

## **Halal Food Council of Europe ApS**

**C/O ProAccount  
Smedeland 30  
2600 Glostrup**

**CVR-nr. 43 41 74 44**  
*CVR no. 43 41 74 44*

**Årsrapport**  
**28. juli til 31. december 2022**  
*Annual report*  
*28 July to 31 December 2022*

**(1. regnskabsår)**  
**(1st Financial year)**

Årsrapporten er fremlagt og godkendt  
på selskabets ordinære generalforsam-  
ling den 28. juli 2023

*Adopted at the annual general meeting on 28  
July 2023*

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Mujahid Masood  
dirigent  
*chairman*

# 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.*

## Selskabsoplysninger

*Company details*

### **Selskabet**

*The company*

Halal Food Council of Europe ApS  
C/O ProAccount  
Smedeland 30  
2600 Glostrup

CVR-nr.: 43 41 74 44  
*CVR no.:*

Regnskabsperiode: 28. juli - 31. december 2022  
*Reporting period: 28 July - 31 December 2022*

Hjemsted: Albertslund  
*Domicile: Albertslund*

### **Bestyrelse**

*Supervisory board*

Mujahid Masood  
Salman Munir Chaudry

### **Direktion**

*Executive board*

Mujahid Masood

### **Revisor**

*Auditors*

Lægård Revision  
Statsautoriseret revisionsfirma  
Østbanegade 123  
2100 København Ø

## Ledelsespåtegning

*Statement by management on the annual report*

Bestyrelsen og direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 28. juli - 31. december 2022 for Halal Food Council of Europe ApS.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

Det er vores opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2022 og resultatet af selskabets aktiviteter for regnskabsåret 28. juli - 31. december 2022.

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

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

Årsrapporten indstilles til generalforsamlingens godkendelse.

Glostrup, den 28. juli 2023

*Glostrup, 28 July 2023*

### **Direktion**

*Executive board*

Mujahid Masood

### **Bestyrelse**

*Supervisory board*

Mujahid Masood

Salman Munir Chaudry

The supervisory board and executive board have today discussed and approved the annual report of Halal Food Council of Europe ApS for the financial year 28 July - 31 December 2022.

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

In our opinion, the financial statements give a true and fair view of the company's financial position at 31 December 2022 and of the results of the company's operations for the financial year 28 July - 31 December 2022.

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

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

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

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

### **Til kapitalejeren i Halal Food Council of Europe ApS**

Vi har opstillet årsrapporten for Halal Food Council of Europe ApS for regnskabsåret 28. juli - 31. december 2022 på grundlag af selskabets bogføring og øvrige oplysninger, som virksomheden har tilvejebragt.

Årsrapporten omfatter 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.

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.

### **To the shareholder of Halal Food Council of Europe ApS**

We have compiled the financial statements of Halal Food Council of Europe ApS for the financial year 28 July - 31 December 2022 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises 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.

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.

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

København, den 28. juli 2023  
*Copenhagen, 28 July 2023*

Lægård Revision  
Statsautoriseret revisionsfirma  
CVR-nr. 18 43 70 82  
*CVR no. 18 43 70 82*

Thomas Lehmann Jensen  
Statsautoriseret revisor

MNE-nr. mne34128  
*MNE no. mne34128*

## Ledelsesberetning

*Management's review*

### **Selskabets væsentligste aktiviteter**

Selskabets formål er at udføre revision og halal certificeringstjenester for industrivirksomheder (fødevarer og varer der ikke er fødevarer).

### **Business review**

The purpose of the company is to perform auditing and halal certification services for industrial enterprises (food and non-food products).

## Anvendt regnskabspraksis

### *Accounting policies*

Årsrapporten for Halal Food Council of Europe ApS for 2022 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for virksomheder i regnskabsklasse B.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

Årsrapporten for 2022 er aflagt i kr.

### **Generelt om indregning og måling**

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde selskabet, og aktivets værdi kan måles pålideligt.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå selskabet, og forpligtelsens værdi kan måles pålideligt.

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet for hver enkelt regnskabspost nedenfor.

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb.

The annual report of Halal Food Council of Europe ApS for 2022 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

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

The annual report for 2022 is presented in kr.

### **Basis of recognition and measurement**

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the company and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.



## Anvendt regnskabspraksis

### *Accounting policies*

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer, inden årsrapporten aflægges, og som be- eller afkræfter forhold, der eksisterede på balancedagen.

## Resultatopgørelsen

### Bruttotab

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

Bruttotab består af andre eksterne omkostninger.

### Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til administration

### Skat af årets resultat

Årets skat, som består af årets aktuelle selskabsskat og ændring i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte i egenkapitalen med den del, der kan henføres til posteringer direkte i egenkapitalen.

## Balancen

### Tilgodehavender

Tilgodehavender måles til amortiseret kostpris.

Der foretages nedskrivning til imødegåelse af tab, hvor der vurderes at være indtruffet en objektiv indikation på, at et tilgodehavende eller en portefølje af tilgodehavender er værdiforringet. Hvis der foreligger en objektiv indikation på, at et individuelt tilgodehavende er værdiforringet, foretages nedskrivning på individuelt niveau.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

## Income statement

### Gross profit

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

Gross profit consists of other external expenses.

### Other external expenses

Other external expenses include expenses related to administration

### Tax on profit/loss for the year

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

## Balance sheet

### Receivables

Receivables are measured at amortised cost.

An impairment loss is recognised if there is objective evidence that a receivable or a group of receivables is impaired. If there is objective evidence that an individual receivable is impaired, an impairment loss for that individual asset is recognised.

## Anvendt regnskabspraksis

### *Accounting policies*

#### **Egenkapital**

##### **Udbytte**

Foreslået udbytte vises som en særskilt post under egenkapitalen. Udbytte indregnes som en forpligtelse på tidspunktet for vedtagelse på generalforsamlingen.

##### **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.

Udskudte skatteaktiver, herunder skatteværdien af fremførselsberettiget skattemæssigt under-skud, måles til den værdi, hvortil aktivet forventes at kunne realiseres, enten ved udligning i skat af fremtidig indtjening eller ved modregning i udskudte skatteforpligtelser inden for samme juridiske skatteenhed. Eventuelle udskudte netto-skatteaktiver måles til nettorealisationseværdi.

##### **Gældsforpligtelser**

Gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominal værdi.

#### **Equity**

##### **Dividends**

Proposed dividends are disclosed as a separate item under equity. Dividends are recognised as a liability when declared by the annual general meeting of shareholders.

##### **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.

Deferred tax assets, including the tax base of tax losses allowed for carry forward, are measured at the value to which the asset is expected to be realised, either as a set-off against tax on future income or as a set-off against deferred tax liabilities within the same legal tax entity. Any deferred net tax assets are measured at net realisable value.

##### **Liabilities**

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Resultatopgørelse 28. juli - 31. december  
Income statement 28 July - 31 December

	<u>Note</u>	<u>2022</u> kr.
<b>Bruttotab</b> <i>Gross profit</i>		<b>-33.946</b>
<b>Årets resultat</b> <i>Profit/loss for the year</i>		<b><u>-33.946</u></b>
Overført resultat <i>Retained earnings</i>		-33.946
		<b><u>-33.946</u></b>

Balance 31. december  
Balance sheet 31 December

	<u>Note</u>	<u>2022</u> kr.
<b>Aktiver</b>		
<b>Assets</b>		
Andre tilgodehavender <i>Other receivables</i>		18.054
<b>Tilgodehavender</b> <i>Receivables</i>		<u>18.054</u>
<b>Omsætningsaktiver i alt</b> <i>Total current assets</i>		<u>18.054</u>
<b>Aktiver i alt</b> <i>Total assets</i>		<u><u>18.054</u></u>

Balance 31. december  
Balance sheet 31 December

	<u>Note</u>	<u>2022</u> kr.
<b>Passiver</b>		
<b><i>Equity and liabilities</i></b>		
Virksomhedskapital <i>Share capital</i>		42.000
Overført resultat <i>Retained earnings</i>		-33.946
<b>Egenkapital</b> <i>Equity</i>		<u><b>8.054</b></u>
Leverandører af varer og tjenesteydelser <i>Trade payables</i>		10.000
<b>Kortfristede gældsforpligtelser</b> <i>Total current liabilities</i>		<u><b>10.000</b></u>
<b>Gældsforpligtelser i alt</b> <i>Total liabilities</i>		<u><b>10.000</b></u>
<b>Passiver i alt</b> <i>Total equity and liabilities</i>		<u><u><b>18.054</b></u></u>





## Noter *Notes*

### **1 Eventualforpligtelser** *Contingent liabilities*

Selskabet har ingen eventualforpligtelser.  
*The company has no contingent liabilities.*

The signatures in this document are legally binding. The document is signed with Addo Sign secure digital signature.  
The signer's identity is physically registered in the electronic PDF document and shown below.

## Signers

 	 
<b>Salman Munir Chaudry</b> 8/9/2023 2:34 PM	<b>Mr. Mujahid Masood</b> 8/9/2023 4:24 PM

## Documents in the transaction

HALAL FOOD COUNCIL OF EUROPE APS - Ekstern årsrapport 2022.pdf	<i>This document</i>
HALAL FOOD COUNCIL OF EUROPE APS - Intern årsrapport 2022.pdf	
HALAL FOOD COUNCIL OF EUROPE APS - Ledelsens regnskabserklæring 2022.pdf	
HALAL FOOD COUNCIL OF EUROPE APS - Generalforsamlingsreferat 2022.pdf	
HALAL FOOD COUNCIL OF EUROPE APS - Bilag til selvangivelse 2022.pdf	



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