

Fractal Flows IVS

Toppen 227
4000 Roskilde

Årsrapport
28. april 2015 - 30. juni 2016

Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den

08/12/2016

Pierre-Elouan Rethore
Dirigent

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Virksomhedsoplysninger

Virksomheden Fractal Flows IVS
Toppen 227
4000 Roskilde

Telefonnummer: 21331293
e-mailadresse: pe@retho.re

CVR-nr: 36731214
Regnskabsår: 28/04/2015 - 30/06/2016

Ledespåtegning

The Management has today discussed and approved the annual report for the annual report for the financial year 1 July 2015 – 30 June 2016 of Fractal Flows IVS. The annual report has been presented in accordance with the Danish Financial Statements Act.

It is our opinion that the financial statements give a true and fair view of the Company's financial position at 30 June 2016.

We recommend that the annual report be approved at the annual general meeting.

Copenhagen, den 08/12/2016

Direktion

Imad Abdallah
Director

Pierre-Elouan Mikael Réthoré
Director

Bestyrelse

Pierre-Elouan Mikael Réthoré
Director

Imad Abdallah
Director

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B.
Income statement

Other operating costs

Other operating costs comprise items secondary to the Company's activities, including loss on the sale of intangible assets and property, plant and equipment.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year. Financial items comprise interest income and interest expense.

Dividends from investments in subsidiaries are recognised in the income statement.

Tax on profit/loss for the year

The Company is comprised by the Danish rules on compulsory joint taxation of the Group's Danish companies. The Company's subsidiary Leapcraft ApS serves as the administrative company for the joint taxation and consequently settles all payments of corporation tax with the tax authorities. Current Danish corporation tax is allocated by the settlement of joint taxation contributions between the jointly taxed enterprises in proportion to their taxable income. In relation thereto, enterprises with tax losses receive joint taxation contributions from enterprises which have been able to use this loss to reduce their tax loss.

Tax for the year comprises current tax and changes in deferred tax, including changes in tax rates. The tax expense relating to the profit/loss for the year is recognised in the income statement at the amount attributable to the profit/loss for the year and directly in equity at the amount attributable to entries directly in equity.

Balance sheet

Investments

Investments are made under the cost price method and written down if market value of the subsidiary is assessed to be below the cost price. Otherwise the cost price is regulated only when dividends are received from the subsidiaries.

Receivables

Receivables are measured at amortised cost, which corresponds to nominal value. The value is reduced by write-down for bad debts.

Prepayments

Prepayments comprise costs incurred concerning subsequent financial years.

Equity

Dividends

Proposed dividends are recognised as a liability at the date when they are adopted at the annual general meeting (declaration date). The expected dividend payment for the year is disclosed as a separate item under equity.

Corporation tax and deferred tax

Current tax payable and receivable is recognised on the balance sheet as tax computed on the taxable income for the year, adjusted for tax on the taxable income of prior years and for tax paid on account.

Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities measured on the planned use of the asset or settlement of the liability.

Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Deferred net assets are measured at net realisable value.

Deferred tax is measured in accordance with the tax rules and at the tax rates applicable in the respective countries at the balance sheet date when the deferred tax is expected to crystallise as current tax. The change in deferred tax as a result of changes in tax rates is recognised in the income statement and in equity.

Liabilities

Financial liabilities are recognised at cost at the date of borrowing, equivalent to proceeds received less transaction costs paid. Other liabilities are measured at net realisable value.

Resultatopgørelse 28. apr 2015 - 30. jun 2016

	Note	2015/16 kr.
Eksterne omkostninger		-1.187
Bruttoresultat		-1.187
Resultat af ordinær primær drift		-1.187
Ordinært resultat før skat		-1.187
Årets resultat		-1.187

Balance 30. juni 2016

Aktiver

	Note	2015/16 kr.
Kapitalandele i associerede virksomheder		1.330
Finansielle anlægsaktiver i alt		1.330
Anlægsaktiver i alt		1.330
Aktiver i alt		1.330

Balance 30. juni 2016

Passiver

	Note	2015/16 kr.
Registreret kapital mv.		1.330
Overført resultat		-1.187
Egenkapital i alt		143
Gældsforpligtelser til associerede virksomheder		1.187
Kortfristede gældsforpligtelser i alt		1.187
Gældsforpligtelser i alt		1.187
Passiver i alt		1.330

Noter

1. Hovedaktivitet samt regnskabsmæssige og økonomiske forhold

Development of an IT platform.

2. Oplysning om ejerskab

Ownership

The company has registered the following shareholders holding more than 5% of the voting rights or nominal value:

Surface of Chaos IVS (50%). CVR-nr. 36730447. Toppen 227, 4000 Roskilde

AI Dorf IVS (50%). CVR-nr. 36730439. Toppen 227, 4000 Roskilde