

Producent Rettigheder Danmark

Producer Rights Denmark

Bernhard Bangs Alle 29

2000 Frederiksberg

CVR-nr. 15 39 33 35

Business registration No. 15 39 33 35

Årsrapport 2023

Annual report 2023

Godkendt på foreningens generalforsamling, den 25. april 2024
The Annual General Meeting adopted the annual report on 25 April 2024

Dirigent

Chairman of the General Meeting

Peter Schønning

Indholdsfortegnelse

Contents

	<u>Side</u> <u>Page</u>
Foreningsoplysninger <i>Association details</i>	1
Ledelsespåtegning <i>Statement by Management on the annual report</i>	2
Den uafhængige revisors påtegning <i>Independent auditor's report</i>	3
Resultatopgørelse for 2023 <i>Income statement for 2023</i>	9
Balance pr. 31.12.2023 <i>Balance sheet at 31 December 2023</i>	10
Pengestrømsopgørelse for 2023 <i>Cash flow statement for 2023</i>	11
Noter <i>Notes</i>	12
Anvendt regnskabspraksis <i>Accounting policies</i>	27

The English text in this document is an unofficial translation of the Danish original. In the event of any inconsistencies, the Danish version shall apply.

Please note that Danish decimal and digit grouping symbols have been used in the financial statements.

Foreningsoplysninger

Forening

Producent Rettigheder Danmark
Bernhard Bangs Alle 29
2000 Frederiksberg
CVR-nr.: 15 39 33 35

Bestyrelse

Anders Serup Kjærhauge, formand
Mads Kierkegaard Jørgensen, næstformand
Jane Saunders
Anne Kathrine Edelsgaard Andersen
Mads Ulrick Holmstrup
Malene Stub
Helle Faber
Ronald Frohne
Tom de Lange
Jørgen Ramskov
Chris Didrik Nørgaard
Jens Villebro

Direktion

Louise Lykkegaard Hoppe

Revision

Deloitte Statsautoriseret Revisionspartnerselskab
Weidekampsgade 6
2300 København S

Association details

Association

*Producer Rights Denmark
Bernhard Bangs Alle 29
DK-2000 Frederiksberg
Business Registration No: 15 39 33 35*

Board of Directors

*Anders Serup Kjærhauge, Chairman
Mads Kierkegaard Jørgensen, Vice Chairman
Jane Saunders
Anne Kathrine Edelsgaard Andersen
Mads Ulrick Holmstrup
Malene Stub
Helle Faber
Ronald Frohne
Tom de Lange
Jørgen Ramskov
Chris Didrik Nørgaard
Jens Villebro*

Executive Board

Louise Lykkegaard Hoppe

Auditors

*Deloitte Statsautoriseret Revisionspartnerselskab
Weidekampsgade 6
DK-2300 Copenhagen S*

Ledelsespåtegning

Bestyrelsen og direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. januar 2023 - 31. december 2023 for Producent Rettigheder Danmark (PRD).

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven, PRD's vedtægter, foreningens anvendte regnskabspraksis samt lov om kollektiv forvaltning af ophavsret.

Det er vores opfattelse, at årsregnskabet giver et retvisende billede af foreningens aktiver, passiver og finansielle stilling pr. 31. december 2023 samt af resultatet af foreningens aktiviteter og pengestrømme for regnskabsåret 1. januar 2023 - 31. december 2023. Som det fremgår af årsregnskabet, herunder årsregnskabets noter, er en af årsregnskabets poster forbundet med regnskabsmæssig usikkerhed.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Frederiksberg, den 21. marts 2024
Frederiksberg, 21 March 2024

Direktion *Executive Board*

Louise Lykkegaard Hoppe

Bestyrelse *Board of Directors*

Anders Serup Kjærhauge
formand
Chairman

Mads Kierkegaard Jørgensen
næstformand
Vice Chairman

Jane Saunders

Anne Kathrine Edelsgaard
Andersen

Mads Ulrick Holmstrup

Malene Stub

Helle Faber

Ronald Frohne

Tom de Lange

Jørgen Ramskov

Chris Didrik Nørgaard

Jens Villebro

Statement by Management on the annual report

The Board of Directors and the Executive Board have today considered and approved the annual report of Producer Rights Denmark (PRD) for the financial year 1 January 2023 to 31 December 2023.

The annual report is prepared in accordance with the Danish Financial Statements Act, PRD's articles of association, the Association's accounting policies and the Danish Collective Copyright Management Act.

In our opinion, the financial statements give a true and fair view of the Association's financial position at 31 December 2023 and of the results of its operations and cash flows for the financial year 1 January 2023 to 31 December 2023. As stated in the financial statements, including the notes to the financial statements, one of the items in the financial statements is connected with accounting uncertainty.

We recommend the annual report for adoption at the Annual General Meeting.

Den uafhængige revisors revisionspåtegning

Til bestyrelsen i Producent Rettigheder Danmark

Konklusion

Vi har revideret årsregnskabet for Producent Rettigheder Danmark (PRD) for regnskabsåret 1. januar 2023 - 31. december 2023, der omfatter resultatopgørelse, balance, pengestrømsopgørelse og noter, herunder anvendt regnskabspraksis. Årsregnskabet udarbejdes efter årsregnskabsloven, PRD's vedtægter, foreningens anvendte regnskabspraksis samt lov om kollektiv forvaltning af ophavsret.

Det er vores opfattelse, at årsregnskabet giver et retvisende billede af foreningens aktiver, passiver og finansielle stilling pr. 31. december 2023 samt af resultatet af foreningens aktiviteter og pengestrømme for regnskabsåret 1. januar 2023 - 31. december 2023 i overensstemmelse med årsregnskabsloven, PRD's vedtægter, foreningens anvendte regnskabspraksis samt lov om kollektiv forvaltning af ophavsret

Independent auditor's report

To the Board of Directors of Producer Rights Denmark

Opinion

We have audited the financial statements of Producer Rights Denmark (PRD) for the financial year 1 January 2023 to 31 December 2023, which comprise the income statement, balance sheet, cash flow statement and notes, including a summary of significant accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act, PRD's articles of association, the Association's accounting policies and the Danish Collective Copyright Management Act.

In our opinion, the financial statements give a true and fair view of the Association's financial position at 31 December 2023 and of the results of its operations and cash flows for the financial year 1 January 2023 to 31 December 2023 in accordance with the Danish Financial Statements Act, PRD's articles of association, the Association's accounting policies and the Danish Collective Copyright Management Act.

Den uafhængige revisors revisionspåtegning

Grundlag for konklusion

Vi har udført vores revision i overensstemmelse med internationale standarder om revision og de yderligere krav, der er gældende i Danmark. Vores ansvar ifølge disse standarder og krav er nærmere beskrevet i revisionspåtegningens afsnit ”Revisors ansvar for revisionen af årsregnskabet”. Vi er uafhængige af foreningen i overensstemmelse med International Ethics Standards Board for Accountants’ internationale retningslinjer for revisorers etiske adfærd (IESBA Code) og de yderligere etiske krav, der er gældende i Danmark, ligesom vi har opfyldt vores øvrige etiske forpligtelser i henhold til disse krav og IESBA Code. Det er vores opfattelse, at det opnåede revisionsbevis er tilstrækkeligt og egnet som grundlag for vores konklusion.

Fremhævelse af forhold i regnskabet

Uden at modificere vores konklusion gør vi opmærksom på de oplysninger, som findes i note 3 i årsregnskabet vedrørende den usikkerhed, der er forbundet med målingen af “Tilgodehavende hos Registrering Danmark ApS og Johan Schlüter Advokatfirma I/S, efter nedskrivning” på 0 kr.

Independent auditor's report

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the Auditor's responsibilities for the audit of the financial statements section of this auditor's report. We are independent of the Association in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

Without modifying our opinion, we call attention to the information stated in note 3 to the financial statements regarding the uncertainty connected with the measurement of “Receivables from Registrering Danmark ApS and Johan Schlüter Advokatfirma I/S, after write-down” at zero.

Den uafhængige revisors revisionspåtegning

Ledelsens ansvar for årsregnskabet

Ledelsen har ansvaret for udarbejdelsen af et årsregnskab, der giver et retvisende billede i overensstemmelse med årsregnskabsloven, PRD's vedtægter, foreningens anvendte regnskabspraksis samt lov om kollektiv forvaltning af ophavsret. Ledelsen har endvidere ansvaret for den interne kontrol, som ledelsen anser for nødvendig for at udarbejde et årsregnskab uden væsentlig fejlinformation, uanset om denne skyldes besvigelser eller fejl.

Ved udarbejdelsen af årsregnskabet er ledelsen ansvarlig for at vurdere foreningens evne til at fortsætte driften, at oplyse om forhold vedrørende fortsat drift, hvor dette er relevant, samt at udarbejde årsregnskabet på grundlag af regnskabsprincippet om fortsat drift, medmindre ledelsen enten har til hensigt at likvidere foreningen, indstille driften eller ikke har andet realistisk alternativ end at gøre dette.

Independent auditor's report

Management's responsibilities for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act, PRD's articles of association, the Association's accounting policies and the Danish Collective Copyright Management Act and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Association's ability to continue as a going concern, for disclosing, as applicable, matters related to going concern, and for using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Den uafhængige revisors revisionspåtegning

Revisors ansvar for revisionen af årsregnskabet

Vores mål er at opnå høj grad af sikkerhed for, om årsregnskabet som helhed er uden væsentlig fejlinformation, uanset om denne skyldes besvigelser eller fejl, og at afgive en revisionspåtegning med en konklusion. Høj grad af sikkerhed er et højt niveau af sikkerhed, men er ikke en garanti for, at en revision, der udføres i overensstemmelse med internationale standarder om revision og de yderligere krav, der er gældende i Danmark, altid vil afdække væsentlig fejlinformation, når sådan findes. Fejlinformation kan opstå som følge af besvigelser eller fejl og kan betragtes som væsentlige, hvis det med rimelighed kan forventes, at de enkeltvis eller samlet har indflydelse på de økonomiske beslutninger, som regnskabsbrugerne træffer på grundlag af årsregnskabet.

Som led i en revision, der udføres i overensstemmelse med internationale standarder om revision og de yderligere krav, der er gældende i Danmark, foretager vi faglige vurderinger og opretholder professionel skepsis under revisionen. Herudover:

- Identificerer og vurderer vi risikoen for væsentlig fejlinformation i årsregnskabet, uanset om denne skyldes besvigelser eller fejl, udfører og udfører revisionshandlinger som reaktion på disse risici samt opnår revisionsbevis, der er tilstrækkeligt og egnet til at danne grundlag for vores konklusion. Risikoen for ikke at opdage væsentlig fejlinformation forårsaget af besvigelser er højere end ved væsentlig fejlinformation forårsaget af fejl, idet besvigelser kan omfatte sammensværgelser, dokumentfalsk, bevidste udeladelser, vildledning eller tilsidesættelse af intern kontrol.

Independent auditor's report

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- *Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*

Den uafhængige revisors revisionspåtegning

- Opnår vi forståelse af den interne kontrol med relevans for revisionen for at kunne udforme revisionshandlinger, der er passende efter omstændighederne, men ikke for at kunne udtrykke en konklusion om effektiviteten af foreningens interne kontrol.
- Tager vi stilling til, om den regnskabspraksis, som er anvendt af ledelsen, er passende, samt om de regnskabsmæssige skøn og tilknyttede oplysninger, som ledelsen har udarbejdet, er rimelige.
- Konkluderer vi, om ledelsens udarbejdelse af årsregnskabet på grundlag af regnskabsprincippet om fortsat drift er passende, samt om der på grundlag af det opnåede revisionsbevis er væsentlig usikkerhed forbundet med begivenheder eller forhold, der kan skabe betydelig tvivl om foreningens evne til at fortsætte driften. Hvis vi konkluderer, at der er en væsentlig usikkerhed, skal vi i vores revisionspåtegning gøre opmærksom på oplysninger herom i årsregnskabet eller, hvis sådanne oplysninger ikke er tilstrækkelige, modificere vores konklusion. Vores konklusioner er baseret på det revisionsbevis, der er opnået frem til datoen for vores revisionspåtegning. Fremtidige begivenheder eller forhold kan dog medføre, at foreningen ikke længere kan fortsætte driften.
- Tager vi stilling til den samlede præsentation, struktur og indhold af årsregnskabet, herunder noteoplysningerne, samt om årsregnskabet afspejler de underliggende transaktioner og begivenheder på en sådan måde, at der gives et retvisende billede heraf.

Independent auditor's report

- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.*
- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.*
- *Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.*
- *Evaluate the overall presentation, structure and content of the financial statements, including the disclosures in the notes, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.*

Den uafhængige revisors revisions- påtegning

Vi kommunikerer med den øverste ledelse om blandt andet det planlagte omfang og den tidsmæssige placering af revisionen samt betydelige revisionsmæssige observationer, herunder eventuelle betydelige mangler i intern kontrol, som vi identificerer under revisionen.

København, den 21. marts 2024
Copenhagen, 21 March 2024

Deloitte

Statsautoriseret Revisionspartnerselskab
CVR-nr. 33 96 35 56
Business Registration No. 33 96 35 56

Christian Sanderhage
statsautoriseret revisor
State-Authorised Public Accountant

MNE-nr. mne23347
MNE Identification No. mne23347

Independent auditor's report

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Resultatopgørelse for 2023

Income statement for 2023

	Note	2023 DKK	2022 DKK'000
Copydan, modtaget <i>Copydan, received</i>		408.387.262	284.354
Udlandet, modtaget <i>Foreign countries, received</i>		3.844.727	3.193
Finansielle poster, netto <i>Net financial items</i>		9.087.102	(280)
Modtagne midler til udlodning <i>Funds received for further distribution</i>		421.319.091	287.267
Administrationsomkostninger <i>Administrative costs</i>	2	(16.052.516)	(15.083)
Afholdte omkostninger på vegne af rettighedshaverne <i>Expenses incurred on behalf of the rights owners</i>		(16.052.516)	(15.083)
Resultat før ekstraordinære poster/engangsposter <i>Profit before extraordinary/non-recurring items</i>		405.266.575	272.184
Ekstraordinære poster/engangsposter <i>Extraordinary/non-recurring items</i>			
Opskrivning, tilgodehavender <i>Write-up, receivables</i>		112.153	1.500
		112.153	1.500
Årets resultat <i>Profit for the year</i>		405.378.728	273.684
Forslag til resultatdisponering <i>Proposed distribution of profit</i>			
Overført til gæld til rettighedshavere <i>Transferred to rights owners' account</i>	6	405.266.575	272.184
Overført til disponering på generalforsamling <i>Transferred to disposal at the annual general meeting</i>	4	112.153	1.500
		405.378.728	273.684

Balance pr. 31.12.2023

Balance sheet at 31 December 2023

	Note	2023 DKK	2022 DKK'000
Tilgodehavende hos Registrering Danmark ApS og Johan Schlüter Advokatfirma I/S, efter nedskrivning <i>Receivables from Registrering Danmark ApS and Johan Schlüter Advokatfirma I/S, after write-down</i>	3	0	0
Deposita <i>Deposits</i>		130.634	126
Andre tilgodehavender <i>Other receivables</i>		89.218	37
Periodeafgrænsningsposter <i>Prepayments</i>		96.512	79
Kapitalandele (Registrering Danmark ApS 100%) <i>Investments (Registrering Danmark ApS 100%)</i>		0	0
Likvide midler <i>Cash and cash equivalents</i>		<u>420.747.029</u>	<u>332.902</u>
Aktiver <i>Assets</i>		<u>421.063.393</u>	<u>333.144</u>
Gæld til rettighedshavere med fordelingsgrundlag <i>Payables to rights owners with allocation base</i>	6	376.979.328	302.454
Rettighedsmidler til disponering på generalforsamling <i>Funds at disposal at the annual general meeting</i>	4	30.411.862	16.739
Reservefond <i>Reserve fund</i>	5	5.000.000	5.000
Hensættelse jf. generalforsamlingsbeslutning af 11. november 2019 <i>Provision according to decision made at the general meeting on 11 November 2019</i>		6.683.784	7.484
Andre kreditorer, rettighedsaktiviteter <i>Other creditors, rights activities</i>		451.616	371
Anden gæld <i>Other payables</i>	7	<u>1.536.803</u>	<u>1.096</u>
Passiver <i>Liabilities</i>		<u>421.063.393</u>	<u>333.144</u>
Eventualforpligtelser mv. <i>Contingent liabilities, etc</i>	1		
Øvrige forpligtelser <i>Other commitments</i>	9		

Pengestrømsopgørelse for 2023

Cash flow statement for 2023

	Note	2023 DKK	2022 DKK'000
Copydan, modtaget <i>Copydan, received</i>		408.387.262	284.354
Udlandet, modtaget <i>Foreign countries, received</i>		3.844.727	3.193
Modtagne midler i alt <i>Total funds received</i>		412.231.989	287.547
Administrationsomkostninger <i>Administrative costs</i>	2	(16.052.516)	(15.083)
Ændring i tilgodehavender, periodeafgrænsningsposter, deposita og anden gæld <i>Change in receivables, prepayments, deposits and other payables</i>		447.087	(1.106)
Betalinger vedrørende drift i alt <i>Total payments related to the operating activities of the Association</i>		(15.605.429)	(16.189)
Renteindtægter/-omkostninger <i>Interest income/expenses</i>		9.087.102	(280)
Øvrige modtagne betalinger <i>Other payments received</i>		112.153	1.500
Finansielle poster, netto <i>Net financial items</i>		9.199.255	1.220
Særskilte betalinger til rettighedshavere <i>Individual payments to rights owners</i>		(301.480.148)	(302.466)
KulturPlus midler (kollektive midler), betalt <i>KulturPlus funds (collective funds) paid</i>		(3.100.357)	(1.762)
Kulturelle midler, betalt <i>Cultural funds paid</i>		(12.600.000)	(12.400)
Udbetalt vedr. hensat generalforsamlingsbeslutning af 11.11.2019 <i>Payment relating to provision made at the general meeting on 11 November 2019</i>		(800.000)	0
Udlodninger til rettighedshavere mv. i alt <i>Total distributions to rights owners etc</i>		(317.980.505)	(316.628)
Nettopengestrømme <i>Net cash flow</i>		87.845.310	(44.050)
Likvider primo <i>Cash and cash equivalents beginning of year</i>		332.901.719	376.952
Likvider ultimo <i>Cash and cash equivalents end of year</i>		420.747.029	332.902

Noter

Notes

1. Eventualforpligtelser mv.

1. Contingent liabilities etc

Foreningen har ingen kautioner, garantier eller andre eventualforpligtelser ud over tilbagetrædelseserklæring afgivet over for Registrering Danmark ApS.

The Association has no guarantees, warranties or other contingent liabilities apart from a letter of subordination in respect of Registrering Danmark ApS.

	<u>2023</u> <u>DKK</u>	<u>2022</u> <u>DKK'000</u>
2. Administrationsomkostninger		
<i>2. Administrative costs</i>		
Gageomkostninger (se specifikation nedenfor) <i>Payroll (see specification below)</i>	11.597.370	11.598
Øvrige personaleomkostninger <i>Other staff costs</i>	322.839	280
Rejse- og repræsentationsomkostninger <i>Travelling and entertainment expenses</i>	54.773	73
Lokaleomkostninger <i>Costs of premises</i>	1.118.678	1.063
Administrationsomkostninger <i>Administrative costs</i>	1.922.446	1.003
It-omkostninger <i>IT costs</i>	<u>1.036.410</u>	<u>1.066</u>
	<u>16.052.516</u>	<u>15.083</u>
Gageomkostninger		
<i>Payroll</i>		
Gager og honorarer <i>Salaries and fees</i>	10.920.270	10.874
Pension <i>Pension costs</i>	542.072	576
Andre omkostninger til social sikring <i>Other social security costs</i>	<u>135.028</u>	<u>148</u>
	<u>11.597.370</u>	<u>11.598</u>
I gageomkostninger er inkluderet: <i>Payroll includes:</i>		
Vederlag til bestyrelse og direktion <i>Remuneration for the Board of Directors and the Executive Board</i>	<u>1.955.661</u>	<u>1.727</u>
Gennemsnitligt antal medarbejdere <i>Average number of employees</i>	<u>17</u>	<u>18</u>

Noter

Notes

	<u>2023</u> <u>DKK</u>	<u>2022</u> <u>DKK'000</u>
3. Tilgodehavende hos Registrering Danmark ApS og Johan Schlüter Advokatfirma I/S, efter nedskrivning		
<i>3. Receivables from Registrering Danmark ApS and Johan Schlüter Advokatfirma I/S, after write-down</i>		
Tilgodehavender 01.01.2023 <i>Receivables at 1 January 2023</i>	128.380.145	129.880
Årets tilgang <i>Additions</i>	0	0
Årets afgang <i>Disposals</i>	<u>(112.153)</u>	<u>(1.500)</u>
Tilgodehavender 31.12.2023 før nedskrivning <i>Receivables at 31 December 2023 before write-down</i>	<u>128.267.992</u>	<u>128.380</u>
Nedskrivning 01.01.2023 <i>Write-down for bad and doubtful debts at 1 January 2023</i>	(128.380.145)	(129.880)
Årets nedskrivning <i>Write-down for bad and doubtful debts for the year</i>	0	0
Årets opskrivning <i>Write-up for bad and doubtful debts for the year</i>	<u>112.153</u>	<u>1.500</u>
Nedskrivning 31.12.2023 <i>Write-down for bad and doubtful debts at 31 December 2023</i>	<u>(128.267.992)</u>	<u>(128.380)</u>
Tilgodehavender 31.12.2023 <i>Receivables at 31 December 2023</i>	<u>0</u>	<u>0</u>

Som følge af en betydelig usikkerhed forbundet med værdiansættelsen af tilgodehavenderne er der pr. 31. december 2023 foretaget nedskrivning heraf til nul kroner.

The receivables were written off at 31 December 2023 as a result of material uncertainty connected with their measurement,

Noter

Notes

	<u>2023</u> <u>DKK</u>	<u>2022</u> <u>DKK'000</u>
4. Rettighedsmidler til disponering på generalforsamling		
<i>4. Funds at disposal at the annual general meeting</i>		
Rettighedsmidler til disponering på generalforsamling 01.01.2023	16.738.940	23.336
<i>Funds at disposal at the annual general meeting, 1 January 2023</i>		
Overført til reseverfond (royalty midler)	0	0
<i>Allocated to reserve fund (royalty funds)</i>		
Overført til reseverfond (andre midler)	0	0
<i>Allocated to reserve fund (other funds)</i>		
Refordeling af rettighedsmidler	(16.738.940)	(23.336)
<i>Re-allocation of funds</i>		
Overført fra årets resultat	112.153	1.500
<i>Transferred from profit for the year</i>		
Forældede midler	<u>30.299.709</u>	<u>15.239</u>
<i>Time-barred funds</i>		
Rettighedsmidler til disponering på generalforsamling 31.12.2023	<u>30.411.862</u>	<u>16.739</u>
<i>Funds at disposal at the annual general meeting, 31 December 2023</i>		
 5. Reservefond		
<i>5. Reserve fund</i>		
Henlagt til reservefond 01.01.2023	5.000.000	5.000
<i>Allocated to reserve fund at 1 January 2023</i>		
Overført til reseverfond (andre midler)	<u>0</u>	<u>0</u>
<i>Allocated to reserve fund (other funds)</i>		
Rettighedsmidler til reservefond 31.12.2023	<u>5.000.000</u>	<u>5.000</u>
<i>Allocated to reserve fund at 31 December 2023</i>		
 Der fordeles således:		
<i>To be distributed as follows:</i>		
Reservefond – generel, 10% max. 5.000.000 kr.	<u>5.000.000</u>	<u>5.000</u>
<i>Reserve fund – general, 10% max. DKK 5,000,000</i>		
	<u>5.000.000</u>	<u>5.000</u>

Noter

Notes

	<u>2023</u> <u>DKK</u>	<u>2022</u> <u>DKK'000</u>
6. Rettighedshavergæld		
<i>6. Payables to rights owners</i>		
Beløb til udlodning 01.01.2023 <i>Amount for distribution at 1 January 2023</i>	317.692.967	355.530
Modtaget fra Copydan, jf. resultatopgørelsen <i>Received from Copydan, see income statement</i>	408.387.262	284.354
Modtaget fra udlandet, jf. resultatopgørelsen <i>Received from foreign countries, see income statement</i>	3.844.727	3.193
Finansielle poster, netto, jf. resultatopgørelsen <i>Net financial items, see income statement</i>	<u>9.087.102</u>	<u>(280)</u>
	739.012.058	642.797
Udloddet til rettighedshavere <i>Distributed to rights owners</i>	(301.480.148)	(302.466)
Udloddet til Producentforeningen (kulturelle midler) <i>Distributed to the Danish Producers Association (cultural funds)</i>	(10.000.000)	(10.000)
Udloddet til RettighedsAlliancen (kulturelle midler) <i>Distributed to RettighedsAlliancen (cultural funds)</i>	(2.600.000)	(2.400)
Udloddet til ansøgere, KulturPlus midler (kollektive midler) <i>Distributed to applicants, KulturPlus funds (collective funds)</i>	(3.100.357)	(1.762)
Ekstraordinære poster/engangsposter overført til rettighedshaverne <i>Extraordinary/non-recurring items transferred to rights owners</i>	1.500.000	6.607
Afholdte omkostninger på vegne af rettighedshaverne, jf. resultatopgørelsen <i>Expenses incurred on behalf of the rights owners, see income statement</i>	<u>(16.052.516)</u>	<u>(15.083)</u>
Til senere udlodning <i>For future distribution</i>	<u>407.279.037</u>	<u>317.693</u>
Gæld til rettighedshavere med fordelingsgrundlag <i>Payables to rights owners with allocation base</i>	376.979.328	302.454
Forældede midler til disponering på generalforsamling <i>Time-barred funds at disposal at the annual general meeting</i>	<u>30.299.709</u>	<u>15.239</u>
	<u>407.279.037</u>	<u>317.693</u>

Noter*Notes*

	<u>2023</u> <u>DKK</u>	<u>2022</u> <u>DKK'000</u>
7. Anden gæld		
<i>7. Other payables</i>		
Offentlige skatter og afgifter	351.567	69
<i>Public taxes and duties</i>		
Feriepengeforpligtelse	329.322	322
<i>Holiday pay obligation</i>		
Øvrige skyldige omkostninger	<u>855.914</u>	<u>705</u>
<i>Other accrued expenses</i>		
	<u>1.536.803</u>	<u>1.096</u>

8. Yderligere noter om regnskabsmæssige oplysninger i henhold til lov om kollektiv forvaltning af ophavsret*8. Additional notes on accounting information in accordance with the Danish Collective Copyright Management Act.*

Tabel 1-5 på side 17-26 omfatter yderligere regnskabsmæssige oplysninger, der skal gives efter lov om kollektiv forvaltning af ophavsret og indgår som del af den reviderede årsrapport for 2023.

Tables 1 to 5, pages 17 to 26, comprise additional accounting information to be provided in accordance with the Danish Collective Copyright Management Act, and they are included as part of the audited annual report for 2023.

9. Øvrige forpligtelser*9. Other commitments*

Samlet forpligtelse over aftaleperiode i henhold til huslejekontrakter andrager i størrelsesordenen 1,2 mio.kr. frem til udløb medio 2028.

Total commitment over the term of the commitments is in the region of DKK 1.2 million until their termination in mid-2028.

Samlet forpligtelse over aftaleperiode i henhold til aftale vedrørende it-setup andrager i størrelsesordenen 0,9 mio.kr. frem til udløb medio 2026.

Total commitment over the term of the IT setup agreement is in the region of DKK 0.9 million until its termination in mid-2026.

Noter

Notes

Tabel 1 - Gældsudvikling samt specifikation af udbetalte beløb i 2023
Table 1 - Debt development and specification of disbursed amounts in 2023

Forretningsområde (i 1.000 DKK)	Royaltyår	Gæld	Justeret	Indbetalt	Administrations omkostning "fra toppen"	Finansielle poster	Refordelte midler	Forældede midler	Udbetalt	Gæld	Samlet administrations omkostning	Justering vedr. omlægning 25%	% Omkostning administration	Kulturelle midler	Til individuel udbetaling	Udbetalt
<i>Business area (in 1.000 DKK)</i>	<i>Royalty year</i>	<i>Debt</i>	<i>Adjusted</i>	<i>Payments received</i>	<i>Administration cost "from the top"</i>	<i>Financial items, net</i>	<i>Reallocated funds</i>	<i>Time-barred funds</i>	<i>Disbursed</i>	<i>Debt</i>	<i>Total administration cost</i>	<i>Adjustment re. transition 25%</i>	<i>Administration cost %</i>	<i>Cultural funds</i>	<i>For individual disbursement</i>	<i>Disbursed</i>
		31.12.22	2023	2023	2023	2023	2023	2023	2023	31.12.23			2023	2023	2023	2023
Retransmission basis																
<i>Retransmission basic</i>																
	2011-20	4.230	0	9.251	0	0	0	-12.600	-701	180	4	1		0	696	701
	2021	5.709	0	394	0	0	0	0	-1.192	4.910	0	0		0	1.192	1.192
	2022	72.214	0	11.069	-5.005	0	4.547	0	-74.465	8.360	5.005	0	4.498	69.967	74.465	
	2023	0	0	68.257	0	2.399	0	0	0	70.657	0	0	0	0	0	0
Retransmission basis total		82.153	0	88.970	-5.005	2.399	4.547	-12.600	-76.358	84.106	5.008	1	5,6%	4.498	71.855	76.358
<i>Retransmission basic total</i>																
TV til offentlig visning																
<i>TV in public venues</i>																
	2011-20	457	0	0	0	0	0	-237	-143	78	0	0		0	142	143
	2021	508	0	0	0	0	0	0	-224	284	0	0		0	224	224
	2022	5.573	0	23	-253	0	199	0	-5.255	287	253	0		0	5.255	5.255
	2023	0	0	5.844	0	205	0	0	0	6.049	0	0		0	0	0
TV til offentlig visning total		6.538	0	5.867	-253	205	199	-237	-5.622	6.697	254	0	4,3%	0	5.621	5.622
<i>TV in public venues total</i>																
Digitale tjenester																
<i>Digital services</i>																
	2011-20	15.240	0	17.373	0	0	0	-9.510	-21.839	1.264	171	9		0	21.660	21.839
	2021	24.245	0	43.632	0	0	0	0	-35.488	32.390	0	0		0	35.488	35.488
	2022	97.573	0	40.360	-7.008	0	10.450	0	-106.900	34.475	7.008	0	6.262	100.638	106.900	
	2023	0	0	120.229	0	4.226	0	0	0	124.455	0	0	0	0	0	0
Digitale tjenester total		137.058	0	221.594	-7.008	4.226	10.450	-9.510	-164.227	192.583	7.179	9	3,2%	6.262	157.786	164.227
<i>Digital services total</i>																

Noter

Notes

Tabel 1 - Gældsudvikling samt specifikation af udbetalte beløb i 2023

Table 1 - Debt development and specification of disbursed amounts in 2023

Forretningsområde (i 1.000 DKK)	Royaltyår	Gæld	Justeret	Indbetalt	Administrations omkostning "fra toppen"	Finansielle poster	Refordelte midler	Forældede midler	Udbetalt	Gæld	Samlet administrations omkostning	Justering vedr. omlægning 25%	% Omkostning administration	Kulturelle midler	Til individuel udbetaling	Udbetalt
Business area (in 1.000 DKK)	Royalty year	Debt	Adjusted	Payments received	Administration cost "from the top"	Financial items, net	Reallocated funds	Time-barred funds	Disbursed	Debt	Total administration cost	Adjustment re. transition 25%	Administration cost %	Cultural funds	For individual disbursement	Disbursed
		31.12.22	2023	2023	2023	2023	2023	2023	2023	31.12.23			2023	2023	2023	2023
Privatkopiering																
<i>Private copying</i>																
	2011-20	575	0	0	0	0	0	-402	-119	53	1	0		0	119	119
	2021	1.427	0	0	0	0	0	0	-900	527	0	0		0	900	900
	2022	6.375	0	2.387	-255	0	646	0	-4.741	4.412	255	0		0	4.741	4.741
	2023	0	0	4.230	0	149	0	0	0	4.379	0	0		0	0	0
Privatkopiering total		8.377	0	6.618	-255	149	646	-402	-5.761	9.372	256	0	3,9%	0	5.760	5.761
<i>Private copying total</i>																
Privatkopiering (KulturPlus kollektive)																
<i>Private copying (KulturPlus collective)</i>																
	2011-20	473	0	0	0	0	0	-73	-290	110	0	0		0	290	290
	2021	2.036	0	0	0	0	0	0	-1.612	424	0	0		0	1.612	1.612
	2022	3.188	0	1.194	-112	0	8	0	-1.198	3.080	112	0		0	1.198	1.198
	2023	0	0	2.115	0	74	0	0	0	2.190	0	0		0	0	0
Privatkopiering (KulturPlus kollektive) total		5.697	0	3.309	-112	74	8	-73	-3.100	5.803	112	0	3,4%	0	3.100	3.100
<i>Private copying (KulturPlus collective) total</i>																
Retransmission kommerciel																
<i>Retransmission commercial</i>																
	2011-20	720	0	7.224	0	0	0	-5.847	-2.028	69	0	0		0	2.028	2.028
	2021	3.656	0	6.833	0	0	0	0	-5.466	5.024	0	0		0	5.466	5.466
	2022	29.090	0	9.587	-1.992	0	230	0	-28.398	8.517	1.992	0	1.841	26.557	28.398	28.398
	2023	0	0	32.018	0	1.125	0	0	0	33.143	0	0	0	0	0	0
Retransmission kommerciel total		33.467	0	55.661	-1.992	1.125	230	-5.847	-35.892	46.753	1.992	0	3,6%	1.841	34.051	35.892
<i>Retransmission commercial total</i>																

Noter

Notes

Tabel 1 - Gældsudvikling samt specifikation af udbetalte beløb i 2023

Table 1 - Debt development and specification of disbursed amounts in 2023

Forretningsområde (i 1.000 DKK)	Royaltyår	Gæld	Justeret	Indbetalt	Administrations omkostning "fra toppen"	Finansielle poster	Refordelte midler	Forældede midler	Udbetalt	Gæld	Samlet administrations omkostning	Justeret vedr. omlægning 25%	% Omkostning administration	Kulturelle midler	Til individuel udbetaling	Udbetalt
<i>Business area (in 1.000 DKK)</i>	<i>Royalty year</i>	<i>Debt</i>	<i>Adjusted</i>	<i>Payments received</i>	<i>Administration cost "from the top"</i>	<i>Financial items, net</i>	<i>Reallocated funds</i>	<i>Time-barred funds</i>	<i>Disbursed</i>	<i>Debt</i>	<i>Total administration cost</i>	<i>Adjustment re. transition 25%</i>	<i>Administration cost %</i>	<i>Cultural funds</i>	<i>For individual disbursement</i>	<i>Disbursed</i>
		31.12.22	2023	2023	2023	2023	2023	2023	2023	31.12.23			2023	2023	2023	2023
Film i undervisningen																
<i>Film in schools</i>																
	2011-20	399	0	0	0	0	0	-399	0	0	0	0	0	0	0	0
	2021	413	0	0	0	0	0	0	0	413	0	0	0	0	0	0
	2022	17.467	0	150	-849	0	45	0	-16.620	193	849	0	0	0	16.620	16.620
	2023	0	0	18.039	0	634	0	0	0	18.673	0	0	0	0	0	0
Film i undervisningen total		18.279	0	18.189	-849	634	45	-399	-16.620	19.279	849	0	4,7%	0	16.620	16.620
<i>Film in schools total</i>																
TV i undervisningen																
<i>TV programmes for educational purposes</i>																
	2011-20	1.292	0	112	0	0	0	-1.232	-136	36	3	0	0	0	134	136
	2021	1.557	0	77	0	0	0	0	-304	1.330	0	0	0	0	304	304
	2022	7.506	0	195	-390	0	614	0	-5.890	2.035	390	0	0	0	5.890	5.890
	2023	0	0	7.795	0	274	0	0	0	8.069	0	0	0	0	0	0
TV i undervisningen total		10.355	0	8.179	-390	274	614	-1.232	-6.330	11.470	393	0	4,8%	0	6.327	6.330
<i>TV programmes for educational purposes total</i>																
DR Arkiv																
<i>DR Archives</i>																
	2011-20	-88	0	0	0	0	0	0	0	-88	0	0	0	0	0	0
	2021	-29	0	0	0	0	0	0	0	-29	0	0	0	0	0	0
	2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DR Arkiv total		-117	0	0	0	0	0	0	0	-117	0	0	0,0%	0	0	0
<i>DR Archives total</i>																

Noter

Notes

Tabel 1 - Gældsudvikling samt specifikation af udbetalte beløb i 2023
Table 1 - Debt development and specification of disbursed amounts in 2023

Forretningsområde (i 1.000 DKK)	Royaltyår	Gæld	Justeret	Indbetalt	Administrations omkostning "fra toppen"	Finansielle poster	Refordelte midler	Forældede midler	Udbetalt	Gæld	Samlet administrations omkostning	Justering vedr. omlægning 25%	% Omkostning administration	Kulturelle midler	Til individuel udbetaling	Udbetalt
<i>Business area (in 1.000 DKK)</i>	<i>Royalty year</i>	<i>Debt</i>	<i>Adjusted</i>	<i>Payments received</i>	<i>Administration cost "from the top"</i>	<i>Financial items, net</i>	<i>Reallocated funds</i>	<i>Time-barred funds</i>	<i>Disbursed</i>	<i>Debt</i>	<i>Total administration cost</i>	<i>Adjustment re. transition 25%</i>	<i>Administration cost %</i>	<i>Cultural funds</i>	<i>For individual disbursement</i>	<i>Disbursed</i>
		31.12.22	2023	2023	2023	2023	2023	2023	2023	31.12.23			2023	2023	2023	2023
Andre områder																
<i>Other areas</i>																
Udland		648	0	3.845	0	0	0	0	-3.459	1.033	0	0		0	3.459	3.459
<i>Foreign countries</i>																
Andre områder total		648	0	3.845	0	0	0	0	-3.459	1.033	0	0	0,0%	0	3.459	3.459
<i>Other areas total</i>																
TOTAL		302.454	0	412.232	-15.864	9.087	16.739	-30.300	-317.369	376.979	16.043	10	3,9%	12.600	304.581	317.369
<i>TOTAL</i>																

Føældede midler / Reservefond (i 1.000 DKK)	Gæld	Justeret	Indbetalt	Administrations omkostning "fra toppen"	Finansielle poster	Refordelte midler	Forældede midler	Udbetalt	Gæld
<i>Time-barred funds / Reserve fund (in 1.000 DKK)</i>	<i>Debt</i>	<i>Adjusted</i>	<i>Payments received</i>	<i>Administration cost "from the top"</i>	<i>Financial items, net</i>	<i>Reallocated funds</i>	<i>Time-barred funds</i>	<i>Disbursed</i>	<i>Debt</i>
	31.12.22	2023	2023	2023	2023	2023	2023	2023	31.12.23
Forældede midler til vedtagelse på GF	16.739		112			-16.739	30.300		30.412
<i>Time-barred funds for decision on Annual General Meeting</i>									
Reservefond - generel, 10% max. 5.000 tDKK	5.000								5.000
<i>Reserve Fund - general, 10% max. 5.000 tDKK</i>									
TOTAL	21.739	0	112	0	0	-16.739	30.300	0	35.412

Noter

Notes

Tabel 2 - Fordelings- og udbetalingsoversigt, royaltår 2022 og 2023
Table 2 - Distribution and disbursement overview, royalty year 2022 and 2023

Forretningsområde (i 1.000 DKK)	Royaltyår	Indbetalt	Justeret	Administrations omkostning "fra toppen"	Finansielle poster	Refordelte midler	Til fordeling	Fordelt	Ufordelt	Udbetalt	Gæld
<i>Business area (in 1.000 DKK)</i>	<i>Royalty year</i>	<i>Payments received</i>	<i>Adjusted</i>	<i>Administration cost "from the top"</i>	<i>Financial items, net</i>	<i>Reallocated funds</i>	<i>For distribution</i>	<i>Distributed</i>	<i>Non-distributed</i>	<i>Disbursed</i>	<i>Debt</i>
		(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	31.12.23 31.12.23
Retransmission basis <i>Retransmission basic</i>	2022	83.283		-5.005		4.547	82.825	78.334	4.491	-74.465	8.360
Retransmission basis <i>Retransmission basic</i>	2023	68.257			2.399		70.657	0	70.657	0	70.657
TV til offentlig visning <i>TV in public venues</i>	2022	5.596		-253		199	5.542	5.524	18	-5.255	287
TV til offentlig visning <i>TV in public venues</i>	2023	5.844			205		6.049	0	6.049	0	6.049
Digitale tjenester <i>Digital services</i>	2022	137.933		-7.008		10.450	141.374	127.408	13.966	-106.900	34.475
Digitale tjenester <i>Digital services</i>	2023	120.229			4.226		124.455	0	124.455	0	124.455
Privatkopiering <i>Private copying</i>	2022	8.763		-255		646	9.154	9.135	18	-4.741	4.412
Privatkopiering <i>Private copying</i>	2023	4.230			149		4.379	0	4.379	0	4.379
Privatkopiering (KulturPlus kollektive) <i>Private copying (KulturPlus collective)</i>	2022	4.381		-112		8	4.278	2.470	1.808	-1.198	3.080
Privatkopiering (KulturPlus kollektive) <i>Private copying (KulturPlus collective)</i>	2023	2.115			74		2.190	0	2.190	0	2.190

Noter

Notes

Tabel 2 - Fordelings- og udbetalingsoversigt, royaltår 2022 og 2023

Table 2 - Distribution and disbursement overview, royalty year 2022 and 2023

Forretningsområde (i 1.000 DKK)	Royaltår	Indbetalt	Justeret	Administrations omkostning "fra toppen"	Finansielle poster	Refordelte midler	Til fordeling	Fordelt	Ufordelt	Udbetalt	Gæld
<i>Business area (in 1.000 DKK)</i>	<i>Royalty year</i>	<i>Payments received</i>	<i>Adjusted</i>	<i>Administration cost "from the top"</i>	<i>Financial items, net</i>	<i>Reallocated funds</i>	<i>For distribution</i>	<i>Distributed</i>	<i>Non-distributed</i>	<i>Disbursed</i>	<i>Debt</i>
		(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	(indtil 31.12.23) (up to 31.12.23)	31.12.23 31.12.23
Retransmission kommerciel <i>Retransmission commercial</i>	2022	38.677		-1.992		230	36.915	30.489	6.426	-28.398	8.517
Retransmission kommerciel <i>Retransmission commercial</i>	2023	32.018			1.125		33.143	0	33.143	0	33.143
Film i undervisningen <i>Film in schools</i>	2022	17.617		-849		45	16.813	16.730	83	-16.620	193
Film i undervisningen <i>Film in schools</i>	2023	18.039			634		18.673	0	18.673	0	18.673
TV i undervisningen <i>TV programmes for educational purposes</i>	2022	7.701		-390		614	7.925	7.818	107	-5.890	2.035
TV i undervisningen <i>TV programmes for educational purposes</i>	2023	7.795			274		8.069	0	8.069	0	8.069
DR Arkiv <i>DR Archives</i>	2022	0		0		0	0	0	0	0	0
DR Arkiv <i>DR Archives</i>	2023	0			0		0	0	0	0	0

Noter

Notes

Table 3 - Udbetalt til andre kollektive forvaltnings-organisationer i 2023 vedrørende royaltyåret 2022

Table 3 - Disbursed to other collective management organisations in 2023 in respect of the royalty year 2022

Forretningsområde (i 1.000 DKK) <i>Business area (in 1.000 DKK)</i>	Royaltyår <i>Royalty year</i>	Modtagende Forvaltningsorganisation <i>Receiving collective management organisation</i>	Til individuel udbetaling <i>For individual disbursement</i>
Retransmission basis	2022	AGICOA	33.120
Retransmission basis	2022	GWFF	55
<i>Retransmission basic</i>			
TV til offentlig visning	2022	AGICOA	2.333
TV til offentlig visning	2022	GWFF	4
<i>TV in public venues</i>			
Digitale tjenester	2022	AGICOA	18.034
Digitale tjenester	2022	Egeda	13
Digitale tjenester	2022	GWFF	629
Digitale tjenester	2022	Norwaco	288
Digitale tjenester	2022	Procibel	140
Digitale tjenester	2022	Procirep	637
Digitale tjenester	2022	Screenrights	757
Digitale tjenester	2022	Sekam Video	259
Digitale tjenester	2022	Suissimage	16
Digitale tjenester	2022	VAM	821
Digitale tjenester	2022	VGf	366
<i>Digital services</i>			
Privatkopiering	2022	Egeda	2
Privatkopiering	2022	FRF	0
Privatkopiering	2022	GWFF	15
Privatkopiering	2022	Norwaco	0
Privatkopiering	2022	Procibel	3
Privatkopiering	2022	Procirep	69
Privatkopiering	2022	Sekam Video	11
Privatkopiering	2022	Suissimage	0
Privatkopiering	2022	VAM	0
<i>Private copying</i>			
TV i undervisningen	2022	Egeda	5
TV i undervisningen	2022	FRF	201
TV i undervisningen	2022	GWFF	62
TV i undervisningen	2022	Norwaco	47
TV i undervisningen	2022	Procibel	3
TV i undervisningen	2022	Procirep	202
TV i undervisningen	2022	Screenrights	94
TV i undervisningen	2022	Sekam Video	23
TV i undervisningen	2022	Suissimage	3
TV i undervisningen	2022	VAM	11
TV i undervisningen	2022	VGf	69
<i>TV programmes for educational purposes</i>			
TOTAL			58.293
TOTAL			

Noter

Notes

Table 4 - Indbetalt fra andre kollektive forvaltnings-organisationer i 2023

Table 4 - Payments received from other collective management organisations in 2022

Forretningsområde (i 1.000 DKK) <i>Business area (in 1.000 DKK)</i>	Royaltyår <i>Royalty year</i>	Udbetalende Forvaltningsorganisation <i>Paying collective management organisation</i>	Indbetalt <i>Payments received</i>
Retransmission basis	2011-20	Copydan	9.251
Retransmission basis	2021	Copydan	394
Retransmission basis	2022	Copydan	11.069
Retransmission basis	2023	Copydan	68.257
<i>Retransmission basic</i>			
TV til offentlig visning	2011-20	Copydan	0
TV til offentlig visning	2021	Copydan	0
TV til offentlig visning	2022	Copydan	23
TV til offentlig visning	2023	Copydan	5.844
<i>TV in public venues</i>			
Digitale tjenester	2011-20	Copydan	17.373
Digitale tjenester	2021	Copydan	43.632
Digitale tjenester	2022	Copydan	40.360
Digitale tjenester	2023	Copydan	120.229
<i>Digital services</i>			
Privatkopiering	2011-20	Copydan	0
Privatkopiering	2021	Copydan	0
Privatkopiering	2022	Copydan	2.387
Privatkopiering	2023	Copydan	4.230
<i>Private copying</i>			
Privatkopiering (KulturPlus kollektive)	2011-20	Copydan	0
Privatkopiering (KulturPlus kollektive)	2021	Copydan	0
Privatkopiering (KulturPlus kollektive)	2022	Copydan	1.194
Privatkopiering (KulturPlus kollektive)	2023	Copydan	2.115
<i>Private copying (KulturPlus collective)</i>			
Retransmission kommerciel	2011-20	Copydan	7.224
Retransmission kommerciel	2021	Copydan	6.833
Retransmission kommerciel	2022	Copydan	9.587
Retransmission kommerciel	2023	Copydan	32.018
<i>Retransmission commercial</i>			

Noter

Notes

Tabel 4 - Indbetalt fra andre kollektive forvaltnings-organisationer i 2023

Table 4 - Payments received from other collective management organisations in 2022

Forretningsområde (i 1.000 DKK) <i>Business area (in 1.000 DKK)</i>	Royaltyår <i>Royalty year</i>	Udbetalende Forvaltningsorganisation <i>Paying collective management organisation</i>	Indbetalt <i>Payments received</i>
Film i undervisningen	2011-20	Copydan	0
Film i undervisningen	2021	Copydan	0
Film i undervisningen	2022	Copydan	150
Film i undervisningen <i>Film in schools</i>	2023	Copydan	18.039
TV i undervisningen	2011-20	Copydan	112
TV i undervisningen	2021	Copydan	77
TV i undervisningen	2022	Copydan	195
TV i undervisningen <i>TV programmes for educational purposes</i>	2023	Copydan	7.795
DR Arkiv	2011-20	Copydan	0
DR Arkiv	2021	Copydan	0
DR Arkiv	2022	Copydan	0
DR Arkiv <i>DR Archives</i>	2023	Copydan	0
Udland		AGICOA	2.362
Udland		Angoa	149
Udland		Egeda	18
Udland		FRF	30
Udland		GWFF	598
Udland		Norwaco	103
Udland		Procibel	55
Udland		Procirep	363
Udland		Screenrights	54
Udland		Suissimage	92
Udland <i>Foreign countries</i>		VAM	20
TOTAL			412.232
TOTAL			412.232

Noter

Notes

Tabel 5 - Oplysninger i henhold til Copydan "Medlemsbeslutning om politikker, revision m.v." for 2023

Table 5 - information according to Copydan "Member decision on policies, auditing etc." for 2023

Fordeling af midler (i 1.000 DKK) <i>Distribution of funds (in 1.000 DKK)</i>	Copydan Verdens TV	Copydan AVU-midler	Copydan KulturPlus	Copydan Arkiv
Modtaget vederlag <i>Received funds</i>	372.094	26.367	9.926	0
Kulturelle midler <i>Cultural funds</i>	12.600	0	0	0
Bidrag til administration <i>Administration fee</i>	14.444	1.242	367	0
Individuelle rettighedshavere <i>Individual rights holders</i>	195.409	22.052	8.706	0
Udenlandske organisationer <i>Foreign organizations</i>	73.904	895	154	0

Anvendt regnskabspraksis

Årsregnskabet er udarbejdet i overensstemmelse med årsregnskabsloven, PRD's vedtægter, foreningens anvendte regnskabspraksis samt lov om kollektiv forvaltning af ophavsret.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

Årsregnskabet aflægges i danske kroner.

Generelt om indregning og måling

Indtægter indregnes i indkomstopgørelsen i takt med modtagelse. Derudover måles værdireguleringer af finansielle aktiver og forpligtelser til dagsværdi eller amortiseret kostpris. Alle afholdte omkostninger i regnskabsåret indregnes i resultatopgørelsen, herunder af- og nedskrivninger, hensættelser samt tilbageførsel grundet ændringer i regnskabsmæssige skøn af beløb, som tidligere blev indregnet i resultatopgørelsen.

Aktiver indregnes i balancen, når det som følge af en tidligere begivenhed er sandsynligt, at fremtidige økonomiske fordele vil tilflyde foreningen, og aktivets værdi kan måles pålideligt.

Forpligtelser indregnes i balancen, når foreningen som følge af en tidligere begivenhed har en retlig eller faktisk forpligtelse, og det er sandsynligt, at fremtidige økonomiske fordele vil fragå foreningen, og forpligtelsens værdi kan måles pålideligt.

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

Accounting policies

The financial statements have been prepared in accordance with the Danish Financial Statements Act, PRD's articles of association, the Association's accounting policies and the Danish Collective Copyright Management Act.

The accounting policies applied to these financial statements are consistent with those applied last year.

The financial statements are presented in DKK.

Recognition and measurement

Income is recognised in the income statement when received. In addition, value adjustments of financial assets and liabilities are measured at fair value or amortised cost. Further, all costs incurred to obtain income in the financial year are recognised in the income statement, including amortisation/depreciation and impairment losses, provision as well as reversals due to changes in accounting estimates of amounts previously recognised in the income statement.

Assets are recognised in the balance sheet when it is probable as a result of a prior event that future economic benefits will flow to the Association, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when the Association has a legal or constructive obligation as a result of a prior event, and it is probable that future economic benefits will flow out of the Association, and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Measurement subsequent to initial recognition is effected as described below for each financial statement item.

Anvendt regnskabspraksis

Omregning af fremmed valuta

Transaktioner i fremmed valuta omregnes ved første indregning til transaktionsdagens kurs. Valutakursdifferencer, der opstår mellem transaktionsdagens kurs og kursen på henholdsvis betalingsdagen og balancedagen, indregnes i resultatopgørelsen som finansielle poster.

Tilgodehavender, gældsforpligtelser og andre monetære poster i fremmed valuta, som ikke er afregnet på balancedagen, omregnes til balancedagens valutakurs. Differencer, der opstår mellem balancedagens kurs og kursen gældende ved tilgodehavendets eller gældsforpligtelsens opståen, indregnes i resultatopgørelsen som finansielle poster.

Resultatopgørelse

Foreningens indtægter

Foreningens indtægter indregnes i takt med modtagelse.

Foreningens omkostninger

Omkostninger omfatter administrationsomkostninger.

Finansielle poster

Disse poster omfatter porteføljeafkast mv., der indregnes i resultatopgørelsen med de beløb, som vedrører regnskabsåret.

Skat

Foreningen er ikke skattepligtig.

Accounting policies

Foreign currency translation

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Exchange rate differences that arise between the rate at the transaction date and the one in effect at the payment date, or the balance sheet date, are recognised in the income statement as financial income or financial expenses.

Receivables, payables and other monetary items denominated in foreign currencies that have not been settled at the balance sheet date are translated using the exchange rate at the balance sheet date. The difference that arises between the rate at the balance sheet date and the rate in effect at the occurrence of the receivable or payable is recognised in the income statement as financial income or financial expenses.

Income statement

Income

The Association's income is recognised as income when received.

Expenses

The Association's expenses comprise administration costs.

Financial income and expenses

These items comprise portfolio return, etc which is recognised in the income statement with amounts related to the financial year.

Income taxes

The Association is not liable to pay tax.

Anvendt regnskabspraksis

Balancen

Tilgodehavender

Tilgodehavender måles til markedsværdi. Andre tilgodehavender indregnes i balancen til amortiseret kostpris, der sædvanligvis svarer til nominal værdi. Værdien reduceres ved nedskrivninger til imødegåelse af forventede tab i overensstemmelse med fastsatte principper baseret på foreningens tidligere erfaringer og en individuel vurdering af hvert tilgodehavende.

Kapitalandele i datterselskaber optages til kostpris. Såfremt kostprisen overstiger genindvindingsværdien nedskrives den bogførte værdi til genindvindingsværdien. Udbytter modtaget fra kapitalandele i datterselskaber indtægtsføres i det regnskabsår hvor udbyttet udloddes.

Værdipapirer

Værdipapirer måles til markedsværdi på balancedagen. Urealiserede gevinster/tab på balancedagen samt realiserede gevinster/tab fra salg indregnes i resultatopgørelsen som finansielle poster.

Modregning i fremtidige udlodninger til rettighedshaverne

Nedskrivning på tilgodehavender modregnes i fremtidige udlodninger til rettighedshaverne.

Finansielle forpligtelser

Finansielle forpligtelser måles til amortiseret kostpris, der sædvanligvis svarer til nominal værdi.

Accounting policies

Balance sheet

Receivables

Receivables are measured at market value. Other receivables are recognised in the balance sheet at amortised cost usually equalling nominal value. The value is reduced by write-downs for bad and doubtful debts in accordance with fixed principles based on the Association's prior experience and an individual assessment of each receivable.

Investments in subsidiaries are measured at cost. Where cost exceeds the recoverable amount, the carrying amount is written down to the recoverable amount. Dividends received from investments in subsidiaries are recognised as income in the financial year when the dividends are distributed.

Securities

Securities are measured at the market value at the balance sheet date. Unrealised gains/losses at the balance sheet date and realised gains/losses upon sale are recognised in the income statement as financial income or financial expenses.

Set-off against future distributions to rights owners

Write-down of receivables is set off against future distributions to rights owners.

Financial liabilities

Financial liabilities are measured at amortised cost which usually corresponds to nominal value.

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