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# **NORTH ATLANTIC TRADING ApS**

**CVR-nr.: 28288654**

Kalkbrænderiløbskaj 6  
2100 København Ø

Årsrapport  
1. juli 2022 - 30. juni 2023

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

**29/12/2023**

**Poul Lund Christensen  
Dirigent**



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# Virksomhedsoplysninger

**Virksomheden** NORTH ATLANTIC TRADING ApS  
Kalkbrænderiløbskaj 6  
2100 København Ø

CVR-nr.: 28288654  
Regnskabsår: 01/07/2022 - 30/06/2023

## Ledelsespåtegning

The Executive Board has today discussed and approved the Annual Report of North Atlantic Trading ApS for the financial year period 1 July 2022 – 30 June 2023.

The Annual Report has been prepared in accordance with the Danish Financial Statements Act.

We consider the accounting principles appropriate, and in our opinion the Annual Report gives a true and fair view of the Company's assets and liabilities, financial position and the results of operations.

In our opinion, the managements review gives a true and fair statement of the conditions mentioned in the review.

We consider the conditions for not performing audit to be fulfilled.

We recommend to the Annual General meeting of shareholders that the Annual Report for the coming year should not be audited. We consider the conditions for not performing audit to be fulfilled.

We recommend that the Annual Report is approved by the Annual General Meeting of shareholders.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Copenhagen, den 29/12/2023

### **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 2022 - 30 June 2023 and the balance sheet as per 30 June 2023.

It is the company's 19th financial year. The annual report is prepared in DKK.

The result for the period shows a profit of DKK 1.004.226

**Subsequent events**

The business experienced losses in FY2021 which has contributed to the entity have negative equity. 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 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. 2022 - 30. jun. 2023

	Note	2022/23 kr.	2021/22 kr.
<b>Bruttofortjeneste/Bruttotab</b>		<b>558.424</b>	<b>919.545</b>
Andre driftsomkostninger		0	0
<b>Resultat af ordinær primær drift</b>		<b>558.424</b>	<b>919.545</b>
Andre finansielle indtægter		449.409	
Øvrige finansielle omkostninger		-3.607	-10.659
<b>Ordinært resultat før skat</b>		<b>1.004.226</b>	<b>908.886</b>
Skat af årets resultat	1		0
<b>Årets resultat</b>		<b>1.004.226</b>	<b>908.886</b>
<b>Forslag til resultatdisponering</b>			
Overført resultat		1.004.226	908.886
<b>I alt</b>		<b>1.004.226</b>	<b>908.886</b>

## Balance 30. juni 2023

### Aktiver

	Note	2022/23	2021/22
		kr.	kr.
Tilgodehavender fra salg og tjenesteydelser		6.499.141	884.836
Andre tilgodehavender		1.226.944	
<b>Tilgodehavender i alt</b>		<b>7.726.085</b>	<b>884.836</b>
Likvide beholdninger		1.518.327	347.323
<b>Omsætningsaktiver i alt</b>		<b>9.244.412</b>	<b>1.232.159</b>
<b>AKTIVER I ALT</b>		<b>9.244.412</b>	<b>1.232.159</b>

## Balance 30. juni 2023

### Passiver

	Note	2022/23	2021/22
		kr.	kr.
Registreret kapital mv.	2	225.000	125.000
Overført resultat		1.592.777	-3.429.807
<b>Egenkapital i alt</b>		<b>1.817.777</b>	<b>-3.304.807</b>
Leverandører af varer og tjenesteydelser		387.727	11.462
Gældsforpligtelser til tilknyttede virksomheder		7.038.802	4.510.378
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		106	15.126
<b>Kortfristede gældsforpligtelser i alt</b>		<b>7.426.635</b>	<b>4.536.966</b>
<b>Gældsforpligtelser i alt</b>		<b>7.426.635</b>	<b>4.536.966</b>
<b>PASSIVER I ALT</b>		<b>9.244.412</b>	<b>1.232.159</b>

## Noter

### 1. Skat af årets resultat

	2022/23 kr.	2021/22 kr.
Tax for the year	0	0
Change in tax	0	0
Change from previous years	0	0
	<u>0</u>	<u>0</u>

### 2. Registreret kapital mv.

	Share capital DKK	Retained earnings DKK	Total DKK
Balance 1 July 2022	225.000	588.551	813.551
Result of the year		1.004.226	1.004.226
<b>Balance 30 June 2023</b>	<b>225.000</b>	<b>1.592.777</b>	<b>1.817.777</b>

#### Share capital

The share capital comprises 302 shares of EUR 100 or multiples hereof. Last year 134 shares of EUR 100 was added to the share capital

### 3. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte	<b>2022/23</b>
	0