cBrain Investor Presentation

1 half year 2025

Forward-Looking Statements

This presentation contains forward-looking statements, including, but not limited to, statements regarding our business strategy, future operations, financial position, projected revenues, anticipated costs, prospects, plans, and objectives of management. Forward-looking statements are subject to a number of risks, uncertainties, and assumptions that are difficult to predict and are often beyond our control. Actual results may differ materially from those expressed or implied in the forward-looking statements due to a variety of factors.

You are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this presentation. We undertake no obligation to update or revise any forward-looking statements to reflect events or circumstances after the date of this presentation, except as required by applicable law.

cBRAIN®

cBrain Investor Presentation

1 half year 2025

COTS (Commercial-off-the Shelf) software
built for Government

Take leadership in the fast emerging COTS for Government industry

- Welcome
- Numbers
- Strategy
- Executing the strategy

cBrain facts & numbers

- Founded in 2002 by CEO Per Tejs Knudsen
- Product: F2 Digital platform for government
- Headquarters in Copenhagen
- 250 employees in 9 locations
  Berlin, Copenhagen, Dubai, Nairobi, Lagos, Kentucky, Montana, Washington, San Francisco
- Partners in 6 locations
  Germany, Ghana, India, Kenya, Romania, USA
- Customers on 5 continents
- Listed on NASDAQ Copenhagen 2006
- 13.000+ shareholders in 41 countries

cBrain® advances global growth strategy, maintaining long-term focus

Into the final half year of our 2023–2025 growth plan

- We see standard software for government evolving into a large industry, challenging the dominance of traditional suppliers
- With more than 15 years of experience, a strong product position, and solid customer references, we look confidently toward the next decade

We aim to take a leadership position within the commercial off-the-shelf (COTS) for government industry

- Our dual go-to-market approach balances depth with focus:
  - we continue to build our core business around large account customers (“super accounts”)
  - in parallel pursuing global leadership in selected niches where F2 becomes a category-defining standard

With F2, we are shaping the future of COTS for government

- Our product roadmap is driven by a unique technology position:
  - a complete and fully integrated platform
  - standard software purpose-built for government
  - easy configuration to meet customer requirements without any modification to the core software

Revenue

	First half year revenue			1H-2024 versus 1H 2025	
Revenue mio DKK (rounded)	**1H-2023**	**1H-2024**	**1H-2025**	**Revenue**	**Growth%**
One-time software licenses	42	45	19	-26	-58 %
Software subscriptions	63	65	81	16	24 %
Total software	**105**	**111**	**100**	**-11**	**-10 %**
Services	26	28	32	4	15 %
Total revenue	**131**	**138**	**132**	**-7**	**-5 %**
Export mio DKK	60	52	43	-9	-17 %
Export	46 %	37 %	33 %		
Software	80 %	80 %	76 %		
Subscriptions	48 %	47 %	61 %		

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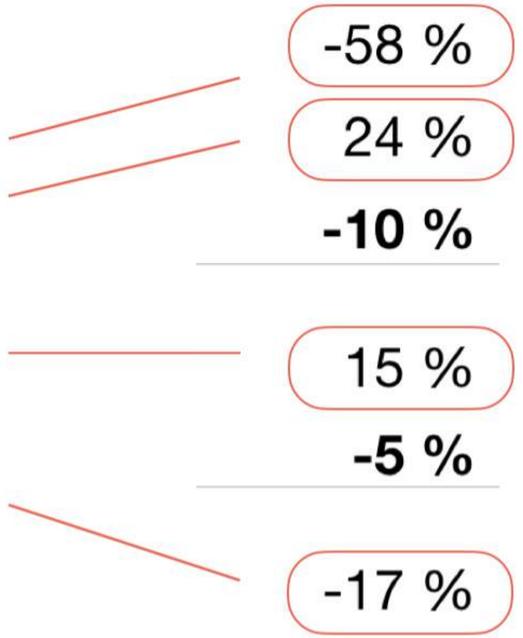

Revenue in 2H-2024 is down by 5% due to lower one-time licenses

- One-time software licenses down by 58%. Decisions have been postponed in Q2 in both Denmark and internationally
- Export is down by 17%, as export is exposed to one-time licenses
- Subscriptions are up by 24%
- Services are up by 15%

Forecast: Revenue growth 10-15%

	2H Estimate		
Revenue mio DKK	**2H-2024**	**2H-2025**	**Growth**
One-time licenses	24	50	112 %
Software subscriptions	74	85	15 %
Services	31	32	3 %
Total	**129**	**167**	**30 %**

Forecast: Revenue growth 10-15%

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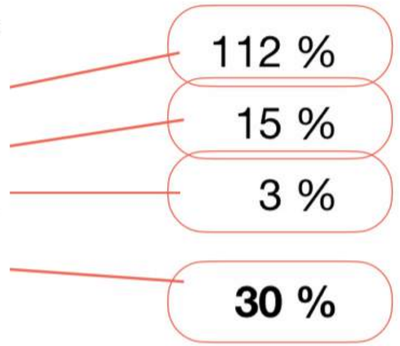

We maintain forecast for 2025 of 10-15% growth, based on:

- One-time licenses of 50 mio DKK, up from 24 mio DKK in 2H-2024
- Continued growth of subscriptions of 15%
- Unchanged level of services, up 3%
- Growing 30% in 2H-2025 over 2H-2024

Forecast: Revenue growth 10-15%

	2H Estimate			Full year estimate		
Revenue mio DKK	**2H-2024**	**2H-2025**	**Growth**	**2024**	**2025**	**Growth**
One-time licenses	24	50	112 %	69	69	0 %
Software subscriptions	74	85	15 %	139	166	19 %
Services	31	32	3 %	58	64	10 %
Total	**129**	**167**	**30 %**	**266**	**299**	**12 %**

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One-time licenses	42	15	45	24	19	50
Full year		57		69		69

Forecast: Revenue growth 10-15%

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	2023		2024		2025 Estimate	
Revenue Mio DKK	**1H-2023**	**2H-2023**	**1H-2024**	**2H-2024**	**1H-2025**	**2H-2025**
One-time licenses	42	15	45	24	19	50
Full year		57		69		69

One-time licenses, full year	57	69	69

Catching up on one-time licenses

- We forecast full year one-time software licenses to catch up, reaching same level as previous year of 69 mio DKK for the year
- Previous years has delivered significant one-time licenses in Germany
- One-time licenses have by nature short delivery time. This creates uncertainty

Status

What if cBrain grows less than 30% in 2H-2025? → We will not be satisfied, but it is not strategically important

What if cBrain grows more than 30% in 2H-2025? → We will be happy, but it is not strategically important

Status

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Our focus is executing the COTS for government opportunity

In 1H-2024, cBrain reached

- EBT of DKK 33 mio DKK, delivering an EBT margin of 25%
- EBITDA of 47 mio DKK, delivering an EBITDA margin of 36%

cBrain has the financial strength, with solid earnings and solid cash flow, to execute the longterm strategy

T.DKK	H1 2025	H1 2024
Income statement		
Revenue	132.304	139.178
Depreciation and amortization	-14.138	-12.026
Operating profit (EBIT)	32.794	43.958
Financial items, net	-1.450	-1.072
Earnings before tax (EBT)	31.344	42.886
Profit for the period	24.124	31.802
Cash flows		
Cash flow from operating activities	39.818	11.134
Cash flow from investing activities	-17.901	-12.222
Investments in PPE	-4.789	-681
Cash flow from financing activities	-14.461	-6.416
Financial ratios		
Revenue growth rate	-5%	6%
Profit margin (EBIT)	25%	32%
Return of investment (ROI)	7%	12%
EBT-margin	24%	31%
Liquidity ratio	188%	170%

Taking leadership in the fast emerging COTS for Government industry

Taking leadership in the fast emerging COTS for Government industry

Status on the 2023-2025 growth plan

DKK mio	2022 Results	2025 Goal	2025 Estimate	Growth 2022-2025	Deviation Goal-Estimate
Revenue	188	350	299	59 %	-15 %
EBITDA	68		85	25 %	
EBT	49	60	69	41 %	15 %

Revenue DKK mio	2025 Estimate	Split revenue
One-time licenses	69	23 %
Software subscriptions	166	56 %
Services	64	21 %
Total	**299**	

Taking leadership in the fast emerging COTS for Government industry

Looking ahead, beyond 2025

- Huge industry
- We have product and solid references
- We are in a strong financial position

What next?

- Our plan

Taking leadership in the emerging COTS for Government industry

Go-to-market

Build large accounts, dominant in selected niches

Our dual go-to-market strategy combines depth and focus:

- Building our core business on large account customers (“**super accounts**”)
- Pursue global leadership position by targeting selected **niches**, where F2 becomes a category-defining standard

Product roadmap

Building the future of COTS for government

Our product roadmap is driven by our blueprint and unique technology position:

- Complete and fully integrated platform
- Purpose-built for government
- Easy to configure and implement

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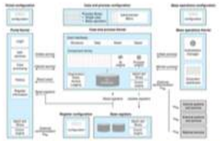
F2
Product blueprint



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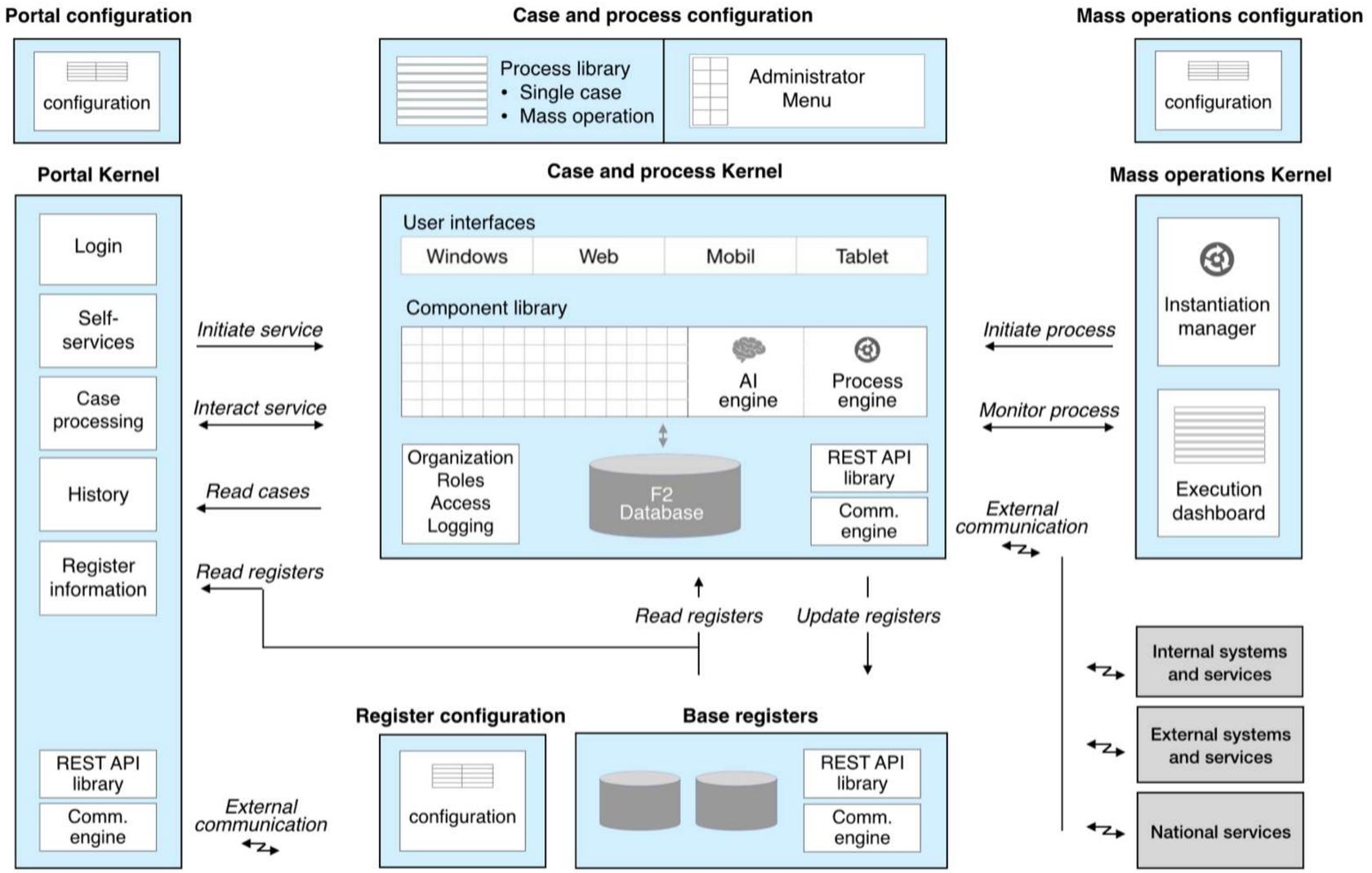
Building the future of COTS for government

The F2 Product Blueprint: Complete and fully integrated platform, built for government work



All integrated, complete and ready-to-run:

- Case and processes
- Self-services portal
- Registries
- Mass operations

Like a spreadsheet, easy to configure. Totally separated:

- Standard software (kernel)
- Custom individual processes and set up (configuration)

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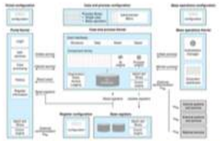

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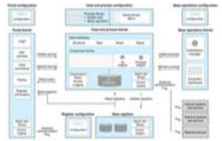
Taking leadership in the emerging COTS for Government industry

Go-to-market

Position and messaging
- COTS for government
- Paperless ministry
- Environmental permitting

Marketing

F2
Product blueprint



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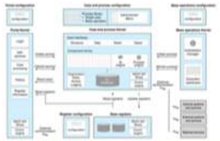
Marketing → Sales

F2
Product blueprint



Established markets
- Denmark
- Germany

New markets
- USA
- Europe
- Africa
- UAE
- Asia

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Marketing → Sales → Delivery

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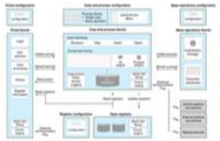

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Packaging
- F2 Delivery method
- Solutions
- Best practices
- Partners

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Marketing → Sales → Delivery → Services → Marketing

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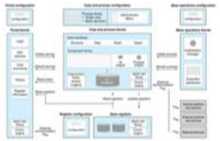

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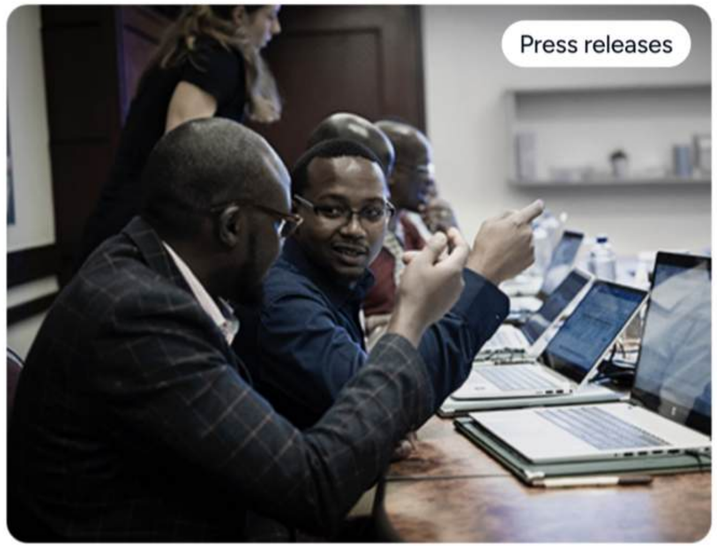
Product roadmap

Building the future of COTS for government

Sales

Paperless ministry



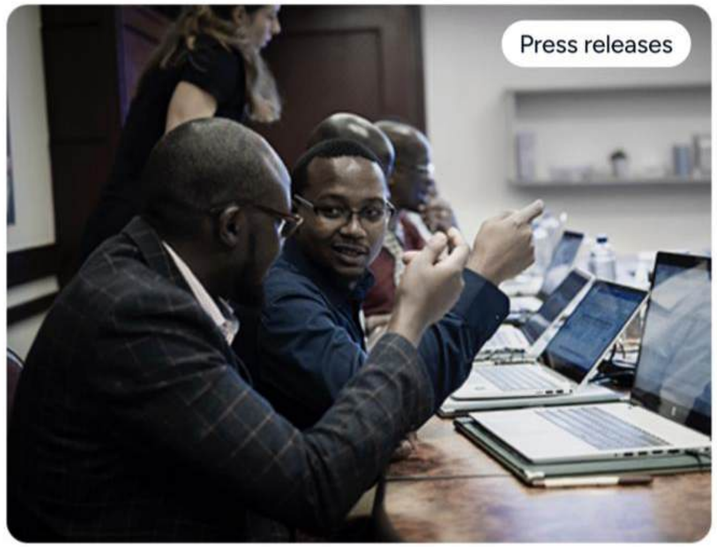
June 6, 2025

Kenyan government has revealed plans to adopt the Danish F2 platform

cBrain is pleased to share that the Kenyan Ministry of Information, Communications, and the Digital Economy has revealed plans to roll out the F2 digital platform across all government departments, thereby transitioning into paperless working environments.

Sales

Paperless ministry



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January 22, 2025

New Danish ministry implements F2

cBrain delivers the F2 digital platform to the new Danish Ministry of Resilience and Preparedness.

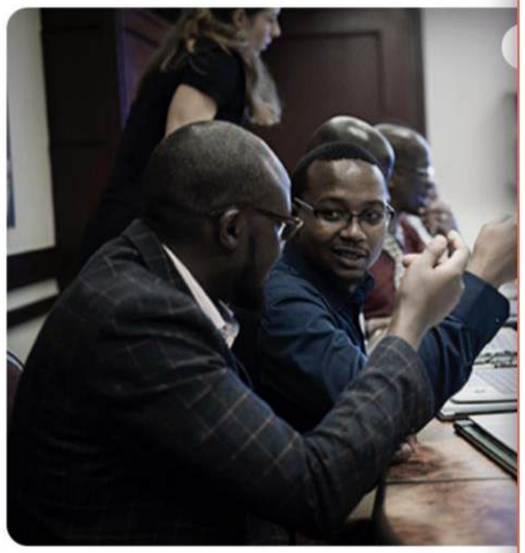
July 4, 2025

Aalborg joins Copenhagen and Aarhus in adopting cBrain's F2 paperless government platform

cBrain (NASDAQ: CBRAIN) has signed an agreement with Aalborg Municipality, further accelerating the success of bringing the cBrain F2 paperless government platform to cities and local governments.

Sales

Paperless ministry



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June 20, 2025

Danish Ministry of Digital Affairs begins testing F2 with open source document editing

The Danish Ministry of Digital Affairs has announced the launch of a pilot project to explore digital sovereignty, using cBrain's F2 platform as the foundation for testing an integrated open source alternative to traditional MS Office software.

"We have a political obligation to ensure that our IT systems are not dependent on a few large companies. This pilot is a welcome and concrete first step in that direction."

Danish Minister of Digital Affairs
Caroline Stage

Sales

Environmental permitting

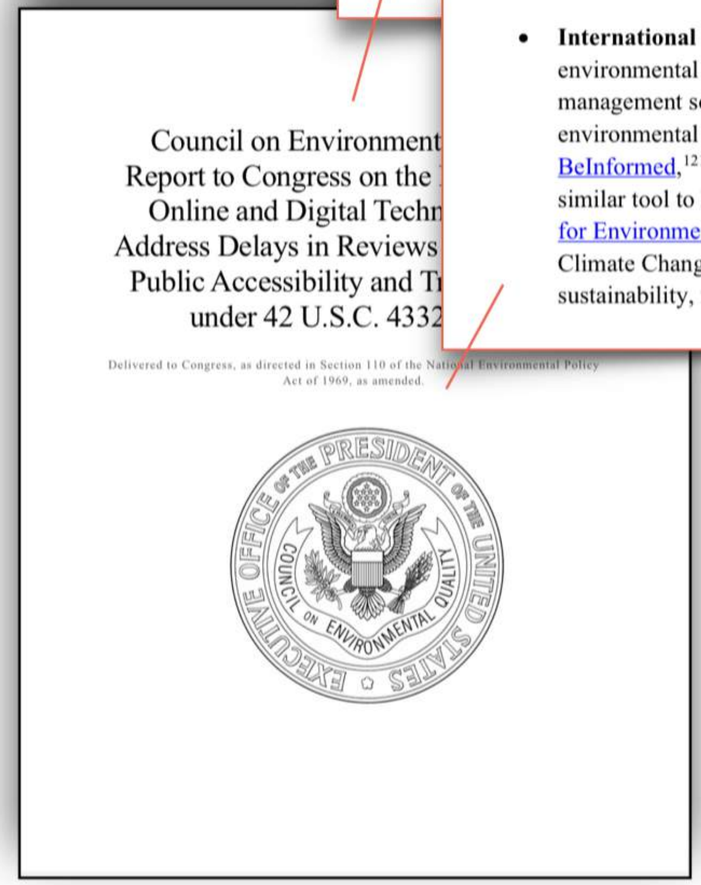
July 24, 2025

cBrain positioned as first-mover supporting new U.S. standards for environmental permitting

cBrain today announced that the F2 Permitting Solution supports the newly established U.S. federal standards for environmental permitting, as defined by the White House Council on Environmental Quality (CEQ). cBrain believes it is among the very first vendors to support the new CEQ standards.

Some examples of existing case management tools that are being used outside the United States are:

- **cBrain[64] F2 Digital Platform** is a platform that the Danish EPA used to digitize the permitting processes for their agency. The F2 platform has also been implemented for other government agencies outside of Denmark. This integrated software is designed for government processes and offers case management, process management, and knowledge management capabilities. F2 also includes a process builder tool that allows agency staff to create digital workflows for permitting processes without the need for software developers.


Council on Environment
Report to Congress on the
Online and Digital Techn
Address Delays in Reviews
Public Accessibility and T
under 42 U.S.C. 4332

Delivered to Congress, as directed in Section 110 of the National Environmental Policy Act of 1969, as amended.

EXECUTIVE OFFICE OF THE PRESIDENT OF THE UNITED STATES
COUNCIL ON ENVIRONMENTAL QUALITY

- **International AI Tools:** Examples include the Danish tool cBrain,[120] which aims to digitize environmental permitting and developed a system to fully digitize the application and case management solutions for the Danish EPA. The team is developing additional AI models on environmental impact assessment data in compliance with all data protection regulations. BeInformed,[121] with offices in the Netherlands, United Kingdom, and United States, provides a similar tool to help simplify permitting procedures in a variety of markets. Artificial Intelligence for Environment & Sustainability[122] (ARIES), developed by researchers at the Basque Centre for Climate Change, is an integrated, open-source modelling platform for environmental sustainability, for researchers to contribute data and models to web-based repositories.

cBRAIN

Sales

Established markets

- Denmark
- Germany

March 6, 2025

New federal heat pump grant system approves 67% of applications in minutes

The Danish Energy Agency has successfully launched its new digital grant management approval system for the heat pump subsidy program, delivering fast and efficient results beyond expectations.

Sales

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- Germany

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More than 75 Danish ministries and agencies

Danish ministries
Prime Ministers Office
Ministry of Business
Ministry of Children and Education
Ministry of Climate, Energy and Utilities
Ministry of Culture
Ministry of Digital Government and Gender Equality
Ministry of Ecclesiastical Affairs
Ministry of Economic Affairs
Ministry of Education and Research
Ministry of Employment
Ministry of Environment
Ministry of Finance
Ministry of Food, Agriculture and Fisheries
Ministry of Foreign Affairs
Ministry of Immigration and Integration
Ministry of Social Affairs, Housing and Senior Citizens
Ministry of Taxation
Ministry of the Interior and Health
Ministry of the Interior and Housing
Ministry of Transport
Government of Greenland

Danish authorities and local government
Agency for IT Services
Agency of Railroads
Accident Investigation Board
Accreditation Institution
Agency for Digital Government
Agency for Governmental Administration
Agency for Higher Education and Science
Agency for International Recruitment and Integration
Agency for Public Finance and Management
Agency for Rural and Urban Areas
Agency of Family Law
Authority of Social Services and Housing
The Business Authority
The Climate Council
The Climate Forest Fund
The Council of Working Environment
The Danish Meteorological Institute
The Disability Counsel
The Economic Councils
The Employee and Competence Center
The Energy Agency
The Environmental Portal
The Environmental Protection Agency
The Housing and Planning Agency
The Immigration Service
The IT Inspection Authority
The Labour Court
The Maritime Authority
The Labour Court
The Maritime Authority
The National ID Centre
The Research Institute for Economic Analysis and Modelling
The Return Agency
The Secretariat for Competence Development
The Tax Agency
The Working Environment Authority
The Geological Survey of Denmark and Greenland

The High Commissioner of Greenland
The High Commissioner of The Faroe Islands
The IT and Development Agency of the Danish Ministry of Taxation
Innovation Fund Denmark
IT University of Copenhagen
Roskilde University
The Evangelical Lutheran Church in Denmark
Copenhagen City
Holbæk Deanery
Municipality of Copenhagen
Municipality of Gentofte
Municipality of Rudersdal
Municipality of Aarhus
Vestforsyning Utilities

Continued business in Denmark, growing by

- Winning new agencies
- Adding more users and modules
- Adding new process solutions like heat pump

Sales

Established markets

- Denmark
- Germany

March 6, 2025

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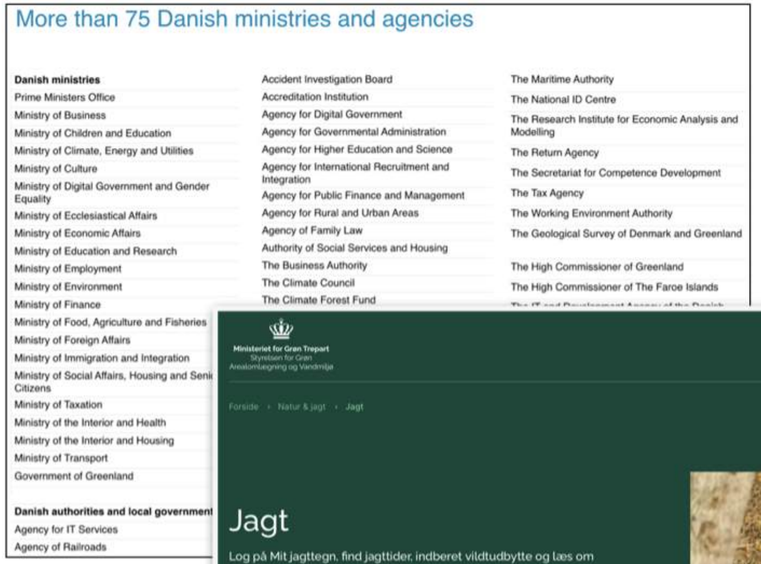
The Danish Energy Agency has successfully launched its new digital grant management approval system for the heat pump subsidy program, delivering fast and efficient results beyond expectations.

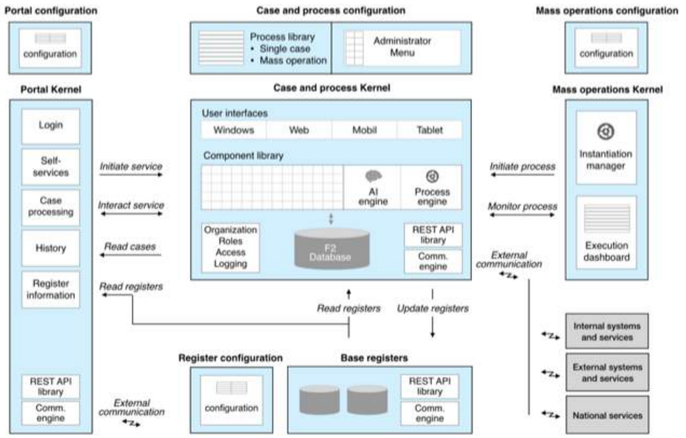


Continued business in Denmark, growing by

- Winning new agencies
- Adding more users and modules
- Adding new process solutions like heat pump

New national hunting register delivered

- Went live in July 2025
- Serving approx. 200.000 hunters
- Extensive process solution, utilizing the entire F2 platform



CBRAIN

Sales

Established markets

- Denmark
- Germany

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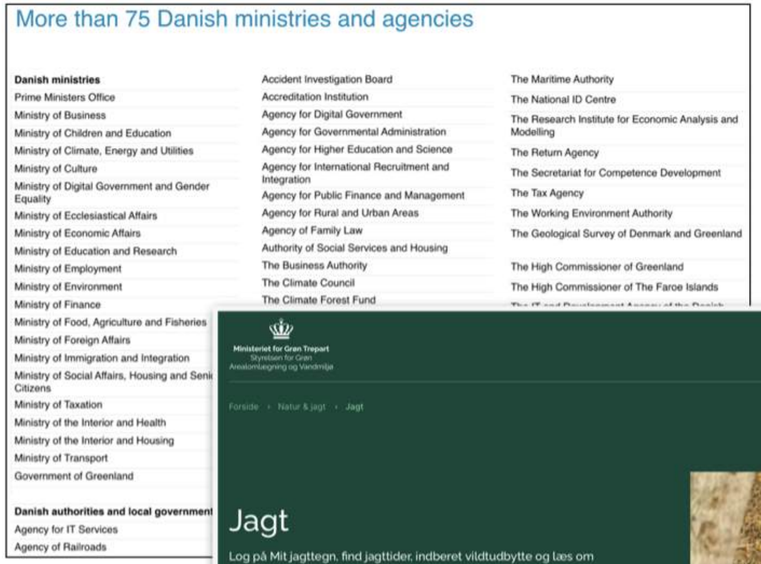

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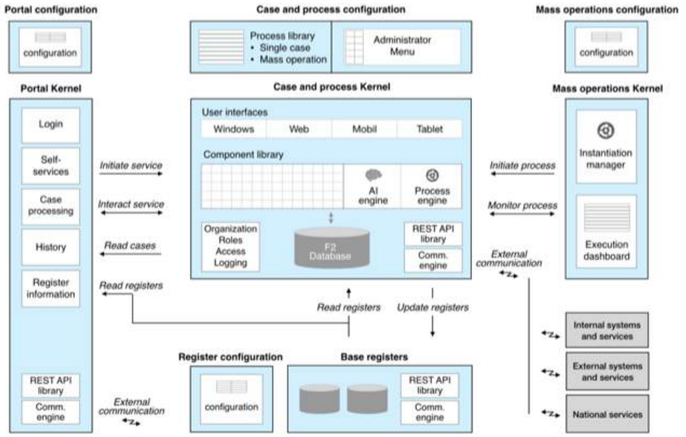

Continued business with Deutsche Rentenversicherung

- Went live with more than 5.000 users during first half 2025
- Looking to expand with partners

CBRAIN

Sales

New markets

- USA
- Europe
- Africa
- UAE
- Asia

November 14, 2024

UNDP and cBrain Join Forces to Accelerate Africa's Digital Transformation

The United Nations Development Programme (UNDP) and Denmark-based digital solutions provider cBrain today signed an agreement to partner to fast-track digital transformation across Africa. This collaboration aims to bridge the digital divide, drive inclusive growth, and strengthen resilience in African communities through innovative and scalable digital solutions.

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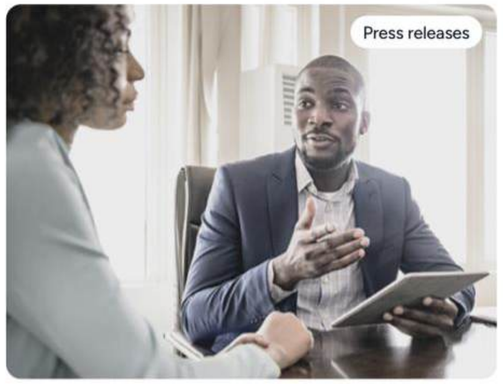
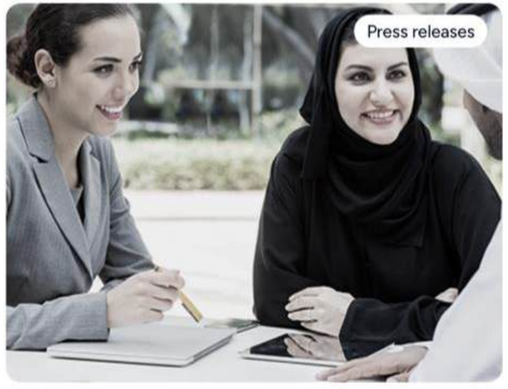


June 12, 2024

cBrain Signs Proof of Concept in Nigeria

cBrain has signed an agreement with the Federal Ministry of Innovation, Science and Technology in Nigeria to deliver a Proof of Concept project.



August 5, 2024

cBrain Signs Contract on Ambitious AI Transformation Project in the UAE

cBrain has signed a contract to enter a new partnership, supporting an agency in the United Arab Emirates with their AI-driven digital transformation. For cBrain, this is an important next step in the Emirates, initiating the first project within the area of climate software for government.

November 28, 2024

cBrain to support extended producer responsibility in Thailand

The Danish Environmental Protection Agency, in partnership with its Thai partners, has engaged cBrain to provide digital support.

November 11, 2024

Scaling Climate Software Solutions in California

cBrain has signed a contract with San Mateo Resource Conservation District to help accelerate adoption of Climate Smart Agriculture. practices through digitization. This solution, called the Sustainable Land Initiative, relies on cBrain's standard F2 Climate Software.

Partners

F2-for-Partners

cBrain partner in Romania has won a tender to deliver a National Pension Platform

- New platform to support and service pensions for all citizens
- Replacing the old mainframe systems
- Built on **cBrain F2** as the case management & processing foundation
- F2 ServiceBuilder to support ~100 administrative processes and integrates with multiple systems
- Strategic milestone demonstrating **F2 Service Builder** and early success of **F2-for-Partner** strategy

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February 28, 2024

cBrain Kodumburar India signs memorandum of understanding with state Tamil Nadu and Union Territory of Puducherry

cBrain Kodumburar India has signed two memorandums of understandings with the two Indian states: The Union Territory of Puducherry and the state of Tamil Nadu.

November 22, 2024

Elm and cBrain partner to accelerate government digital transformation in the region

Elm and cBrain, a leading provider of IT solutions for the government sector, have signed a cooperation agreement to jointly advance digital transformation.

March 7, 2024

cBrain partner to deliver first F2 based government solution in Ghana

cBrain partner, Omni Strategies, has won a public tender in Ghana to deliver an F2 based solution for the National Communication Authority in Accra.

Take leadership in the fast emerging COTS for Government industry

Questions