

JHAL Holding ApS

Vesterbrogade 74, 3, 1620 København V

Årsrapport for 2021 *Annual report for 2021*

CVR-nr. 40 58 70 98
CVR no. 40 58 70 98

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 1. February 2022
Adopted at the annual general meeting on 1 February 2022

dirigent: Jeppe B. Hallgren
chairman

Indholdsfortegnelse

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Disclaimer

The English part of this parallel document in Danish and English is an unofficial translation of the original Danish text. In the event of disputes or misunderstandings arising from the interpretation of the translation, the Danish language version shall prevail.

Ledespåtegning

Statement by management on the annual report

Direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. januar - 31. december 2021 for JHAL Holding ApS.

The executive board has today discussed and approved the annual report of JHAL Holding ApS for the financial year 1 January - 31 December 2021.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

The annual report is prepared in accordance with the Danish Financial Statements Act.

Det er min opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2021 og resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2021.

In my opinion, the financial statements give a true and fair view of the company's financial position at 31 December 2021 and of the results of the company's operations for the financial year 1 January - 31 December 2021.

Årsregnskabet er ikke revideret. Ledelsen erklærer, at betingelserne herfor er opfyldt.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Management recommends that the annual report should be approved by the company in general meeting.

København, den 28. January 2022
Copenhagen, 28 January 2022

Direktion

Executive board

Jeppé Bjørn Hallgren
direktør
director

Revisors erklæring om opstilling af årsrapport

Auditor's report on compilation of the financial statements

Til kapitalejeren i JHAL Holding ApS

Vi har opstillet årsrapporten for JHAL Holding ApS for regnskabsåret 1. januar - 31. december 2021 på grundlag af selskabets bogføring og øvrige oplysninger, som virksomheden har tilvejebragt.

Årsrapporten omfatter anvendt regnskabspraksis, resultatopgørelse, balance, egenkapitalopgørelse og noter.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vor faglige ekspertise til at assistere virksomheden med at udarbejde og præsentere årsrapporten i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisorerets etiske adfærd (IESBA Code) herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsrapporten samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsrapporten, er virksomhedens ansvar.

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, virksomheden har givet os til brug for at opstille årsrapporten. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsrapporten er udarbejdet i overensstemmelse med årsregnskabsloven.

To the shareholder of JHAL Holding ApS

We have compiled the financial statements of JHAL Holding ApS for the financial year 1 January - 31 December 2021 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes.

We performed the engagement in accordance with ISRS 4410, Compilation Engagements.

We have applied our professional expertise to assist the enterprise in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We complied with the relevant provisions of the Danish Act on Approved Auditors and with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), including principles relating to integrity, objectivity, professional competence and due care.

The financial statements and the accuracy and completeness of the information used to compile the financial statements are the enterprise's responsibility.

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by enterprise for our compilation of the financial statements. Accordingly, we do not express an audit or a review conclusion on whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Revisors erklæring om opstilling af årsrapport

Auditor's report on compilation of the financial statements

København, den 28. January 2022
Copenhagen, 28 January 2022

Ecovis Danmark
statsautoriseret revisionsinteressentskab
CVR-nr. 28 93 95 23
CVR no. 28 93 95 23

Bo Langtoft Larsen
Statsautoriseret revisor

MNE-nr. mne27872
MNE no. mne27872

Selskabsoplysninger

Company details

Selskabet *The company*

JHAL Holding ApS
Vesterbrogade 74, 3
1620 København V

CVR-nr.: 40 58 70 98
CVR no.:

Regnskabsperiode: 1. januar - 31. december 2021
Reporting period: 1 January - 31 December 2021

Hjemsted: København
Domicile: Copenhagen

Direktion *Executive board*

Jeppe Bjørn Hallgren, direktør (director)

Resultatopgørelse
1. januar - 31. december
Income statement
1 January - 31 December

	Note	2021 kr.	2020 kr.
Bruttotab <i>Gross profit</i>		-4.375	-4.555
Nedskrivning af finansielle aktiver <i>Impairment losses on financial assets</i>		0	-512.825
Finansielle omkostninger <i>Financial costs</i>		-286	0
Resultat før skat <i>Profit/loss before tax</i>		<u>-4.661</u>	<u>-517.380</u>
Skat af årets resultat <i>Tax on profit/loss for the year</i>		1.026	1.001
Årets resultat <i>Profit/loss for the year</i>		<u>-3.635</u>	<u>-516.379</u>
Overført resultat <i>Retained earnings</i>		-3.635	-516.379
		<u>-3.635</u>	<u>-516.379</u>

Balance 31. december
Balance sheet 31 December

	Note	2021 kr.	2020 kr.
Aktiver <i>Assets</i>			
Kapitalandele i tilknyttede virksomheder <i>Investments in subsidiaries</i>	2	1.037.175	1.037.175
Finansielle anlægsaktiver <i>Fixed asset investments</i>		<u>1.037.175</u>	<u>1.037.175</u>
Anlægsaktiver i alt <i>Total non-current assets</i>		<u>1.037.175</u>	<u>1.037.175</u>
Udskudt skatteaktiv <i>Deferred tax asset</i>		2.676	1.650
Tilgodehavender <i>Receivables</i>		<u>2.676</u>	<u>1.650</u>
Likvide beholdninger <i>Cash at bank and in hand</i>		<u>39.345</u>	<u>44.006</u>
Omsætningsaktiver i alt <i>Total current assets</i>		<u>42.021</u>	<u>45.656</u>
Aktiver i alt <i>Total assets</i>		<u>1.079.196</u>	<u>1.082.831</u>

Balance 31. december
Balance sheet 31 December

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		kr.	kr.
Passiver			
<i>Equity and liabilities</i>			
Virksomhedskapital		50.000	50.000
<i>Share capital</i>			
Overkurs ved emission		1.000.000	1.000.000
<i>Share premium account</i>			
Overført resultat		25.696	29.331
<i>Retained earnings</i>			
Egenkapital		<u>1.075.696</u>	<u>1.079.331</u>
<i>Equity</i>			
Anden gæld		3.500	3.500
<i>Other payables</i>			
Kortfristede gældsforpligtelser		<u>3.500</u>	<u>3.500</u>
<i>Total current liabilities</i>			
Gældsforpligtelser i alt		<u>3.500</u>	<u>3.500</u>
<i>Total liabilities</i>			
Passiver i alt		<u>1.079.196</u>	<u>1.082.831</u>
<i>Total equity and liabilities</i>			

Egenkapitalopgørelse

	Virksomheds- kapital <i>Share capital</i>	Overkurs ved emission <i>Share premium account</i>	Overført resultat <i>Retained earnings</i>	I alt <i>Total</i>
Egenkapital 1. januar 2021 <i>Equity at 1 January 2021</i>	50.000	1.000.000	29.331	1.079.331
Årets resultat <i>Net profit/loss for the year</i>	0	0	-3.635	-3.635
Egenkapital 31. december 2021 <i>Equity at 31 December 2021</i>	50.000	1.000.000	25.696	1.075.696

Noter

Notes

1 Hovedaktivitet

Main activity

Selskabets formål er at eje kapitalandele i andre selskaber, samt investering i værdipapirer generelt og enhver anden aktivitet, der efter ledelsens skøn står i forbindelse hermed.

2 Kapitalandele i tilknyttede virksomheder

Investments in subsidiaries

Kostpris 1. januar 2021 <i>Cost at 1 January 2021</i>	1.550.000	1.550.000
Kostpris 31. december 2021 <i>Cost at 31 December 2021</i>	<u>1.550.000</u>	<u>1.550.000</u>
Værdireguleringer 1. januar 2021 <i>Revaluations at 1 January 2021</i>	-512.825	0
Nedskrivning af finansielle anlægsaktiver <i>Impairment of financial fixed assets</i>	0	-512.825
Værdireguleringer 31. december 2021 <i>Revaluations at 31 December 2021</i>	<u>-512.825</u>	<u>-512.825</u>
Regnskabsmæssig værdi 31. december 2021 <i>Carrying amount at 31 December 2021</i>	<u>1.037.175</u>	<u>1.037.175</u>

3 Eventualforpligtelser

Contingent liabilities

JHAL Holding ApS indgår i sambeskatning med selskaberne JHAL Invest ApS og BioLib Holding ApS. JHAL Holding ApS hæfter hæfter solidarisk med sambeskattede selskaber for betaling af selskabsskat for indkomståret 2020 og frem samt for kildeskat på udbytter, renter og royalties, som forfalder til betaling 1. juli 2021 eller senere.

JHAL Holding ApS is included in joint taxation with the companies JHAL Invest ApS and BioLib Holding ApS. JHAL Holding ApS is jointly and severally liable with other jointly taxed companies for payment of corporation tax for the income year 2020 and onwards as well as for withholding tax on dividends, interest and royalties that fall due for payment on 1 July 2021 or later.

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for JHAL Holding ApS for 2021 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for virksomheder i regnskabsklasse B med tilvalg af regler fra regnskabsklasse C.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

Årsrapporten for 2021 er aflagt i kr.

Generelt om indregning og måling

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde selskabet, og aktivets værdi kan måles pålideligt.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå selskabet, og forpligtelsens værdi kan måles pålideligt.

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet for hver enkelt regnskabspost nedenfor.

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb.

The annual report of JHAL Holding ApS for 2021 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, as well as provisions applying to reporting class C entities.

The accounting policies applied are consistent with those of last year.

The annual report for 2021 is presented in kr.

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow 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 will flow from the company and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

Anvendt regnskabspraksis

Accounting policies

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer, inden årsrapporten aflægges, og som be- eller afkræfter forhold, der eksisterede på balancedagen.

Resultatopgørelsen

Bruttotab

Selskabet anvender bestemmelsen i årsregnskabslovens § 32, hvorefter selskabets omsætning ikke er oplyst.

Bruttotab er et sammendrag af andre eksterne omkostninger.

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til administration.

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, finansielle omkostninger ved finansiell leasing, realiserede og urealiserede kursgevinster og -tab vedrørende værdipapirer, gæld og transaktioner i fremmed valuta, amortisering af finansielle aktiver og forpligtelser samt tillæg og godtgørelse under acontoskatteordningen mv.

Nedskrivning af finansielle aktiver

Nedskrivning af finansielle aktiver, omfatter nedskrivninger af kapitalandele i tilknyttede virksomheder.

Skat af årets resultat

Virksomheden er omfattet af de danske regler om tvungen sambeskatning.

Virksomheden er administrationselskab for sambeskatningen og afregner som følge heraf alle betalinger af selskabsskat med skattemyndighederne.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Income statement

Gross profit

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Gross profit reflects an aggregation of other external expenses.

Other external expenses

Other external expenses include expenses related to administration.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses, financial expenses relating to finance leases, realised and unrealised capital/exchange gains and losses on securities, liabilities and foreign currency transactions, amortisation of financial assets and liabilities and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

Impairment of financial assets

Impairment of financial assets include impairment related to investments in subsidiaries.

Tax on profit/loss for the year

The company is subject to the Danish rules on compulsory joint taxation.

The company acts as management company for all jointly taxed entities and, in its capacity as such, pays all income taxes to the Danish tax authorities.

Anvendt regnskabspraksis

Accounting policies

Den aktuelle danske selskabsskat fordeles ved afregning af sambeskatningsbidrag mellem de sambeskattede virksomheder i forhold til disses skattepligtige indkomster. I tilknytning hertil modtager virksomheder med skattemæssigt underskud sambeskatningsbidrag fra virksomheder, der har kunnet anvende dette underskud til nedsættelse af eget skattemæssigt overskud.

Kapitalandele i dattervirksomheder, associerede virksomheder og kapitalinteresser

Kapitalandele i dattervirksomheder, associerede virksomheder og kapitalinteresser måles til kostpris. I tilfælde, hvor kostprisen overstiger genindvindingsværdien, nedskrives til denne lavere værdi.

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris.

Likvide beholdninger

Likvide beholdninger omfatter kassebeholdning samt indestående i pengeinstitutter.

Selskabsskat og udskudt skat

JHAL Holding ApS hæfter som administrationsselskab for dattervirksomhedernes selskabsskatter over for skattemyndighederne.

Skyldige og tilgodehavende sambeskatningsbidrag indregnes i balancen som 'Tilgodehavende sambeskatningsbidrag' eller 'Skyldige sambeskatningsbidrag'.

Udskudt skat måles på grundlag af de skatteregler og skattesatser, der med balancedagens lovgivning vil være gældende, når den udskudte skat forventes udløst som aktuel skat. Ændring i udskudt skat som følge af ændringer i skattesatser indregnes i resultatopgørelsen bortset fra poster, der føres direkte på egenkapitalen.

On payment of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed entities in proportion to their taxable income. Entities with tax losses receive joint taxation contributions from entities that have been able to use tax losses to reduce their own taxable profits.

Investments in subsidiaries, associates and participating interests

Investment in subsidiaries, associates and participating interests are measured at cost. If cost exceeds the recoverable amount, a write-down is made to this lower value.

Receivables

Receivables are measured at amortised cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash and deposits at banks.

Income tax and deferred tax

As management company, JHAL Holding ApS is liable for payment of the subsidiaries' corporate income taxes to the tax authorities.

Joint taxation contributions payable and receivable are recognised in the balance sheet as 'Joint taxation contributions receivable' or 'Joint taxation contributions payable'.

Deferred tax is measured according to the tax rules and at the tax rates applicable in the respective countries at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax adjustments resulting from changes in tax rates are recognised in the income statement, with the exception of items taken directly to equity.

Anvendt regnskabspraksis

Accounting policies

Udskudte skatteaktiver, herunder skatteværdien af fremførselsberettiget skattemæssigt underskud, måles til den værdi, hvortil aktivet forventes at kunne realiseres, enten ved udligning i skat af fremtidig indtjening eller ved modregning i udskudte skatteforpligtelser inden for samme juridiske skatteenhed. Eventuelle udskudte nettoskatteaktiver måles til nettorealisation sværdi.

Gældsforpligtelser

Gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

Deferred tax assets, including the tax base of tax losses allowed for carry forward, are measured at the value to which the asset is expected to be realised, either as a set-off against tax on future income or as a set-off against deferred tax liabilities within the same legal tax entity. Any deferred net tax assets are measured at net realisable value.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

Jeppe Hallgren

Som Direktør NEM ID
PID: 9208-2002-2-009315958331
Tidspunkt for underskrift: 01-02-2022 kl.: 11:05:33
Underskrevet med NemID

Bo Langtoft

Som Revisor NEM ID
RID: 1260353746553
Tidspunkt for underskrift: 01-02-2022 kl.: 13:29:17
Underskrevet med NemID

Jeppe Bjørn Hallgren

Som Dirigent NEM ID
PID: 9208-2002-2-009315958331
Tidspunkt for underskrift: 01-02-2022 kl.: 14:09:17
Underskrevet med NemID

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