
September Development ApS

CVR-no.: 45317498

Krogshøjvej 143
2880 Bagsværd

Annual report
8 January 2025 - 31 December 2025

**The annual report has been presented and
approved on the company's general meeting
the**

16/01/2026

**Patrick Alexander Dirksen
Chairman of general meeting**

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**Reporting
company**

September Development ApS

Krogshøjvej 143

2880 Bagsværd

CVR-no.: 45317498

Reporting
period: 08/01/2025 - 31/12/2025

Statement by Management

Management has today considered and approved the annual report of September Development ApS for the financial year 8 January 2025 - 31 December 2025.

The annual report is presented in accordance with the Danish Financial Statements Act.

Management believes that the financial statements give a true and fair view of the company's assets, liabilities and financial position and of the result.

The annual report is submitted for approval at the annual general meeting.

Management considers the conditions for opting out of audit to be met.

Gladsaxe, the 16/01/2026

Management

Patrick Alexander Dirchsen

Management's Review

Main activities

The company's primary business activities comprise designing, developing, and maintaining software applications.

Development in activities and financial conditions

During the year, the company's activities have focused on the development of an upcoming software application. The development costs are expensed in accordance with the company's accounting policies.

The loss for the year is in line with expectations and consistent with the company's budget.

Events after the end of the financial year

No events occurred after the balance sheet date to this date, which would influence the evaluation of this annual report.

Accounting Policies

The annual report has been prepared in accordance with the regulation applying to Reporting class B. There have been options of certain rules in reporting class C.

The accounting policies applied to these financial statements are consistent with those applied last year.

Recognition and measurement

Assets are recognised in the balance sheet when it is probable as a result of a prior event that future economic benefits will flow to the company, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when the company has a legal or constructive obligation as a result of a prior event, and it is probable that future economic benefits will flow out of the company, and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. Measurement subsequent to initial recognition is effected as described below for each financial statement item. Anticipated risks and losses that arise before the time of presentation of the annual report and that confirm or invalidate affairs and conditions existing at the balance sheet date are considered at recognition and measurement.

Income is recognised in the income statement when earned, whereas costs are recognised by the amounts attributable to this financial year.

Income statement

Gross profit or loss

Gross profit or loss comprises revenue and external expenses.

Revenue

Revenue from the sale of services is recognised in the income statement when the services are delivered. Revenue is recognised net of VAT and is measured at the fair value of the consideration received or receivable.

Other external expenses

Other external expenses include expenses relating to the company's ordinary activities. Development costs are expensed as incurred.

Other financial income

Other financial income comprises interest income, payables and transactions in foreign currencies, and tax relief under the Danish tax prepayment scheme, etc.

Other financial expenses

Other financial expenses comprise interest expenses, payables and transactions in foreign currencies, amortisation of financial liabilities, and tax surcharge under the Danish tax prepayment scheme, etc.

Balance sheet

Receivables

Receivables are measured at amortised cost, usually equalling nominal value less writedowns for bad and doubtful debts.

Cash

Cash comprises bank deposits.

Other financial liabilities

Other financial liabilities are measured at amortised cost, which usually corresponds to nominal value.

Income statement 8 Jan 2025 - 31 Dec 2025

	Disclosure	2025 DKK
Gross profit (loss)		-15,436
Profit (loss) from ordinary operating activities		-15,436
Other finance income	1	644
Other finance expenses		-116
Profit (loss) from ordinary activities before tax		-14,908
Tax expense		0
Profit (loss)		-14,908
Proposed distribution of results		
Retained earnings		-14,908
Proposed distribution of profit (loss)		-14,908

Balance sheet 31 December 2025

Assets

	Disclosure	2025
		DKK
Receivables from group enterprises		30,644
Receivables		30,644
Cash and cash equivalents		102,806
Current assets		133,450
TOTAL ASSETS		133,450

Balance sheet 31 December 2025

Liabilities and equity

	Disclosure	2025
		DKK
Contributed capital		40,000
Retained earnings		85,092
Total equity		125,092
Payables to participating interests		8,358
Short-term liabilities other than provisions, gross		8,358
Liabilities other than provisions, gross		8,358
LIABILITIES AND EQUITY, GROSS		133,450

Statement of changes in equity 8 Jan 2025 - 31 Dec 2025

	Contributed capital	Share premium	Retained earnings	Total
	DKK	DKK	DKK	DKK
Equity, beginning balance	40,000	100,000	0	140,000
Profit (Loss)	0	0	-14,908	-14,908
Transferred from share premium	0	-100,000	100,000	0
Equity, ending balance	40,000	0	85,092	125,092

Disclosures

1. Other finance income

	2025
	kr.
Interest from group enterprises	<u>644</u>
	<u>644</u>

2. Information on average number of employees

Average number of employees	2025
	1