

MAJANDUSAASTA ARUANNE

aruandeaasta algus: 02.09.2021

aruandeaasta lõpp: 31.08.2022

ärinimi: R-Sierra lab OÜ

registrikood: 16304239

tänava/talu nimi, Kopli tn 10-18

maja ja korteri number:

linn: Otepää linn

vald: Otepää vald

maakond: Valga maakond

postisihtnumber: 67403

e-posti aadress: er@spartagroup.es

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Tegevusaruanne

The company is engaged in the development of analytics and data processing systems in the field of compliance data related to digital health. Our clients are biological and medical laboratories, research groups in the field of evidence-based medicine.

Raamatupidamise aastaaruanne

Bilanss

(eurodes)

	31.08.2022	02.09.2021
Varad		
Põhivarad		
Immateriaalsed põhivarad	70 200	0
Kokku põhivarad	70 200	0
Kokku varad	70 200	0
Kohustised ja omakapital		
Omakapital		
Osakapital nimiväärtuses	2 500	2 500
Sissemaksmata osakapital	-2 500	-2 500
Muu omakapital	70 200	0
Kokku omakapital	70 200	0
Kokku kohustised ja omakapital	70 200	0

Kasumiaruanne

(eurodes)

	02.09.2021 - 31.08.2022
Müügitulu	70 200
Kaubad, toore, materjal ja teenused	-70 200
Ärikasum (kahjum)	0
Kasum (kahjum) enne tulumaksustamist	0
Aruandeaasta kasum (kahjum)	0

Raamatupidamise aastaaruande lisad

Lisa 1 Arvestuspõhimõtted

Üldine informatsioon

The financial statements of R-Sierra lab OÜ have been prepared in accordance with the generally accepted accounting principles of Estonia. The generally accepted accounting principles are prescribed by the Accounting Act of Estonia and supplemented by the guidelines issued by the Accounting Standards Board.

The statement of revenue and expenses is prepared using the ASBG 14 in the Annex profit report schema.

The financial statements have been prepared in euros.

Finantsvarad

Financial assets are cash and cash equivalents, short-term financial investments, receivables from customers and other short and long-term receivables. Financial assets are initially recognised at amortised cost, being the fair value of the consideration given for the financial asset. The amortised cost of short-term receivables normally equals their original invoice amount. Financial assets are derecognized from the balance sheet when the rights to receive cash flows from assets have expired or have been transferred with all risks and rewards of ownership. Purchases and sales of financial assets are consistently measured value date.

Raha

Cash and cash equivalents include cash in hand and bank account balances. Cash flows from operations in the cash flow statement are presented under the indirect method. Cash flows from investing and financing activities are presented under the direct method.

Välisvaluutas toimunud tehingud ning välisvaluutas fikseeritud finantsvarad ja -kohustised

Foreign currency transactions are recorded in the official the currency exchange rates of Estonia prevailing at the transaction date. Reimbursement of expenses in foreign currency, which are based on the expense report, are based on currency exchange rates of the commercial banks, if the currency of the expense report is denominated by the European Central Bank.

Gains and losses from the foreign currency transactions are recorded in the statement of revenue and expenses as the revenue and expense of the period.

Nõuded ja ettemaksed

Receivables and prepayments are measured at amortised cost (equal to nominal value less any impairment). Receivables are derecognized from the balance sheet when the rights to receive cash flows from assets have expired or have been transferred with all risks and rewards of ownership. Receivables and prepayments are carried at amortized cost (i.e. original invoice amount less repayments and provisions made for impairment of these receivables). The carrying amount of the receivable is reduced by this amount indirectly through an allowance account. In this case, the each customer's uncollectible claims are assessed separately, based on known information about the customer's solvency. The carrying amount of receivables is reduced by the amount of doubtful receivables and impairment losses are recognised as Administrative expenses in the statement of revenue and expenses. The collection of the receivables that have previously been written down is accounted for as a reversal of the cost of impairment of the receivables.

Materiaalsed ja immateriaalsed põhivarad

Property, plant and equipment and intangible assets are intangible assets what the company intends to use for a longer period than one year. Intangible assets are recognized in the balance sheet only if the object is controlled by the company, or is likely that the company will gain economic benefits in the future use of economic benefits or the acquisition cost of the intangible asset can be estimated reliably. An intangible asset is initially recognized and also carried in the balance sheet at cost less any accumulated amortization and any accumulated impairment losses.

The software created by the foundation is at the development phase and is recognized as unfinished

intangible asset, therefore the asset is not amortized. At each balance sheet date the management of the company evaluates whether there are signs that may indicate to impairment of assets. If there is any indication of the impairment, the asset is written down and losses are recognized as the expense of the reporting period.

Finantskohustised

All financial liabilities (supplier payables, borrowings, accrued expenses and other short and longterm borrowings) are initially recorded at their acquisition cost, which includes all expenses directly related to the acquisition. The amortised cost of current financial liabilities normally equals their nominal value, therefore current financial liabilities are stated in the balance sheet in their redemption value. A financial liability is classified as current when it is due within 12 months after the balance sheet date or when the foundation does not have an unconditional right to defer the payment for longer than 12 months after the balance sheet date. Payables that are due within twelve months after the balance sheet date are recorded as long-term payables. Financial liabilities are removed from the balance sheet when they are invoiced, terminated or expired.

Eraldised ja tingimuslikud kohustised

Possible obligations that have arisen as a result of events that occurred before the balance sheet date and whose time of settlement or amount are not certain are recorded in the balance sheet as provisions. Provisions are recognized based on management's estimates regarding the amount and timing of the expected outflows. Other possible or present obligations arising from past events but whose settlement is not probable or the amount of which cannot be measured with sufficient reliability are disclosed as contingent liabilities in the notes to the financial statements.

Sihtfinantseerimine

The company has adopted the principles of ASBG 14 and ASBG 12 in accounting government grants.

Non-specific purpose government grants are grants that are usable in determined area, but are without definite purpose and not related to any specific project. Income for those grants is recognised at the time when a donation or grant becomes receivable.

Specific purpose donations and government grants are assistance that is usable for purchase of predetermined assets or finance definite projects.

The Foundation has received government grants, which are recognised as income when the grant becomes receivable or any principal conditions related to grant have been fulfilled. Grants received before the revenue recognition criteria are satisfied are recognised as a liability on the balance sheet.

Donations and grants, which by their nature are contributions to foundation net assets are recognized as changes in net assets in the balance sheet and in the statement of changes in net assets

Tulud

Revenue from the sale of goods is measured at fair value of the consideration received or receivable, taking into account the amount of any discounts and volume rebates granted. Revenue from rendering of services is recorded upon rendering the service.

Seotud osapooled

The company nonconsiders the founders, members, management and their companies or other organizations with material ownership interest or under their material influence as related parties.

Aruande digitaalallkirjad

Aruande lõpetamise kuupäev on: 23.02.2023

R-Sierra lab OÜ (registrikood: 16304239) 02.09.2021 - 31.08.2022 majandusaasta aruande andmete õigsust on elektrooniliselt kinnitanud:

Allkirjastaja nimi	Allkirjastaja roll	Allkirja andmise aeg
EUGENIO RODRIGUEZ JAMDAMOV	Juhatuse liige	22.02.2023

Kasumi jaotamise ettepanek

(eurodes)

do not distribute profits

Müügitulu jaotus tegevusalade lõikes

Tegevusala	EMTAK kood	Müügitulu (EUR)	Müügitulu %	Põhitegevusala
Programmeerimine	62011	70200	100.00%	Yes

Osanikud

Nimi / ärinimi	Isikukood / registrikood / sünniaeg	Elukoht / Asukoht	Osaluse suurus ja valuuta
Eugenio Rodríguez Jamdamov	37003130168	Estonia	250 EUR (Ordinary ownership)
Alexey Rodríguez Blanter	39505310053	Estonia	2250 EUR (Ordinary ownership)

Sidevahendid

Liik	Sisu
E-mail address	er@spartagroup.es