
FRACHT Denmark A/S

CVR-nr.: 37189863

Svanemøllevej 17, 2.
2900 København

Årsrapport
1. januar 2023 - 31. december 2023

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

28/06/2024

Claudio Roger Wey
Dirigent

Indhold

Virksomhedsoplysninger

Virksomhedsoplysninger

Påtegninger

Ledespåtegning

Ledelsesberetning

Ledelsesberetning

Årsregnskab

Anvendt regnskabspraksis

Resultatopgørelse

Balance

Noter

Virksomhedsoplysninger

Virksomheden FRACHT Denmark A/S
Svanemøllevej 17, 2.
2900 København

CVR-nr.: 37189863
Regnskabsår: 01/01/2023 - 31/12/2023

Ledespåtegning

Ledelsen har dags dato behandlet og godkendt årsrapporten for regnskabsperioden 01. januar 2023 - 31. december 2023 for FRACHT Denmark A/S.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

Det er ledelsens opfattelse, at årsregnskabet giver et retvisende billede af virksomhedens aktiver, passiver og finansielle stilling samt af resultatet.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

København, den 28/06/2024

Direktion

Claudio Roger Wey

Bestyrelse

Dominik Keller

Hans-Peter Rudolf Reisdorf

Claudio Roger Wey

Ledelsesberetning

Management's Statement on the Annual Report

The management have today considered and approved the annual report for FRACHT Denmark A/S for the financial year 1 January to 31 December 2023.

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

In the managements opinion, the financial statements give a true and fair view of the company's financial position at 31 December 2023 and of its financial performance for the financial year 1 January to 31 December 2023.

We recommend the annual report for approval at the annual general meeting.

Anvendt regnskabspraksis

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

Accounting principles applied

The annual report for FRACHT Denmark A/S 2023 has been prepared in accordance with the Danish Financial Statements Act for class B companies.

The income statement is presented by type of expenditure and the balance sheet is presented in account form. The measurement currency used is Danish kroner. All other currencies are considered foreign currency.

The accounting principles were applied consistently with the principles of last year's financial reporting.

General information on recognition and measurement

Income is recognized in the income statement as earned, including any value adjustments of financial assets and liabilities. Furthermore, all costs, including amortisation/depreciation and writedowns, are recognized in the income statement.

Assets are recognized in the balance sheet when it is probable that future economic benefits will flow to the company, and the value of the assets can be measured reliably.

Liabilities are recognized in the balance sheet when it is probable that future economic benefits will flow out of the company, and the value of the liabilities 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.

Anticipated risks and losses that arise before the time of presentation of the annual report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered at recognition and measurement.

Income statement

Gross profit

In pursuance of section 32 (1) of the Danish Financial Statements Act, the first item in the income statement is the gross profit. The item gross profit is the result of revenue, cost of sales, other external cost and other operating income.

Revenue

Revenue from the sale of services is recognized in the income statement as performed, if the income can be determined reliably and is expected to be received. Revenue is recognized ex. VAT and net of discounts in connection with the sale. Revenue corresponds to the market value of the work in progress (production method).

Other external costs

Other external cost comprise costs for sales, advertising, administration, premises etc.

Financial items

Financial income and expenses 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, surcharges and refunds regarding corporation tax.

Tax for the year

Tax for the year, which consists of current tax for the year and changes in deferred tax, is recognized in the income statement by the portion attributable to the profit for the year and recognized directly on equity by the portion attributable to entries directly on equity.

Balance sheet

Receivables

Receivables are measured at amortized cost, which usually corresponds to the nominal value. Value is reduced by provisions for bad debts.

Prepayments Prepaid expenses are recorded as assets.

Cash funds

Cash funds are measured at nominal value.

Dividend

Proposed dividend for the financial year is recognized as a separate component of the equity. Proposed dividends are recognized as a liability at the time of adoption.

Tax payable and deferred tax

Current tax liabilities and current tax assets are recognized in the balance sheet as tax calculated on the taxable income allocated with the current tax rate, and adjusted for tax on prior years taxable income and prepaid taxes.

Deferred tax is measured by the liability method concerning temporary differences between the carrying value and tax value of assets and liabilities, calculated based on the planned use of the assets and settlement of the obligation, respectively.

Deferred tax assets, including the tax value of tax losses allowed for carry-forward, are measured at the value at which the asset is expected to be realisable, either through elimination in tax on future earnings or through offsetting in deferred tax liabilities in the same legal tax unit. Any deferred net tax assets are measured at their net realisation values.

Deferred tax is measured based on the tax rules and tax rates applicable in pursuance of the legislation in force on the balance sheet date when the deferred tax is expected to become payable as current tax. Changes in deferred tax due to change in tax rates is recognized in the income statement.

Liabilities

Other liabilities are measured at amortised cost corresponding to the nominal value.

Conversion of foreign currency

Transactions in foreign currencies are converted at the rate of exchange on the transaction date. Exchange differences arising between the rate on the transaction date and the rate on the payment date are recognized in the income statement as a financial income or expense. If the foreign exchange position is considered to hedge future cash flows, the unrealised exchange adjustments are recognized directly in the equity.

Accounts receivable, payable and other monetary items in foreign currencies that are not settled on the balance sheet date are converted at the exchange rate on the balance sheet date. The difference between the exchange rate on the balance sheet date and the receivable or payable is recognized in the income statement as financial income or expenses.

Fixed assets acquired in foreign currencies are converted at the rate of exchange on the transaction date.

Resultatopgørelse 1. jan. 2023 - 31. dec. 2023

	Note	2023	2022
		kr.	kr.
Administrationsomkostninger			-7.500
Bruttofortjeneste/Bruttotab		-50.394	-7.500
Resultat af ordinær primær drift		-50.394	-7.500
Andre finansielle indtægter		32.628	0
Øvrige finansielle omkostninger		-251	-2.384
Ordinært resultat før skat		-18.017	-9.884
Årets resultat		-18.017	-9.884
Forslag til resultatdisponering			
Overført resultat		-18.017	-9.884
I alt		-18.017	-9.884

Balance 31. december 2023

Aktiver

	Note	2023	2022
		kr.	kr.
Tilgodehavender moms og afgifter			14.191
Andre tilgodehavender		28.702	1.082
Tilgodehavender i alt		28.702	15.273
Likvide beholdninger		432.465	36.252
Omsætningsaktiver i alt		461.167	51.525
AKTIVER I ALT		461.167	51.525

Balance 31. december 2023

Passiver

	Note	2023	2022
		kr.	kr.
Registreret kapital mv.		400.000	2.000.000
Overført resultat		12.698	-6.369.249
Egenkapital i alt		412.698	-4.369.249
Gældsforpligtelser til tilknyttede virksomheder		33.640	4.399.964
Skyldig selskabsskat		4.829	13.310
Periodeafgrænsningsposter		10.000	7.500
Kortfristede gældsforpligtelser i alt		48.469	4.420.774
Gældsforpligtelser i alt		48.469	4.420.774
PASSIVER I ALT		461.167	51.525

Noter

1. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte

2023

0