



**ALBER FOOD ApS**

**Literbuen 9  
2740 Skovlunde**

**CVR no. 28844212**

**Annual report  
1 October 2021 - 30 September 2022**

Adopted at the Annual General Meeting  
on 14 February 2023

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Muhamad Muhamad  
chairman

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## Company information

### The company

ALBER FOOD ApS

Literbuen 9

2740 Skovlunde

CVR no: 28844212

Date of 13 June 2005

foundation:

Executive Board: Muhamad Muhamad

Financial year : 1 October - 30 September

## **Statement by management on the annual report**

Management has today processed and approved the annual report for the financial year October 1, 2021 - September 30, 2022 for ALBER FOOD ApS.

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

It is our opinion that the financial statements give a true and fair view of the company's assets, liabilities and financial position as at September 30, 2022 and the results of the company's activities for the financial year October 1, 2021 - September 30, 2022.

In our opinion, the management's report contains a true and fair view of the matters to which the report relates.

The financial statements have not been audited. Management declares that the conditions for this are met.

Management recommends that the annual report should be approved by the company at a general meeting.

Skovlunde, 14 February 2023

### **Executive Board**

Muhamad Muhamad  
CEO

## **Management's review**

### **The company's main activities**

Selskabets formål er at drive handel og industri.

### **Development in activities and financial conditions**

The company's income statement shows a surplus of DKK 959.764, and the company's balance sheet per. September 30, 2022 has equity of 3.539.566.

### **Significant events that occurred after the end of the financial year**

No events have occurred after the end of the financial year that could significantly affect the company's financial position.

## **Accounting policies**

Annual report has been submitted in accordance with the provisions of the Danish Financial Statements Act for Accounting Class B.

The accounting policies applied are unchanged compared to last year.

Annual report for 2022 has been paid in DKK.

## **The income statement**

### **Gross profit**

The company applies the provision in section 32 of the Danish Financial Statements Act, according to which the company's turnover is not disclosed.

Gross profit is a summary of net sales, change in stocks of finished goods and work in progress with deduction of costs of raw materials and consumables and other external costs.

### **Net sales**

Net revenue is recognised in the income statement if delivery and transfer of risk to the buyer has taken place before the end of the year.

Net revenue is recognised excl. VAT and with deduction of discounts in connection with the sale.

### **Staff costs**

Personnel costs include salaries, including holiday pay and other costs for social security, etc. to the company's employees. Staff costs received from public authorities are deducted from staff costs.

### **Depreciation and write-downs**

Depreciation and write-downs include the year's depreciation and write-downs of material fixed assets.

### **Financial items**

Financial income and expenses are recognised in the income statement with the amounts relating to the financial year. Financial items include securities, interest income and expenses.

### **Income tax expense**

The tax for the year, which consists of the current corporation tax for the year and changes in deferred tax, is recognised in the income statement with the part that can be attributed to the profit for the year and directly in equity with the part that can be attributed to entries directly in equity.

## **Balance**

### **Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulated amortization and impairment losses.

The depreciation basis is the cost price less the expected residual value after the end of the useful life.

Cost includes the acquisition price and costs directly associated with the acquisition until the time the asset is ready for use.

Straight-line depreciation is made based on the following assessment of the assets' expected useful lives and residual values:

	<u>Usage time</u>	<u>Residual value</u>
Other fixtures and fittings	5 year(s)	0 %
Furnishing of rented premises	5 year(s)	0 %

### **Impairment of fixed assets**

The carrying amount of intangible and tangible fixed assets is assessed annually for indications of impairment, in addition to what is expressed by depreciation.

### **Inventories**

Inventories are measured at cost according to the FIFO method. If the net realisable value is lower than the cost price, it is written down to this lower value.

### **Receivables**

Receivables are measured at amortised cost, which usually corresponds to nominal value.

### **Cash and cash equivalents**

Cash and cash equivalents include cash and bank deposits.

### **Corporation tax and deferred tax**

Current tax liabilities and current tax receivables are recognised in the balance sheet as calculated tax on the taxable income for the year, adjusted for tax on previous years' taxable income and for taxes paid on account.

Deferred tax is measured using the balance sheet liability method on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

### **Debt liabilities**

Debt liabilities, which include debt to suppliers and other debt, are measured at amortised cost, which usually corresponds to nominal value.

## Income statement 1 October 2021 - 30 September 2022

	Note	2022	2021
		kr.	kr.
<b>Gross profit</b>		<b>3.534.856</b>	<b>2.475.208</b>
Staff costs	1	-2.258.586	-1.881.845
Depreciation, amortisation expense and impairment losses of property, plant and equipment and intangible assets recognised in profit or loss		-25.000	0
<b>Profit/loss before financial items</b>		<b>1.251.270</b>	<b>593.363</b>
Other financial income		37.302	2.297
Other financial expenses		-52.092	-24.520
<b>Profit/loss from activities before tax</b>		<b>1.236.480</b>	<b>571.140</b>
Tax on profit/loss for the year		-276.716	-128.348
<b>Profit/loss for the year</b>		<b>959.764</b>	<b>442.792</b>
<b>Proposed distribution of profit</b>			
Retained earnings		959.764	442.792
		<b>959.764</b>	<b>442.792</b>



## Balance 30 September 2022

	Note	2022	2021
		kr.	kr.
<b>Assets</b>			
Other fixtures and fittings, tools and equipment		75.000	0
<b>Tangible assets</b>		<b>75.000</b>	<b>0</b>
Deposits		40.750	36.500
<b>Investments</b>		<b>40.750</b>	<b>36.500</b>
<b>Total non-current assets</b>		<b>115.750</b>	<b>36.500</b>
Raw materials and consumables		1.647.242	1.017.267
<b>Stocks</b>		<b>1.647.242</b>	<b>1.017.267</b>
Short-term trade receivables		1.913.409	1.907.541
<b>Receivables</b>		<b>1.913.409</b>	<b>1.907.541</b>
<b>Cash and cash equivalents</b>		<b>1.508.555</b>	<b>1.252.002</b>
<b>Total current assets</b>		<b>5.069.206</b>	<b>4.176.810</b>
<b>Total assets</b>		<b>5.184.956</b>	<b>4.213.310</b>

## Balance 30 September 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		kr.	kr.
<b>Equity and liabilities</b>			
Share capital		125.000	125.000
Share premium		-60	0
Retained earnings		3.414.626	2.454.861
		<u>3.539.566</u>	<u>2.579.861</u>
<b>Equity</b>			
Short-term trade payables		889.903	960.058
Tax payable		138.482	128.348
Other debt		96.807	77.806
VAT and duties payable		520.198	467.237
		<u>1.645.390</u>	<u>1.633.449</u>
<b>Short-term debt</b>			
		<u>1.645.390</u>	<u>1.633.449</u>
<b>Liabilities</b>			
		<u>1.645.390</u>	<u>1.633.449</u>
<b>Total equity and liabilities</b>			
		<u><u>5.184.956</u></u>	<u><u>4.213.310</u></u>

## Notes

	<u>2022</u>	<u>2021</u>
	kr.	kr.
<b>1. Staff costs</b>		
Salaries	2.184.154	1.824.703
Pensions	25.088	20.070
Other social security costs	25.708	31.009
Other staff costs	23.636	6.063
	<u>2.258.586</u>	<u>1.881.845</u>
<b>Total</b>		
	<u>6</u>	<u>6</u>
Average number of employees		

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## Muhamad Muhamad

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