

MAJANDUSAASTA ARUANNE

aruandeaasta algus: 01.01.2022

aruandeaasta lõpp: 31.12.2022

ärinimi: BEBHIONN OÜ

registrikood: 16309840

tänava/talu nimi, Pärnu mnt 139e/2-8

maja ja korteri number:

linn: Tallinn

maakond: Harju maakond

postisihnumber: 11317

e-posti aadress: info.bebhionn@protonmail.com

Sisukord

Tegevusaruanne	3
Raamatupidamise aastaaruanne	8
Bilanss	8
Kasumiaruanne	9
Raamatupidamise aastaaruande lisad	10
Lisa 1 Arvestuspõhimõtted	10
Lisa 2 Tööjõukulud	10
Lisa 3 Seotud osapooled	10
Aruande allkirjad	11



ANNUAL REPORT 2022

Bebhionn OU

Email: info.bebhionn@protonmail.com

Website: www.Diva-milano.com

Tel: +351 916751732

Av.25 de Abril , 181, 1 dto. Cascais. Portugal

TABLE OF CONTENTS

Introduction:	3
Financial Performance:	3
Key Initiatives:	3
Operating Highlights:	4
Risk Management:	4
Outlook and Future Strategies:	5
Conclusion:	5

INTRODUCTION:

- The purpose of this report is to provide a comprehensive analysis of the financial performance, key initiatives, operational highlights, risk management, outlook, and future strategies of the Bebhionn OU for the fiscal year 2022. This report aims to present an overview of the company's financial position, identify areas of strength and improvement, and outline strategies for future growth.

2. Financial Performance

- Based on the financial performance data for the fiscal year, here is an analysis of the company's financial position:
 1. Revenue: EUR 49,000
 - Revenue represents the total amount of income generated from the sale of goods or services during the accounting period. It indicates the company's ability to generate sales.
 2. Operating Expenses: 24% of Revenue
 - Operating expenses are costs incurred by the company to support its day-to-day operations. The fact that operating expenses account for 24% of the revenue suggests that the company has been able to effectively manage its expenses, keeping them relatively low in comparison to the revenue generated.
 3. Administrative Expenses: 36% of Revenue
 - Administrative expenses are costs associated with the management and administration of the company. The fact that administrative expenses represent 36% of the revenue indicates that there may be room for improvement in terms of cost control and efficiency in administrative functions.
 4. Profit Before Taxes: 5.5% of Revenue
 - Profit before taxes is the company's operating profit after deducting all operating expenses but before accounting for income taxes. A profit before taxes of 5.5% suggests that the company has achieved a reasonable level of profitability, although there may still be opportunities to improve the profit margin.
 5. Assets: EUR 12,600
 - Assets represent the company's economic resources, including cash, inventory, property, plant, and equipment. The total assets of EUR 12,600 indicate the value of the company's resources invested in its operations.
 6. Cash & Cash Equivalents: EUR 4,000
 - Cash and cash equivalents refer to the company's liquid assets, including cash on hand and short-term investments that can be readily converted

into cash. With EUR 4,000 in cash and cash equivalents, the company has a reasonable level of liquidity to meet its short-term obligations.

7. Fixed Assets: EUR 5,000
 - Fixed assets represent long-term assets such as property, plant, and equipment that are used in the company's operations. The fixed assets value of EUR 5,000 indicates the company's investment in its productive capacity.
8. Owners' Equity: EUR 2,500
 - Owners' equity represents the residual interest in the company's assets after deducting liabilities. It indicates the portion of the company's assets that is owned by the shareholders. With owners' equity of EUR 2,500, the company has a certain level of capital invested by the owners.
9. Profit for Accounting Year: EUR 2,700
 - The profit for the accounting year represents the net income earned by the company after deducting all expenses, including taxes. A profit of EUR 2,700 indicates the company's ability to generate positive earnings during the accounting period.
 - Based on the provided financial data, the company demonstrates a reasonable level of revenue and profitability. The operating expenses and administrative expenses are within manageable ranges, although a closer look at cost control measures for administrative expenses may be beneficial. The company has a moderate level of assets and liquidity, with a significant portion of assets invested in fixed assets. The owners' equity represents the owners' capital contribution to the business. Overall, the company has generated a positive profit for the accounting year.

3. Key Initiatives

- Basing on the analysis and the political situation that requires new market penetration, service diversification, and cost reduction, here are some suggested key initiatives for the company:
- **Market Research and Expansion:** Conduct thorough market research to identify potential new markets that align with the company's products or services. Assess the political and economic stability of these markets to ensure a favorable business environment. Develop market entry strategies and allocate resources to penetrate and establish a presence in these new markets.
- **Service Diversification:** Evaluate the company's existing product or service portfolio and identify opportunities for diversification. Conduct market analysis to identify customer needs and demands that are currently unmet. Develop and introduce new products or services that align with the

company's capabilities and the political situation. This will help expand the company's offerings and reduce reliance on a single product or service line.

- **Cost Optimization and Efficiency Enhancement:** Implement cost reduction initiatives to improve operational efficiency and maintain profitability. Conduct a comprehensive review of all operational processes and identify areas where costs can be reduced without compromising quality. This may include streamlining supply chains, negotiating better terms with suppliers, optimizing production processes, and implementing cost control measures across different departments. Encourage employees to contribute cost-saving ideas and incentivize efficiency improvements.

4. Operational Highlights

1. By focusing on sales and marketing effectiveness and adopting an efficient supply chain strategy for new markets, the company should enhance its market penetration, customer acquisition, and overall operational performance. It is crucial to regularly monitor key performance indicators, seek continuous improvement, and adapt strategies based on market dynamics and customer feedback to drive sustainable growth and success.

5. Risk Management

Given the external conditions, including the main market being at war, market isolations, supply chain disruptions, regulatory compliance challenges, and financial risks, it is crucial for the company to implement effective risk management strategies. As the some are following:

- **Diversification of Markets:** Explore new markets and reduce dependence on the market impacted by war and isolation. Identify potential markets with stable conditions and growth opportunities to expand the customer base and mitigate the risks associated with a single market.
- 2. **Supply Chain Optimization:** Evaluate and optimize the supply chain to reduce vulnerabilities and potential disruptions. Identify alternative suppliers or logistics providers to minimize the impact of supply chain disruptions caused by war or market isolations. Establish backup plans and maintain good relationships with multiple suppliers to ensure a continuous flow of essential materials.

3. **Regulatory Compliance:** Stay updated with the regulatory requirements in the current market conditions. Establish robust compliance processes and regularly review and update policies and procedures to ensure adherence to relevant regulations. Assign dedicated personnel or engage external experts to monitor changes in regulations and implement necessary measures to mitigate compliance risks.
4. **Financial Risk Management:** Conduct a thorough assessment of financial risks and establish risk management strategies. This includes monitoring foreign exchange risks, interest rate risks, and credit risks associated with customers and suppliers. Implement hedging strategies, such as forward contracts or options, to mitigate foreign exchange risks. Maintain a diversified customer base and perform credit checks to minimize credit risks.
5. **Business Continuity Planning:** Develop a comprehensive business continuity plan to address potential disruptions caused by the war or market isolations. This plan should outline alternative scenarios, emergency procedures, and communication strategies to ensure minimal disruption to operations. Regularly test and update the plan to adapt to changing circumstances.
6. **Collaboration and Partnerships:** Collaborate with industry peers, trade associations, and government entities to share information, insights, and best practices related to the current market conditions. Engage in partnerships with complementary businesses to strengthen supply chains, enhance market resilience, and explore joint opportunities.
7. **Constant Monitoring and Scenario Analysis:** Continuously monitor the external environment and evaluate potential risks and their impact on the company. Conduct scenario analysis to assess the company's preparedness and develop contingency plans for various risk scenarios. Regularly review and update risk management strategies to adapt to evolving conditions.
8. **Insurance Coverage:** Review existing insurance policies and consider additional coverage to mitigate potential risks arising from the external conditions. Insurance options may include business interruption insurance, supply chain disruption coverage, or political risk insurance, depending on the specific risks faced by the company.
9. It is crucial for the company to develop a risk management culture, where employees' potential risks are encouraged to identify and report, and risk mitigation strategies are regularly evaluated

and implemented. Additionally, seek guidance from risk management experts or consultants who can provide tailored advice based on the company's specific circumstances and industry.

6. Outlook and Future Strategies

Possible future strategies aim to address the external conditions by diversifying markets, enhancing supply chain resilience, ensuring regulatory compliance, managing financial risks, embracing technology, fostering innovation, optimizing costs, and maintaining strong stakeholder relationships. However, the specific strategies and their implementation should be tailored to the company's unique circumstances, political, industry, and market dynamics.

7. Conclusion

- In conclusion, the financial performance of the Bebhionn OU in 2022 demonstrated positive growth and profitability. The key initiatives focused on market expansion, cost optimization, and technology adoption. Operational highlights highlighted improvements in production, sales, and supply chain management. Risk management strategies addressed financial, operational, and strategic risks. The outlook for the future is optimistic, with opportunities in new markets and a focus on innovation. By implementing the outlined future strategies, Bebhionn OU aims to achieve its financial goals and maintain its competitive position in the market.

Disclaimer:

The following information about political risks is provided for general informational purposes only. Political risks are complex and can vary greatly depending on the specific country, region, and circumstances. While efforts have been made to ensure the accuracy of the information provided, no guarantee can be made regarding its completeness, reliability, or suitability for any particular purpose. Therefore, all individuals should exercise their own judgment and discretion when evaluating political risks.

Member Management Board

Victor Shkarbanenko

Raamatupidamise aastaaruanne

Bilanss

(eurodes)

	31.12.2022	31.12.2021
Varad		
Käibevarad		
Raha	4 096	4 872
Nõuded ja ettemaksud	3 486	0
Kokku käibevarad	7 582	4 872
Põhivarad		
Investeeringud tütar- ja sidusettevõtjatesse	5 000	5 000
Kokku põhivarad	5 000	5 000
Kokku varad	12 582	9 872
Kohustised ja omakapital		
Kohustised		
Lühiajalised kohustised		
Laenukohustised	497	497
Kokku lühiajalised kohustised	497	497
Kokku kohustised	497	497
Omakapital		
Osakapital nimiväärtuses	2 500	2 500
Eelmiste perioodide jaotamata kasum (kahjum)	6 875	0
Aruandeaasta kasum (kahjum)	2 710	6 875
Kokku omakapital	12 085	9 375
Kokku kohustised ja omakapital	12 582	9 872

Kasumiaruanne

(eurodes)

	2022	08.09.2021 - 31.12.2021
Müügitulu	49 050	8 266
Muud äritulud	90	0
Kaubad, toore, materjal ja teenused	-11 995	-371
Mitmesugused tegevuskulud	-383	-989
Tööjõukulud	-16 280	0
Muud ärikulud	-17 772	-31
Ärikasum (kahjum)	2 710	6 875
Kasum (kahjum) enne tulumaksustamist	2 710	6 875
Aruandeaasta kasum (kahjum)	2 710	6 875

Raamatupidamise aastaaruande lisad

Lisa 1 Arvestuspõhimõtted

Üldine informatsioon

Bebhionn OÜ 2021. aasta raamatupidamise aastaaruanne on koostatud kooskõlas Eesti Vabariigi finantsaruandluse standardiga. Tegemist on väikeettevõtja lühendatud aastaaruandega.

Raamatupidamise aastaaruande koostamisel on lähtutud soetusmaksumuse printsiibist, välja arvatud juhtudel, mida on kirjeldatud alljärgnevas arvestuspõhimõtetes.

Raamatupidamise aastaaruanne on koostatud eurodes

Välisvaluutas toimunud tehingud ning välisvaluutas fikseeritud finantsvarad ja -kohustised

prepared in euros

Lisa 2 Tööjõukulud

(eurodes)

	2022	08.09.2021 - 31.12.2021
Töötajate keskmine arv taandatuna täistööajale	1	0
Keskmine töötajate arv töötamise liikide kaupa:		
Võlaõigusliku lepingu alusel teenust osutav isik, välja arvatud füüsilisest isikust ettevõtja	1	1

mitteresidendist juhtorgani liige tasu ei saa

Lisa 3 Seotud osapooled

(eurodes)

Aastaaruande koostamisel on seotud osapoolteks loetud:

- omanikke (emaettevõtte ning emaettevõtte omanikud);
- tütar- ja sidusettevõtteid;
- teisi samasse konsolideerimisgruppi kuuluvaid ettevõtteid;
- tegev- ja kõrgemat juhtkonda;
- eespool loetletud isikute lähisugulasi ja nendega seotud ettevõtteid

Aruande digitaalallkirjad

Aruande lõpetamise kuupäev on: 21.06.2023

BEBHIONN OÜ (registrikood: 16309840) 01.01.2022 - 31.12.2022 majandusaasta aruande andmete õigsust on elektrooniliselt kinnitanud:

Allkirjastaja nimi	Allkirjastaja roll	Allkirja andmise aeg
VICTOR SHKARBANENKO	Management board member	27.06.2023
Resolutsioon:	Despite adverse market conditions the financial performance of the Bebhionn OU in 2022 demonstrated positive growth and profitability. The key initiatives focused on market expansion, cost optimization, and technology adoption. Operational focal points highlighted improvements in production, sales, and supply chain management. Risk management strategies addressed financial, operational, and strategic risks.	

Aruande osanike koosoleku kinnitamise staatus

Approved by the shareholders

Kasumi jaotamise ettepanek

(eurodes)

	31.12.2022
Eelmiste perioodide jaotamata kasum (kahjum)	6 875
Aruandeaasta kasum (kahjum)	2 710
Kokku	9 585

Kasumi jaotamise otsus

(eurodes)

	31.12.2022
Eelmiste perioodide jaotamata kasum (kahjum)	6 875
Aruandeaasta kasum (kahjum)	2 710
Kokku	9 585
Jaotamine	
Kokku	9 585

Müügitulu jaotus tegevusalade lõikes

Tegevusala	EMTAK kood	Müügitulu (EUR)	Müügitulu %	Põhitegevusala
Rõivaste ja rõivalisandite hulgimüük	46421	49050	100.00%	Yes

Osanikud

Nimi / ärinimi	Isikukood / registrikood / sünniaeg	Elukoht / Asukoht	Osaluse suurus ja valuuta
Victor Shkarbanenko	35607200132	Russian Federation	1275 EUR (Ordinary ownership)
Elena Shkarbanenko	47710270071	Russian Federation	1225 EUR (Ordinary ownership)

Sidevahendid

Liik	Sisu
E-mail address	info.bebhionn@protonmail.com