

MAJANDUSAASTA ARUANNE

aruandeaasta algus: 01.01.2019

aruandeaasta lõpp: 31.12.2019

ärinimi: KLAMGE Investments OÜ

registrikood: 14320079

tänavatänu nimi, Narva mnt 13
maja ja korteri number:

linn: Tallinn

maakond: Harju maakond

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Tegevusaruanne

KLAMGE Investments OÜ was founded in 2017 and provides professional consulting in the field of silos and warehouses activity and other international grain trading.

Raamatupidamise aastaaruanne

Bilanss

(eurodes)

	31.12.2019	31.12.2018
Varad		
Käibevarad		
Raha	20 726	1 966
Nõuded ja ettemaksed	400 224	400 167
Kokku käibevarad	420 950	402 133
Kokku varad	420 950	402 133
Kohustised ja omakapital		
Kohustised		
Lühiajalised kohustised		
Laenukohustised	360 950	359 613
Võlad ja ettemaksed	21 998	14 324
Kokku lühiajalised kohustised	382 948	373 937
Kokku kohustised	382 948	373 937
Omakapital		
Osakapital nimiväärtuses	12 500	12 500
Eelmiste perioodide jaotamata kasum (kahjum)	15 696	0
Aruandeaasta kasum (kahjum)	9 806	15 696
Kokku omakapital	38 002	28 196
Kokku kohustised ja omakapital	420 950	402 133

Kasumiaruanne

(eurodes)

	2019	2018
Müügitulu	9 500	43 054
Brutokasum (-kahjum)	9 500	43 054
Üldhalduskulud	-8 403	-27 989
Ärikasum (kahjum)	1 097	15 065
Muud finantstulud ja -kulud	8 709	631
Kasum (kahjum) enne tulumaksustamist	9 806	15 696
Aruandeaasta kasum (kahjum)	9 806	15 696

Raamatupidamise aastaaruande lisad

Lisa 1 Arvestuspõhimõtted

Üldine informatsioon

The financial statements of OÜ KLAMGE Investments for 2019 have been prepared in accordance with the Estonian generally accepted accounting principles (the Estonian GAAP). The basic requirements of the Estonian GAAP are set out in the Accounting Act of the Republic of Estonia and more specific guidance is provided in the guidelines issued by the Estonian Accounting Standards Board. The financial statements are presented in euros. The income statement has been prepared based on Income Statement Format 2. The main currency is the EUR.

Finantsvarad

Financial assets comprise cash, short-term investments, trade and other short- and long-term receivables. Financial liabilities comprise trade payables and short and long-term loans and borrowings.

Financial assets and liabilities are initially recognised at cost which is equal to the fair value of the consideration given or received for them. The initial cost of a financial asset or liability comprises all expenses directly attributable to its acquisition.

A financial asset is derecognised when the company's contractual rights to the cash flows from the financial asset expire or it transfers the right to receive the cash flows of the financial asset and substantially all the risks and rewards of ownership of the financial asset. A financial liability is derecognised when it is discharged or cancelled or expires.

Purchases and sales of financial assets are consistently recognised at the settlement date, i.e. at the date the assets are transferred to or by the company. Financial assets comprise cash, short-term investments, trade and other short- and long-term receivables. Financial liabilities comprise trade payables and short and long-term loans and borrowings.

Raha

Cash and cash equivalents in the balance sheet comprise cash on hand, balances on current accounts and term deposits with a maturity of up to three months.

Nõuded ja ettemaksed

Trade receivables are recognised in the balance sheet at amortised cost. The recoverability of trade receivables is estimated on an individual basis taking into account the information available on the debtor's creditworthiness. Doubtful items are recognised in other operating expenses. Irrecoverable items are written off the balance sheet. Collection of a doubtful receivable previously written down is recognised as a reduction of the expense on doubtful receivables.

Tulud

Revenue is measured at the fair value of the consideration received or receivable taking into account any discounts and rebates made. Revenue from the sale of goods is recognised when the significant risks of ownership of the goods have been transferred to the buyer; the revenue and expenses attributable to the transaction can be measured reliably; and it is probable that the consideration associated with the transaction will flow to the company.

Revenue from the rendering of services is recognised after the service has been rendered or under the stage of completion method if the service is rendered over the long term.

Maksustamine

Under the effective Income Tax Act, corporate income tax is levied on profits distributed as dividends. The amount of tax payable is calculated as 20/80 of the amount distributed as the net dividend. The corporate income tax calculated on dividends is recognized as an income tax expense in the period in which the dividends are declared regardless of the period for which the dividends are declared or the period in which the dividends are distributed. The income tax liability and expense calculated on dividends unpaid as at the reporting date is adjusted according to the income tax rate effective in the next period.

Lisa 2 Tööjõukulud

(eurodes)

	2019	2018
Töötajate keskmine arv taandatuna täistööajale	1	1
Keskmine töötajate arv töötamise liikide kaupa:		
Juriidilise isiku juhtimis- või kontrollorgani liige	1	1

Lisa 3 Seotud osapooled

(eurodes)

Saldod seotud osapooltega rühmade lõikes

	31.12.2019		31.12.2018
	Nõuded	Kohustised	Kohustised
Tegev- ja kõrgem juhtkond ning olulise osalusega eraisikust omanikud ning nende valitseva või olulise mõju all olevad ettevõtjad	323 067	360 950	359 613

Laenud

2019	Antud laenud	Antud laenude tagasimaksed	Saadud laenude tagasimaksed	Intressimäär	Alusvaluuta	Lõpptähtaeg
Tegev- ja kõrgem juhtkond ning olulise osalusega eraisikust omanikud ning nende valitseva või olulise mõju all olevad ettevõtjad						
VLS Energy Management GmbH	10 000	10 000		3,5%	EUR	01.05.2019
VLS Energy Management GmbH				7%	EUR	25.01.2020
VLS Energy Management GmbH				7%	EUR	25.01.2020
Gennadii Klymenko				5%	EUR	
Gennadii Klymenko			1 422	10%	EUR	
Gennadii Klymenko				10%	EUR	

2018	Saadud laenud	Intressimäär	Alusvaluuta
Sidusettevõtjad			
GENNADII KLYMENKO	114 671	10	EUR
GENNADII KLYMENKO	200 022	5	EUR
GENNADII KLYMENKO	27 000	10	EUR

Aruande digitaalallkirjad

Aruande lõpetamise kuupäev on: 12.04.2020

KLAMGE Investments OÜ (registrikood: 14320079) 01.01.2019 - 31.12.2019 majandusaasta aruande andmete õigsust on elektrooniliselt kinnitanud:

Allkirjastaja nimi	Allkirjastaja roll	Allkirja andmise aeg
GENNADII KLYMENKO	Management board member	12.04.2020

Kasumi jaotamise ettepanek

(eurodes)

	31.12.2019
Eelmiste perioodide jaotamata kasum (kahjum)	15 696
Aruandeaasta kasum (kahjum)	9 806
Kokku	25 502

Müügitulu jaotus tegevusalade lõikes

Tegevusala	EMTAK kood	Müügitulu (EUR)	Müügitulu %	Põhitegevusala
Muu mujal liigitamata kutse-, teadus- ja tehnikaalane tegevus	74901	9500	100.00%	Yes

Osanikud

Nimi / ärinimi	Isikukood / registrikood / sünniaeg	Elukoht / Asukoht	Osaluse suurus ja valuuta
Gennadii Klymenko	37005290095		12500 EUR (Ordinary ownership)

Sidevahendid

Liik	Sisu
E-mail address	klimenko008@gmail.com