfristede gældsforpligtelser i alt</b>		<b>334.839</b>
<b>Gældsforpligtelser i alt</b>		<b>334.839</b>
<b>PASSIVER I ALT</b>		<b>385.829</b>

## Noter

### 1. Information om gennemsnitligt antal ansatte

	<b>2022</b>
Gennemsnitligt antal ansatte	0