

MAJANDUSAASTA ARUANNE

aruandeaasta algus: 01.01.2023

aruandeaasta lõpp: 31.12.2023

ärinimi: Contester Technologies OÜ

registrikood: 14965646

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Tegevusaruanne

Contester Technologies OÜ (Contester) is a software development company, founded on 07.05.2020, and offers video commerce and Livestream platform to major affiliate networks worldwide.

Contester's product enables brands to enhance their publisher partnerships via affiliate channels, and the product is now available globally. The team consists of co-founders, and advisors and currently relies on freelance specialists operating under a service agreement.

In 2023, Contester was awarded the Best Innovator 2023, by one of the largest affiliate networks worldwide, and many companies went on the trail. Customer satisfaction has been excellent and expanding our long-term partnerships is Contester's main priority.

2023 has become a platform for us to find the market fit as a startup and we'll continue to be resilient and grow over revenue over the next year.

In 2024, it is planned to expand our partnerships in several countries and continue the development to scale the platform usage.

Member of the Board,

Hadi Alavi

Raamatupidamise aastaaruanne

Bilanss

(eurodes)

	31.12.2023	31.12.2022
Varad		
Käibevarad		
Raha	5 195	5 314
Finantsinvesteeringud	14 382	7 397
Kokku käibevarad	19 577	12 711
Põhivarad		
Kokku põhivarad	0	4 995
Kokku varad	19 577	17 706
Kohustised ja omakapital		
Kohustised		
Lühiajalised kohustised		
Laenukohustised	3 340	0
Võlad ja ettemaksed	0	14 008
Kokku lühiajalised kohustised	3 340	14 008
Pikaajalised kohustised		
Laenukohustised	11 042	7 397
Kokku pikaajalised kohustised	11 042	7 397
Kokku kohustised	14 382	21 405
Omakapital		
Osakapital nimiväärtuses	2 500	2 500
Eelmiste perioodide jaotamata kasum (kahjum)	2 728	-5 266
Aruandeaasta kasum (kahjum)	-33	-933
Kokku omakapital	5 195	-3 699
Kokku kohustised ja omakapital	19 577	17 706

Kasumiaruanne

(eurodes)

	2023	2022
Müügitulu	5 195	5 314
Muud äritulud	14 382	7 397
Mitmesugused tegevuskulud	-15 500	-12 521
Tööjõukulud	-770	-950
Muud ärikulud	-3 340	-355
Ärikasum (kahjum)	-33	-1 115
Kasum (kahjum) enne tulumaksustamist	-33	-1 115
Tulumaks	0	182
Aruandeaasta kasum (kahjum)	-33	-933

Raamatupidamise aastaaruande lisad

Lisa 1 Arvestuspõhimõtted

Üldine informatsioon

Contester Technologies OÜ (hereinafter: the company) 2023. The annual financial statements have been prepared by the Estonian Financial Reporting Standard. The basic requirements of the Estonian Financial Reporting Standard are established by the Accounting Act of the Republic of Estonia.

The annual financial statements have been prepared in euros.

This is a condensed annual financial statement of a small enterprise.

The annual financial statements were prepared on the assumption that the Company is finding its way in the market and started to build partnerships, and it is going operational and has no intention or need to cease operations.

Raha

Cash and cash equivalents are reported in the annual financial statements as cash on hand and balances in the current account.

Välisvaluutas toimunud tehingud ning välisvaluutas fikseeritud finantsvarad ja -kohustised

Transactions denominated in foreign currency are recorded at the official exchange rates of the European Central Bank on the date of the transaction. Monetary assets and liabilities denominated in foreign currency have been revalued into euros at the official exchange rates of the European Central Bank on the balance sheet date. Gains and losses from foreign currency transactions are reported as income and expenses for the period in the income statement.

Nõuded ja ettemaksed

Trade receivables are recognized at amortized cost (i.e. nominal value less any allowances for impairment). Impairment of individually significant receivables (i.e. the need for an allowance) is assessed separately for each customer, based on the present value of the amounts expected to be received in the future. All other receivables (accrued income, prepayments) are recognized at amortized cost.

Finantskohustised

Financial liabilities are recognized in the balance sheet at amortized cost.

A financial liability is derecognized when it is discharged, terminated, or expires.

Tulud

Revenue is recognized at the fair value of the consideration received or receivable, net of any discounts and rebates. Revenue from the sale of goods

is recognized when all significant risks and rewards of ownership have been transferred from the seller to the buyer, the revenue and costs of the transaction can be measured reliably, and it is probable that the consideration will be collected. Revenue from the sale of services is recognized after the service is provided, or if the service is provided over a longer period of time, based on the percentage of completion method.

Kulud

The cost of goods sold is recognized when the costs related to the sale transaction can be measured reliably. The costs associated with the provision of services are recognized in the same period as the provision of services.

Sündmused pärast aruandekuupäeva

Events after the balance sheet date that have not been taken into account in the valuation of assets and liabilities, but which significantly affect the result of the following financial year, are disclosed in the annual financial report.

The company issues participation/share options. According to the management's assessment, the labor cost arising from the option agreement has an insignificant impact on the report, therefore as of 31.12.23, the option reserve and expense have not been recognized.

Lisa 2 Tööjõukulud

(eurodes)

	2023	2022
Palgakulu	770	950
Sotsiaalmaksud	495	170
Pensionikulu	30	10
Unemployment insurance premium:	36	0
Kokku tööjõukulud	1 331	1 130
Töötajate keskmine arv taandatuna täistööajale	1	0
Keskmine töötajate arv töötamise liikide kaupa:		
Juriidilise isiku juhtimis- või kontrollorgani liige	3	3

Aruande digitaalallkirjad

Aruande lõpetamise kuupäev on: 21.11.2024

Contester Technologies OÜ (registrikood: 14965646) 01.01.2023 - 31.12.2023 majandusaasta aruande andmete õigsust on elektrooniliselt kinnitanud:

Allkirjastaja nimi	Allkirjastaja roll	Allkirja andmise aeg
SEYED HADI ALAVI LAFMEJANI	Management board member	21.11.2024
Resolutsioon:	<p>Contester Technologies OÜ (Contester) is a software development company, founded on 07.05.2020, and offers video commerce and Livestream platform to major affiliate networks worldwide.</p> <p>Contester's product enables brands to enhance their publisher partnerships via affiliate channels, and the product is now available globally. The team consists of co-founders, and advisors and currently relies on freelance specialists operating under a service agreement.</p> <p>In 2023, Contester was awarded the Best Innovator 2023, by one of the largest affiliate networks worldwide, and many companies went on the trail. Customer satisfaction has been excellent and expanding our long-term partnerships is Contester's main priority.</p> <p>2023 has become a platform for us to find the market fit as a startup and we'll continue to be resilient and grow over revenue over the next year.</p> <p>In 2024, it is planned to expand our partnerships in several countries and continue the development to scale the platform usage.</p> <p>Member of the Board, Hadi Alavi</p>	

Aruande osanike koosoleku kinnitamise staatus

Approved by the shareholders

Kahjumi katmise ettepanek

(eurodes)

	31.12.2023
Eelmiste perioodide jaotamata kasum (kahjum)	2 728
Aruandeaasta kasum (kahjum)	-33
Kokku	2 695
Katmine	
external fundraising	
Eelmiste perioodide jaotamata kasum (kahjum) peale jaotamist (katmist)	2 695
Kokku	2 695

Müügitulu jaotus tegevusalade lõikes

Tegevusala	EMTAK kood	Müügitulu (EUR)	Müügitulu %	Põhitegevusala
Programmeerimine	62011	5195	100.00%	Yes