



**Revisionscentret
Aabenraa & Padborg**

Godkendt revisionsaktieselskab

CVR nr. 29 69 56 36

FSR - danske revisorer

Guretruck Scandinavia ApS

Toldbodvej 2
6330 Padborg

CVR-nr. 41 24 47 55

CVR no. 41 24 47 55

Årsrapport for 2023

Annual report for 2023

Årsrapporten er fremlagt og godkendt
på selskabets ordinære generalforsam-
ling den 29. januar 2024

*Adopted at the annual general meeting on 29
January 2024*

Peter Westergaard
dirigent
chairman

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*Aabenraa
Haderslev
Padborg
Ribe
Sønderborg
Tønder*

Tal med os

Indholdsfortegnelse

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Disclaimer

The English part of this parallel document in Danish and English is an unofficial translation of the original Danish text. In the event of disputes or misunderstandings arising from the interpretation of the translation, the Danish language version shall prevail.

Ledelsespåtegning

Statement by management on the annual report

Direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. januar - 31. december 2023 for Guretruck Scandinavia ApS.

The executive board has today discussed and approved the annual report of Guretruck Scandinavia ApS for the financial year 1 January - 31 December 2023.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

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

Det er min opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2023 og resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2023.

In my opinion, the financial statements give a true and fair view of the company's financial position at 31 December 2023 and of the results of the company's operations for the financial year 1 January - 31 December 2023.

Ledelsesberetningen indeholder efter min opfattelse en retvisende redegørelse for de forhold, beretningen omhandler.

In my opinion, management's review includes a fair review of the matters dealt with in the management's review.

Årsregnskabet er ikke revideret. Ledelsen erklærer, at betingelserne herfor er opfyldt.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

Årsrapporten indstilles til generalforsamlingens godkendelse.

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

Padborg, den 16. januar 2024
Padborg, 16 January 2024

Direktion
Executive board

Peter Westergaard

Revisors erklæring om opstilling af årsrapport *Auditor's report on compilation of the financial statements*

Til kapitalejeren i Guretruck Scandinavia ApS

Vi har opstillet årsrapporten for Guretruck Scandinavia ApS for regnskabsåret 1. januar - 31. december 2023 på grundlag af selskabets bogføring og øvrige oplysninger, som virksomheden har tilvejebragt.

Årsrapporten omfatter ledespåtegning, ledelsesberetning, anvendt regnskabspraksis, resultatopgørelse, balance, egenkapitalopgørelse og noter.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vor faglige ekspertise til at assistere virksomheden med at udarbejde og præsentere årsrapporten i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisorerets etiske adfærd (IESBA Code) herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsrapporten samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsrapporten, er virksomhedens ansvar.

To the Shareholder of Guretruck Scandinavia ApS

We have compiled the financial statements of Guretruck Scandinavia ApS for the financial year 1 January - 31 December 2023 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises a statement by management, managements review, a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes.

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

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

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

Revisors erklæring om opstilling af årsrapport *Auditor's report on compilation of the financial statements*

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, virksomheden har givet os til brug for at opstille årsrapporten. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsrapporten er udarbejdet i overensstemmelse med årsregnskabsloven.

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by enterprise for our compilation of the financial statements. Accordingly, we do not express an audit or a review conclusion on whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Padborg, den 16. januar 2024
Padborg, 16 January 2024

Revisionscentret Padborg
Godkendt revisionsaktieselskab
CVR-nr. 29 69 56 36
CVR no. 29 69 56 36

Claus Møller Hansen
Statsautoriseret revisor
state-authorized public accountant
mne43433
mne43433

Selskabsoplysninger

Company details

Selskabet

The company

Guretruck Scandinavia ApS
Toldbodvej 2
6330 Padborg

CVR-nr.: 41 24 47 55
CVR no.:

Regnskabsperiode: 1. januar - 31. december 2023
Reporting period: 1 January - 31 December 2023

Hjemsted: Aabenraa
Domicile: Aabenraa

Direktion

Executive board

Peter Westergaard

Revisor

Auditors

Revisionscentret Padborg
Godkendt revisionsaktieselskab
Møllegade 2B, st.
6330 Padborg

Ledelsesberetning *Management's review*

Selskabets væsentligste aktiviteter

Selskabets hovedaktivitet er at yde national og international juridisk bistand til transportvirksomheder, formidling af service management til internationale transportvirksomheder, herunder IT-rådgivning, software og hardware distribution samt anden hermed beslægtet virksomhed.

Udviklingen i aktiviteter og økonomiske forhold

Selskabets resultatopgørelse for 2023 udviser et underskud på DKK 43.046, og selskabets balance pr. 31. december 2023 udviser en egenkapital på DKK 1.207.

Ledelsen er opmærksom på, at selskabets egenkapital udgør mindre end halvdelen af den tegnede kapital. Ledelsen forventer egenkapitalen reetableret ved egen fremtidig indtjening.

Business review

The company's main activity is to provide national and international legal assistance to transport companies, mediation of service management to international transport companies, including IT consulting, software and hardware distribution as well as other related business.

Financial review

The company's income statement for the year ended 31 December 2023 shows a loss of DKK 43.046, and the balance sheet at 31 December 2023 shows equity of DKK 1.207.

The management is aware that the company's equity constitutes less than half of the subscribed capital. The management expects the equity to be re-established through own future earnings.

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Guretruck Scandinavia ApS for 2023 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for virksomheder i regnskabsklasse B med tilvalg af regler fra regnskabsklasse C.

The annual report of Guretruck Scandinavia ApS for 2023 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, as well as provisions applying to reporting class C entities.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

The accounting policies applied are consistent with those of last year.

Resultatopgørelsen

Bruttofortjeneste

Selskabet anvender bestemmelsen i årsregnskabslovens § 32, hvorefter selskabets omsætning ikke er oplyst.

Income statement

Gross profit

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Bruttofortjeneste er et sammendrag af nettoomsætning og andre eksterne omkostninger.

Gross profit reflects an aggregation of revenue and other external expenses.

Nettoomsætning

Nettoomsætningen vedrører tjenesteydelser og indregnes i resultatopgørelse, når levering og risikoovergang til køber har fundet sted inden årets udgang, og såfremt indtægten kan opgøres pålideligt og forventes modtaget. Nettoomsætningen indregnes eksklusiv moms og afgifter og med fradrag af rabatter i forbindelse med salget.

Revenue

Net revenue relates to services and is recognized in the income statement when delivery and risk transfer to the buyer has taken place before the end of the year, and if the income can be calculated reliably and is expected to be received. Net revenue is recognized excluding VAT and taxes and with deductions from discounts in connection with the sale.

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til distribution, administration, lokaler, mv.

Other external expenses

Other external expenses include expenses related to distribution, administration, facilities etc.

Personaleomkostninger

Personaleomkostninger omfatter løn og gager, inklusive feriepenge og pensioner samt andre omkostninger til social sikring mv. til selskabets medarbejdere.

Staff costs

Staff costs include wages and salaries, including compensated absence and pensions, as well as other social security contributions, etc. made to the entity's employees.

Anvendt regnskabspraksis

Accounting policies

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, kursgevinster og -tab mv.

Balancen

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris.

Nedskrivninger opgøres som forskellen mellem den regnskabsmæssige værdi af tilgodehavender og nutidsværdien af de forventede pengestrømme, herunder realisationsværdi af eventuelle modtagne sikkerhedsstillelser. Som diskonterings-sats anvendes den effektive rente for det enkelte tilgodehavende eller portefølje.

Likvide beholdninger

Likvide beholdninger omfatter indestående i pengeinstitutter.

Selskabsskat og udskudt skat

Aktuelle skatteforpligtelser og tilgodehavende aktuel skat indregnes i balancen som beregnet skat af årets skattepligtige indkomst, reguleret for skat af tidligere års skattepligtige indkomster samt for betalte acontoskatter.

Udskudt skat måles på grundlag af de skatteregler og skattesatser, der med balancedagens lovgivning vil være gældende, når den udskudte skat forventes udløst som aktuel skat. Ændring i udskudt skat som følge af ændringer i skattesatser indregnes i resultatopgørelsen bortset fra poster, der føres direkte på egenkapitalen.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses, capital gains and losses, etc.

Balance sheet

Receivables

Receivables are measured at amortised cost.

Impairment losses are calculated as the difference between the carrying amount of the receivables and the present value of the expected cash flows, including the realisable value of any collateral received, using the effective interest rate of individual receivables or portfolios of receivables as discount rate.

Cash and cash equivalents

Cash and cash equivalents comprise cash and deposits at banks.

Income tax and deferred tax

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

Deferred tax is measured according to the tax rules and at the tax rates applicable in the respective countries at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax adjustments resulting from changes in tax rates are recognised in the income statement, with the exception of items taken directly to equity.

Anvendt regnskabspraksis *Accounting policies*

Gældsforpligtelser

Gældsforpligtelser måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

Liabilities

Liabilities are measured at amortised cost, which is usually equivalent to nominal value.

Resultatopgørelse 1. januar - 31. december 2023
Income statement 1 January - 31 December 2023

	Note	2023 DKK	2022 DKK
Bruttofortjeneste <i>Gross profit</i>		1.174.603	1.434.785
Personaleomkostninger <i>Staff costs</i>	1	-1.215.078	-1.519.715
Resultat før finansielle poster <i>Profit/loss before net financials</i>		-40.475	-84.930
Finansielle indtægter <i>Financial income</i>		386	0
Finansielle omkostninger <i>Financial costs</i>		-2.957	-10.476
Årets resultat <i>Profit/loss for the year</i>		-43.046	-95.406
Overført resultat <i>Retained earnings</i>		-43.046	-95.406
		-43.046	-95.406

Balance 31. december 2023
Balance sheet at 31 December 2023

	<u>Note</u>	<u>2023</u> DKK	<u>2022</u> DKK
Aktiver			
<i>Assets</i>			
Andre tilgodehavender <i>Other receivables</i> <i>Claim for payment of company capital</i>		12.296	11.446
Selskabsskat <i>Corporation tax</i>		6.000	0
Tilgodehavender		<u>18.296</u>	<u>11.446</u>
<i>Receivables</i>			
Likvide beholdninger		<u>75.902</u>	<u>113.905</u>
<i>Cash at bank and in hand</i>			
Omsætningsaktiver i alt		<u>94.198</u>	<u>125.351</u>
<i>Total current assets</i>			
Aktiver i alt		<u>94.198</u>	<u>125.351</u>
<i>Total assets</i>			

Balance 31. december 2023
Balance sheet at 31 December 2023

	<u>Note</u>	<u>2023</u> DKK	<u>2022</u> DKK
Passiver			
<i>Equity and liabilities</i>			
Virksomhedskapital <i>Share capital</i>		40.000	40.000
Overført resultat <i>Retained earnings</i>		-38.793	4.253
Egenkapital <i>Equity</i>		<u>1.207</u>	<u>44.253</u>
Leverandører af varer og tjenesteydelser <i>Trade payables</i>		15.138	39.147
Anden gæld <i>Other payables</i>		77.853	41.951
Kortfristede gældsforpligtelser <i>Total current liabilities</i>		<u>92.991</u>	<u>81.098</u>
Gældsforpligtelser i alt <i>Total liabilities</i>		<u>92.991</u>	<u>81.098</u>
Passiver i alt <i>Total equity and liabilities</i>		<u><u>94.198</u></u>	<u><u>125.351</u></u>

Egenkapitaloppørelse

	Virksomheds- kapital <i>Share capital</i>	Overført resultat <i>Retained earnings</i>	I alt <i>Total</i>
Egenkapital 1. januar 2023 <i>Equity at 1 January 2023</i>	40.000	4.253	44.253
Årets resultat <i>Net profit/loss for the year</i>	0	-43.046	-43.046
Egenkapital 31. desember 2023 <i>Equity at 31 December 2023</i>	40.000	-38.793	1.207

Noter
Notes

	2023	2022
	DKK	DKK
1 Personaleomkostninger		
<i>Staff costs</i>		
Lønninger	1.072.535	1.343.339
<i>Wages and salaries</i>		
Pensioner	128.400	161.400
<i>Pensions</i>		
Andre omkostninger til social sikring	14.143	14.976
<i>Other social security costs</i>		
	<u>1.215.078</u>	<u>1.519.715</u>
	<u>2</u>	<u>2</u>
 Antal heltidsbeskæftigede personer i gennemsnit		
<i>Number of fulltime employees on average</i>		

2 Lejeforpligtelser
Rent liabilities

Der er indgået huslejeoplygtelse på kr. 4.300,- pr. måned med en opsigelsesfrist på 3 måneder.
A rent obligation of DKK 4,000 per month has been agreed where the term of notice is 3 months.

Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

Peter Westergaard

Navnet returneret af dansk MitID var:

Peter Westergaard

Direktør

ID: 2ca90c6f-8590-4095-8b5b-68e7cc5019b3

Tidspunkt for underskrift: 29-01-2024 kl.: 08:47:28

Underskrevet med MitID



Claus Møller Hansen

Navnet returneret af dansk MitID var:

Claus Møller Hansen

Revisor

ID: 6b2c1737-91c4-4457-94e1-b3af3b0ba20f

Tidspunkt for underskrift: 29-01-2024 kl.: 08:54:52

Underskrevet med MitID



Peter Westergaard

Navnet returneret af dansk MitID var:

Peter Westergaard

Dirigent

ID: 2ca90c6f-8590-4095-8b5b-68e7cc5019b3

Tidspunkt for underskrift: 29-01-2024 kl.: 08:58:56

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