



## Jas Forwarding (Denmark) ApS

Alexandriagade 8  
2150 Nordhavn  
CVR No. 26236363

## Annual report 2023

The Annual General Meeting adopted the annual report on 30.07.2024

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**Tahira Fumo**

Chairman of the General Meeting

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# Entity details

## Entity

Jas Forwarding (Denmark) ApS  
Alexandriagade 8  
2150 Nordhavn

Business Registration No.: 26236363  
Registered office: København  
Financial year: 01.01.2023 - 31.12.2023

## Board of Directors

Tahira Fumo  
Stephan Sigg  
Marco Rebuffi

## Executive Board

Marco Rebuffi

## Auditors

Deloitte Statsautoriseret Revisionspartnerselskab  
Egtved Allé 4  
6000 Kolding

# Statement by Management

The Board of Directors and the Executive Board have today considered and approved the annual report of Jas Forwarding (Denmark) ApS for the financial year 01.01.2023 - 31.12.2023.

The annual report is presented in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Entity's financial position at 31.12.2023 and of the results of its operations for the financial year 01.01.2023 - 31.12.2023.

We believe that the management commentary contains a fair review of the affairs and conditions referred to therein.

We consider the preconditions for not auditing the financial statements for the financial year 01.01.2023 - 31.12.2023 to be complied with.

We recommend the annual report for adoption at the Annual General Meeting.

Copenhagen, 30.07.2024

## Executive Board

**Marco Rebuffi**

## Board of Directors

**Tahira Fumo**

**Stephan Sigg**

**Marco Rebuffi**

# Independent auditor's compilation report

## To Management of Jas Forwarding (Denmark) ApS

We have compiled the financial statements of Jas Forwarding (Denmark) ApS for the financial year 01.01.2023 - 31.12.2023 based on the Entity's bookkeeping records and other information Management has provided.

These financial statements comprise the income statement, balance sheet, statement of changes in equity, notes and a summary of significant accounting policies.

We performed this compilation engagement in accordance with ISRS 4410, Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist Management in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Danish Public Accountants Act and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile the financial statements are Management's responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the disclosures Management provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion about whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Esbjerg, 30.07.2024

### **Deloitte**

Statsautoriseret Revisionspartnerselskab  
CVR No. 33963556

### **Morten Almtoft Lund**

State Authorised Public Accountant  
Identification No (MNE) mne41365

# Management commentary

## Primary activities

The Company's activities comprise freight forwarding, primarily within air and ocean freight – and activities related thereto.

## Development in activities and finances

The result of 2023 is as expected due to another year without activity.

The company is included by the rules of "capital losses" in the Companies Act. The management expects to reestablish this with further capital.

Please refer to note 1 regarding going concern.

# Income statement for 2023

	Notes	2023 DKK	2022 DKK
<b>Gross profit/loss</b>		<b>0</b>	<b>(2,500)</b>
Other financial expenses		(8,573)	(3,392)
<b>Profit/loss for the year</b>		<b>(8,573)</b>	<b>(5,892)</b>
<b>Proposed distribution of profit and loss</b>			
Retained earnings		(8,573)	(5,892)
<b>Proposed distribution of profit and loss</b>		<b>(8,573)</b>	<b>(5,892)</b>

# Balance sheet at 31.12.2023

## Assets

	Notes	2023 DKK	2022 DKK
Cash		0	4,256
<b>Current assets</b>		<b>0</b>	<b>4,256</b>
<b>Assets</b>		<b>0</b>	<b>4,256</b>



**Equity and liabilities**

	<b>Notes</b>	<b>2023</b> <b>DKK</b>	<b>2022</b> <b>DKK</b>
Contributed capital		50,000	50,000
Retained earnings		(139,201)	(130,628)
<b>Equity</b>		<b>(89,201)</b>	<b>(80,628)</b>
Bank loans		4,315	0
Payables to group enterprises		83,394	83,394
Other payables		1,492	1,490
<b>Current liabilities other than provisions</b>		<b>89,201</b>	<b>84,884</b>
<b>Liabilities other than provisions</b>		<b>89,201</b>	<b>84,884</b>
<b>Equity and liabilities</b>		<b>0</b>	<b>4,256</b>
Going concern	1		
Employees	2		

# Statement of changes in equity for 2023

	<b>Contributed capital DKK</b>	<b>Retained earnings DKK</b>	<b>Total DKK</b>
Equity beginning of year	50,000	(130,628)	(80,628)
Profit/loss for the year	0	(8,573)	(8,573)
<b>Equity end of year</b>	<b>50,000</b>	<b>(139,201)</b>	<b>(89,201)</b>

# Notes

## **1 Going concern**

The Entity's financial position will be supported by Group Entities, which means that all liabilities can be paid upon maturity.

## **2 Employees**

The Entity has no employees other than the Executive Board. The Executive Officer has not received any remuneration.

# Accounting policies

## Reporting class

This annual report has been presented in accordance with the provisions of the Danish Financial Statements Act governing reporting class B enterprises with addition of a few provisions for reporting class C.

The accounting policies applied to these financial statements are consistent with those applied last year.

## Recognition and measurement

Assets are recognised in the balance sheet when it is probable as a result of a prior event that future economic benefits will flow to the Entity, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when the Entity has a legal or constructive obligation as a result of a prior event, and it is probable that future economic benefits will flow out of the Entity, and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Measurement subsequent to initial recognition is effected as described below for each financial statement item.

Anticipated risks and losses that arise before the time of presentation of the annual report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered at recognition and measurement.

Income is recognised in the income statement when earned, whereas costs are recognised by the amounts attributable to this financial year.

## Income statement

### Gross profit or loss

Gross profit or loss comprises revenue, cost of sales and external expenses.

### Other external expenses

Other external expenses include expenses relating to the Entity's ordinary activities, including expenses for premises, stationery and office supplies, marketing costs, etc. This item also includes writedowns of receivables recognised in current assets.

### Other financial expenses

Other financial expenses comprise interest expenses, payables and transactions in foreign currencies and tax surcharge under the Danish Tax Prepayment Scheme etc.

## Balance sheet

### Cash

Cash comprises bank deposits.

### Other financial liabilities

Other financial liabilities are measured at amortised cost, which usually corresponds to nominal value.