



Chef on wheels ApS

**Ryttergårdsvej 22, 2 mf
3520 Farum**

CVR-no. 41352744

**Annual report
1. maj 2022 - 30. apr. 2023**

The annual report has been adopted at the
Annual General Meeting on 13. okt. 2023

Andzelika Sarwar
Chairman

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Company information

The company

Chef on wheels ApS
Ryttergårdsvej 22, 2 mf
3520 Farum

CVR-no:	41352744
Date of foundation:	11. maj 2020
Executive Board	Andzelika Sarwar
Financial year:	1. maj 2022 - 30. apr. 2023

Statement by management

Management has today processed and approved the annual report for the financial year. 1. maj 2022 - 30. apr. 2023 for Chef on wheels ApS is presented in accordance with the Danish Financial Statements Act.

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

It is our opinion that the annual report give a true and fair view of the company's assets, liabilities and financial position as at 30. apr. 2023 and the results of the company's activities for the financial year 1. maj 2022 - 30. apr. 2023.

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

Annual report has 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.

Farum, on the 13. okt. 2023

Executive Board

Andzelika Sarwar
Director

Management's review

The company's main activities

The company delivers food from food truck but is currently on hold.

Development in activities and financial conditions

The company's income statement shows a deficit of DKK -64.882, and the company's balance sheet per. 30. apr. 2023 has equity of -68.763.

A loss of capital has been recorded. It is expected that future revenue will be able to gain back the lost capital.

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 2023 has been paid in DKK.

The income statement

Gross profit or loss

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 revenue with deduction of raw materials and consumables and other external costs.

Net sales

Net sales 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	4 year	0 %

Assets with a costprice of less than DKK. 32.000 are expensed in the year of acquisition.

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.

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. maj 2022 - 30. apr. 2023

	Note	2023	2022
		kr.	kr.
Gross profit or loss		-20.486	-24.598
Employee expense	2	0	-1.128
Depreciation, amortisation expense and impairment losses of property, plant and equipment and intangible assets recognised in profit or loss		-78.551	-30.350
Profit/loss before financial items		-99.037	-56.076
Other financial expenses		-157	-853
Profit/loss from activities before tax		-99.194	-56.929
Tax on profit/loss for the year		34.312	0
Profit/loss for the year		-64.882	-56.929
Proposed distribution of profit			
Retained earnings		-64.882	-56.929
Retained earnings		-64.882	-56.929

Balance 30. apr. 2023

Note	2023	2022
	kr.	kr.
Assets		
Other fixtures and fittings, tools and equipment	0	91.051
Tangible assets	0	91.051
Total non-current assets	0	91.051
Short-term trade receivables	0	7.351
Other short-term receivables	0	200
Deferred tax asset	34.312	0
VAT and duties receivable	200	6.503
Receivables	34.512	14.054
Cash and cash equivalents	14.666	109.706
Total current assets	49.178	123.760
Total assets	49.178	214.811

Balance 30. apr. 2023

Note	2023	2022
	kr.	kr.
Liabilities and equity		
Share capital	40.000	40.000
Retained earnings	-108.763	-43.881
Equity	-68.763	-3.881
Other provisions	3.000	0
Provisions	3.000	0
Short-term tax payables	0	3.674
Short-term payables to shareholders and management	114.941	215.018
Short-term liabilities other than provisions	114.941	218.692
Liabilities other than provisions	114.941	218.692
Total equity and liabilities	49.178	214.811

Notes

1. Disclosure of uncertainties relating to going concern

A loss of capital has been recorded. It is expected that future revenue will be able to gain back the lost capital.

	2023	2022
	kr.	kr.
2. Employee expense		
Other employee expense	0	1.128
Total	0	1.128
Average number of employees	0	0

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.

Andzelika Sarwar

Navnet returneret af dansk MitID var:

Andzelika Sarwar

Direktør

Direktør

ID: e548bd6e-c346-4462-b888-b196274c1177

Tidspunkt for underskrift: 14-10-2023 kl.: 10:45:05

Underskrevet med MitID



Andzelika Sarwar

Navnet returneret af dansk MitID var:

Andzelika Sarwar

Direktør

Dirigent

ID: e548bd6e-c346-4462-b888-b196274c1177

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