

EVIG NORDIC HOLDINGS ApS

Vandtårnsvej 62
2860 Søborg

Årsrapport
1. juni 2018 - 31. maj 2019

Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den

31/10/2019

Ralf Larsen

Dirigent

Indhold**Virksomhedsoplysninger**

Virksomhedsoplysninger	3
------------------------------	---

Påtegninger

Ledelsespåtegning	4
-------------------------	---

Ledelsesberetning

Ledelsesberetning	5
-------------------------	---

Årsregnskab

Anvendt regnskabspraksis	6
--------------------------------	---

Resultatopgørelse	8
-------------------------	---

Balance	9
---------------	---

Noter	11
-------------	----

Virksomhedsoplysninger

Virksomheden EVIG NORDIC HOLDINGS ApS
Vandtårnsvej 62
2860 Søborg

Telefonnummer: 45469002

CVR-nr: 25571266

Regnskabsår: 01/06/2018 - 31/05/2019

Ledespåtegning

Ledelsen har 31/10 2019 behandlet og godkendt årsrapporten for regnskabsperioden 01. juni 2018 - 31. maj 2019 for EVIG NORDIC HOLDINGS 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 er generalforsamlingens godkendt 31/10 2019.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Søborg, den 31/10/2019

Direktion

Ralf Møller Larsen

Bestyrelse

Ralf Møller Larsen

Ludger Georg Te Laak

Ledelsesberetning

Management's review

Operating review

Principal activities

The objective of the Company is to carry business within trading, investment, finance and administration etc. including trading and investment in real estate, and to hold shares in companies within the same business area.

The Company has not had any activity in recent years.

Profit/loss for the year

The Company reported a loss for the year of EUR 221 thousand compared to a loss of EUR 162 thousand in 2017/18.

The result is considered to be in line with expectations.

Events after the balance sheet date

No additional events have occurred after the balance sheet date significantly affecting the evaluation of this annual report.

Anvendt regnskabspraksis

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

1 Accounting policies

The annual report of EVIG Nordic Holdings ApS for 2018/19 has been prepared in accordance with the provisions applying to reporting class B entities under the Danish Financial Statements Act. The accounting policies used in the preparation of the financial statements are consistent with those of last year.

Foreign currency translation

On initial recognition, transactions denominated in foreign currencies are translated at the exchange rates at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and the date of payment are recognised in the income statement as financial income or financial expenses.

Receivables, payables and other monetary items denominated in foreign currencies are translated at the exchange rates at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the latest financial statements is recognised in the income statement as financial income or financial expenses.

Income statement

Other external charges

Other external costs comprise costs related to administration, office premises, etc.

Financial income and expenses

Financial income and expenses comprise interest income and expense, financial costs regarding finance leases, gains and losses on securities, payables and transactions denominated in foreign currencies, amortisation of financial assets and liabilities as well as surcharges and refunds under the onaccount tax scheme, etc.

Tax on loss for the year

Tax for the year comprises current tax for the year and changes in deferred tax, including changes in tax rates. The tax expense relating to the profit/loss for the year is recognised in the income statement at the amount attributable to the profit/loss for the year and directly in equity at the amount attributable to entries directly in equity.

The Company is jointly taxed with the Danish entities of the Cargill Group. The current Danish corporation tax is allocated between the jointly taxed Danish companies in proportion to their taxable income (full absorption with refunds for tax losses). This means that companies with tax losses receive refunds from the other jointly taxed companies.

Balance sheet

Receivables

Receivables are measured at amortised cost.

Equity

Dividends

The expected dividends payment for the year is disclosed as a separate item under equity.

Corporation tax and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the taxable income for the year, adjusted for tax on the taxable income of prior years and for tax paid on account. Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities measured on the planned use of the asset or settlement of the liability.

Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future, either as a setoff against tax on future income or as a setoff against deferred tax liabilities in the same legal tax entity. Deferred net tax assets are measured at net realisable value.

Deferred tax is measured in accordance with the tax rules and at the tax rates applicable at the balance

sheet date when the deferred tax is expected to crystallise as current tax. Changes in deferred tax as a result of changes in tax rates are recognised in the income statement and in equity respectively.

Liabilities

Liabilities are measured at net realisable value.

Resultatopgørelse 1. jun. 2018 - 31. maj 2019

	Note	2018/19 kr.	2017/18 kr.
Andre eksterne omkostninger		-2.555	-5.000
Bruttoresultat		-2.555	
Bruttofortjeneste/Bruttotab			-5.000
Resultat af ordinær primær drift		-2.555	
Øvrige finansielle omkostninger			-224.000
Finansielle omkostninger, der hidrører fra tilknyttede virksomheder		-276.304	
Andre finansielle omkostninger		-695	
Ordinært resultat før skat		-279.554	-229.000
Skat af årets resultat		58.533	67.000
Årets resultat		-221.021	-162.000
Forslag til resultatdisponering			
Overført resultat		-221.021	-162.000
I alt		-221.021	-162.000

Balance 31. maj 2019

Aktiver

	Note	2018/19 kr.	2017/18 kr.
Tilgodehavender hos tilknyttede virksomheder		0	9.000.000
Finansielle anlægsaktiver i alt		0	9.000.000
Anlægsaktiver i alt		0	9.000.000
Tilgodehavender hos tilknyttede virksomheder		49.351.356	40.577.000
Tilgodehavende skat		61.424	53.000
Tilgodehavender i alt		49.412.780	40.630.000
Likvide beholdninger		94.760	98.000
Omsætningsaktiver i alt		49.507.540	40.728.000
Aktiver i alt		49.507.540	49.728.000

Balance 31. maj 2019

Passiver

	Note	2018/19 kr.	2017/18 kr.
Registreret kapital mv.		485.000	485.000
Overført resultat		49.020.029	49.242.000
Egenkapital i alt		49.505.029	49.727.000
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		2.511	1.000
Kortfristede gældsforpligtelser i alt		2.511	1.000
Gældsforpligtelser i alt		2.511	1.000
Passiver i alt		49.507.540	49.728.000

Noter

1. Information om gennemsnitligt antal ansatte

	2018/19
Gennemsnitligt antal ansatte	0

0