

---

# **GMS Management Solutions Danmark ApS**

**CVR-nr.: 41164808**

Christians Brygge 28  
1559 Copenhagen

Årsrapport  
1. januar 2022 - 31. december 2022

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

**31/05/2023**

---

**Jonas Lastein**  
**Dirigent**

---



**Indhold**

**Virksomhedsoplysninger**

Virksomhedsoplysninger

**Påtegninger**

Ledelsespåtegning

**Ledelsesberetning**

Ledelsesberetning

**Årsregnskab**

Anvendt regnskabspraksis

Resultatopgørelse

Balance

Noter

## Virksomhedsoplysninger

**Virksomheden**   GMS Management Solutions Danmark ApS  
Christians Brygge 28  
1559 Copenhagen

CVR-nr.:           41164808  
Regnskabsår:   01/01/2022 - 31/12/2022

## Ledelsespåtegning

The Executive Board has today discussed and approved the Annual Report of GMS Management Solutions Danmark ApS for the financial year 1<sup>st</sup> January 2022 – 31<sup>st</sup> December 2022.

The Annual Report has been prepared in accordance with the Danish Financial Statements Act.

We consider the accounting principles appropriate, and in our opinion the Annual Report gives a true and fair view of the Company's assets and liabilities, financial position and the results of operations.

In our opinion, the managements review gives a true and fair statement of the conditions mentioned in the review.

We consider the conditions for not performing audit to be fulfilled.

We recommend to the Annual General meeting of shareholders that the Annual Report for the coming year should not be audited. We consider the conditions for not performing audit of the coming year to be fulfilled.

We recommend that the Annual Report is approved by the Annual General Meeting of shareholders.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Copenhagen, den 31/05/2023

### Direktion

Jonas Birch Lastein

Sara Maria Rocia de Fransisco Miguel

# Ledelsesberetning

## **P r i n c i p a l a c t i v i t i e s**

The purpose of the company is to conduct business with consulting and advisory services.

## **U n u s u a l c i r c u m s t a n c e s**

No unusual circumstances have affected the company's activities during the year.

## **U n c e r t a i n t y r e l a t i n g t o r e c o g n i t i o n a n d m e a s u r e m e n t**

The company has no uncertainty relating to recognition and measurement.

## **D e v e l o p m e n t i n a c t i v i t i e s a n d f i n a n c i a l p o s i t i o n**

The company's financial position and the result of the year will be shown in the following income statement of the financial year 1<sup>st</sup> January 2021 – 31<sup>st</sup> December 2022 and the balance sheet as per 31<sup>st</sup> December 2022.

It is the company's 3rd financial year. The annual report is prepared in DKK.

The result for the period shows a profit of DKK 194.737. As per 31<sup>st</sup> December 2022 the company has a share capital of DKK 234.737.

## **S u b s e q u e n t e v e n t s**

No significant events have occurred after the balance sheet date, which could have influence on the evaluation of the financial statements.

## **F u t u r e p r o s p e c t s**

The company expect a profit for the coming year.

## Anvendt regnskabspraksis

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

### **Recognition and measurement**

Revenues are recognized in the income statement as earned. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortized costs are recognized. Moreover, all expenses incurred to achieve the earnings for the year are recognized in the income statement, including depreciation, amortization, write downs and provisions.

Assets are recognized in the balance sheet when it is likely that the future financial benefits will accrue on the company and when the value of the asset can be measured reliably.

Liabilities are recognized in the balance sheet when it is likely that the future financial benefits will be deducted from the company and when the value of the liability 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.

Certain financial assets and liabilities are measured at cost, thus recognizing a constant effective interest over the term. Amortized cost is computed as original cost less deductions, if any, as well as additions/deductions of the accumulated amortization of the difference between cost and nominal value.

When recognizing and measuring, gains, losses and risk in connection with the presentation of the annual report are considered and which confirm or invalidate events, which existed at balance sheet date.

### **Foreign currency translation**

During the year transactions in foreign currencies are translated at the rate of exchange as at the transaction date.

Receivables, liabilities and other items in foreign currencies which are unsettled on the balance sheet date are translated at the exchange rate as at the balance sheet date.

Realized and unrealized exchange rate adjustments are included in the profit and loss account under financial items.

### **Income statement**

#### **Gross profit / Gross loss**

With reference to section 32 of the Danish Financial Statements Act, the items from 'Revenue' to and including 'Other external expenses' are consolidated into one item stated as Gross profit / Gross loss.

#### **Other external expenses**

Other external expenses comprise expenses for distribution, sale, marketing, administration, premises, bad debts, etc.

#### **Financial items**

Interest income and expense and similar items 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.

#### **Tax on profit/loss for the year**

Tax for the year consists of current tax for the year and deferred tax for the year. The tax attributable to the profit for the year is recognized in the income statement, whereas the tax attributable to equity transactions

is recognized directly in equity.

Any changes in deferred tax due to changes to tax rates are recognized in the income statement.

### **Balance sheet**

#### **Receivables**

Receivables are measured at amortized cost. Write-down is made for bad debt losses based on an individual assessment of receivables.

#### **Tax assets, receivables and liabilities**

Current tax liabilities and outstanding current tax are recognized in the balance sheet as computed tax on the taxable income for the year adjusted for tax on previous years' taxable income as well as for tax paid on account.

Deferred tax is measured according to the liability method in respect of temporary differences between accounting and tax values of assets and liabilities. In cases, e.g. regarding shares where computation of the tax value can be made according to alternative tax rules, deferred tax is measured either on basis of the planned use of the asset or on settlement of the liability.

Deferred tax assets, including the tax value of tax loss carry forwards, are measured at expected realizable value, either by payment of tax on future earnings or by set-off against deferred tax liabilities within the same legal tax entity. Deferred net tax assets, if any, are measured at net realizable value.

Deferred tax is measured on basis of the tax rules and tax rates ruling at balance sheet date, when the deferred tax is expected to become current tax. Changes in deferred tax because of changes in tax rates are recognized in the income statement.

#### **Liabilities**

Liabilities are measured at amortized cost equal to nominal value.

## Resultatopgørelse 1. jan. 2022 - 31. dec. 2022

	Note	2022 kr.	2021 kr.
<b>Bruttofortjeneste/Bruttotab</b>		<b>624.182</b>	<b>1.589.554</b>
Personaleomkostninger	1	-443.817	-1.005.476
<b>Resultat af ordinær primær drift</b>		<b>180.365</b>	<b>584.078</b>
Andre finansielle indtægter	2	49.410	4.949
Øvrige finansielle omkostninger	3	-68.873	-88.334
<b>Ordinært resultat før skat</b>		<b>160.902</b>	<b>500.693</b>
Skat af årets resultat	4	33.835	-137.671
<b>Årets resultat</b>		<b>194.737</b>	<b>363.022</b>
<b>Forslag til resultatdisponering</b>			
Foreslået udbytte indregnet under egenkapitalen		194.737	363.022
<b>I alt</b>		<b>194.737</b>	<b>363.022</b>

## Balance 31. december 2022

### Aktiver

	Note	2022	2021
		kr.	kr.
Tilgodehavender fra salg og tjenesteydelser		0	486.242
Tilgodehavender hos tilknyttede virksomheder		7.901	
Andre tilgodehavender		73.835	0
<b>Tilgodehavender i alt</b>		<b>81.736</b>	<b>486.242</b>
Likvide beholdninger		818.012	7.520.121
<b>Omsætningsaktiver i alt</b>		<b>899.748</b>	<b>8.006.363</b>
<b>AKTIVER I ALT</b>		<b>899.748</b>	<b>8.006.363</b>

## Balance 31. december 2022

### Passiver

	Note	2022	2021
		kr.	kr.
Registreret kapital mv.	5	40.000	40.000
Overført resultat			0
Forslag til udbytte		194.737	363.022
<b>Egenkapital i alt</b>		<b>234.737</b>	<b>403.022</b>
Gældsforpligtelser til tilknyttede virksomheder		0	3.788.393
Skyldig selskabsskat		17	137.671
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		5.358	660.161
Kontraktlige forpligtelser		659.636	3.017.116
<b>Kortfristede gældsforpligtelser i alt</b>		<b>665.011</b>	<b>7.603.341</b>
<b>Gældsforpligtelser i alt</b>		<b>665.011</b>	<b>7.603.341</b>
<b>PASSIVER I ALT</b>		<b>899.748</b>	<b>8.006.363</b>

## Noter

### 1. Personalemkostninger

	<b>2021</b>	<b>2021</b>
	<b>DKK</b>	<b>DKK</b>
Salaries and wages	495.251	1.026.160
Other social security cost	(51.434)	(20.684)
	<u>443.817</u>	<u>1.005.476</u>

### 2. Andre finansielle indtægter

	<b>2022</b>	<b>2021</b>
	<b>DKK</b>	<b>DKK</b>
Interest income other	3.937	0
Exchange rate gain	45.473	4.949
	<u>49.410</u>	<u>4.949</u>

### 3. Øvrige finansielle omkostninger

	<b>2022</b>	<b>2021</b>
	<b>DKK</b>	<b>DKK</b>
Credit charges	41.305	23.913
Exchange rate loss	27.568	64.150
	<u>68.873</u>	<u>88.063</u>

### 4. Skat af årets resultat

	<b>2022</b>	<b>2021</b>
	<b>DKK</b>	<b>DKK</b>
Tax for the year	(33.835)	137.671
Prior year adjustment	0	0
	<u>(33.835)</u>	<u>137.671</u>

**5. Registreret kapital mv.**

	<b>Share capital kr.</b>	<b>Retained earnings kr.</b>	<b>Total kr.</b>
Balance 1st January 2022	40.000	0	40.000
Result of the year	0	194.737	194.737
<b>Balance 31st December 2022</b>	<b>40.000</b>	<b>194.737</b>	<b>234.737</b>

**Share capital**

The share capital comprises 40 shares of DKK 1.000 or multiples hereof. There are no changes in the share capital in the last year.

**6. Information om gennemsnitligt antal ansatte**

	<b>2022</b>
Gennemsnitligt antal ansatte	1