



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 913 083 741
Organisasjonsform: Norskreg. utenlandsk foretak
Foretaksnavn: SIA EMIMAR NUF
Forretningsadresse: 5A Starta iela
LV - 1026 RIGA

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Regina Medvedeva
Dato for fastsettelse av årsregnskapet: 17.06.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 31.08.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		11 249 598	
Sum inntekter		11 249 598	
Kostnader			
Raw materials and consumables used		7 183 109	
Employee benefits expense	2	1 810 710	
Other expenses		553 074	
Sum kostnader		9 546 893	
Driftsresultat		1 702 705	
Finansinntekter og finanskostnader			
Annen renteinntekt		258	
Sum finansinntekter		258	
Annen rentekostnad		803	
Other financial expenses		117 204	
Sum finanskostnader		118 007	
Netto finans		-117 749	
Ordinært resultat før skattekostnad		1 584 956	0
Income tax expense	3	348 690	
Ordinært resultat etter skattekostnad		1 236 266	0
Årsresultat	4	1 236 266	0
Årsresultat etter minoritetsinteresser		1 236 266	
Totalresultat		1 236 266	
Overføringer og disponeringer			
Other equity	4	1 236 266	
Transferred from other equity	4		



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Sum overføringer og disponeringer		1 236 266	



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Finansielle anleggsmidler			
Lån til foretak i samme konsern	5		
Lån til tilknyttet selskap og felles kontrollert virksomhet	5		
Other long-term receivables	5		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		12 097	
Konsernfordringer		1 707 674	
Sum fordringer		1 719 771	
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	166 288	
Sum bankinnskudd, kontanter og lignende		166 288	
Sum omløpsmidler		1 886 059	0
SUM EIENDELER		1 886 059	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Opptjent egenkapital			
Other equity	4	1 236 266	



Balanse

Beløp i: NOK	Note	2023	2022
Sum opptjent egenkapital		1 236 266	
Sum egenkapital	4	1 236 266	0
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		6 862	
Tax payable	3	348 690	
Public duties payable	6	59 993	
Other current liabilities		234 249	
Sum kortsiktig gjeld		649 794	
Sum gjeld		649 794	0
SUM EGENKAPITAL OG GJELD		1 886 059	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 735438

Enheten

Organisasjonsnummer: 913 083 741
Organisasjonsform: Norskreg. utenlandsk foretak
Foretaksnavn: EMIMAR
Forretningsadresse: 5A Starta iela
LV - 1026 RIGA

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Konsern

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Årsregnskapet fastsatt av kompetent organ

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Brønnøysundregistrene, 29.08.2024



Organisasjonsnr: 913 083 741
EMIMAR

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		11 249 598	
Sum inntekter		11 249 598	
Kostnader			
Raw materials and consumables used		7 183 109	
Employee benefits expense	2	1 810 710	
Other expenses		553 074	
Sum kostnader		9 546 893	
Driftsresultat		1 702 705	
Finansinntekter og finanskostnader			
Annen renteinntekt		258	
Sum finansinntekter		258	
Annen rentekostnad		803	
Other financial expenses		117 204	
Sum finanskostnader		118 007	
Netto finans		-117 749	
Ordinært resultat før skattekostnad		1 584 956	0
Income tax expense	3	348 690	
Ordinært resultat etter skattekostnad		1 236 266	0
Årsresultat	4	1 236 266	0
Årsresultat etter minoritetsinteresser		1 236 266	
Totalresultat		1 236 266	
Overføringer og disponeringer			
Other equity	4	1 236 266	
Transferred from other equity	4		
Sum overføringer og disponeringer		1 236 266	



Organisasjonsnr: 913 083 741
EMIMAR

BALANSE

Beløp i: NOK	Note	2023	2022
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BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel	3		
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Finansielle anleggsmidler

Lån til foretak i samme konsern	5		
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Lån til tilknyttet selskap og felles kontrollert virksomhet	5		
Other long-term receivables	5		

Sum anleggsmidler		0	0
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Omløpsmidler

Varer

Fordringer

Other short-term receivables		12 097	
Konsernfordringer		1 707 674	
Sum fordringer		1 719 771	

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	6	166 288	
Sum bankinnskudd, kontanter og lignende		166 288	

Sum omløpsmidler		1 886 059	0
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SUM EIENDELER		1 886 059	0
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Opptjent egenkapital

Other equity	4	1 236 266	
Sum opptjent egenkapital		1 236 266	

Sum egenkapital	4	1 236 266	0
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Gjeld

Langsiktig gjeld



Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		6 862	
Tax payable	3	348 690	
Public duties payable	6	59 993	
Other current liabilities		234 249	
Sum kortsiktig gjeld		649 794	
Sum gjeld		649 794	0
SUM EGENKAPITAL OG GJELD		1 886 059	0



Organisasjonsnr: 913 083 741
EMIMAR

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
3.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

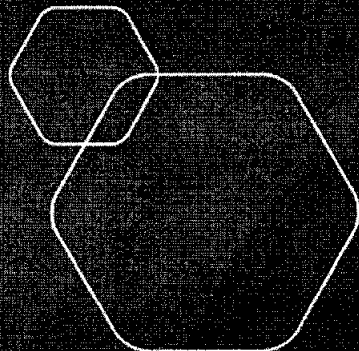
Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

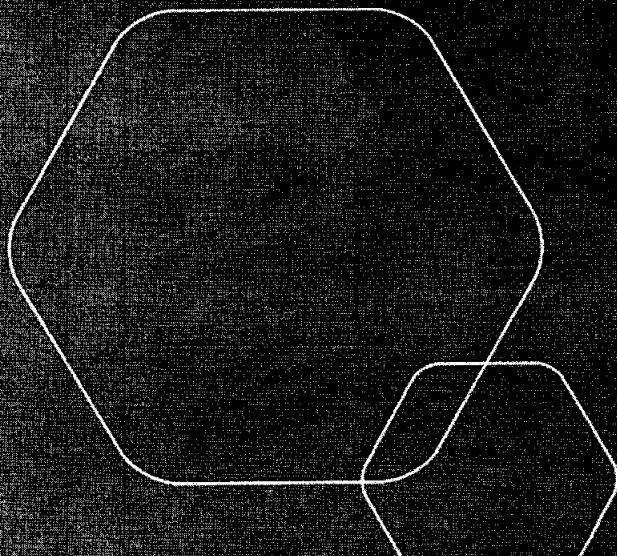
Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Annual Report 2023
EMIMAR

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 913 083 741

VS



REVENUE STATEMENT

EMIMAR

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		11 249 598	0
Total income		11 249 598	0
Raw materials and consumables used		7 183 109	0
Employee benefits expense	2	1 810 710	0
Other expenses		553 074	0
Total expenses		9 546 893	0
Operating profit		1 702 705	0
FINANCIAL INCOME AND EXPENSES			
Other interest income		258	0
Other interest expenses		803	0
Other financial expenses		117 204	0
Net financial items		-117 749	0
Net profit before tax		1 584 956	0
Income tax expense	3	348 690	0
Net profit or loss	4	1 236 266	0
ATTRIBUTABLE TO			
Other equity	4	1 236 266	0
Total		1 236 266	0

V.S.

EMIMAR

SIDE 2



BALANCE SHEET

EMIMAR

ASSETS	Note	2023	2022
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
NON-CURRENT FINANCIAL ASSETS			
CURRENT ASSETS			
DEBTORS			
Other short-term receivables		12 097	0
Receivables from group companies		1 707 674	0
Total receivables		1 719 771	0
INVESTMENTS			
Cash and cash equivalents	6	166 288	0
Total current assets		1 886 059	0
Total assets		1 886 059	0

V/S

EMIMAR

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BALANCE SHEET

EMIMAR

EQUITY AND LIABILITIES	Note	2023	2022
EQUITY			
PAID-IN CAPITAL			
RETAINED EARNINGS			
Other equity	4	1 236 266	0
Total retained earnings		1 236 266	0
Total equity	4	1 236 266	0
LIABILITIES			
PROVISIONS			
OTHER NON-CURRENT LIABILITIES			
CURRENT LIABILITIES			
Trade payables		6 862	0
Tax payable	3	348 690	0
Public duties payable	6	59 993	0
Other current liabilities		234 249	0
Total current liabilities		649 794	0
Total liabilities		649 794	0
Total equity and liabilities		1 886 059	0

V.S.



Note 1 - Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.

Note 2 Salary costs and number of man-years

SALARY COSTS

	2023	2022
Salaries	1 465 094	0
Social contributions paid in LV	345 616	0
Total	1 810 710	0

In 2023 the company employed 3 man-years.

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	348 690	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	348 690	0
Taxable income:		
Result before tax	1 584 956	0
Permanent differences	0	0
Taxable income	1 584 956	0
Payable tax in the balance:		
Payable tax on this year's result	348 690	0
Total payable tax in the balance	348 690	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

V.B.



	2023	2022	Difference
Deferred tax (22 %)	0	0	0

Note 4 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2022	0	0	0	0	0
Result of the year				1 236 266	1 236 266
Pr 31.12.2023	0	0	0	1 236 266	1 236 266

Note 5 Receivables with a maturity later than one year

	2023	2022
Receivables from private shareholders, board members etc.	0	0
Loans to associated companies/ joint ventures	0	0
Loans to companies in the same group	0	0
Loans to employees	0	0
Other receivables (fixed assets)	0	0
Total long-term receivables	0	0

Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 0.

V.S.
Vasilij Suženko



Annual Report 2023
EMIMAR

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 913 083 741



REVENUE STATEMENT

EMIMAR

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ATTRIBUTABLE TO			
Other equity	4	1 236 266	0
Total		1 236 266	0

EMIMAR

SIDE 2



BALANCE SHEET

EMIMAR

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INTANGIBLE ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
NON-CURRENT FINANCIAL ASSETS			
CURRENT ASSETS			
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EMIMAR

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BALANCE SHEET

EMIMAR

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RETAINED EARNINGS			
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PROVISIONS			
OTHER NON-CURRENT LIABILITIES			
CURRENT LIABILITIES			
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Public duties payable	6	59 993	0
Other current liabilities		234 249	0
Total current liabilities		649 794	0
Total liabilities		649 794	0
Total equity and liabilities		1 886 059	0



Note 1 - Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

OPERATING REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

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Payable tax on this year's result	348 690	0



Total payable tax in the balance **348 690** **0**

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