
FRACHT Denmark A/S

CVR-nr.: 37189863

Svanemøllevej 17 2
2100 København Ø

Årsrapport
1. januar 2024 - 31. december 2024

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

25/06/2025

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
2100 København Ø

CVR-nr.: 37189863
Regnskabsår: 01/01/2024 - 31/12/2024

Ledespåtegning

Ledelsen har dags dato behandlet og godkendt årsrapporten for regnskabsperioden 01. januar 2024 - 31. december 2024 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 25/06/2025

Direktion

Claudio Roger Wey
Direktør

Bestyrelse

Dominik Keller
Formand

Claudio Roger Wey

Rudolf Hans-Peter Reisdorf
Næstformand

Ledelsesberetning

Ledelsesberetning

Selskabets væsentligste aktiviteter

Virksomhedens formål er at drive virksomhed inden for spedition, logistik-service og told deklaration.

Udvikling i aktiviteter og økonomiske forhold

Selskabet har i året foretaget ansættelser for opbygge og understøtte dets aktivitet.

Som forventet vil der gå en periode før forretningsomfanget når et tilfredsstillende leje, det negative driftsresultat er derfor indenfor det forventede.

Begivenheder efter regnskabsårets afslutning (evt.)

Der er efter regnskabsårets afslutning ikke indtruffet begivenheder, som væsentligt vil kunne påvirke selskabets finansielle stilling.

Anvendt regnskabspraksis

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

Accounting principles applied

The annual report for FRACHT Denmark A/S 2024 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. 2024 - 31. dec. 2024

	Note	2024 kr.	2023 kr.
Bruttofortjeneste/Bruttotab		637.780	-50.394
Personaleomkostninger		-2.030.901	
Resultat af ordinær primær drift		-1.393.121	-50.394
Andre finansielle indtægter		11.036	32.628
Øvrige finansielle omkostninger		0	-251
Ordinært resultat før skat		-1.382.085	-18.017
Årets resultat		-1.382.085	-18.017
Forslag til resultatdisponering			
Overført resultat		-1.382.085	-18.017
I alt		-1.382.085	-18.017

Balance 31. december 2024

Aktiver

	Note	2024	2023
		kr.	kr.
Tilgodehavender fra salg og tjenesteydelser		215.906	
Tilgodehavender hos tilknyttede virksomheder		86.147	
Andre tilgodehavender		46.350	28.702
Tilgodehavender i alt		348.403	28.702
Likvide beholdninger		423.881	432.465
Omsætningsaktiver i alt		772.284	461.167
AKTIVER I ALT		772.284	461.167

Balance 31. december 2024

Passiver

	Note	2024	2023
		kr.	kr.
Registreret kapital mv.		400.000	400.000
Overført resultat		-1.369.388	12.698
Egenkapital i alt		-969.388	412.698
Gældsforpligtelser til tilknyttede virksomheder		1.533.640	33.640
Skyldig selskabsskat		0	4.829
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		198.032	
Periodeafgrænsningsposter		10.000	10.000
Kortfristede gældsforpligtelser i alt		1.741.672	48.469
Gældsforpligtelser i alt		1.741.672	48.469
PASSIVER I ALT		772.284	461.167

Noter

1. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte	2024 2
------------------------------	------------------