
NORTH ATLANTIC TRADING ApS

CVR-nr.: 28288654

Kalkbrænderiløbskaj 6
2100 København Ø

Årsrapport
1. juli 2024 - 30. juni 2025

Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den

22/12/2025

Poul Lund Christensen
Dirigent

Indhold

Virksomhedsoplysninger

Virksomhedsoplysninger

Påtegninger

Ledespåtegning

Ledelsesberetning

Ledelsesberetning

Årsregnskab

Anvendt regnskabspraksis

Resultatopgørelse

Balance

Noter

Virksomhedsoplysninger

Virksomheden NORTH ATLANTIC TRADING ApS
Kalkbrænderiløbskaj 6
2100 København Ø

CVR-nr.: 28288654
Regnskabsår: 01/07/2024 - 30/06/2025

Ledelsespåtegning

Ledelsen har dags dato behandlet og godkendt årsrapporten for regnskabsperioden 01. juli 2024 - 30. juni 2025 for NORTH ATLANTIC TRADING ApS.

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.

Australia, den 22/12/2025

Direktion

Simon John Zeccola

Mark David Korman

Ledelsesberetning

Principal activities

The company act as agent for buying and selling computer hardware.

Unusual circumstances

No unusual circumstances have affected the company's activities during the year.

Uncertainty relating to recognition and measurement

The company has no uncertainty relating to recognition and measurement.

Development in activities and financial position

The company's financial position and the result of the year will be shown in the following income statement of the financial year 1 July 2024 - 30 June 2025 and the balance sheet as per 30 June 2025.

It is the company's 21th financial year. The annual report is prepared in DKK.

The result for the period shows a loss of DKK -57.573

Subsequent events

The wider business strategy is to continue to seek out the best margins possible across markets through a diverse and robust supplier network, this being supported by potential expansion in the capital base. This strategy of greater margin and growth will flow through to North Atlantic Trading ApS royalty of profits, with expectations regarding positive equity in the future.

Future prospects

The company expect a profit for the coming year.

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B. The annual report of the Company has been prepared in accordance with the provisions of the Danish Financial Statements Act for Class B companies.

The accounting policies were applied consistently with the principles of prior years' financial reporting.

Recognition and measurement

Revenues are recognized in the income statement as earned. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortized costs are recognized. Moreover, all expenses incurred to achieve the earnings for the year are recognized in the income statement, including depreciation, amortization, write downs and provisions.

Assets are recognized in the balance sheet when it is likely that the future financial benefits will accrue on the company and when the value of the asset can be measured reliably.

Liabilities are recognized in the balance sheet when it is likely that the future financial benefits will be deducted from the company and when the value of the liability 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.

Certain financial assets and liabilities are measured at cost, thus recognizing a constant effective interest over the term. Amortized cost is computed as original cost less deductions, if any, as well as additions/deductions of the accumulated amortization of the difference between cost and nominal value.

When recognizing and measuring, gains, losses and risk in connection with the presentation of the annual report are considered and which confirm or invalidate events, which existed at balance sheet date.

Foreign currency translation

During the year transactions in foreign currencies are translated at the rate of exchange as at the transaction date.

Receivables, liabilities and other items in foreign currencies which are unsettled on the balance sheet date are translated at the exchange rate as at the balance sheet date.

Realized and unrealized exchange rate adjustments are included in the profit and loss account under financial items.

Income statement

Gross profit / Gross loss

With reference to section 32 of the Danish Financial Statements Act, the items from 'Revenue' to and including 'Other external expenses' are consolidated into one item stated as Gross profit / Gross loss.

Other external expenses

Other external expenses comprise expenses for distribution, sale, marketing, administration, premises, bad debts, etc.

Financial items

Interest income and expense and similar items 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.

Tax on profit/loss for the year

Tax for the year consists of current tax for the year and deferred tax for the year. The tax attributable to the profit for the year is recognized in the income statement, whereas the tax attributable to equity transactions is recognized directly in equity.

Any changes in deferred tax due to changes to tax rates are recognized in the income statement.

Balance sheet

Receivables

Receivables are measured at amortized cost. Write-down is made for bad debt losses based on an individual assessment of receivables.

Tax assets, receivables and liabilities

Current tax liabilities and outstanding current tax are recognized in the balance sheet as computed tax on the taxable income for the year adjusted for tax on previous years' taxable income as well as for tax paid on account.

Deferred tax is measured according to the liability method in respect of temporary differences between accounting and tax values of assets and liabilities. In cases, e.g. regarding shares where computation of the tax value can be made according to alternative tax rules, deferred tax is measured either on basis of the planned use of the asset or on settlement of the liability.

Deferred tax assets, including the tax value of tax loss carry forwards, are measured at expected realizable value, either by payment of tax on future earnings or by set-off against deferred tax liabilities within the same legal tax entity. Deferred net tax assets, if any, are measured at net realizable value.

Deferred tax is measured on basis of the tax rules and tax rates ruling at balance sheet date, when the deferred tax is expected to become current tax. Changes in deferred tax because of changes in tax rates are recognized in the income statement.

Liabilities

Liabilities are measured at amortized cost equal to nominal value.

Resultatopgørelse 1. jul. 2024 - 30. jun. 2025

	Note	2024/25 kr.	2023/24 kr.
Bruttofortjeneste/Bruttotab		-36.190	-253.959
Resultat af ordinær primær drift		-36.190	-253.959
Øvrige finansielle omkostninger		-21.383	-31.181
Ordinært resultat før skat		-57.573	-285.140
Årets resultat		-57.573	-285.140
Forslag til resultatdisponering			
Overført resultat		-57.573	-285.140
I alt		-57.573	-285.140

Balance 30. juni 2025

Aktiver

	Note	2024/25	2023/24
		kr.	kr.
Tilgodehavender fra salg og tjenesteydelser		1.753.769	
Tilgodehavender i alt		1.753.769	
Likvide beholdninger		7.525.002	8.400.780
Omsætningsaktiver i alt		9.278.771	8.400.780
AKTIVER I ALT		9.278.771	8.400.780

Balance 30. juni 2025

Passiver

	Note	2024/25	2023/24
		kr.	kr.
Registreret kapital mv.		225.000	227.315
Overført resultat		1.052.189	1.238.918
Egenkapital i alt		1.277.189	1.466.233
Leverandører af varer og tjenesteydelser		890.674	661.592
Gældsforpligtelser til tilknyttede virksomheder		7.110.813	6.272.849
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		95	106
Kortfristede gældsforpligtelser i alt		8.001.582	6.934.547
Gældsforpligtelser i alt		8.001.582	6.934.547
PASSIVER I ALT		9.278.771	8.400.780

Noter

1. Information om gennemsnitligt antal ansatte

	2024/25
Gennemsnitligt antal ansatte	1
1 employee on average	