
GMS Management Solutions Danmark ApS

CVR-nr.: 41164808

Christians Brygge 28
1559 København V

Årsrapport
1. januar 2023 - 31. december 2023

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

25/06/2024

**Sara Maria Rocio De Francisco Miguel
Dirigent**

Indhold**Virksomhedsoplysninger**

Virksomhedsoplysninger

Påtegninger

Ledespåtegning

Ledelsesberetning

Ledelsesberetning

Årsregnskab

Anvendt regnskabspraksis

Resultatopgørelse

Balance

Noter

Virksomhedsoplysninger

Virksomheden GMS Management Solutions Danmark ApS
Christians Brygge 28
1559 København V

CVR-nr.: 41164808
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 GSM Management Solutions Danmark 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.

København, den 25/06/2024

Direktion

Jonas Birch Lastein

Sara Maria Rocia de Fransisco Miguel

Ledelsesberetning

P r i n c i p a l a c t i v i t i e s

The purpose of the company is to conduct business with consulting and advisory services.

U n u s u a l c i r c u m s t a n c e s

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

U n c e r t a i n t y r e l a t i n g t o r e c o g n i t i o n a n d m e a s u r e m e n t

The company has no uncertainty relating to recognition and measurement.

D e v e l o p m e n t i n a c t i v i t i e s a n d f i n a n c i a l p o s i t i o n

The company's financial position and the result of the year will be shown in the following income statement of the financial year 1st January 2023 – 31st December 2023 and the balance sheet as per 31st December 2023.

It is the company's 3rd financial year. The annual report is prepared in DKK.

The result for the period shows a profit of DKK 41.878. As per 31st December 2023 the company has a share capital of DKK 81.878.

S u b s e q u e n t e v e n t s

No significant events have occurred after the balance sheet date, which could have influence on the evaluation of the financial statements.

F u t u r e p r o s p e c t s

The company expect a profit for the coming year.

Anvendt regnskabspraksis

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

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. jan. 2023 - 31. dec. 2023

	Note	2023 kr.	2022 kr.
Bruttofortjeneste/Bruttotab		553.428	624.182
Personaleomkostninger	1	-468.161	-443.817
Resultat af ordinær primær drift		85.267	180.365
Andre finansielle indtægter	2	11.401	49.410
Øvrige finansielle omkostninger	3	-61.396	-68.873
Ordinært resultat før skat		35.272	160.902
Skat af årets resultat	4	6.606	33.835
Årets resultat		41.878	194.737
Forslag til resultatdisponering			
Foreslået udbytte indregnet under egenkapitalen		41.878	194.737
I alt		41.878	194.737

Balance 31. december 2023

Aktiver

	Note	2023	2022
		kr.	kr.
Tilgodehavender fra salg og tjenesteydelser		5.384.198	0
Tilgodehavender hos tilknyttede virksomheder		0	7.901
Tilgodehavende skat		12.349	0
Andre tilgodehavender		107.424	73.835
Tilgodehavender i alt		5.503.971	81.736
Likvide beholdninger		2.015.695	818.012
Omsætningsaktiver i alt		7.519.666	899.748
AKTIVER I ALT		7.519.666	899.748

Balance 31. december 2023

Passiver

	Note	2023	2022
		kr.	kr.
Registreret kapital mv.	5	40.000	40.000
Overført resultat		41.878	
Forslag til udbytte			194.737
Egenkapital i alt		81.878	234.737
Gældsforpligtelser til tilknyttede virksomheder		2.085.168	0
Skyldig selskabsskat		0	17
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		543.948	5.358
Kontraktlige forpligtelser		4.808.672	659.636
Kortfristede gældsforpligtelser i alt		7.437.788	665.011
Gældsforpligtelser i alt		7.437.788	665.011
PASSIVER I ALT		7.519.666	899.748

Noter

1. Personalemkostninger

	2023	2022
	DKK	DKK
Salaries and wages	455.606	495.251
Other social security cost	12.555	(51.434)
	<u>468.161</u>	<u>443.817</u>

2. Andre finansielle indtægter

	2023	2022
	DKK	DKK
Interest income other	7.109	3.937
Exchange rate gain	4.292	45.473
	<u>11.401</u>	<u>49.410</u>

3. Øvrige finansielle omkostninger

	2023	2022
	DKK	DKK
Credit charges	31.001	41.305
Exchange rate loss	30.395	27.568
	<u>61.396</u>	<u>68.873</u>

4. Skat af årets resultat

	2023	2022
	DKK	DKK
Tax for the year	(6.606)	(33.835)
Prior year adjustment	0	0
	<u>(33.835)</u>	<u>(33.835)</u>

5. Registreret kapital mv.

	Share capital kr.	Retained earnings kr.	Total kr.
Balance 1st January 2023	40.000	0	40.000
Result of the year	0	41.878	41.878
Balance 31st December 2023	40.000	41.878	81.878

Share capital

The share capital comprises 40 shares of DKK 1.000 or multiples hereof. There are no changes in the share capital in the last year.

6. Information om gennemsnitligt antal ansatte

	2023
Gennemsnitligt antal ansatte	1