

The image is a promotional graphic for BDO. It features a blurred background of two people in an office setting. A red triangle is in the top-left corner, and a dark grey triangle is in the bottom-left corner. The BDO logo is in the top-left, and the main BDO logo and tagline are on the right.

BDO

BDO

People helping people
achieve their dreams

Welcome at BDO in Denmark and Greenland

- ▶ BDO is a Danish owned and managed firm with offices in 36 Danish locations and one office in Greenland.
- ▶ We are among the market leaders within business advisory, accountancy, services to small and medium-sized enterprises and to the public market.
- ▶ More than 1,800 employees, including more than 180 state authorised public accountants.
- ▶ Specialized consulting in areas such as tax, VAT, legal, ESG, IT security, procurement/tendering, and mergers and acquisitions.
- ▶ Net revenue of DKK 1,737 million (2024/25).
- ▶ BDO Global is one the world's largest accountancy networks and is represented in 169 countries worldwide.





Our Purpose

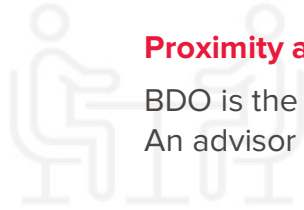
BDO is a human based company. We exist because of our people and for the benefit of people.

- ▶ We are specialists.
- ▶ We are problem solvers
- ▶ We are innovators.
- ▶ We are the local, national and global advisor and accountant.

But most importantly; we all work towards living out the purpose of being **people who help people achieve their dreams.**

The best of two worlds

Local, regional, national and global engagement



Proximity and commitment

BDO is the local advisor and accountant close to you.

An advisor using insight and empathy to advise your business – and you.



High professional skills and international visions

BDO is also specialists with high professional skills, profound specialist competences, and an international format. Industry sector knowledge, specialists, and worldwide representation mean that we can advise locally, regionally, nationally and globally.

Development and growth in society

Both private and public sectors are supported by our services

Audit & Assurance

- Audit
- Accounting
- Statements, extended review, and review
- Statements on information security.

Business Services & Outsourcing

- Bookkeeping
- Reporting and budgeting
- Payroll
- HR administration
- Outsourcing of financial functions

Tax Legal

- Corporate taxation
- International tax
- Succession planning
- Employee taxation and benefits
- Tax advisory services
- Restructuring and transformation
- Corporate forms, foundations, associations, and main shareholder relations.

Indirect Tax

- VAT advisory services, both national and international
- Global customs service
- Excise duty advisory
- Due diligence
- Advisory services in VAT, customs, and excise duty matters
- Compliance and lending of Indirect Tax resources.

Advisory

- ESG, CSRD and sustainability.
- Deal Advisory
- Automation & AI
- Sourcing & Supply Chain Services
- Risk Assurance.

A 100 years' history of growth

BDO shows a nonstop growth. More than 30 companies merged into the network.



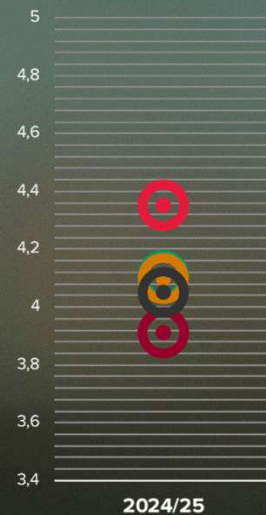
- ▶ In 1903, Albert Hjorth-Hansen founds the accountancy firm, which in 1988 becomes BDO (Binder Dijker Otte & Co.).

The **most satisfied clients** in the industry

BDO in Denmark tops the list in Aalund's 'Barometer for Professional Services', which measures customer satisfaction and experience among the five largest audit and advisory firms in Denmark.

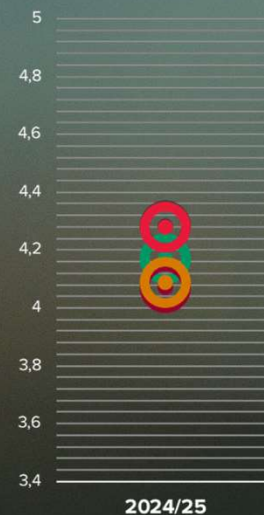
Client Experience (10–49 employees)

The question asked:
"Do you feel valued as a client?"



Client Experience (50+ employees)

The question asked:
"Do you feel valued as a client?"



● BDO ● Competitor 1 ● Competitor 2 ● Competitor 3 ● Competitor 4



BDO contributes to a positive development in our society

A dream of making a positive difference together with customers and employees.

We have great ambitions for the impact we want to make on the society of which we are a part of.

Through our work, we collaborate with thousands of companies and organizations every year. It gives us a unique position, which in many ways also holds a great responsibility.

In our sustainability report of 2023/24, you can read more about our ambitions and goals for the coming years.

Read the report [here](#).

(Available in Danish only)



The proportion of women in management positions must be 40 percent by 2030 or earlier.



A minimum of 1,200 free consulting hours for entrepreneurs and startups each year.

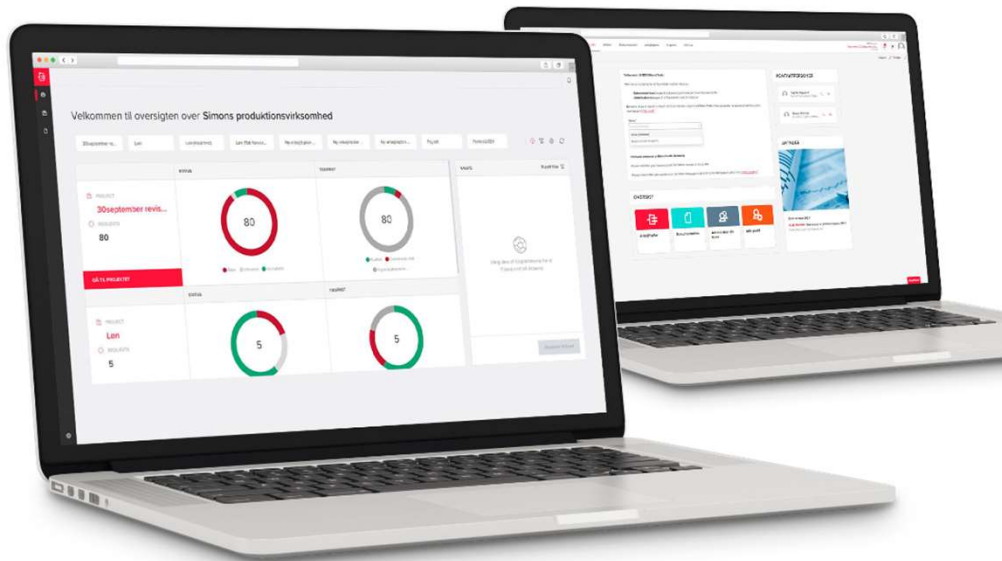


CO2-neutral by 2050 and a minimum 42 percent reduction by 2030.



Continued strengthening of our efforts and role in the fight against economic crime and money laundering – both internally and externally.

Our digital solutions are your shortcut to more time



BDO Global Portal

Global Portal is BDO's client portal. It is a platform that makes collaboration between you and your BDO advisor more seamless.

You can, for example, find contact information, store documents, signed financial statements, etc., and exchange essential files with your BDO advisor.

Our app: 'Mit BDO'

With our app, your accountant is never more than a click away. You get access to:

- ▶ BDO's guide to tax, VAT, and employee benefits.
- ▶ Financial calendar with important reporting dates.
- ▶ Address information for all BDO offices.

BDO's industry sector teams

We know what's going on in your industry

Our financial analysis provides valuable benchmarking and insight into sectors and the financial situation.

BDO's specialized industry sector teams:

- ▶ Mining
- ▶ Housing organisations
- ▶ Real estate
- ▶ Energy and supply
- ▶ Fishing
- ▶ Retail, trade and service
- ▶ Habours
- ▶ Crafts, building and construction
- ▶ Farming and horticulture
- ▶ Public sector
- ▶ Tourism
- ▶ Startups
- ▶ Healthcare
- ▶ Transport
- ▶ Educational institutions
- ▶ Auto business



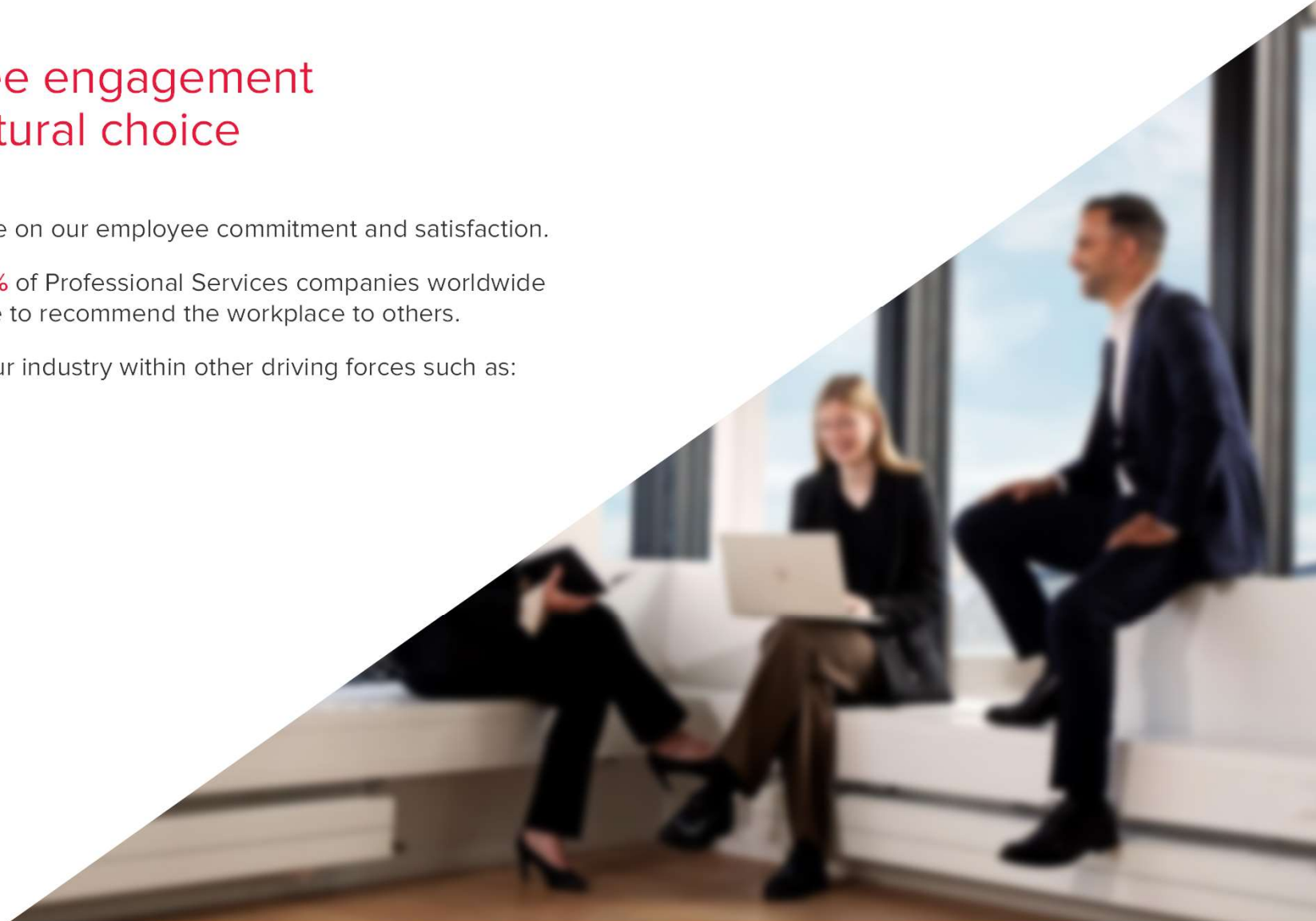
High level employee engagement makes BDO the natural choice

Every year, we take the temperature on our employee commitment and satisfaction.

The result places BDO in the **top 5%** of Professional Services companies worldwide when it comes to employees' desire to recommend the workplace to others.

We are also among the top 5% in our industry within other driving forces such as:

- ▶ Relationships with colleagues
- ▶ Freedom of opinion
- ▶ Meaningful work
- ▶ Commitment





BDO's Organization

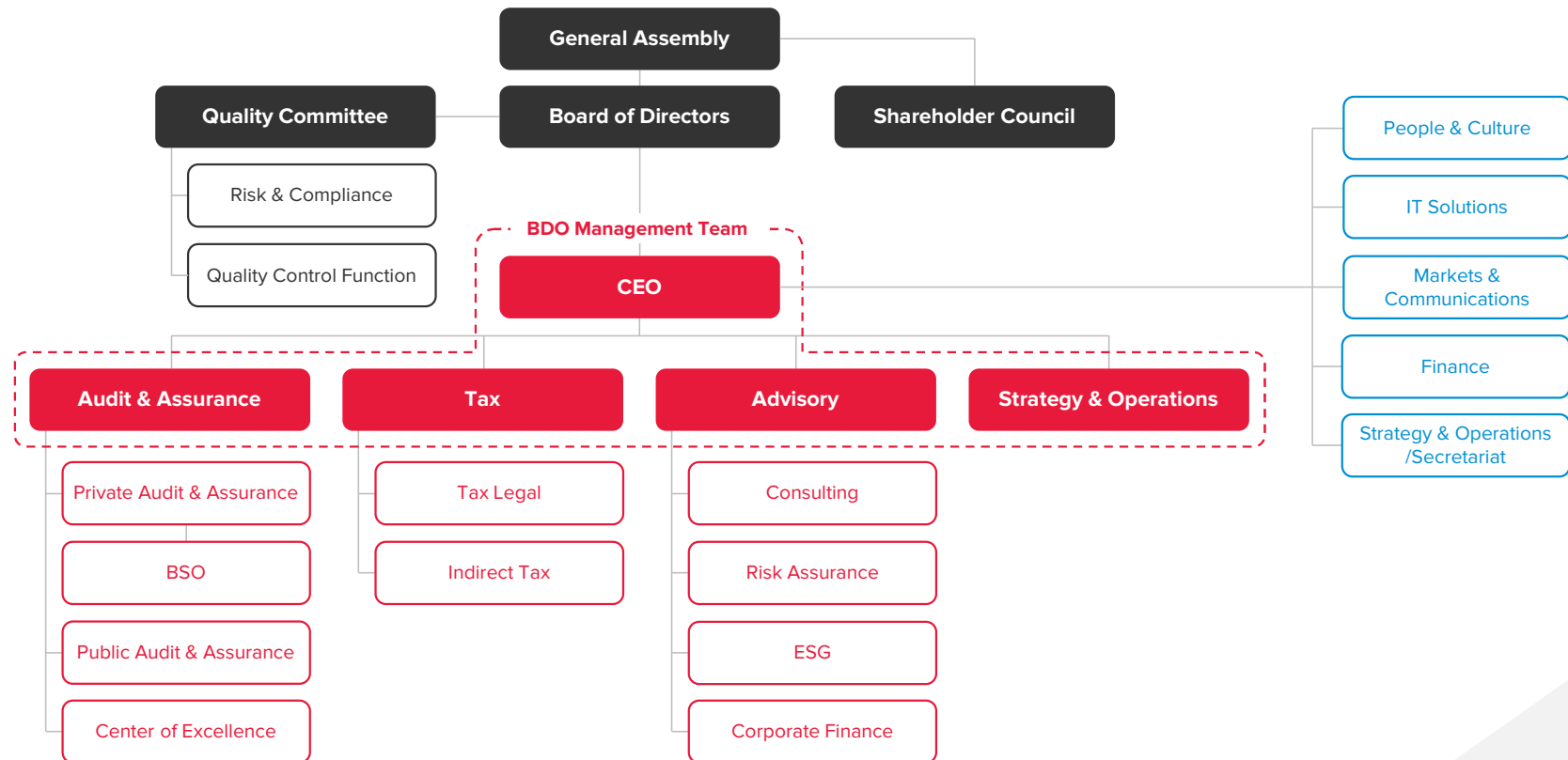
High expertise, specialization, and personalized advice

A blurred background image showing three people sitting on a stone wall outdoors. On the left, a man in a dark blue blazer and white shirt is sitting. In the center, a woman with long brown hair, wearing a dark top, is sitting. On the right, another person is partially visible, wearing a dark blazer. They are all looking towards the right. The background is a blurred cityscape with buildings and a body of water.

You will meet dedicated and empathic BDO staff who are always:

- ▶ Attentive and present
- ▶ Proactive and the best at client satisfaction
- ▶ Ambitious
- ▶ Market leaders throughout the SME segment
- ▶ Market leaders throughout the public sector
- ▶ Best at retaining and attracting new staff with the right competences.

Our organisation



Audit & Assurance

Advisory, audit and accounting

Our value-based audit means that our auditors are always during our audit attentive to identifying areas that can make everyday tasks easier and create value for the company.

Whether we are conducting an audit, an extended review, or a review, we simultaneously provide businesses with the assurance that all rules and regulations are complied with.

The main elements in our audit:

Always top
quality



Proactive and
forward-thinking
collaboration



Accessibility and
timeliness



Empathetic
and present
advisory



The right team
– the first time



Business Services and Outsourcing

We give you more time for your core business

With BDO's Business Services & Outsourcing, you get more time for your core business. You'll have more time for tasks that actually add value to your company, and the administrative work won't come to a halt if your accounting manager gets sick or if your accountant resigns.



We are ready to assist with your:

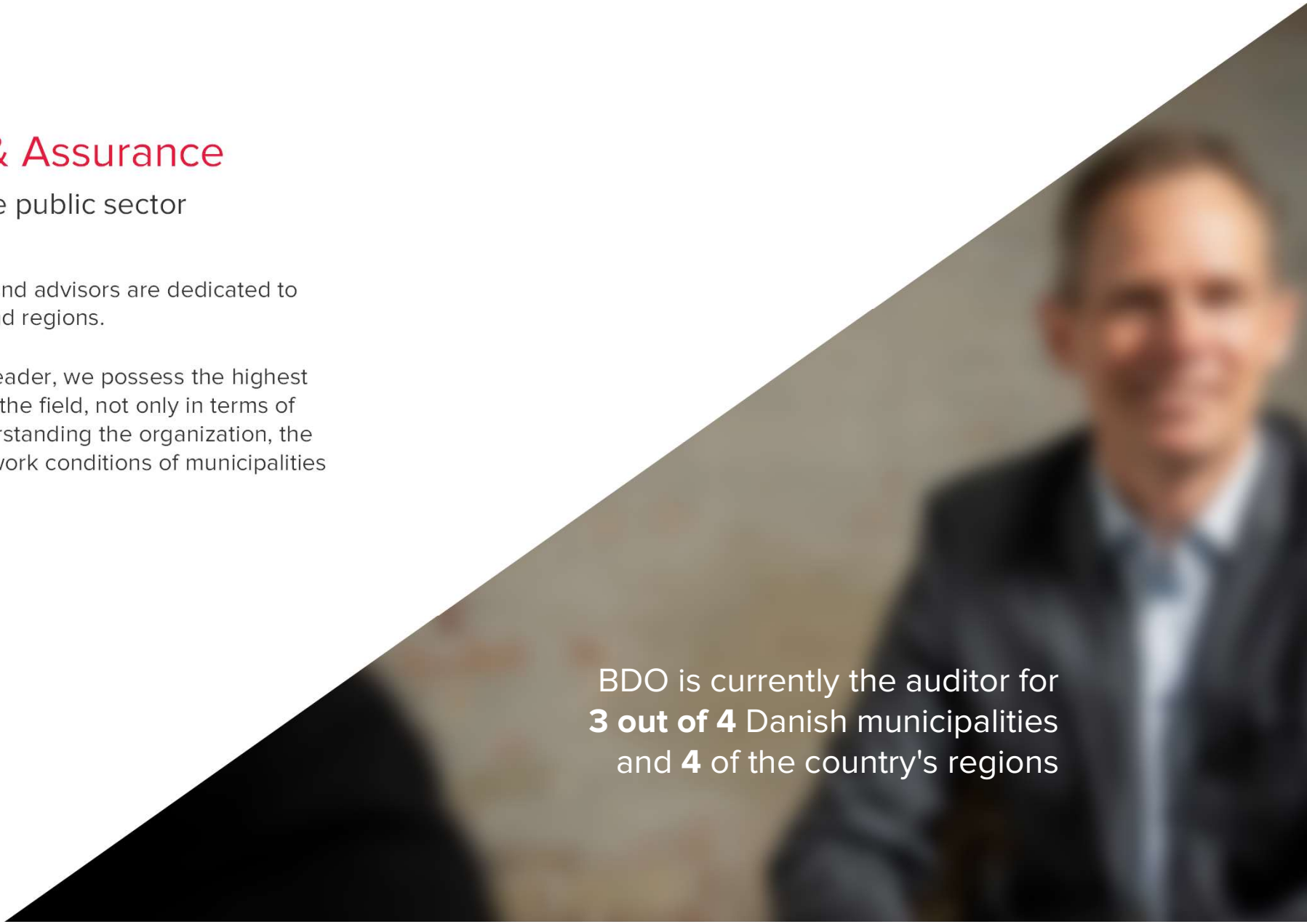
- ▶ Bookkeeping
- ▶ Payroll
- ▶ Creditor management
- ▶ Debtor management
- ▶ VAT administration
- ▶ Interim management
- ▶ Reporting, budgeting, and financial monitoring.

Public Audit & Assurance

Market leader in the public sector

Our +70 public auditors and advisors are dedicated to auditing municipalities and regions.

As the absolute market leader, we possess the highest professional expertise in the field, not only in terms of auditing but also in understanding the organization, the structure, and the framework conditions of municipalities and regions.



BDO is currently the auditor for
3 out of 4 Danish municipalities
and **4** of the country's regions

Tax Legal

Optimal handling of taxes positively impacts the company's liquidity

Our Tax Legal department consists of over 80 tax specialists who provide advice on the tax implications of financial transactions of any kind, both for businesses and in private clients.

Our advisors are ready to assist with.



International tax



Tax for private clients



Corporate tax



Employee legal services



Succession planning



Doing business in Denmark



Restructuring and transformation



Advice in tax cases and on binding rulings



Corporate structures, foundations, associations, and principal shareholder relations.

Indirect Tax

Customs, VAT, and duties

Indirect Tax is a collective term for VAT, duties, and customs. Optimal handling of these areas directly improves your operational and financial situation. In short, the benefits of our indirect tax advisory can be summarized this way:

Our advisors are ready to assist with.



VAT advisory services, both national and international



Global customs service



AI & Automation: Digital solutions in Indirect Tax



Compliance and lending of Indirect Tax resources



Due diligence



Excise duty advisory: Energy, commodity-based duties, and ESG compliance



VAT in the public sector



Advisory services in VAT, customs, and excise duty matters, as well as requests for binding rulings

Advisory

Over 100 consultants
advise the private sector

BDO Advisory is one of the country's
leading consulting firms. We solve tasks for
private companies, where the combination
of professional insight and strong
methodological competencies adds the
most value to the types of organizations.

Our advisors are ready to assist with.



ESG, CSRD and Sustainability



Deal Advisory



Automation & AI



Business Intelligence as a Service



Sourcing & Supply Chain Services



Risk Assurance

ESG, CSRD & Sustainability

Specialized advisory and audit



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ESG and sustainability are high on the agenda for many Danish companies – either because the company is subject to CSRD reporting requirements or because the company is being asked for ESG data by its own customers.

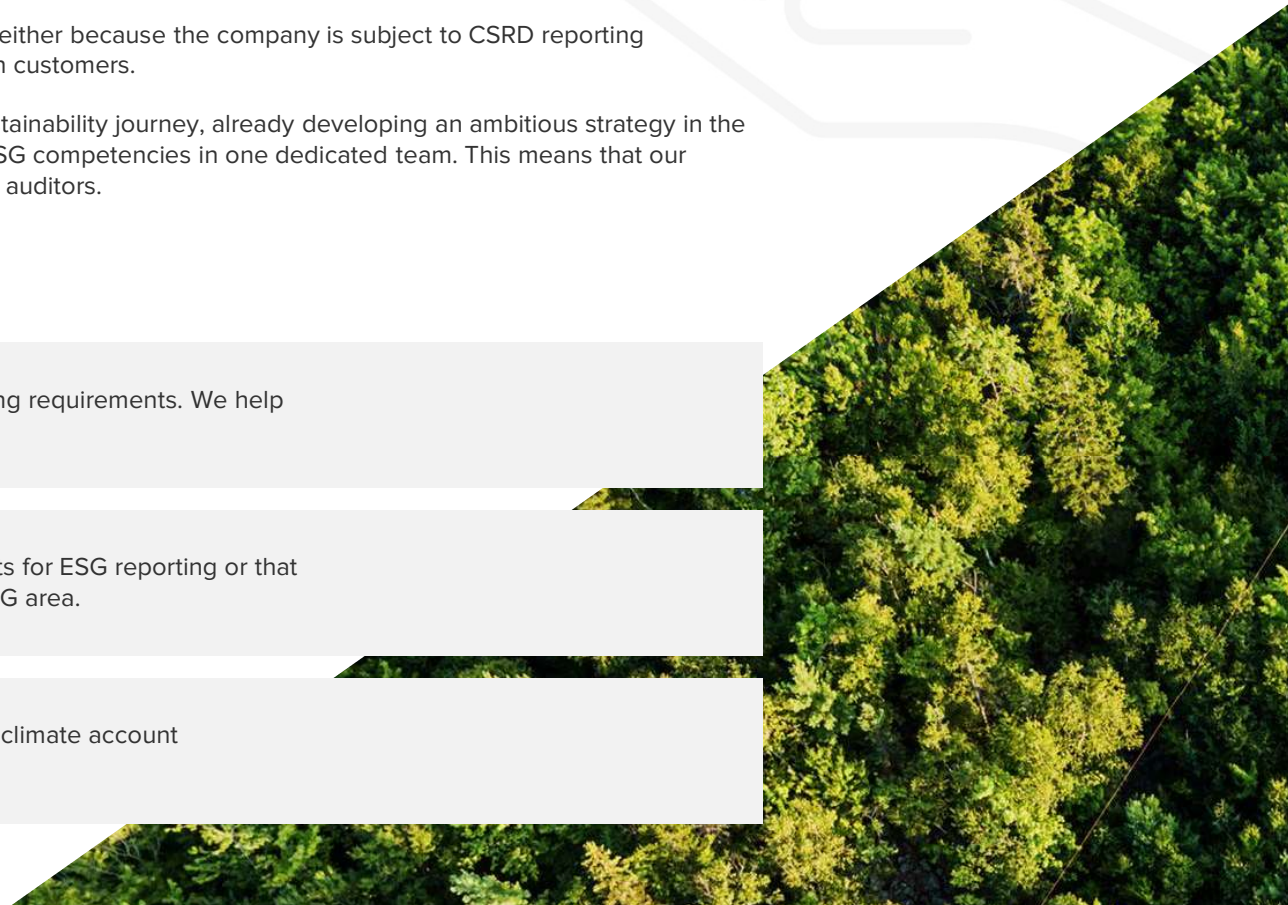
We offer ESG advisory services, whether you are at the beginning of your sustainability journey, already developing an ambitious strategy in the area, or subject to CSRD reporting requirements. We have gathered all our ESG competencies in one dedicated team. This means that our customers have access to highly skilled and specialized ESG consultants and auditors.

Here are some of the ways we can help:

CSRD audit and advisory assistance for companies subject to CSRD reporting requirements. We help with the CSRD preparation process as well as sustainability audits.

ESG reporting for companies that are either subject to customer requirements for ESG reporting or that wish to improve their competitiveness and strengthen their position in the ESG area.

CO2 mapping and climate accounting for companies that wish to prepare a climate account for use in dialogue with partners, banks, etc. We offer third-party verification.



Deal Advisory

A safe choice – and one of the most active advisors in Europe

A part of **BDO Deal Advisory Global**

A global advisory and audit firm with 870 offices across 169 countries. We are among the most active financial advisors worldwide.

+2.500
Deal Advisory
experts

+115 countries
with Deal
Advisory-services

1752 Completed
transactions **globally**
in 2024

618 Completed
transactions
in Europe in 2024

| SME-focus | Rank | Advisor | Deals in 2024 |
|-----------|----------|------------------------|---------------|
| ✓ | 1 | BDO | 618 |
| | 2 | Ernst & Young | 571 |
| | 3 | KPMG | 447 |
| | 4 | PricewaterhouseCoopers | 312 |
| ✓ | 5 | Grant Thornton | 278 |
| | 6 | Deloitte | 270 |
| ✓ | 7 | RSM | 214 |
| ✓ | 8 | Baker Tilly | 151 |
| | 9 | Alvarez & Marsal | 119 |
| ✓ | 10 | Eight Advisory | 98 |

Deal Advisory-services:

M&A

- Acquisition of a company
- Sale of a company
- MBI/MBO/spinoff
- Carve-out/"corporate divestments"
- Capital raising
- Succession planning

Transaction Services

- Acquisition of a company:
 - Financial due diligence
 - Red flag-report.
- Sale of company:
 - Vendor due diligence
 - Exit readiness.
- Tax due diligence
- Structuring.

Valuation

- Multiple valuation
- Purchase price allocation
- Appraisal and assessment
- Impairment test
- Valuation in connection with:
 - Tax issues
 - Succession planning.



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Automation & AI

Increase productivity and employee satisfaction

Why use Automation and AI?

Efficiency and rapid results are crucial in today's busy and competitive world. Automation and AI can serve as the strategic tools that enable businesses to deliver precisely on these demands. With the support of these technologies, you can potentially:

- ▶ Automate time-consuming tasks, thereby freeing employees from routine work.
- ▶ Perform tasks faster, better, and more consistently.
- ▶ Improve customer experience through faster response times and more personalized services.
- ▶ Reduce costs through increased efficiency and improved quality. The investment pays off quickly.

Here are some of the ways we can help:

Automation // RPA

- ▶ Mapping of suitable processes
- ▶ Advisory on the selection of IT tools
- ▶ Development of Automation and AI solutions
- ▶ Operation and monitoring of solutions
- ▶ Technical assistance for setting up the IT environment.

AI

- ▶ Advisory on AI and how to get started
- ▶ Implementation of AI solutions
- ▶ Training in Copilot
- ▶ Advisory on the selection of AI tools.



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Business Intelligence as a Service

Create value through reporting your data

Are you getting value from your data?

With increasing digitalization, companies now have access to a wide range of data and systems that can optimize operations, improve decision-making, and create value. Data utilization has therefore become an important competitive factor. But are you making the most of your data?

With automated BI reporting, we streamline the collection and reporting of data. This reduces the time spent on manual processes and frees up resources within your organization. At the same time, it enhances the quality of the management information on which you base your decisions.

Here's how we can support you:

- ▶ Gain a clear overview of your business operations
- ▶ Monitor and follow up on KPIs
- ▶ Identify new opportunities and trends
- ▶ Transform data into actionable insights.

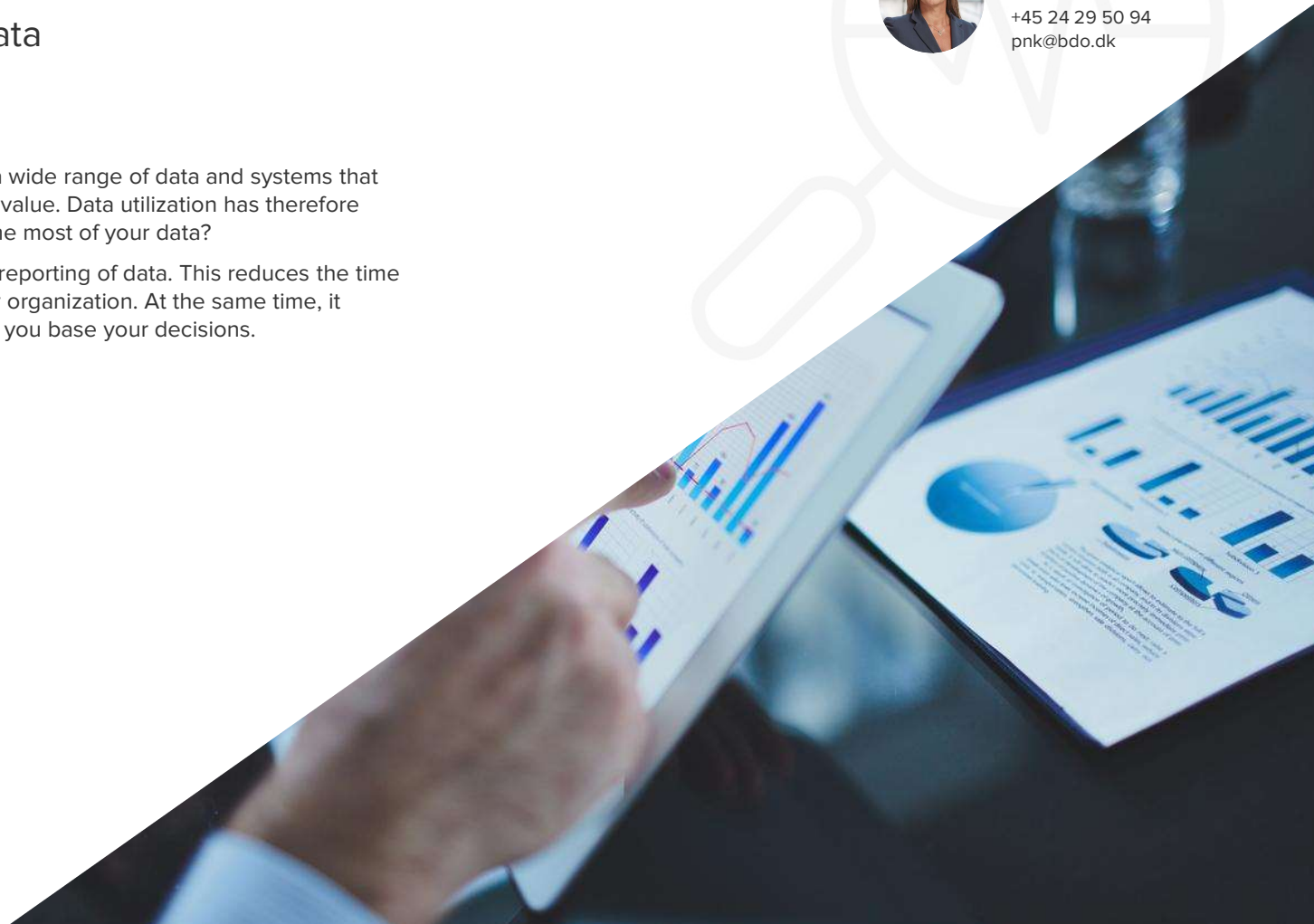


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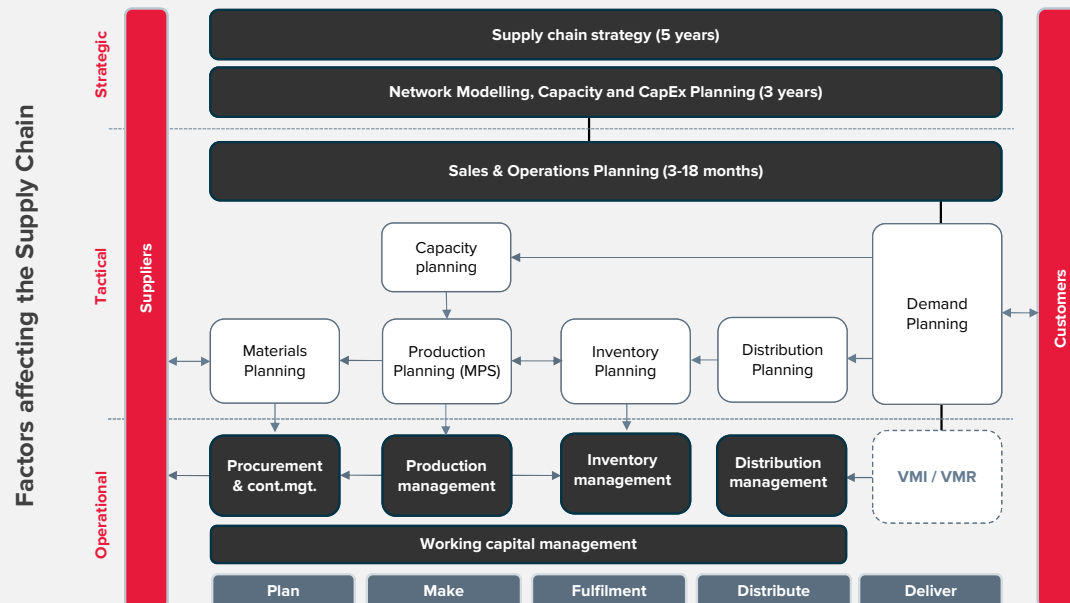
Sourcing & Supply Chain Services

Focus on SCM potential



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Typical focus and potential areas: The key to a successful transformation of your own Supply Chain is to develop and support an integrated supply chain that coordinates markets, partners, and customers in a flexible manner – and reduces the risk of failures in quality, profitability, and compliance. We support the journey towards a full-fledged end-to-end mentality, where the work with procurement, SCM, and S&OP is an integrated part all the way from product development to product delivery. In SCM projects, we therefore realize both a significant EBIT increase, resilience, and agile solutions.



Our Supply Chain Service line includes the following service areas:

- 1. Strategy, network modeling, capacity and CapEx planning:** A strong supply chain strategy ensures alignment with the company's goals and creates value by balancing costs, service, and flexibility. Network modeling optimizes the network structure for maximum efficiency.
- 2. Sales and Operations Planning (S&OP):** Sales and Operations Planning (S&OP) connects sales, production, and finance to ensure that the supply side matches demand. A unified plan reduces inefficiencies, minimizes inventories, and strengthens responsiveness.
- 3. Procurement and contract management:** Procurement and contract management ensure stability and economic efficiency. Strategic procurement optimizes supplier relationships, while effective contract management minimizes risks.
- 4. Production planning:** Production planning allocates resources efficiently to meet demand on time and at minimal cost. It reduces waste and bottlenecks, creating agility and reducing costs.
- 5. Inventory management and working capital:** Optimizing inventory levels and turnover improves cash flow and minimizes waste. Working capital management optimizes cash flows.
- 6. Distribution management:** Effective management of transportation and warehouse delivery ensures a fast and cost-effective flow of goods. Optimization reduces costs, increases accuracy, and improves customer satisfaction, thereby enhancing competitiveness.

BDO Risk Assurance

360° security and risk advisory

Get a visit from one of our experienced consultants. We tailor our diverse services to your company's needs.





BDO Global

A worldwide network of advisors and auditors

BDO Global in numbers



**US\$
11 bn**

total revenues
2024/25

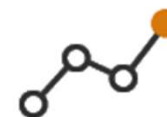
94,900
people



870
offices



169
countries



4%
growth at constant
exchange rates

Our global presence



Quality advice across borders

BDO's consultants and auditors worldwide possess the necessary local industry and technical expertise to respond promptly to our clients' needs.



Deal Advisory

All around the world, our 2,500 Corporate Finance experts from 120 countries collaborate with companies to maximize their value by advising on acquisitions, capital procurement, initial public offerings, and divestitures.



Risk Advisory Services

Our global team consists of 2,000 risk advisors spanning over 80 countries. They are ready to provide advice on various risks, including cyber risk, fraud risk, privacy risk, ESG risk, supply chain risk, third-party risk, IT, and continuity risk, among others..



International Tax Advisory

Whether your needs are limited to a single country, or you are facing tax issues in multiple countries, you have direct access to experienced tax specialists with a deep understanding of national tax laws and international taxation.



Business Services and Outsourcing

Business Services & Outsourcing (BSO) can offer you a full range of financial, accounting, and business services to support your growth and help you navigate changing regulatory and reporting requirements globally and within local markets.