CHRISTENSEN KJÆRULFF
REVISION | REGNSKAB | RÅDGIVNING

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KTDFood ApS

Gammel Kongevej 170, 1850 Frederiksberg C

CVR-nr. 34 71 70 36
Company reg. no. 34 71 70 36

Årsrapport
Annual report

1. januar - 31. december 2024
1 January - 31 December 2024

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 29. juni 2025.
The annual report has been submitted and approved by the general meeting on the 29 June 2025.

Theodoros Tsigkas
Dirigent
Chairman of the meeting

Notes to users of the English version of this document:
- *This document contains a Danish version as well as an English version. In the event of any dispute regarding the interpretation of any part of the document, the Danish version of the document shall prevail.*
- *To ensure the greatest possible applicability of the English version of the document, IAS/IFRS English terminology has been used.*
- *Please note that decimal points remain unchanged from Danish version of the document. This means that DKK 146.940 corresponds to the English amount of DKK 146,940, and that 23,5 % corresponds to 23.5 %.*

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Ledelsespåtegning
Management's statement

Direktionen har dags dato aflagt årsrapporten for regnskabsåret 1. januar - 31. december 2024 for KTDFood ApS.

Årsrapporten er aflagt i overensstemmelse med års regnskabsloven.

Jeg anser den valgte regnskabspraksis for hensigtsmæssig, og efter min opfattelse giver årsregnskabet et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2024 samt af resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2024.

Direktionen anser betingelserne for at undlade revi sion af årsregnskabet for 2024 for opfyldt.

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

Årsrapporten indstilles til generalforsamlingens godkendelse.

Today, the Managing Director has approved the annual report of KTDFood ApS for the financial year 1 January - 31 December 2024.

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

I consider the chosen accounting policy to be appropriate, and in my opinion, the financial statements give a true and fair view of the financial position of the Company at 31 December 2024 and of the results of the Company's operations for the financial year 1 January – 31 December 2024.

The Managing Director consider the conditions for audit exemption of the 2024 financial statements to be met.

Further, in my opinion, the Management's review gives a true and fair review of the matters discussed in the Management's review.

We recommend that the annual report be approved at the Annual General Meeting.

Frederiksberg C, den 29. juni 2025
Frederiksberg C, 29 June 2025

Direktion
Managing Director

Theodoros Tsigkas

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Revisors erklæring om opstilling af årsregnskab
Practitioner's compilation report

Til anpartshaverne i KTDFood ApS

Vi har opstillet årsregnskabet for KTDFood ApS for regnskabsåret 1. januar - 31. december 2024 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsregnskabet omfatter resultatopgørelse, balance, egenkapitalopgørelse, noter og anvendt regnskabspraksis.

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

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

Årsregnskabet samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsregnskabet, er Deres 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, De har givet os til brug for at opstille årsregnskabet. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsregnskabet er udarbejdet i overensstemmelse med årsregnskabsloven.

To the Shareholders of KTDFood ApS

We have compiled the financial statements of KTDFood ApS for the financial year 1 January - 31 December 2024 based on the company's bookkeeping and on information you have provided.

These financial statements comprise 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 International Standard on Related Services 4410 (Revised), 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 requirements under the Danish Act on Approved Auditors and Audit Firms and 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 them are your responsibility.

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

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Revisors erklæring om opstilling af årsregnskab
Practitioner's compilation report

København, den 29. juni 2025
Copenhagen, 29 June 2025

Christensen Kjærulff
Statsautoriseret Revisionsaktieselskab
CVR-nr. 15 91 56 41
Company reg. no. 15 91 56 41

Brian Hansen
statsautoriseret revisor
State Authorised Public Accountant
mne33311

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Selskabsoplysninger
Company information

Selskabet ***The company***	KTDFood ApS Gammel Kongevej 170 1850 Frederiksberg C	
	CVR-nr.: *Company reg. no.*	34 71 70 36
	Stiftet: *Established:*	1. oktober 2012 *1 October 2012*
	Hjemsted: *Domicile:*	Frederiksberg
	Regnskabsår: *Financial year:*	1. januar 2024 - 31. december 2024 *1 January 2024 - 31 December 2024*
Direktion ***Managing Director***	Theodoros Tsigkas	
Revisor ***Auditors***	Christensen Kjærulff Statsautoriseret Revisionsaktieselskab Østbanegade 123 2100 København Ø	
Bankforbindelse ***Bankers***	Nykredit	

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Selskabets væsentligste aktiviteter

Selskabets hovedaktivitet består af at drive delikatessebutik, restauration og take-away, import og handel samt enhver anden beslægtet virksomhed

Description of key activities of the company

Like previous years, the principal activities are restaurant, takeaway and import.

Væsentlige ændringer i virksomhedens aktiviteter og økonomiske forhold

Der har ikke været væsentlige ændringer i aktiviteter og økonomiske forhold.

Årets bruttofortjeneste udgør kr. 598.063 mod kr. 706.715 sidste år. Det ordinære resultat efter skat udgør kr. 68.709 mod kr. 33.844 sidste år. Ledelsen anser årets resultat for tilfredsstillende.

Significant changes in the company's activities and financial matters

There have been no significant changes in activities and financial matters.

The gross profit for the year totals DKK 598.063 against DKK 706.715 last year. Income or loss from ordinary activities after tax totals DKK 68.709 against DKK 33.844 last year. Management considers the net profit or loss for the year satisfactory.

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

All amounts in DKK.

Note		2024	2023
	Bruttofortjeneste ***Gross profit***	**598.063**	**706.715**
2	Personaleomkostninger *Staff costs*	-511.198	-662.313
	Af- og nedskrivninger af materielle anlægsaktiver *Depreciation and impairment of property, plant, and equipment*	-6.314	-6.314
	Driftsresultat ***Operating profit***	**80.551**	**38.088**
3	Øvrige finansielle omkostninger *Other financial expenses*	-11.842	-4.244
	Resultat før skat ***Pre-tax net profit or loss***	**68.709**	**33.844**
	Årets resultat ***Net profit or loss for the year***	**68.709**	**33.844**
	Forslag til resultatdisponering: ***Proposed distribution of net profit:***		
	Overføres til overført resultat *Transferred to retained earnings*	68.709	33.844
	Disponeret i alt ***Total allocations and transfers***	**68.709**	**33.844**

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Balance 31. december
Balance sheet at 31 December

All amounts in DKK.

Aktiver
Assets

Note		2024	2023
	Anlægsaktiver ***Non-current assets***		
4	Andre anlæg, driftsmateriel og inventar *Other fixtures, fittings, tools and equipment*	0	0
5	Indretning af lejede lokaler *Leasehold improvements*	11.619	17.933
	Materielle anlægsaktiver i alt *Total property, plant, and equipment*	11.619	17.933
6	Deposita *Deposits*	121.240	121.240
	Finansielle anlægsaktiver i alt *Total investments*	121.240	121.240
	Anlægsaktiver i alt ***Total non-current assets***	**132.859**	**139.173**
	Omsætningsaktiver ***Current assets***		
	Råvarer og hjælpematerialer *Raw materials and consumables*	120.000	160.000
	Varebeholdninger i alt *Total inventories*	120.000	160.000
	Tilgodehavender fra salg og tjenesteydelser *Trade receivables*	163.862	171.005
	Tilgodehavender i alt *Total receivables*	163.862	171.005

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Balance 31. december
Balance sheet at 31 December

All amounts in DKK.

Aktiver
Assets

Note		2024	2023
	Likvide beholdninger *Cash on hand and demand deposits*	290.599	230.308
	Omsætningsaktiver i alt ***Total current assets***	**574.461**	**561.313**
	Aktiver i alt ***Total assets***	**707.320**	**700.486**

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Balance 31. december
Balance sheet at 31 December

All amounts in DKK.

Passiver
Equity and liabilities

Note		2024	2023
	Egenkapital ***Equity***		
	Virksomhedskapital *Contributed capital*	625.000	625.000
	Overført resultat *Retained earnings*	-1.227.904	-1.296.613
	Egenkapital i alt ***Total equity***	**-602.904**	**-671.613**
	Gældsforpligtelser ***Liabilities other than provisions***		
	Gæld til tilknyttede virksomheder *Payables to subsidiaries*	178.800	178.800
	Langfristede gældsforpligtelser i alt *Total long term liabilities other than provisions*	178.800	178.800
	Leverandører af varer og tjenesteydelser *Trade payables*	88.281	82.031
	Anden gæld *Other payables*	1.043.143	1.111.268
	Kortfristede gældsforpligtelser i alt *Total short term liabilities other than provisions*	1.131.424	1.193.299
	Gældsforpligtelser i alt ***Total liabilities other than provisions***	**1.310.224**	**1.372.099**
	Passiver i alt ***Total equity and liabilities***	**707.320**	**700.486**

1 Usikkerhed om going concern

Uncertainties concerning the enterprise's ability to continue as a going concern

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Egenkapitalopgørelse
Statement of changes in equity

All amounts in DKK.

	Virksomhedskapital *Contributed capital*	**Overført resultat** *Retained earnings*	**I alt** *Total*
Egenkapital 1. januar 2023			
Equity 1 January 2023	625.000	-1.330.457	-705.457
Årets overførte overskud eller underskud			
Profit or loss for the year brought forward	0	33.844	33.844
Egenkapital 1. januar 2024			
Equity 1 January 2024	625.000	-1.296.613	-671.613
Årets overførte overskud eller underskud			
Profit or loss for the year brought forward	0	68.709	68.709
	625.000	**-1.227.904**	**-602.904**

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All amounts in DKK.

1. Usikkerhed om going concern

Uncertainties concerning the enterprise's ability to continue as a going concern

Selskabets ledelse forventer, at egenkapitalen kan reetableres ved fremtidig indtjening eller ved bidrag fra moderselskabet. Årsrapporten er aflagt efter fortsat drift.

The Management expects, that the equity will be restored by future earnings or a contribution from the parent company. The annual report is presented in accordance to going concern.

2. Personaleomkostninger

Staff costs

	2024	2023
Lønninger og gager *Salaries and wages*	503.278	653.319
Andre omkostninger til social sikring *Other costs for social security*	7.920	8.994
	511.198	**662.313**
Gennemsnitligt antal beskæftigede medarbejdere *Average number of employees*	2	2

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All amounts in DKK.

		2024	2023
3.	**Øvrige finansielle omkostninger** ***Other financial expenses***		
	Andre finansielle omkostninger *Other financial costs*	11.842	4.244
		11.842	**4.244**
4.	**Andre anlæg, driftsmateriel og inventar** ***Other fixtures, fittings, tools and equipment***		
	Kostpris 1. januar 2024 *Cost 1 January 2024*	258.185	258.185
	Kostpris 31. december 2024 ***Cost 31 December 2024***	**258.185**	**258.185**
	Af- og nedskrivninger 1. januar 2024 *Amortisation and write-down 1 January 2024*	-258.185	-258.185
	Af- og nedskrivninger 31. december 2024 ***Amortisation and write-down 31 December 2024***	**-258.185**	**-258.185**
	Regnskabsmæssig værdi 31. december 2024 ***Carrying amount, 31 December 2024***	**0**	**0**

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All amounts in DKK.

		31/12 2024	31/12 2023
5.	**Indretning af lejede lokaler** ***Leasehold improvements***		
	Kostpris 1. januar 2024 *Cost 1 January 2024*	147.115	122.865
	Tilgang i årets løb *Additions during the year*	0	24.250
	Kostpris 31. december 2024 ***Cost 31 December 2024***	**147.115**	**147.115**
	Af- og nedskrivninger 1. januar 2024 *Depreciation and write-down 1 January 2024*	-129.182	-122.868
	Årets afskrivninger *Depreciation for the year*	-6.314	-6.314
	Af- og nedskrivninger 31. december 2024 ***Depreciation and write-down 31 December 2024***	**-135.496**	**-129.182**
	Regnskabsmæssig værdi 31. december 2024 ***Carrying amount, 31 December 2024***	**11.619**	**17.933**
6.	**Deposita** ***Deposits***		
	Kostpris 1. januar 2024 *Cost 1 January 2024*	121.240	121.240
	Kostpris 31. december 2024 ***Cost 31 December 2024***	**121.240**	**121.240**
	Regnskabsmæssig værdi 31. december 2024 ***Carrying amount, 31 December 2024***	**121.240**	**121.240**

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Årsrapporten for KTDFood ApS er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for en klasse B-virksomhed. Herudover har virksomheden valgt at følge enkelte regler for klasse C-virksomheder.

The annual report for KTDFood ApS has been presented in accordance with the Danish Financial Statements Act regulations concerning reporting class B enterprises. Furthermore, the company has decided to comply with certain rules applying to reporting class C enterprises.

Årsrapporten er aflagt efter samme regnskabspraksis som sidste år og aflægges i danske kroner.

The accounting policies are unchanged from last year, and the annual report is presented in DKK.

Resultatopgørelsen

Income statement

Bruttofortjeneste

Bruttofortjeneste indeholder nettoomsætning, ændring i lagre af færdigvarer og varer under fremstilling, arbejde udført for egen regning og opført under aktiver, andre driftsindtægter samt eksterne omkostninger.

Gross profit

Gross profit comprises the revenue, changes in inventories of finished goods, and work in progress, own work capitalised, other operating income, and external costs.

Selskabet har som fortolkningsbidrag for indregning af nettoomsætning valgt IAS 11 og IAS 18.

The enterprise will be applying IAS 11 and IAS 18 as its basis of interpretation for the recognition of revenue.

Nettoomsætning indregnes i resultatopgørelsen, såfremt levering og risikoovergang til køber har fundet sted inden årets udgang, og såfremt indtægten kan opgøres pålideligt og forventes modtaget. Nettoomsætningen måles til dagsværdien af det aftalte vederlag eksklusive moms og afgifter og med fradrag af rabatter i forbindelse med salget.

Revenue is recognised in the income statement if delivery and passing of risk to the buyer have taken place before the end of the year and if the income can be determined reliably and inflow is anticipated. Revenue is measured at the fair value of the consideration promised exclusive of VAT and taxes and less any discounts relating directly to sales.

Vareforbrug omfatter omkostninger til køb af råvarer og hjælpematerialer med fradrag af rabatter samt årets forskydning i varebeholdninger.

Cost of sales comprises costs concerning purchase of raw materials and consumables less discounts and changes in inventories.

Andre eksterne omkostninger omfatter omkostninger til distribution, salg, reklame, administration, lokaler, tab på debitorer og operationelle leasingomkostninger.

Other external costs comprise costs incurred for distribution, sales, advertising, administration, premises, loss on receivables, and operational leasing costs.

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Personaleomkostninger

Personaleomkostninger omfatter løn og gager, in klusive feriepenge og pensioner samt andre omkost ninger til social sikring mv. til selskabets medarbej dere.

Staff costs

Staff costs include salaries and wages, including holiday allowances, pensions, and other social security costs, etc., for staff members.

Af- og nedskrivninger

Af- og nedskrivninger indeholder årets af- og ned skrivninger af immaterielle og materielle anlægsak tiver.

Depreciation, amortisation, and writedown for impairment

Depreciation, amortisation, and writedown for impairment comprise depreciation on, amortisation of, and writedown for impairment of intangible and tangible assets, respectively.

Finansielle omkostninger

Finansielle omkostninger indregnes i resultatopgø-relsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteomkostninger.

Financial income and expenses

Financial expenses are recognised in the income statement with the amounts concerning the financial year.

Balancen

Statement of financial position

Materielle anlægsaktiver

Materielle anlægsaktiver måles til kostpris med fra drag af akkumulerede afskrivninger og nedskrivnin ger. Der afskrives ikke på grunde.

Property, plant, and equipment

Property, plant, and equipment are measured at cost less accrued depreciation and write-down for impairment. Land is not subject to depreciation.

Afskrivningsgrundlaget er kostpris med fradrag af eventuel forventet restværdi efter afsluttet brugstid. Afskrivningsperioden og restværdien fastsættes på anskaffelsestidspunktet og revurderes årligt. Overstiger restværdien aktivets regnskabsmæssige værdi, ophører afskrivningen.

The depreciable amount is cost less any expected residual value after the end of the useful life of the asset. The amortisation period and the residual value are determined at the acquisition date and reassessed annually. If the residual value exceeds the carrying amount, the depreciation is discontinued.

Ved ændring i afskrivningsperioden eller restværdi en indregnes virkningen for afskrivninger fremover som en ændring i regnskabsmæssigt skøn.

If the amortisation period or the residual value is changed, the effect on amortisation will, in future, be recognised as a change in the accounting estimates.

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Kostprisen omfatter anskaffelsesprisen samt omkostninger direkte tilknyttet anskaffelsen indtil det tidspunkt, hvor aktivet er klar til at blive taget i brug.

The cost comprises acquisition cost and costs directly associated with the acquisition until the time when the asset is ready for use.

Kostprisen på et samlet aktiv opdeles i separate be standdele, der afskrives hver for sig, hvor brugsti den på de enkelte bestanddele er forskellig, og den enkelte bestanddel udgør en væsentlig del af den samlede kostpris.

The cost of a total asset is divided into separate components. These components are depreciated separately, the useful lives of each individual components differing, and the individual component representing a material part of the total cost.

Der foretages lineære afskrivninger baseret på føl gende vurdering af aktivernes forventede brugstider og restværdier:

Depreciation is done on a straight-line basis according to an assessment of the expected useful life and the residual value of the individual assets:

	Brugstid *Useful life*	Restværdi *Residual value*
Andre anlæg, driftsmateriel og inventar *Other fixtures and fittings, tools and equipment*	*3-5 år/years*	*0-20 %*

Småaktiver med en forventet levetid under 1 år ind regnes i anskaffelsesåret som omkostninger i resul tatopgørelsen.

Minor assets with an expected useful life of less than 1 year are recognised as costs in the income statement in the year of acquisition.

Fortjeneste eller tab ved afhændelse af materielle anlægsaktiver opgøres som forskellen mellem salgs pris med fradrag af salgsomkostninger og den regn skabsmæssige værdi på salgstidspunktet. Fortjene ste eller tab indregnes i resultatopgørelsen under an dre driftsindtægter eller andre driftsomkostninger.

Profit or loss derived from the disposal of property, land, and equipment is measured as the difference between the sales price less selling costs and the carrying amount at the date of disposal. Profit or loss is recognised in the income statement as other operating income or other operating expenses.

For egenfremstillede aktiver omfatter kostprisen direkte omkostninger til materialer, komponenter, underleverandører og løn samt låneomkostninger fra specifik og generel låntagning, der direkte vedrører opførelsen af det enkelte aktiv.

As regards self-constructed assets, the cost comprises direct costs for materials, components, deliveries from subsuppliers, payroll costs, and borrowing costs from specific and general borrowing concerning the construction of each individual asset.

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Indretning af lejede lokaler

Indretning af lejede lokaler måles til kostpris med fradrag af akkumulerede afskrivninger. Der foreta ges lineære afskrivninger baseret på vurdering af aktivets forventede brugstid, der er sat til 5 år.

Leasehold improvements

Leasehold improvements are measured at cost less accrued depreciations. Depreciation is done on a straightline basis over the estimated useful life of the asset, which is set at 5 years.

Finansielle anlægsaktiver

Deposita

Deposita måles til amortiseret kostpris og udgøres af huslejedeposita mv.

Investments

Deposits

Deposits are measured at amortised cost and represent lease deposits, etc.

Varebeholdninger

Varebeholdninger måles til kostpris efter FIFO-me toden. Er nettorealisationsværdien af varebehold ninger lavere end kostprisen, nedskrives til denne lavere værdi.

Inventories

Inventories are measured at cost according to the FIFO method. In cases when the net realisable value of the inventories is lower than the cost, the latter is written down for impairment to this lower value.

Kostpris for handelsvarer samt råvarer og hjælpe-materialer omfatter anskaffelsespris med tillæg af hjemtagelsesomkostninger.

Costs of goods for resale, raw materials, and consumables comprise acquisition costs plus delivery costs.

Kostpris for fremstillede færdigvarer og varer under fremstilling omfatter kostpris for råvarer, hjælpe-materialer, direkte løn og indirekte produktionsom-kostninger. Indirekte produktionsomkostninger in-deholder indirekte materialer og løn samt vedlige-holdelse af og afskrivning på maskiner, fabriksbyg-ninger og udstyr, der benyttes i produktionsproces-sen, samt omkostninger til fabriksadministration og fabriksledelse. Låneomkostninger indregnes ikke i kostprisen.

Costs of manufactured goods and work in progress comprise the cost of raw materials, consumables, direct wages, and indirect production costs. Indirect production costs comprise indirect materials and wages, maintenance and depreciation of machinery, factory buildings, and equipment used in the production process, and costs for factory administration and factory management. Borrowing expenses are not recognised in cost.

Nettorealisationsværdien for varebeholdninger op-gøres som forventet salgspris med fradrag af såvel færdiggørelsesomkostninger som omkostninger, der afholdes for at effektuere salget. Nettorealisations-værdien fastsættes under hensyntagen til omsætte-lighed, kurans og udvikling i forventet salgspris.

The net realisable value for inventories is recognised as the estimated selling price less costs of completion and selling costs. The net realisable value is determined with due consideration of negotiability, obsolescence, and the development of expected market prices.

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Tilgodehavender

Likvide beholdninger

Likvide beholdninger omfatter indeståender i penge institutter og kontantbeholdninger.

Gældsforpligtelser

Øvrige gældsforpligtelser, som omfatter gæld til le verandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvan ligvis svarer til nominel værdi.

Receivables

Cash on hand and demand deposits

Cash on hand and demand deposits comprise cash at bank and on hand.

Liabilities other than provisions

Other liabilities concerning payables to suppliers, group enterprises, and other payables are measured at amortised cost which usually corresponds to the nominal value.

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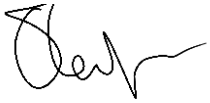

Theodores Tsigkas

Direktør
IP-address: 87.49.42.96:63958
Date of signature: 02-07-2025 11:28:49 CEST (+02:00)
Signed with eSignatur EasySign

Brian Hansen

Name returned by MitId: Brian Hansen
Revisor
On behalf of Christensen Kjærulff
ID: 6f9b2bd0-5b73-4fc4-add5-7f90d0ad72ee
IP-address: 87.58.177.158:55126
Date of signature: 02-07-2025 11:30:28 CEST (+02:00)
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Theodores Tsigkas

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