



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2019 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 916 118 678  
Organisasjonsform: Norskreg. utenlandsk foretak  
Foretaksnavn: ALUMAJA  
Forretningsadresse: Klooga MNT 12B-3 Tabasalu  
76901 HARJUMAA

### Regnskapsår

Årsregnskapets periode: 01.01.2019 - 31.12.2019

### 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: Marek Nurk  
Dato for fastsettelse av årsregnskapet: 27.08.2020

### Grunnlag for avgivelse

År 2019: Årsregnskapet er elektronisk innlevert  
År 2018: Tall er hentet fra elektronisk innlevert årsregnskap fra 2019

*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, 06.11.2020



## Resultatregnskap

Beløp i: EUR	Note	2019	2018
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	7	388 433	162 600
Annen driftsinntekt		1 216	2 640
<b>Sum inntekter</b>		<b>389 649</b>	<b>165 240</b>
<b>Kostnader</b>			
Varekostnad	8	92 782	104 054
Lønnskostnad	10	261 440	35 352
Avskrivning på varige driftsmidler og immaterielle eiendeler	4	4 746	2 849
Annen driftskostnad	9	10 979	17 827
Annen driftskostnad		7 993	1 681
<b>Sum kostnader</b>		<b>377 940</b>	<b>161 763</b>
<b>Driftsresultat</b>		<b>11 709</b>	<b>3 477</b>
<b>Netto finans</b>			
<b>Ordinært resultat før skattekostnad</b>		<b>11 709</b>	<b>3 477</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>11 709</b>	<b>3 477</b>
<b>Årsresultat</b>		<b>11 709</b>	<b>3 477</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		11 709	3 477
<b>Sum overføringer og disponeringer</b>		<b>11 709</b>	<b>3 477</b>



## Balanse

Beløp i: EUR	Note	2019	2018
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	4	32 907	10 446
<b>Sum varige driftsmidler</b>		<b>32 907</b>	<b>10 446</b>
<b>Sum anleggsmidler</b>		<b>32 907</b>	<b>10 446</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer	2	72 038	77 529
<b>Sum fordringer</b>		<b>72 038</b>	<b>77 529</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		43 343	4 383
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>43 343</b>	<b>4 383</b>
<b>Sum omløpsmidler</b>		<b>115 381</b>	<b>81 912</b>
<b>SUM EIENDELER</b>		<b>148 288</b>	<b>92 358</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital		2 500	2 500
Annen innskutt egenkapital		-2 500	-2 500
<b>Sum innskutt egenkapital</b>		<b>0</b>	<b>0</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		25 097	28 953



## Balanse

<b>Beløp i: EUR</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
Annen egenkapital		11 709	3 477
<b>Sum opptjent egenkapital</b>		<b>36 806</b>	<b>32 430</b>
<b>Sum egenkapital</b>		<b>36 806</b>	<b>32 430</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Øvrig langsiktig gjeld	5	16 012	6 148
<b>Sum annen langsiktig gjeld</b>		<b>16 012</b>	<b>6 148</b>
<b>Sum langsiktig gjeld</b>		<b>16 012</b>	<b>6 148</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	6	91 288	51 655
Annen kortsiktig gjeld	5	4 182	2 125
<b>Sum kortsiktig gjeld</b>		<b>95 470</b>	<b>53 780</b>
<b>Sum gjeld</b>		<b>111 482</b>	<b>59 928</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>148 288</b>	<b>92 358</b>



## ANNUAL REPORT

**beginning of financial year:** 01.01.2019

**end of the financial year:** 31.12.2019

**business name:** Alumaja OÜ

**register code:** 12698106

**street, building, apartment, farm:** Klooga mnt 12b-3

**small town:** Tabasalu alevik

**rural municipality:** Harku vald

**county:** Harju maakond

**postal code:** 76901

**telephone:** +372 55541245

**e-mail address:** marek@alumaja.ee



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TEGEVUSARUANNE 2019

Alumaja OÜ

Alumaja OÜ põhitegevusalaks on elamute ja mitteeluhoonete ehitus. Peamiseks tegevuseks aastal 2019 oli puitseinaelementide paigaldus alltöövõtuna Eestis ja Norras.

90 % kogu müügikäibest moodustas paigaldustööd allhankijana.

Ettevõtte igapäevast tööd juhib juhatuse liige. Keskmine töötajate arv aruandeperioodil oli 6 ning nende palgakulu 201 124 eurot.

Majandusaasta aruande koostamisperioodil olulisi sündmusi ei toimunud.

Alates 2020 aasta tegeleme edasi element majade paigaldusega Norra ja Eestis, selleks jätkame 4 lihttöölisega, keda juhib igapäevaselt 2 töödejuhatajat.

Marek Nurk

Juhatuses liige



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## The annual accounts

### Statement of financial position

(In Euros)

	31.12.2019	31.12.2018	Note
Assets			
Current assets			
Cash and cash equivalents	43 343	4 383	
Receivables and prepayments	72 038	77 529	2
<b>Total current assets</b>	<b>115 381</b>	<b>81 912</b>	
Non-current assets			
Property, plant and equipment	32 907	10 446	4
<b>Total non-current assets</b>	<b>32 907</b>	<b>10 446</b>	
<b>Total assets</b>	<b>148 288</b>	<b>92 358</b>	
Liabilities and equity			
Liabilities			
Current liabilities			
Loan liabilities	4 182	2 125	5
Payables and prepayments	91 288	51 655	6
<b>Total current liabilities</b>	<b>95 470</b>	<b>53 780</b>	
Non-current liabilities			
Loan liabilities	16 012	6 148	5
<b>Total non-current liabilities</b>	<b>16 012</b>	<b>6 148</b>	
<b>Total liabilities</b>	<b>111 482</b>	<b>59 928</b>	
Equity			
Issued capital	2 500	2 500	
Unpaid capital	-2 500	-2 500	
Retained earnings (loss)	25 097	28 953	
Annual period profit (loss)	11 709	3 477	
<b>Total equity</b>	<b>36 806</b>	<b>32 430</b>	
<b>Total liabilities and equity</b>	<b>148 288</b>	<b>92 358</b>	



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## Income statement

(In Euros)

	2019	2018	Note
Revenue	388 433	162 600	7
Other income	1 216	2 640	
Raw materials and consumables used	-92 782	-104 054	8
Other operating expense	-10 979	-17 827	9
Employee expense	-261 440	-35 352	10
Depreciation and impairment loss (reversal)	-4 746	-2 849	4
Other expense	-7 993	-1 681	
<b>Operating profit (loss)</b>	<b>11 709</b>	<b>3 477</b>	
<b>Profit (loss) before tax</b>	<b>11 709</b>	<b>3 477</b>	
<b>Annual period profit (loss)</b>	<b>11 709</b>	<b>3 477</b>	



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## Notes

### Note 1 Accounting policies

#### General information

Käesolev raamatupidamise aastaaruanne on koostatud vastavalt Eesti finantsaruandluse standardile. Eesti finantsaruandluse standard on IAS ja IFRS standarditele, kui rahvusvaheliselt tunnustatud arvestuse ja aruandluse põhimõtetele, tuginev raamatupidamistava, mille põhinõuded on kehtestatud Raamatupidamise seadusega ning mida täiendavad Raamatupidamise Toimkonna juhendid.

Alumaja OÜ kasutab kasumiaruande koostamisel Eesti Vabariigi raamatupidamise seaduse lisas 2 toodud kasumiaruande skeemi nr 1. Raamatupidamise aastaaruanne kajastab õigesti ja õiglaselt Alumaja OÜ 31.12.17 finantsseisundit ning perioodi 01.01.17 – 31.12.2017 majandustulemust.

Vastavalt raamatupidamise seaduses toodud ettevõtjate kategooriatele liigitub ettevõtte väikeettevõtjaks, kellel on lubatud koostada lühendatud mahus aastaaruanne.

Käesolev aruanne on koostatud lähtudes väikeettevõtja lühendatud aastaaruannetele kohalduvatest nõuetest.

### Note 2 Receivables and prepayments

(In Euros)

	31.12.2019	Within 12 months
Accounts receivable	815	815
Accounts receivables	815	815
Tax prepayments and receivables	69	69
Other receivables	66 073	66 073
Accrued income	66 073	66 073
Prepayments	5 081	5 081
Deferred expenses	5 081	5 081
<b>Total receivables and prepayments</b>	<b>72 038</b>	<b>72 038</b>
	31.12.2018	Within 12 months
Accounts receivable	39 408	39 408
Accounts receivables	39 408	39 408
Tax prepayments and receivables	91	91
Other receivables	36 928	36 928
Accrued income	36 928	36 928
Prepayments	1 102	1 102
Deferred expenses	142	142
Other paid prepayments	960	960
<b>Total receivables and prepayments</b>	<b>77 529</b>	<b>77 529</b>



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### Note 3 Tax prepayments and liabilities

(In Euros)

	31.12.2019		31.12.2018	
	Tax prepayments	Tax liabilities	Tax prepayments	Tax liabilities
Corporate income tax		1 867	0	435
Value added tax	69	25 654	91	1 603
Personal income tax		14 048	0	598
Fringe benefit income tax		83	0	76
Social tax		7 669	0	1 645
Contributions to mandatory funded pension		324	0	72
Unemployment insurance tax		389	0	64
Interest			0	1
<b>Total tax prepayments and liabilities</b>	<b>69</b>	<b>50 034</b>	<b>91</b>	<b>4 494</b>

### Note 4 Property, plant and equipment

(In Euros)

	Transportation	Computers and computer systems	Total	
			Machinery and equipment	
<b>31.12.2017</b>				
Carried at cost	14 245		14 245	14 245
Accumulated depreciation	-950		-950	-950
<b>Residual cost</b>	<b>13 295</b>		<b>13 295</b>	<b>13 295</b>
Depreciation	-2 849		-2 849	-2 849
<b>31.12.2018</b>				
Carried at cost	14 245		14 245	14 245
Accumulated depreciation	-3 799		-3 799	-3 799
<b>Residual cost</b>	<b>10 446</b>		<b>10 446</b>	<b>10 446</b>
Acquisitions and additions	34 625	1 366	35 991	35 991
Other acquisitions and additions	34 625	1 366	35 991	35 991
Depreciation	-4 547	-199	-4 746	-4 746
Disposals (in residual costs)	-8 784		-8 784	-8 784
<b>31.12.2019</b>				
Carried at cost	34 625	1 366	35 991	35 991
Accumulated depreciation	-2 885	-199	-3 084	-3 084
<b>Residual cost</b>	<b>31 740</b>	<b>1 167</b>	<b>32 907</b>	<b>32 907</b>

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**Disposed property, plant and equipment at selling price**

	<b>2019</b>	<b>2018</b>
Machinery and equipment	10 000	0
Transportation	10 000	0
<b>Total</b>	<b>10 000</b>	<b>0</b>

**Note 5 Finance lease**

(In Euros)

**Accounting entity as lessee**

	<b>31.12.2019</b>	<b>Allocation by remaining maturity</b>		<b>Interest rate</b>	<b>Base currencies</b>	<b>Due date</b>
		<b>Within 12 months</b>	<b>1 - 5 years</b>			
<b>Finance lease obligations total</b>	20 194	4 182	16 012			

	<b>31.12.2018</b>	<b>Allocation by remaining maturity</b>		<b>Interest rate</b>	<b>Base currencies</b>	<b>Due date</b>
		<b>Within 12 months</b>	<b>1 - 5 years</b>			
<b>Finance lease obligations total</b>	8 270	2 125	6 145			

**Residual cost of leased assets**

	<b>31.12.2019</b>	<b>31.12.2018</b>
Machinery and equipment	31 740	10 446
<b>Total</b>	<b>31 740</b>	<b>10 446</b>



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## Note 6 Payables and prepayments

(In Euros)

	31.12.2019	Within 12 months	
Trade payables		1 140	1 140
Employee payables		16 349	16 349
Tax payables		50 034	50 034
Other payables		23 765	23 765
Other accrued expenses		23 765	23 765
<b>Total payables and prepayments</b>		<b>91 288</b>	<b>91 288</b>

  

	31.12.2018	Within 12 months	
Trade payables		35 667	35 667
Employee payables		3 586	3 586
Tax payables		4 494	4 494
Other payables		7 908	7 908
Other accrued expenses		7 908	7 908
<b>Total payables and prepayments</b>		<b>51 655</b>	<b>51 655</b>

## Note 7 Net sales

(In Euros)

	2019	2018
Net sales by geographical location		
Net sales in European Union		
Estonia	59 581	114 172
<b>Total net sales in European Union</b>	<b>59 581</b>	<b>114 172</b>
Net sales outside of European Union		
Norway	328 852	48 428
<b>Total net sales outside of European Union</b>	<b>328 852</b>	<b>48 428</b>
<b>Total net sales</b>	<b>388 433</b>	<b>162 600</b>
Net sales by operating activities		
Elamu- ja mitteamuruumide ehitus	388 433	162 600
<b>Total net sales</b>	<b>388 433</b>	<b>162 600</b>

## Note 8 Goods, raw materials and services

(In Euros)

	2019	2018
Raw materials	32 325	92 723
Logistics expense	0	100
Töölähetuse kulud	60 457	11 231
<b>Total goods, raw materials and services</b>	<b>92 782</b>	<b>104 054</b>



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## Note 9 Miscellaneous operating expenses

(In Euros)

	2019	2018
Miscellaneous office expenses	616	244
Training expense	1 359	1 251
Autokulud	442	4 512
Reklaami- ja turunduskulud	900	1 220
Other	7 662	10 600
<b>Total miscellaneous operating expenses</b>	<b>10 979</b>	<b>17 827</b>

## Note 10 Labor expense

(In Euros)

	2019	2018
Wage and salary expense	201 124	25 941
Social security taxes	60 316	9 411
<b>Total labor expense</b>	<b>261 440</b>	<b>35 352</b>
Average number of employees in full time equivalent units	6	2
Average number of employees by types of employment:		
Person employed under employment contract	5	0
Member of management or controlling body of legal person	1	1

## Note 11 Related parties

(In Euros)

**Remuneration and other significant benefits calculated for members of management and highest supervisory body**

	2019	2018
Remuneration	34 624	11 975