

# **INVERSIFY ApS**

Trelleborggade 20, 4th  
2150 Nordhavn

Årsrapport  
1. oktober 2016 - 31. december 2016

**Årsrapporten er fremlagt og godkendt på  
selskabets ordinære generalforsamling den**

**14/03/2017**

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**Peter St Angelo**  
**Dirigent**

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# Virksomhedsoplysninger

**Virksomheden**

INVERSIFY ApS  
Trelleborggade 20, 4th  
2150 Nordhavn

Telefonnummer: 22321624

e-mailadresse: psa@outlook.com

CVR-nr: 35473475

Regnskabsår: 01/10/2016 - 31/12/2016

# Ledespåtegning

The annual report for the year from 1 October 2016 till 31 December 2016 for Inversify ApS.

The annual report prepared in accordance with legal requirements. The financial year consists of 3 months (from 1 October 2016 to 31 December 2016). The following financial year starts on 1 January 2017.

The financial statements give a true and fair view of the company's assets and liabilities, financial position and results.

The management report includes a fair review of the matters dealt with.

The Annual General Assembly approved the annual report.

Nordhavn, den 17/03/2016

## **Direktion**

Peter St Angelo

## **Fravalg af revision for det kommende regnskabsår**

Det er vores opfattelse, at virksomheden opfylder betingelserne for fravalg af revision.

# Ledelsesberetning

## **Hovedaktivitet**

The company's main business includes computer programming and sales of consulting services.

## **Udviklingen i aktiviteter og økonomiske forhold**

The company's economic activities have developed in a negative direction during the first three years. The reason for the loss is caused retraining skills in preparation to diversify into new areas of technology. The management expects that activity will increase in the financial year 2017 and thereby create profits and restore equity.

# Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B. Den anvendte regnskabspraksis er ændret i forhold til foregående periode.

**Changing of accounting year:** In accordance with the decision, taken on the annual meeting 2015/16, the current financial year consists of 3 months (from 1 October 2016 to 31 December 2016), for the following year starting 1 January 2017.

## Generelt

The financial statements have been prepared in order to give a true and fair view of the company's assets, liabilities and financial position by December 31, 2016 and of the results of its operations for the financial year 1 October 2015 - 31 December 2016 in accordance with legal requirements.

## Generelle indregnings metoder

In the income statement, income and expenses as they are earned, including value adjustments of financial assets and liabilities. The income statement includes all expenses, including depreciation and amortization.

Assets are recognized in the balance sheet, when it is probable that future economic benefits will flow to the company and the asset can be measured reliably.

Liabilities are recognized in the balance sheet, when it is probable that future economic benefits will flow from the company, and the value can be measured reliably.

On initial recognition assets and liabilities are shown at cost. Subsequently, assets and liabilities are shown as described for each item in the following sections below.

Certain financial assets and liabilities are subsequently measured at (amortized) cost.

Recognition and measurement take into account predictable losses and risks arising before the annual report and that confirm or invalidate matters existing at the balance sheet date.

## Resultatopgørelsen

### Bruttofortjeneste – Gross Profit

Management is in accordance with the Annual Accounts Act chosen to aggregate a number of items in the item "Gross profit".

Gross profit includes the revenue for the year reduced by other external costs.

### Nettoomsætning, indtægtskriterier - Revenue, income criteria

Revenue is recognized in the income statement if delivery and transfer of risk to the buyer has taken place before year end. Revenue is recognized excl. VAT.

### Andre eksterne omkostninger - Other external costs

Other external expenses include promotional costs, the operating agent costs, rent, administrative costs, etc..

### Løn, gager og personaleomkostninger - Wages, salaries and staff costs

Includes salaries and wages to employees, pensions and other social security costs.

### Af- og nedskrivninger - Depreciation and amortization

Depreciation and amortization of fixed assets consists of the year's depreciation and amortization calculated based on respectively the set residual values and useful lives of the individual assets. Gains on the sale of tangible and intangible assets are included in other operating income included in gross profit, while losses are included in other operating expenses.

**Finansielle indtægter og omkostninger - Financial income and expenses**

Financial income and expenses are recognized in the income statement at the amounts relating to deposits and fees.

**Skat - Tax**

Income tax consists of current tax and deferred tax - as a result of changes in tax rates - income statement with the portion attributable to the profit and directly in equity with the portion attributable to entries directly in equity.

**Balancen****Materielle anlægsaktiver - Tangible assets**

Tangible assets are measured at cost with deduction of accumulated depreciation. The basis for depreciation is cost less estimated residual value after useful life. Cost includes the purchase price and costs directly attributable to the acquisition until the asset is ready to be commissioned. The cost of an asset is divided into separate components that are depreciated separately if the useful lives of the individual components differ.

Smaller acquisitions are expensed in the year of acquisition.

A straight-line depreciation is based on an assessment of individual assets useful life.

The anticipated useful lives	Useful life	Residual value
Equipment, material	2-5 years	0%

**Tilgodehavender - Receivables**

Receivables and possibly not invoiced receivables at the balance sheet date are measured at amortized cost. For short-term receivables corresponds generally to the face value.

**Likvide beholdninger - Cash and cash equivalents**

Includes cash with insignificant risk of changes in value.

**Gældsforpligtelser - Liabilities**

Short-term liabilities are measured at amortized cost, which in practice is equivalent to net realizable value.

**Skyldig skat og udskudt skat - Tax payable and deferred tax**

Current tax liabilities and current tax receivables are recognized in the balance sheet as calculated tax on the taxable income adjusted for tax on prior years' taxable income and tax paid on account.

Deferred tax is measured using the balance sheet liability method on temporary differences between accounting and tax values of assets and liabilities measured up based on the planned use of the asset or settlement of the liability.

Deferred tax assets including the tax value of tax loss carryforwards, are measured at the value at which the asset is expected to be realized, either by elimination in tax on future earnings or by offsetting deferred tax liabilities within the same legal tax entity. Any deferred net tax assets are measured at net realizable value.

Deferred tax is measured on the basis of the tax rules and tax rates at the balance sheet date will be damping when the deferred tax is expected to crystallize as current tax. Changes in deferred tax due to changes in tax rates is recognized in the income statement. For this honor is a tax rate of 22%.

**Omregning af fremmed valuta samt behandling af valutakursfortjenester og -tab - Foreign currency translation and the treatment of foreign exchange gains and losses**

Transactions in foreign currencies during the year translated at the transaction date. Receivables, liabilities and other items in foreign currencies that have not been settled at the balance sheet date are translated at the closing rate.

Realized and unrealized exchange differences are recognized in the income statement under financial items.

No financial instruments are used to hedge the equivalent in Danish kroner of balance sheet items in foreign currencies and future foreign currency transactions.



# Resultatopgørelse 1. okt 2016 - 31. dec 2016

	Note	2016 kr.	2015/16 kr.
Nettoomsætning .....		0	
Eksterne omkostninger .....		-34.141	
<b>Bruttoresultat</b> .....		<b>-34.141</b>	
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver .....		-5.347	
<b>Resultat af ordinær primær drift</b> .....		<b>-39.488</b>	
<b>Ordinært resultat før skat</b> .....		<b>-39.488</b>	
<b>Årets resultat</b> .....		<b>-39.488</b>	
<b>Forslag til resultatdisponering</b>			
Overført resultat .....		-39.488	
<b>I alt</b> .....		<b>-39.488</b>	

# Balance 31. december 2016

## Aktiver

	Note	2016 kr.	2015/16 kr.
Andre anlæg, driftsmateriel og inventar .....		28.214	
<b>Materielle anlægsaktiver i alt .....</b>		<b>28.214</b>	
<b>Anlægsaktiver i alt .....</b>		<b>28.214</b>	
Likvide beholdninger .....			0
<b>Aktiver i alt .....</b>		<b>28.214</b>	

# Balance 31. december 2016

## Passiver

	Note	2016 kr.	2015/16 kr.
Registreret kapital mv. ....		80.000	
Overført resultat .....		-321.838	
<b>Egenkapital i alt .....</b>		<b>-241.838</b>	
Gæld til selskabsdeltagere og ledelse .....		270.052	
<b>Kortfristede gældsforpligtelser i alt .....</b>		<b>270.052</b>	
<b>Gældsforpligtelser i alt .....</b>		<b>270.052</b>	
<b>Passiver i alt .....</b>		<b>28.214</b>	