



Terion ApS

C/O BLOXHUB Bryghuspladsen 8, 3.
1473 København K

CVR-nr. 44 56 52 77
CVR no. 44 56 52 77

Årsrapport for perioden 15. januar til 31. december 2024 *Annual report for the period 15 January to 31 December 2024*

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 9. juni 2025
Adopted at the annual general meeting on 9 June 2025

Bertrand Kerres
dirigent
chairman



Indholdsfortegnelse

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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

Direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 15. januar - 31. december 2024 for Terion ApS.

The executive board has today discussed and approved the annual report of Terion ApS for the financial year 15 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 min 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 15. januar - 31. december 2024.

In my 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 15 January - 31 December 2024.

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

In my 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 9. juni 2025
Copenhagen, 9 June 2025

Direktion
Executive board

Bertrand Kerres
direktør
director

Revisors erklæring om opstilling af årsrapport *Auditor's report on compilation of the financial statements*

Til kapitalejerne i Terion ApS

Vi har opstillet årsrapporten for Terion ApS for regnskabsåret 15. januar - 31. december 2024 på grundlag af selskabets bogføring og øvrige oplysninger, som virksomheden har tilvejebragt.

Årsrapporten omfatter ledelsespåtegning, ledelsesberetning, anvendt regnskabspraksis, resultatopgørelse, balance, egenkapitalopgørelse og noter.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vor faglige ekspertise til at assistere virksomheden med at udarbejde og præsentere årsrapporten i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og International Ethics Standards Board for Accountants' internationale retningslinjer for revisoreres etiske adfærd (IESBA Code) herunder principper om integritet, objektivitet, professionel kompetence og fornøden omhu.

Årsrapporten samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsrapporten, er virksomhedens ansvar.

To the shareholders of Terion ApS

We have compiled the financial statements of Terion ApS for the financial year 15 January - 31 December 2024 based on the company's bookkeeping records and other information made available by enterprise.

The financial statements comprises a statement by management, managements review, a summary of significant accounting policies, income statement, balance sheet, statement of changes in equity and notes.

We performed the engagement in accordance with ISRS 4410, Compilation Engagements.

We have applied our professional expertise to assist the enterprise in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We complied with the relevant provisions of the Danish Act on Approved Auditors and with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), including principles relating to integrity, objectivity, professional competence and due care.

The financial statements and the accuracy and completeness of the information used to compile the financial statements are the enterprise's responsibility.

Revisors erklæring om opstilling af årsrapport *Auditor's report on compilation of the financial statements*

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, virksomheden har givet os til brug for at opstille årsrapporten. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsrapporten er udarbejdet i overensstemmelse med årsregnskabsloven.

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by enterprise for our compilation of the financial statements. Accordingly, we do not express an audit or a review conclusion on whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Hørsholm, den 9. juni 2025
Hørsholm, 9 June 2025

Verum Cura
Godkendt Revisionsanpartsselskab
CVR-nr. 43 34 06 46
CVR no. 43 34 06 46

Anders Ilsøe
Registreret revisor
Approved auditor
mne33775
mne33775

Selskabsoplysninger *Company details*

Selskabet *The company*

Terion ApS
C/O BLOXHUB Bryghuspladsen 8, 3.
1473 København K

CVR-nr.: 44 56 52 77
CVR no.:

Regnskabsperiode: 15. januar - 31. december 2024
Reporting period: 15 January - 31 December 2024

Hjemsted: København
Domicile: Copenhagen

Direktion *Executive board*

Bertrand Kerres, direktør (director)

Revisor *Auditors*

Verum Cura
Godkendt Revisionsanpartsselskab
Lyngsø Alle 3
2970 Hørsholm

Ledelsesberetning

Management's review

Selskabets væsentligste aktiviteter

Selskabets formål er at udøve virksomhed med handel og service for energieffektivitet i bygninger.

Business review

The company's activities consist of providing services for optimizing the energy performance in buildings.

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Terion 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 Terion 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.

Årsrapporten for 2024 er aflagt i kr.

The annual report for 2024 is presented in kr.

Der er ingen sammenligningstal, idet 2024 er selskabets første regnskabsperiode.

As 2024 is the company's first reporting period, no comparatives have been presented.

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.

Anvendt regnskabspraksis

Accounting policies

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.

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.

Resultatopgørelsen

Bruttotab

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

Bruttotab er et sammendrag af omkostninger til råvarer og hjælpematerialer og andre eksterne omkostninger.

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.

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.

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 costs of raw materials and consumables and other external expenses.

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.

Anvendt regnskabspraksis

Accounting policies

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger samt realiserede og urealiserede kursgevinster og -tab vedrørende transaktioner i fremmed valuta.

Skat af årets resultat

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.

Balancen

Tilgodehavender

Tilgodehavender måles til amortiseret kostpris.

Der foretages nedskrivning til imødegåelse af tab, hvor der vurderes at være indtruffet en objektiv indikation på, at et tilgodehavende eller en portefølje af tilgodehavender er værdiforringet. Hvis der foreligger en objektiv indikation på, at et individuelt tilgodehavende er værdiforringet, foretages nedskrivning på individuelt niveau.

Likvide beholdninger

Likvide beholdninger omfatter indestående i pengeinstitutter.

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 acontoskatte.

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 realised and unrealised capital/exchange gains and losses on foreign currency transactions.

Tax on profit/loss for the year

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.

Balance sheet

Receivables

Receivables are measured at amortised cost.

An impairment loss is recognised if there is objective evidence that a receivable or a group of receivables is impaired. If there is objective evidence that an individual receivable is impaired, an impairment loss for that individual asset is recognised.

Cash and cash equivalents

Cash and cash equivalents comprise deposits at banks.

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.

Anvendt regnskabspraksis

Accounting policies

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 nettorealisationseværdi.

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 nettorealisationseværdi.

Gældsforpligtelser

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

Omregning af fremmed valuta

Transaktioner i fremmed valuta omregnes ved første indregning til transaktionsdagens kurs. Valutakursdifferencer, der opstår mellem transaktionsdagens kurs og kursen på betalingsdagen, indregnes i resultatopgørelsen som en finansiel post. Hvis valutainstrumenter anvendes til sikring af fremtidige pengestrømme, indregnes urealiserede værdireguleringer direkte på egenkapitalen i dagsværdireserven.

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 and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Foreign currency translation

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and at the date of payment are recognised in the income statement as financial income or financial expenses. If foreign currency instruments are considered cash flow hedges, any unrealised value adjustments are taken directly to a fair value reserve under 'Equity'.

Anvendt regnskabspraksis

Accounting policies

Tilgodehavender, gæld og andre monetære poster i fremmed valuta omregnes til balance-dagens valutakurs. Forskellen mellem balance-dagens kurs og kursen på tidspunktet for tilgodehavendets eller gældsforpligtelsens opståen eller indregning i seneste årsregnskab indregnes i resultatopgørelsen under finansielle indtægter og omkostninger.

Receivables and payables and other monetary items denominated in foreign currencies are translated at the exchange rates at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the latest financial statements is recognised in the income statement as financial income or financial expenses.

Resultatopgørelse 15. januar - 31. december
Income statement 15 January - 31 December

	Note	2024 kr.
Bruttotab <i>Gross profit</i>		-500.955
Personaleomkostninger <i>Staff costs</i>	1	-446.129
Resultat før finansielle poster <i>Profit/loss before net financials</i>		-947.084
Finansielle indtægter <i>Financial income</i>	2	2.750
Finansielle omkostninger <i>Financial costs</i>	3	-3.665
Resultat før skat <i>Profit/loss before tax</i>		-947.999
Skat af årets resultat <i>Tax on profit/loss for the year</i>		0
Årets resultat <i>Profit/loss for the year</i>		-947.999
Overført resultat <i>Retained earnings</i>		-947.999
		-947.999

Balance 31. december
Balance sheet 31 December

	<u>Note</u>	<u>2024</u> kr.
Aktiver		
<i>Assets</i>		
Deposita		4.000
<i>Deposits</i>		
Finansielle anlægsaktiver		<u>4.000</u>
<i>Fixed asset investments</i>		
Anlægsaktiver i alt		<u>4.000</u>
<i>Total non-current assets</i>		
Andre tilgodehavender		9.209
<i>Other receivables</i>		
Tilgodehavender		<u>9.209</u>
<i>Receivables</i>		
Likvide beholdninger		<u>290.862</u>
<i>Cash at bank and in hand</i>		
Omsætningsaktiver i alt		<u>300.071</u>
<i>Total current assets</i>		
Aktiver i alt		<u><u>304.071</u></u>
<i>Total assets</i>		

Balance 31. december
Balance sheet 31 December

	<u>Note</u>	<u>2024</u> kr.
Passiver		
<i>Equity and liabilities</i>		
Virksomhedskapital		45.302
<i>Share capital</i>		
Overkurs ved emission		1.181.200
<i>Share premium account</i>		
Overført resultat		-947.999
<i>Retained earnings</i>		
Egenkapital		<u>278.503</u>
<i>Equity</i>		
Leverandører af varer og tjenesteydelser		7.927
<i>Trade payables</i>		
Anden gæld		17.641
<i>Other payables</i>		
Kortfristede gældsforpligtelser		<u>25.568</u>
<i>Total current liabilities</i>		
Gældsforpligtelser i alt		<u>25.568</u>
<i>Total liabilities</i>		
Passiver i alt		<u>304.071</u>
<i>Total equity and liabilities</i>		

Egenkapitalopgørelse

Statement of changes in equity

	Virksomheds- kapital <i>Share capital</i>	Overkurs ved emission <i>Share premium account</i>	Overført resultat <i>Retained earnings</i>	I alt <i>Total</i>
	kr.	kr.	kr.	kr.
Egenkapital 15. januar 2024 <i>Equity at 15 January 2024</i>	40.000	0	0	40.000
Kontant kapitalforhøjelse <i>Cash capital increase</i>	5.302	1.181.200	0	1.186.502
Årets resultat <i>Net profit/loss for the year</i>	0	0	-947.999	-947.999
Egenkapital 31. december 2024 <i>Equity at 31 December 2024</i>	45.302	1.181.200	-947.999	278.503

Noter*Notes*

	2024
	kr.
1 Personaleomkostninger	
<i>Staff costs</i>	
Lønninger	438.020
<i>Wages and salaries</i>	
Andre omkostninger til social sikring	8.109
<i>Other social security costs</i>	
	446.129
	446.129
 Antal heltidsbeskæftigede personer i gennemsnit	 2
<i>Number of fulltime employees on average</i>	
 2 Finansielle indtægter	
<i>Financial income</i>	
Andre finansielle indtægter	2.750
<i>Other financial income</i>	
	2.750
	2.750
 3 Finansielle omkostninger	
<i>Financial costs</i>	
Andre finansielle omkostninger	109
<i>Other financial costs</i>	
Valutakurstab	3.556
<i>Exchange loss</i>	
	3.665
	3.665

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"By my signature I confirm all dates and content in this document."

Bertrand Kerres

Direktør

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IP: 152.115.xxx.xxx

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Anders Jos Ilsøe

Registreret revisor

Serial number: d8ba29c3-a083-400d-a1b9-dc930c9f8c81

IP: 92.241.xxx.xxx

2025-06-10 07:30:01 UTC



Bertrand Kerres

Dirigent

Serial number: df6c39a5-2e3a-42eb-bd86-c898891edcea

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