Årsrapport for 2024
Annual report for 2024

CMP Company ApS
Matthæusgade 50, 5. 49, 1666 København V
CVR-nr. 38 02 19 66
CVR no. 38 02 19 66

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 30. juni 2025
Adopted at the annual general meeting on 30 June 2025

Ethan Cooper
dirigent
chairman

Indholdsfortegnelse
Table of contents

	Side ***Page***
Påtegninger ***Statements***	
Ledelsespåtegning *Statement by management on the annual report*	1
Ledelsesberetning ***Management´s review***	
Selskabsoplysninger *Company details*	2
Ledelsesberetning *Management's review*	3
Årsregnskab ***Financial statements***	
Anvendt regnskabspraksis *Accounting policies*	4
Resultatopgørelse 1. januar - 31. december *Income statement 1 January - 31 December*	8
Balance 31. december *Balance sheet 31 December*	9
Egenkapitalopgørelse *Statement of changes in equity*	11
Noter *Notes*	12

Disclaimer

The English part of this parallel document in Danish and English is an unofficial translation of the original Danish text. In the event of disputes or misunderstandings arising from the interpretation of the translation, the Danish language version shall prevail.

Ledelsespåtegning
Statement by management on the annual report

Bestyrelsen og direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. januar - 31. december 2024 for CMP Company ApS.

The supervisory board and executive board have today discussed and approved the annual report of CMP Company ApS for the financial year 1 January - 31 December 2024.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

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

Det er vores opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2024 og resultatet af selskabets aktiviteter for regnskabsåret 1. januar - 31. december 2024.

In our opinion, the financial statements give a true and fair view of the company's financial position at 31 December 2024 and of the results of the company's operations for the financial year 1 January - 31 December 2024.

Ledelsesberetningen indeholder efter vores opfattelse en retvisende redegørelse for de forhold, beretningen omhandler.

In our opinion, management's review includes a fair review of the matters dealt with in the management's review.

Årsregnskabet er ikke revideret. Ledelsen erklærer, at betingelserne herfor er opfyldt.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Management recommends that the annual report should be approved by the company in general meeting.

København, den 30. juni 2025
Copenhagen, 30 June 2025

Direktion
Executive board

Ethan James Cameron Cooper
direktør
director

Bestyrelse
Supervisory board

Finn Peder Ramsgaard Hove
formand
chairman

Ethan James Cameron Cooper

Selskabsoplysninger
Company details

Selskabet ***The company***	CMP Company ApS Matthæusgade 50, 5. 49 1666 København V	
	CVR-nr.: *CVR no.:*	38 02 19 66
	Regnskabsperiode: *Reporting period:*	1. januar - 31. december 2024 *1 January - 31 December 2024*
	Hjemsted: *Domicile:*	København *Copenhagen*
Bestyrelse ***Supervisory board***	Finn Peder Ramsgaard Hove, formand (chairman) Ethan James Cameron Cooper	
Direktion ***Executive board***	Ethan James Cameron Cooper, direktør (director)	

Ledelsesberetning
Management's review

Selskabets væsentligste aktiviteter

Selskabets formål er udvikling af computerspil og apps samt dermed beslægtet virksomhed.

Udviklingen i aktiviteter og økonomiske forhold

Selskabets resultatopgørelse for 2024 udviser et underskud på kr. 1.102.543, og selskabets balance pr. 31. december 2024 udviser en egenkapital på kr. 80.911.

Betydningsfulde hændelser, som er indtruffet efter regnskabsårets afslutning

Der er efter regnskabsårets afslutning ikke indtruffet begivenheder, som væsentligt vil kunne påvirke selskabets finansielle stilling.

Business review

The company's purpose is development of computer games and apps as well as related business.

Financial review

The company's income statement for the year ended 31 December 2024 shows a loss of kr. 1.102.543, and the balance sheet at 31 December 2024 shows equity of kr. 80.911.

Significant events occurring after the end of the financial year

No events have occurred after the balance sheet date which could significantly affect the company's financial position.

Anvendt regnskabspraksis
Accounting policies

Årsrapporten for CMP Company ApS for 2024 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for virksomheder i regnskabsklasse B med tilvalg af regler fra regnskabsklasse C.

The annual report of CMP Company ApS for 2024 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, as well as provisions applying to reporting class C entities.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

The accounting policies applied are consistent with those of last year.

Årsrapporten for 2024 er aflagt i kr.

The annual report for 2024 is presented in kr.

Generelt om indregning og måling

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde selskabet, og aktivets værdi kan måles pålideligt.

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

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå selskabet, og forpligtelsens værdi kan måles pålideligt.

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

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet for hver enkelt regnskabspost nedenfor.

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer, inden årsrapporten aflægges, og som be- eller afkræfter forhold, der eksisterede på balancedagen.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Resultatopgørelsen

Bruttotab

Selskabet anvender bestemmelsen i årsregnskabslovens § 32, hvorefter selskabets omsætning ikke er oplyst.

Bruttotab er et sammendrag af nettoomsætning, ændring i lagre af færdigvarer og varer under fremstilling samt andre driftsindtægter med fradrag af omkostninger til råvarer og hjælpematerialer og andre eksterne omkostninger.

Nettoomsætning

Indtægter fra salg indregnes i resultatopgørelsen, når levering og risikoovergang til køber har fundet sted, og hvis indtægten kan opgøres pålideligt og forventes modtaget.

Nettoomsætningen måles til dagsværdien af det aftalte vederlag ekskl. moms og afgifter. Alle former for afgivne rabatter er fratrukket i nettoomsætningen.

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til distribution, salg, reklame, administration, lokaler, tab på debitorer, operationelle leasingomkostninger mv.

Personaleomkostninger

Personaleomkostninger omfatter løn og gager, inklusive feriepenge og pensioner samt andre omkostninger til social sikring mv. til selskabets medarbejdere.

Income statement

Gross profit

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Gross profit reflects an aggregation of revenue, changes in inventories of finished goods and work in progress and other operating income less costs of raw materials and consumables and other external expenses.

Revenue

Income from the sales for resale and finished goods is recognised in the income statement, provided that the transfer of risk, usually on delivery to the buyer, has taken place and that the income can be measured reliably and is expected to be received.

Revenue is measured at the fair value of the agreed consideration, excluding VAT and other indirect taxes. Revenue is net of all types of discounts granted.

Other external expenses

Other external expenses include expenses related to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

Staff costs

Staff costs include wages and salaries, including compensated absence and pensions, as well as other social security contributions, etc. made to the entity's employees.

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninge samt tillæg og godtgørelse under acontoskatteordningen mv.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

Skat af årets resultat

Virksomheden er omfattet af de danske regler om tvungen sambeskatning.

Den aktuelle danske selskabsskat fordeles ved afregning af sambeskatningsbidrag mellem de sambeskattede virksomheder i forhold til disses skattepligtige indkomster. I tilknytning hertil modtager virksomheder med skattemæssigt underskud sambeskatningsbidrag fra virksomheder, der har kunnet anvende dette underskud til nedsættelse af eget skattemæssigt overskud.

Årets skat, som består af årets aktuelle selskabsskat og ændring i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte i egenkapitalen med den del, der kan henføres til posteringer direkte i egenkapitalen.

Tax on profit/loss for the year

The company is subject to the Danish rules on compulsory joint taxation.

On payment of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed entities in proportion to their taxable income. Entities with tax losses receive joint taxation contributions from entities that have been able to use tax losses to reduce their own taxable profits.

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

Balancen

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris.

Balance sheet

Receivables

Receivables are measured at amortised cost.

Egenkapital

Udbytte

Foreslået udbytte vises som en særskilt post under egenkapitalen. Udbytte indregnes som en forpligtelse på tidspunktet for vedtagelse på generalforsamlingen.

Equity

Dividends

Proposed dividends are disclosed as a separate item under equity. Dividends are recognised as a liability when declared by the annual general meeting of shareholders.

Selskabsskat og udskudt skat

Aktuelle skatteforpligtelser og tilgodehavende aktuel skat indregnes i balancen som beregnet skat af årets skattepligtige indkomst, reguleret for skat af tidligere års skattepligtige indkomster samt for betalte acontoskatter.

Selskabet er sambeskattet med koncernforbundne danske selskaber. Den aktuelle selskabsskat fordeles mellem de sambeskattede selskaber i forhold til disses skattepligtige indkomster og med fuld fordeling med refusion vedrørende skattemæssige underskud. De sambeskattede selskaber indgår i acontoskatteordningen.

Skyldige og tilgodehavende sambeskatningsbidrag indregnes i balancen som 'Tilgodehavende sambeskatningsbidrag' eller 'Skyldige sambeskatningsbidrag'.

Udskudt skat måles efter den balanceorienterede gældsmetode af midlertidige forskelle mellem regnskabsmæssig og skattemæssig værdi af aktiver og forpligtelser opgjort på grundlag af den planlagte anvendelse af aktivet henholdsvis afvikling af forpligtelsen. Udskudt skat måles til nettorealisationsværdi.

Udskudte skatteaktiver, herunder skatteværdien af fremførselsberettiget skattemæssigt underskud, måles til den værdi, hvortil aktivet forventes at kunne realiseres, enten ved udligning i skat af fremtidig indtjening eller ved modregning i udskudte skatteforpligtelser inden for samme juridiske skatteenhed. Eventuelle udskudte nettoskatteaktiver måles til nettorealisationsværdi.

Gældsforpligtelser

Gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi.

Income tax and deferred tax

Current tax liabilities and current tax receivables are recognised in the balance sheet as the estimated tax on the taxable income for the year, adjusted for tax on the taxable income for previous years and tax paid on account.

The company and all its Danish group entities are taxed on a joint basis. The current income tax charge is allocated between the jointly taxed entities relative to their taxable income. Tax losses are allocated based on the full absorption method. The jointly taxed entities are eligible for the Danish Tax Prepayment Scheme.

Joint taxation contributions payable and receivable are recognised in the balance sheet as 'Joint taxation contributions receivable' or 'Joint taxation contributions payable'.

Deferred tax is measured according to the liability method in respect of temporary differences between the carrying amount of assets and liabilities and their tax base, calculated on the basis of the planned use of the asset and settlement of the liability, respectively. Deferred tax is measured at net realisable value.

Deferred tax assets, including the tax base of tax losses allowed for carry forward, are measured at the value to which the asset is expected to be realised, either as a set-off against tax on future income or as a set-off against deferred tax liabilities within the same legal tax entity. Any deferred net tax assets are measured at net realisable value.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Resultatopgørelse 1. januar - 31. december
Income statement 1 January - 31 December

	Note	2024	2023
		kr.	kr.
Bruttotab ***Gross profit***		**-397.026**	**687.909**
Personaleomkostninger *Staff costs*	1	-685.414	-574.009
Af- og nedskrivninger af immaterielle og materielle anlægsaktiver *Depreciation, amortisation and impairment of intangible assets and property, plant and equipment*		0	-1.952
Finansielle indtægter *Financial income*		359	45.347
Finansielle omkostninger *Financial costs*	2	-2.927	-5.165
Resultat før skat ***Profit/loss before tax***		**-1.085.008**	**152.130**
Skat af årets resultat *Tax on profit/loss for the year*	3	-17.535	-34.073
Årets resultat ***Profit/loss for the year***		**-1.102.543**	**118.057**
Overført resultat *Retained earnings*		-1.102.543	118.057
		-1.102.543	**118.057**

Balance 31. december
Balance sheet 31 December

	Note	2024	2023
		kr.	kr.
Aktiver			
Assets			
Andre anlæg, driftsmateriel og inventar *Other fixtures and fittings, tools and equipment*		0	0
Materielle anlægsaktiver ***Tangible assets***		**0**	**0**
Tilgodehavender fra salg og tjenesteydelser *Trade receivables*		0	86.250
Andre tilgodehavender *Other receivables*		137.523	1.203.167
Udskudt skatteaktiv *Deferred tax asset*		0	17.535
Tilgodehavender ***Receivables***		**137.523**	**1.306.952**
Likvide beholdninger ***Cash at bank and in hand***		**20.668**	**152.023**
Omsætningsaktiver i alt ***Total current assets***		**158.191**	**1.458.975**
Aktiver i alt ***Total assets***		**158.191**	**1.458.975**

Balance 31. december
Balance sheet 31 December

	Note	2024	2023
		kr.	kr.
Passiver ***Equity and liabilities***			
Virksomhedskapital *Share capital*		50.000	50.000
Overført resultat *Retained earnings*		30.911	1.133.454
Egenkapital ***Equity***		**80.911**	**1.183.454**
Leverandører af varer og tjenesteydelser *Trade payables*		10.966	19.266
Gæld til tilknyttede virksomheder *Payables to subsidiaries*		2.478	15.152
Gæld til selskabsdeltagere og ledelse *Payables to shareholders and management*		51.814	14.949
Selskabsskat *Corporation tax*		0	34.826
Anden gæld *Other payables*		12.022	191.328
Kortfristede gældsforpligtelser ***Total current liabilities***		**77.280**	**275.521**
Gældsforpligtelser i alt ***Total liabilities***		**77.280**	**275.521**
Passiver i alt ***Total equity and liabilities***		**158.191**	**1.458.975**

Egenkapitalopgørelse
Statement of changes in equity

	Virksomheds-kapital *Share capital*	Overført resultat *Retained earnings*	I alt *Total*
Egenkapital 1. januar 2024 *Equity at 1 January 2024*	50.000	1.133.454	1.183.454
Årets resultat *Net profit/loss for the year*	0	-1.102.543	-1.102.543
Egenkapital 31. december 2024 ***Equity at 31 December 2024***	**50.000**	**30.911**	**80.911**

Noter
Notes

		2024	2023
		kr.	kr.
1	**Personaleomkostninger** ***Staff costs***		
	Lønninger *Wages and salaries*	681.048	574.009
	Andre personaleomkostninger *Other staff costs*	4.366	0
		685.414	**574.009**
	Antal heltidsbeskæftigede personer i gennemsnit *Number of fulltime employees on average*	1	1

		2024	2023
		kr.	kr.
2	**Finansielle omkostninger** ***Financial costs***		
	Andre finansielle omkostninger *Other financial costs*	2.927	5.165
		2.927	**5.165**

3	**Skat af årets resultat** ***Tax on profit/loss for the year***		
	Årets aktuelle skat *Current tax for the year*	0	34.826
	Årets udskudte skat *Deferred tax for the year*	17.535	-753
		17.535	**34.073**

4 Eventualforpligtelser
Contingent liabilities

Selskabet er sambeskattet med moderselskabet Spring Twenty Management ApS (Administrationsselskab) og hæfter solidarisk med øvrige sambeskattede selskaber for betaling af selskabsskat samt for kildeskat på udbytter, renter og royalties.
The company is jointly taxed with its parent company, Spring Twenty Management ApS (management company), and jointly and severally liable with other jointly taxed entities for payment of income taxes as well as for payment of withholding taxes on dividends, interest and royalties.

Noter
Notes

5 Pantsætninger og sikkerhedsstillelser
Mortgages and collateral

Ingen.
None