

GMS Management Solutions Danmark ApS

CVR-nr.: 41164808

Gammel Kongevej 1
1610 København V

Årsrapport
1. januar 2021 - 31. december 2021

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

31/05/2022

Sara Maria Rocio De Francisco
Dirigent

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Virksomhedsoplysninger

Virksomheden GMS Management Solutions Danmark ApS
Gammel Kongevej 1
1610 København V

CVR-nr: 41164808
Regnskabsår: 01/01/2021 - 31/12/2021

Ledelsespåtegning

The Executive Board has today discussed and approved the Annual Report of GMS Management Solutions Danmark ApS for the financial year 1st January 2021 – 31st December 2021.

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 31/05/2022

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 1st January 2021 – 31st December 2021 and the balance sheet as per 31st December 2021.

It is the company's 2nd financial year. The annual report is prepared in DKK.

The result for the period shows a profit of DKK 363.022. As per 31st December 2021 the company has a share capital of DKK 403.022.

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.

Ba l a n c e s h e e t

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. 2021 - 31. dec. 2021

	Note	2021 kr.	2020 kr.
Bruttofortjeneste/Bruttotab		1.589.554	1.632.761
Personaleomkostninger	1	-1.005.476	-1.446.179
Resultat af ordinær primær drift		584.078	186.582
Andre finansielle indtægter	2	4.949	2.067
Øvrige finansielle omkostninger	3	-88.334	-83.514
Ordinært resultat før skat		500.693	105.135
Skat af årets resultat	4	-137.671	-81.679
Årets resultat		363.022	23.456
Forslag til resultatdisponering			
Foreslået udbytte indregnet under egenkapitalen		363.022	23.456
I alt		363.022	23.456

Balance 31. december 2021

Aktiver

	Note	2021	2020
		kr.	kr.
Tilgodehavender fra salg og tjenesteydelser		486.242	7.108.454
Tilgodehavender i alt		486.242	7.108.454
Likvide beholdninger		7.520.121	1.068.641
Omsætningsaktiver i alt		8.006.363	8.177.095
AKTIVER I ALT		8.006.363	8.177.095

Balance 31. december 2021

Passiver

	Note	2021	2020
		kr.	kr.
Registreret kapital mv.	5	40.000	40.000
Overført resultat		0	0
Forslag til udbytte		363.022	23.456
Egenkapital i alt		403.022	63.456
Gældsforpligtelser til tilknyttede virksomheder		3.788.393	6.470.133
Skyldig selskabsskat		137.671	81.679
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		660.161	1.561.827
Kontraktlige forpligtelser		3.017.116	
Kortfristede gældsforpligtelser i alt		7.603.341	8.113.639
Gældsforpligtelser i alt		7.603.341	8.113.639
PASSIVER I ALT		8.006.363	8.177.095

Noter

1. Personaleomkostninger

	2021	2020
	DKK	DKK
Salaries and wages	1.026.160	1.438.519
Other social security cost	(20.684)	7.660
	<u>1.005.476</u>	<u>1.446.179</u>

2. Andre finansielle indtægter

	2021	2020
	DKK	DKK
Interest income other	0	0
Exchange rate gain	4.949	2.067
	<u>4.949</u>	<u>2.067</u>

3. Øvrige finansielle omkostninger

	2021	2020
	DKK	DKK
Credit charges	23.913	138
Exchange rate loss	64.150	83.376
	<u>88.063</u>	<u>83.514</u>

4. Skat af årets resultat

	2021	2020
	DKK	DKK
Tax for the year	137.671	81.679
Prior year adjustment	0	0
	<u>137.671</u>	<u>81.679</u>

5. Registreret kapital mv.

	Share capital	Retained earnings	Total
	kr.	kr.	kr.
Balance 1st January 2021	40.000	0	40.000
Result of the year	0	363.022	363.022
Balance 31st December 202	40.000	23.456	403.022

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

	2021
Gennemsnitligt antal ansatte	1