

Aguilonius Nordic A/S

**Hareskovhvilevej 3
3500 Værløse**

CVR-nr. 34 69 45 24

Årsrapport for 2024/25

Årsrapporten er fremlagt og godkendt
på selskabets ordinære generalforsam-
ling den 14. January 2026

Derek De Brandt
dirigent

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Statement by management on the annual report

The executive boards have today discussed and approved the annual report of Aguilonius Nordic A/S for the financial year 1 October 2024 - 30 September 2025.

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

In our opinion, the financial statements gives a true and fair view of the company's financial position at 30 September 2025 and of the results of the company's operations for the financial year 1 October 2024 - 30 September 2025.

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

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

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

Værløse, 14 January 2026

CEO

Derek De Brandt
Director

Executive board

Andrè De Brandt
chairman

Derek De Brandt

Marcus Peeraer

Selskabsoplysninger

Selskabet

Aguilonius Nordic A/S
Hareskovhvilevej 3
3500 Værløse

CVR-nr.: 34694524

Regnskabsperiode: 1 October 2024 - 30 September 2025

Stiftet: 30 August 2012

Hjemsted: Furesø Kommune

Bestyrelse

Andrè De Brandt, chairman
Derek De Brandt
Marcus Peeraer

Direktion

Derek De Brandt, director

Pengeinstitut

Sparekassen Danmark

Ledelsesberetning

Selskabets væsentligste aktiviteter

The purpose of the company is to develop and sell software, consultancy assistance and related services.

Usikkerhed ved indregning og måling

Der er ikke forekommet usikkerhed ved indregning og måling i årsrapporten.

Usædvanlige forhold

Selskabets aktiver, passiver og finansielle stilling pr. 30 September 2025 samt resultatet af selskabets aktiviteter for regnskabsåret 2024/25 er ikke påvirket af usædvanlige forhold.

Udviklingen i aktiviteter og økonomiske forhold

Selskabets resultatopgørelse for 2024/25 udviser et overskud på DKK 592.121, og selskabets balance pr. 30 September 2025 udviser en egenkapital på DKK 1.306.245.

Betydningsfulde hændelser, som er indtruffet efter regnskabsårets afslutning

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

Accounting policies

The annual report of Aguilonius Nordic A/S for 2024/25 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.

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

The annual report for 2024/25 is presented in DKK

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.

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.

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.

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.

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.

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.

Nettoomsætning

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

Indtægter vedrørende tjenesteydelser, der omfatter servicepakker og forlængede garantier vedrørende solgte produkter og entrepriser, indregnes lineært, i takt med at serviceydelserne leveres.

Accounting policies

Raw materials and consumables

Costs of raw materials and consumables include the raw materials and consumables used in generating the year's revenue.

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.

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, financial expenses relating to finance leases, realised and unrealised capital/exchange gains and losses on securities, liabilities and foreign currency transactions, amortisation of financial assets and liabilities and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

Balance sheet

Receivables

Receivables are measured at amortised cost.

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.

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.

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.

Accounting policies

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.

Income statement
1 October 2024 - 30 September 2025

	<u>Note</u>	<u>2024/25</u> DKK	<u>2023/24</u> DKK
Gross profit		978.622	635.631
Staff costs	1	<u>-220.000</u>	<u>-220.000</u>
Profit/loss before amortisation/depreciation and impairment losses		758.622	415.631
Profit/loss before net financials		758.622	415.631
Financial income		1.460	462
Financial costs		<u>392</u>	<u>-1.208</u>
Profit/loss before tax		760.474	414.885
Tax on profit/loss for the year	2	<u>-168.353</u>	<u>-91.322</u>
Profit/loss for the year		<u>592.121</u>	<u>323.563</u>
Recommended appropriation of profit/loss			
Proposed dividend for the year		500.000	300.000
Retained earnings		<u>92.121</u>	<u>23.563</u>
		<u>592.121</u>	<u>323.563</u>

Balance sheet at 30 September 2025

	<u>Note</u>	<u>2024/25</u> DKK	<u>2023/24</u> DKK
Assets			
Trade receivables		202.083	26.904
Other receivables		622	0
Receivables		<u>202.705</u>	<u>26.904</u>
Cash at bank and in hand		<u>1.797.240</u>	<u>1.165.945</u>
Total current assets		<u>1.999.945</u>	<u>1.192.849</u>
Total assets		<u><u>1.999.945</u></u>	<u><u>1.192.849</u></u>
Equity and liabilities			
Share capital		500.000	500.000
Retained earnings		306.245	214.124
Proposed dividend for the year		500.000	300.000
Equity	3	<u>1.306.245</u>	<u>1.014.124</u>
Corporation tax		149.288	82.322
Total non-current liabilities		<u>149.288</u>	<u>82.322</u>
Trade payables		459.099	0
Other payables		85.313	96.403
Total current liabilities		<u>544.412</u>	<u>96.403</u>
Total liabilities		<u>693.700</u>	<u>178.725</u>
Total equity and liabilities		<u><u>1.999.945</u></u>	<u><u>1.192.849</u></u>

Statement of changes in equity

	<u>Share capital</u>	<u>Retained earnings</u>	<u>Proposed dividend for the year</u>	<u>Total</u>
Equity at 1 October 2024	500.000	214.124	300.000	1.014.124
Ordinary dividend paid	0	0	-300.000	-300.000
Net profit/loss for the year	<u>0</u>	<u>92.121</u>	<u>500.000</u>	<u>592.121</u>
Equity at 30 September 2025	<u>500.000</u>	<u>306.245</u>	<u>500.000</u>	<u>1.306.245</u>

Notes

	<u>2024/25</u> DKK	<u>2023/24</u> DKK
1 Staff costs		
Wages and salaries	<u>220.000</u>	<u>220.000</u>
	<u>220.000</u>	<u>220.000</u>
Number of fulltime employees on average	<u>1</u>	<u>1</u>

According to section 98 B(3) of the Danish Financial Statements Act, remuneration to the executive board has not been disclosed.

2 Tax on profit/loss for the year

Current tax for the year	167.288	91.322
Adjustment of tax concerning previous years	<u>1.065</u>	<u>0</u>
	<u>168.353</u>	<u>91.322</u>

3 Equity

The share capital consists of 1.000 shares of a nominal value of DKK 500. No shares carry any special rights.

There have been no changes in the share capital during the last 5 years.

4 Contingent liabilities

The company has no contingent liabilities.

5 Related parties and ownership structure

According to the company's register of shareholders, the following shareholder holds at least 5% of the votes or at least 5% of the share capital:

Aguilonius BV, Vilvoordsesteenweg 205A, 1860 Meise Belgium

Derek De Brandt, Strooistraat 28, 1860 Meise Belgium