
Liofilchem Nordics ApS

CVR-nr.: 44174774

Nordre Fasanvej 215
2000 Frederiksberg

Årsrapport
1. januar 2025 - 31. december 2025

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

31/03/2026

Fabio Brocco
Dirigent

Indhold**Virksomhedsoplysninger**

Virksomhedsoplysninger

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Virksomhedsoplysninger

Virksomheden Liofilchem Nordics ApS
Nordre Fasanvej 215
2000 Frederiksberg
e-mailadresse: info@liofilchem.dk
CVR-nr.: 44174774
Regnskabsår: 01/01/2025 - 31/12/2025

Ledelsespåtegning

Management has today considered and adopted the Annual Report of Liofilchem Nordics ApS for the financial year 1 January 2025 - 31 December 2025.

The annual report, which has not been audited, is presented in accordance with the Danish Financial Statements Act.

Management believes that the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 31 December 2025 and of the results of the Company's operations for the financial year 1 January 2025 - 31 December 2025.

In our opinion, the Management's Review includes a true and fair account of the matters addressed in the review.

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

We recommend that the Annual Report be adopted at the Annual General Meeting.

Frederiksberg, 31 March 2026

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Frederiksberg, den 31/03/2026

Direktion

Fabio Brocco

Ledelsesberetning

The Company's principal activities

The Company's principal activities consist in marketing and sale of microbiology products.

Development in activities and the financial situation

The Company's Income Statement of the financial year 1 January 2025 - 31 December 2025 shows a result of DKK 1,273,276 and the Balance Sheet at 31 December 2025 a total of DKK 2,546,926 and an equity of DKK 1,469,303.

The Company considers the result for the year to be in line with expectations.

Events after the end of the financial year

No other events have occurred after the end of the financial year that may have a significant impact on the financial position of the Company

Anvendt regnskabspraksis

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

Accounting Policies

The annual report of Liofilchem Nordics ApS for 2025 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The financial statements with associated notes have been prepared with comparative figures from the previous year. The annual report is presented in DKK.

General information

Income is recognised in the income statement as and when it is earned, including recognition of value adjustments of financial assets and liabilities.

Any costs, including depreciation, amortisation and impairment, are also recognised in the income statement.

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

Liabilities are recognised in the balance sheet when it is likely that future economic benefits will not accrue to the Company and the value of the liability can be measured reliably.

The initial recognition measures assets and liabilities at cost. Subsequently, assets and liabilities are measured as described in the following for each item.

Certain financial assets and liabilities are measured at amortised cost, recognising a constant yield to maturity. Amortised cost is stated at initial cost less any deductions and with addition/deduction of the accumulated amortisation on the difference between cost and nominal amount.

The recognition and measurement takes into account predictable losses and risks arising before the year-end reporting and which prove or disprove matters that existed at the balance sheet date.

Income statement

Gross profit

Gross profit, in accordance with Danish financial statement act section 32 comprises the revenue, reduced by the cost of sales and external expenses.

Revenue

Revenue is recognised in the income statement if the goods have been delivered and the risk has passed to the buyer before year-end and if the revenue can be reliably calculated and expected to be received. Revenue is recognised excluding VAT and all discounts granted are recognised in revenue.

Cost of sales

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

External expenses

External expenses include expenses for distribution, sales, administration, premises and bad debts.

Employee expenses

Employee expenses include wages and salaries including compensated absence and pension to the

Companies employees, as well as other social security contributions etc.

Financial income and expenses

Financial income and financial expenses include interest, realised and unrealised exchange rate gains and losses, loans and transactions in foreign currencies. Financial income and expenses are recognised in the income statement with the amounts concerning the financial year.

Tax for the year

The tax for the period consists of the current tax and the deferred tax for the period. The tax relating to the results is recognised in the income statement, whereas the tax directly relating to equity entries is taken directly to equity.

Balance sheet

Inventories

Inventories of manufactured goods and goods for resale are measured at cost. The value will be reduced for goods which are not marketable goods.

Receivables

Receivables are measured at amortized cost which usually corresponds to the nominal value. The value is reduced by write-downs for expected bad debts.

Prepayments

Prepayments of expenses relating to the upcoming financial year are measured at cost.

Cash and cash equivalents

Cash includes deposits in bank account.

Current tax and deferred tax

Current tax liabilities and tax receivables are recognised in the balance sheet as calculated tax of taxable income for the financial year.

Deferred tax is measured on all temporary differences arising between the tax values of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax assets, including the tax value of tax loss carry-forwards, are measured at the value at which the asset is expected to be realised, either by elimination against tax on future earnings or by setoff against deferred tax liabilities within the same legal tax entity and jurisdiction.

Deferred tax is measured on the basis of the tax rules and tax rates that under the legislation in force on the balance sheet date would be applicable when the deferred tax is expected to crystallise as current tax.

A change in the deferred tax, which is a result of changes to tax rates, is recognised in the income statement with the exception of items that are taken directly to equity.

Trade and other payables

Trade and other payables include debt to suppliers, debt to group enterprises and other debt, measured at amortized cost, which usually corresponds to nominal value.

Translation of foreign currencies

Transactions in foreign currencies are translated at exchange rates approximating those in effect at the date of each transaction. Exchange rate differences arising between the transaction date rates and the rates at the date of payment are recognised under financial income and expenses in the income statement.

Receivables, payables and other monetary items in foreign exchange not settled at the balance sheet date are translated at the average of the buy and sell exchange rates available at the close of business on the balance

sheet date. Differences between the exchange rates at the balance sheet date and the transaction date rates are recognised under financial income and expenses in the income statement.

Resultatopgørelse 1. jan. 2025 - 31. dec. 2025

	Note	2025 kr.	2023/24 kr.
Bruttoresultat			1.107.000
Bruttofortjeneste/Bruttotab		1.651.942	1.107.000
Personaleomkostninger	1	0	-900.540
Lønninger			-752.639
Pensioner			-76.029
Andre omkostninger til social sikring			-6.467
Andre personaleomkostninger			-65.405
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver		0	0
Resultat af ordinær primær drift		1.651.942	206.460
Indtægter af andre kapitalandele, værdipapirer og tilgodehavender, der er anlægsaktiver		0	0
Andre finansielle indtægter		0	0
Nedskrivning af finansielle aktiver		0	0
Øvrige finansielle omkostninger	2	-15.248	-5.321
Ordinært resultat før skat		1.636.694	201.139
Skat af årets resultat		-363.418	-45.112
Årets resultat		1.273.276	156.027
Forslag til resultatdisponering			
Overført resultat		1.273.276	-156.027
I alt		1.273.276	156.027

Balance 31. december 2025

Aktiver

	Note	2025	2023/24
		kr.	kr.
Fremstillede varer og handelsvarer		320.346	462.168
Varebeholdninger i alt		320.346	462.168
Tilgodehavender fra salg og tjenesteydelser		569.006	565.683
Andre tilgodehavender		18.037	59.825
Tilgodehavender i alt		587.043	625.508
Likvide beholdninger		1.639.537	1.195.104
Omsætningsaktiver i alt		2.546.926	2.282.780
AKTIVER I ALT		2.546.926	2.282.780

Balance 31. december 2025

Passiver

	Note	2025	2023/24
		kr.	kr.
Registreret kapital mv.		40.000	40.000
Overført resultat		1.429.303	156.027
Egenkapital i alt		1.469.303	196.027
Leverandører af varer og tjenesteydelser		0	56.167
Gældsforpligtelser til tilknyttede virksomheder		636.705	1.884.451
Skyldig selskabsskat		363.418	45.112
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		77.500	101.023
Kortfristede gældsforpligtelser i alt		1.077.623	2.086.753
Gældsforpligtelser i alt		1.077.623	2.086.753
PASSIVER I ALT		2.546.926	2.282.780

Egenkapitalopgørelse 1. jan. 2025 - 31. dec. 2025

	Registreret kapital mv.	Overført resultat	I alt
	kr.	kr.	kr.
Egenkapital, primo	40.000	156.027	196.027
Årets resultat		1.273.276	1.273.276
Egenkapital, ultimo	40.000	1.429.303	1.469.303

Noter

1. Personalemkostninger

	2025	2023/24
	kr.	kr.
Salary and salaries	0	752.639
Pension contributions	0	76.029
Other Social Security Costs	0	6.467
Other staff costs	0	65.405
	<u>0</u>	<u>900.540</u>

2. Øvrige finansielle omkostninger

	2025	2023/24
	kr.	kr.
Other interest	14.945	4.031
Exchange rate losses	303	1.290
	<u>15.248</u>	<u>5.321</u>

3. Oplysning om eventualforpligtelser

The Company has signed a rental agreement which can be terminated by giving 1 month notice. The total rental liability amounts to DKK 3,875.

Further to the above the Company has no contingent liabilities and has not provided any securities.

4. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte	2025
	0