

epVIR ApS

Scherfigsvej 7
2100 København Ø

Årsrapport
1. januar 2020 - 31. december 2020

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

27/05/2021

Christian Elling
Dirigent

Indhold

Virksomhedsoplysninger

Virksomhedsoplysninger

Ledelsesberetning

Ledelsesberetning

Årsregnskab

Anvendt regnskabspraksis

Resultatopgørelse

Balance

Noter

Virksomhedsoplysninger

Virksomheden epVIR ApS
Scherfigsvej 7
2100 København Ø

CVR-nr: 39457679
Regnskabsår: 01/01/2020 - 31/12/2020

Ledelsesberetning

Purpose

The purpose of epVIR ApS is to operate investment, directly or via shareholdings in other companies, trade and production activities, research and development and any other activities which, in the opinion of the management board, are related thereto. At 31 December 2020 the company has no activities.

Financial result and financial position

The result for the year amounted to a loss of DKK 19 (loss of DKK 38,258 in 2019) and the equity at 31 December 2020 amounted to DKK 4,054 (DKK 4,072 at 31 December 2019).

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B. The annual report for epVIR ApS for 2020 has been prepared in accordance with the Danish Financial Statements Act for enterprises of reporting class B with selection of certain options from class C.

The annual report is presented in Danish kroner (DKK), which also is the functional currency of epVIR ApS.

The accounting policies are unchanged from last year.

Income statement

Other external costs

Other external costs comprise expenses for administration.

Tax

Danish subsidiaries are jointly taxed with Lundbeckfond Invest A/S as the administration company. The current Danish corporate income tax liability is allocated among the companies of the tax pool in proportion to their taxable income (full allocation subject to reimbursement in respect of tax losses).

Tax for the year, which consists of the year's current tax and the change in deferred tax, is recognised in the income statement as regards the amount that can be attributed to the net profit or loss for the year.

Current tax for the year is calculated based on the income tax rates and rules applicable at the balance sheet date.

Balance sheet

Equity

Dividends are recognised as a liability at the time of adoption of the dividend resolution at the Annual General Meeting (time of declaration).

Corporate income tax and deferred tax

Current tax payables and receivables are recognised in the balance sheet, computed as tax calculated on the taxable income for the year, adjusted for provisional tax paid.

Deferred tax is recognised on all temporary differences between the carrying amounts of assets and liabilities and their tax base. However, deferred tax is not recognised on temporary differences arising either on initial recognition of goodwill or from a transaction that is not a business combination if the temporary difference ascertained at the time of the initial recognition affects neither the financial result nor the taxable income. The tax value of the assets is calculated based on the planned use of each asset.

Deferred tax assets are recognised in the balance sheet at the value at which the assets are expected to be realised, either through an offset against deferred tax liabilities or as net tax assets to be offset against future positive taxable income.

Balances calculated according to the provision of the Danish Corporate Tax Act on interest deductibility limitations are allocated between the jointly-taxed companies according to a joint taxation agreement and are allocated between the companies that are subject to deductibility limitation in proportion to their share of the total limitation. Deferred tax liabilities in respect of these balances are recognised in the balance sheet, whereas deferred tax assets are recognised only if the criteria for recognition of deferred tax assets are met.

Resultatopgørelse 1. jan. 2020 - 31. dec. 2020

	Note	2020	2019
		kr.	kr.
Nettoomsætning		0	0
Eksterne omkostninger		-24	-38.342
Bruttoresultat		-24	-38.342
Resultat af ordinær primær drift		-24	-38.342
Ordinært resultat før skat		-24	-38.342
Skat af årets resultat		5	84
Årets resultat		-19	-38.258
Forslag til resultatdisponering			
Overført resultat		-19	-38.258
I alt		-19	-38.258

Balance 31. december 2020

Aktiver

	Note	2020	2019
Tilgodehavender hos tilknyttede virksomheder		kr. 89	kr. 84
Tilgodehavender i alt		89	84
Likvide beholdninger		3.965	3.988
Omsætningsaktiver i alt		4.054	4.072
AKTIVER I ALT		4.054	4.072

Balance 31. december 2020

Passiver

	Note	2020 kr.	2019 kr.
Registreret kapital mv.		50.000	50.000
Overført resultat		-45.946	-45.928
Egenkapital i alt		4.054	4.072
PASSIVER I ALT		4.054	4.072

Noter

1. Oplysning om eventualforpligtelser

epVIR ApS is jointly taxed with Lundbeckfond Invest A/S , ALK-Abelló A/S, Falck A/S, H. Lundbeck A/S, and Insusense ApS, and their respective Danish subsidiaries. The companies have partly a joint and several liability and partly a secondary liability with respect to income taxes etc. for the jointly-taxed companies. The companies in the tax pool have partly a joint and several liability and partly a secondary liability with respect to any obligations to withholding tax on interests, royalties and dividends for the jointly-taxed companies. However, in both cases the secondary liability is capped at an amount equal to the share of the capital of the companies directly or indirectly owned by Lundbeckfond Invest A/S.

The company has no other obligations at 31 December 2020.

2. Oplysning om betydningsfulde hændelser, indtruffet efter regnskabsårets afslutning

No events of importance to the annual report have occurred during the period from the balance sheet date until the presentation of the financial statements.

3. Information om gennemsnitligt antal ansatte

	2020
Gennemsnitligt antal ansatte	0

The company has no employees besides the executive management who is remunerated from Lundbeckfond Invest A/S.