

MAJANDUSAASTA ARUANNE

aruandeaasta algus: 07.08.2023

aruandeaasta lõpp: 31.12.2023

ärinimi: SKEAN Cosmetics OÜ

registrikood: 16791305

postiaadress: Harju maakond, Tallinn, Nõmme linnaosa, Lauka tn 4c

postisihthnumber: 11625

e-posti aadress: victoria@byvoet.net

Sisukord

Tegevusaruanne	3
Raamatupidamise aastaaruanne	4
Bilanss	4
Kasumiaruanne	5
Raamatupidamise aastaaruande lisad	6
Lisa 1 Arvestuspõhimõtted	6
Lisa 2 Maksude ettemaksed ja maksuvõlad	8
Lisa 3 Muud äritulud	8
Lisa 4 Kaubad, toore, materjal ja teenused	9
Lisa 5 Mitmesugused tegevuskulud	9
Lisa 6 Tööjõukulud	9
Lisa 7 Muud ärikulud	9
Lisa 8 Intressitulud	9
Lisa 9 Seotud osapooled	10
Aruande allkirjad	11

Tegevusaruanne

Company Overview:

Our company was founded in August 2023, marking the beginning of our journey in the e-commerce sector. In this initial period, we focused on establishing our core activities of selling makeup products. Additionally, we expanded our business model to include consulting services for other e-commerce brands on their marketing strategies.

Financial Performance:

As 2023 was our first year of operation, our financial performance showed a loss. This was primarily due to significant investments made in inventory to ensure we could meet the anticipated demand for our products. These investments were necessary to establish our presence in the market and provide high-quality products to our customers.

Outlook for 2024:

We are optimistic about the company's financial outlook for 2024, with a target to achieve profitability. The inventory investments made in 2023 have set a strong foundation, and we anticipate improved sales in the coming year. Our new consulting services are also expected to contribute positively to our revenue.

Expansion into Consulting:

In addition to our primary business of selling makeup products, we have initiated a consulting division to assist other e-commerce brands in optimizing their marketing efforts. This new service line is expected to significantly contribute to our revenue moving forward.

Conclusion:

Despite the financial loss in 2023 due to necessary inventory investments, we are confident that 2024 will be a profitable year for our company. Our expanded services and strategic investments have laid the groundwork for sustainable growth and success.

Thank you for your attention to this report.

Raamatupidamise aastaaruanne

Bilanss

(eurodes)

	31.12.2023	07.08.2023
Varad		
Käibevarad		
Raha	2 590	3 500
Nõuded ja ettemaksed	125	0
Kokku käibevarad	2 715	3 500
Kokku varad	2 715	3 500
Kohustised ja omakapital		
Kohustised		
Lühiajalised kohustised		
Võlad ja ettemaksed	52	0
Kokku lühiajalised kohustised	52	0
Kokku kohustised	52	0
Omakapital		
Osakapital nimiväärtuses	3 500	3 500
Aruandeaasta kasum (kahjum)	-837	0
Kokku omakapital	2 663	3 500
Kokku kohustised ja omakapital	2 715	3 500

Kasumiaruanne

(eurodes)

	07.08.2023 - 31.12.2023
Müügitulu	1 057
Muud äritulud	13
Kaubad, toore, materjal ja teenused	-1 054
Mitmesugused tegevuskulud	-839
Muud ärikulud	-7
Ärikasum (kahjum)	-830
Intressitulud	9
Muud finantstulud ja -kulud	-16
Kasum (kahjum) enne tulumaksustamist	-837
Aruandeaasta kasum (kahjum)	-837

Raamatupidamise aastaaruande lisad

Lisa 1 Arvestuspõhimõtted

Üldine informatsioon

SKEAN Cosmetics OÜ follow the standard Estonian Accounting practices using the software e-Finance suggested by Estonian State.

Arvestuspõhimõtete või informatsiooni esitusviisi muutused

Not applicable

Vigade korrigeerimine

Not applicable

Finantsvarad

The financial statements of SKEAN Cosmetics OÜ for the year ended 31 December 2023 have been prepared in accordance with accounting principles generally accepted in the Republic of Estonia (the Estonian GAAP). The basic requirements of the Estonian GAAP are set out in the Estonian Accounting Act and the guidelines issued by the Estonian Accounting Standards Board. The financial statements are presented in Euros and period of the financial year is from 07.08.2022 to 31.12.2022. The financial statements have been prepared on the historical cost basis under which transactions are recorded at their actual values at the dates they are performed.

Raha

Cash and cash equivalents comprise cash in hand and call deposits. In the cash flow statement, cash flows from operating activities are reported using the indirect method.

in case of investment: Cash flows from investing and financing activities are reported using the direct method.

Välisvaluutas toimunud tehingud ning välisvaluutas fikseeritud finantsvarad ja -kohustised

A transaction in foreign currency is recorded Euros by applying the ECB exchange rate ruling at the date of the transaction. Purchases and sales of foreign currency are recorded by applying the spot exchange rate of the relevant commercial bank ruling at the date of the transaction. On the preparation of the annual financial statements, monetary assets and liabilities denominated in foreign currencies are retranslated to Euros using the ECB exchange rates ruling at the reporting date. Foreign exchange differences arising on translation are recognised in the income statement in the period in which they arise. Exchange gains and losses on settlements with customers and suppliers are recognised in other income and other expenses respectively and other exchange gains and losses are recognised in finance income and finance expenses respectively.

Finantsinvesteeringud

Not applicable in 2023

Tütär- ja sidusettevõtjate aktsiad või osad

Not applicable

Nõuded ja ettemaksed

In the balance sheet, trade receivables are measured at their amortised cost. Items are presented in amounts expected to be recoverable. Receivables are valued on an individual basis taking into account the information available on the debtor's creditworthiness.

Doubtful items are recognised in other operating expenses.

Irrecoverable receivables are written off the balance sheet.

Recovery of items classified as doubtful in prior periods is recognised by reducing expenses from doubtful receivables.

Varud

Inventories are initially recognised at cost. The cost of inventories comprises their purchase price, import duties, other non-refundable taxes, and transport and handling costs directly attributable to the acquisition of the inventories less trade discounts and volume rebates. The cost of inventories is assigned by using the first-in, first-out (FIFO) formula.

In the balance sheet, inventories are measured at the lower of cost and net realisable value. Inventory write-downs to net realisable value are recognised in Materials, goods and services used

Varude soetusmaksumuse arvestuspõhimõtted

not applicable

Bioloogilised varad

not applicable

Kinnisvarainvesteeringud

not applicable

Materiaalsed ja immateriaalsed põhivarad

not applicable

Põhivarade arvelevõtmise alampiir 1500

Kasulik eluiga põhivara gruppide lõikes (aastates)

Põhivara grupi nimi	Kasulik eluiga
Machinery and equipment	3 - 5 years
Other property, plant and equipment	3 - 5 years
Computer software	2 - 4 years

Items of property, plant and equipment are depreciated under the straight-line method. Each item is assigned a depreciation rate that corresponds to its useful life.

Impairment losses are recognised as an expense as incurred.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

Intangible assets are amortised using the straight-line method. Each asset is assigned an amortisation rate that corresponds to its useful life.

Rendid

A lease that transfers substantially all the risks and rewards incidental to ownership of an asset to the lessee is classified as a finance lease. Other leases are classified as operating leases.

The company as a lessor

Assets subject to operating leases are presented in the balance sheet according to the nature of the asset. Lease income from operating leases is recognised as revenue on a straight-line basis over the lease term.

The company as a lessee

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Finantskohustised

All financial liabilities (trade and other payables, accrued expenses payable and short- and long-term loans and borrowings) are initially recognised at their cost which comprises all expenses that are directly attributable to their acquisition. Subsequent to initial recognition, financial liabilities are measured at their amortised cost.

As a rule, the amortised cost of current financial liabilities is equal to their nominal value. Therefore, current financial liabilities are stated in the amount due.

Eraldised ja tingimuslikud kohustised

Provisions are established for liabilities of uncertain timing and amount. The amount and timing of provisions is determined on the basis of estimates made by management or relevant experts.

A provision is recognised when the company has a present legal or constructive obligation as a result of a past event, it is probable (over 50%) that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Sihtfinantseerimine

Not applicable in 2023

Kohustuslik reservkapital

Not applicable in 2023

Tulud

When distributed between 2 or more years, Revenue and expenses are recognised on an accrual basis.

Revenue from the sale of goods is recognised when all significant risks and rewards of ownership of the goods have been transferred to the buyer and the amount of the revenue and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised using the percentage of completion method whereby the revenue and profit arising from the rendering of services are recognised in proportion to and in the same periods as related costs. Amounts received for services to be delivered in subsequent periods are recognised as liabilities.

Interest income is recognised on the basis of the asset's effective interest rate.

Kulud

See revenue chapter

Maksustamine

VAT declaration and positon are reflected in Annual report.

Seotud osapooled

Not applicable in 2023

Sündmused pärast aruandekuupäeva

Nothing to mention

N.A.

Lisa 2 Maksude ettemaksed ja maksuvõlad (eurodes)

	31.12.2023	
	Ettemaks	Maksuvõlg
Käibemaks		30
Ettemaksukonto jääk	1	
Kokku maksude ettemaksed ja maksuvõlad	1	30

Lisa 3 Muud äritulud (eurodes)

	07.08.2023 - 31.12.2023
Muud	13
Kokku muud äritulud	13

Lisa 4 Kaubad, toore, materjal ja teenused

(eurodes)

	07.08.2023 - 31.12.2023
Müügi eesmärgil ostetud kaubad	1 051
Transpordikulud	3
Kokku kaubad, toore, materjal ja teenused	1 054

Lisa 5 Mitmesugused tegevuskulud

(eurodes)

	07.08.2023 - 31.12.2023
Uurimis- ja arengukulud	200
Riiklikud ja kohalikud maksud	265
Muud	374
Kokku mitmesugused tegevuskulud	839

Lisa 6 Tööjõukulud

(eurodes)

No employees in 2023

Lisa 7 Muud ärikulud

(eurodes)

	07.08.2023 - 31.12.2023
Muud	7
Kokku muud ärikulud	7

Lisa 8 Intressitulud

(eurodes)

	07.08.2023 - 31.12.2023
Kokku intressitulud	9

Lisa 9 Seotud osapooled

(eurodes)

SKEAN Cosmetics OÜ has not relation to any other legal entities

Aruande digitaalallkirjad

Aruande lõpetamise kuupäev on: 26.06.2024

SKEAN Cosmetics OÜ (registrikood: 16791305) 07.08.2023 - 31.12.2023 majandusaasta aruande andmete õigsust on elektrooniliselt kinnitanud:

Allkirjastaja nimi	Allkirjastaja roll	Allkirja andmise aeg
VICTORIA GABRIELLE J BYVOET	Management board member	26.06.2024
Resolutsioon:	I confirm that the annual report of 2023 is well prepared and ready for submission.	

Aruande osanike koosoleku kinnitamise staatus

Approved by the shareholders

Kahjumi katmise ettepanek

(eurodes)

	31.12.2023
Aruandeaasta kasum (kahjum)	-837
Kokku	-837
Katmine	
Eelmiste perioodide jaotamata kasum (kahjum) peale jaotamist (katmist)	-837
Kokku	-837

As profitability is foreseen in 2024 and loss is normal due to 1st year activity,

board propose to simply roll over the loss as negative retain earning

Kahjumi katmise otsus

(eurodes)

	31.12.2023
Aruandeaasta kasum (kahjum)	-837
Kokku	-837
Katmine	
Eelmiste perioodide jaotamata kasum (kahjum) peale jaotamist (katmist)	-837
Kokku	-837

As profitability is foreseen in 2024 and loss is normal due to 1st year activity,

The shareholders decided to simply roll over the loss as negative retain earning

Müügitulu jaotus tegevusalade lõikes

Tegevusala	EMTAK kood	Müügitulu (EUR)	Müügitulu %	Põhitegevusala
Kosmeetika ja tualetitarvete jaemüük spetsialiseeritud kauplustes	4775	1057	100.00%	Yes