Spotify Belgium Limited liability company

Square de Meeus vierde verdieping

Brussels

BE 0841.023.949

ANNUAL ACCOUNTS

1-01-2025 - 31-12-2025

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Annual Accounts

ABR-cap 1

ANNUAL ACCOUNTS AND/OR OTHER DOCUMENTS TO BE FILED IN ACCORDANCE WITH THE BELGIAN COMPANIES AND ASSOCIATIONS CODE

IDENTIFICATION DETAILS (at the filing date)

Name: **Spotify Belgium**
Legal form: Public limited company

Address: Square de Meeus vierde verdieping N°.: 37 Box:

Postal code: 1000 Town: Brussels

Country: Belgium

Register of legal persons - Commercial court Brussels, Dutch speaking

Website:

E-mail address:

Company registration number: 0841.023.949

Date 23/09/2021 of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

This filing concerns:

☒ the ANNUAL ACCOUNTS in EUROS approved by the general meeting of / /

☒ the OTHER DOCUMENTS

regarding

the financial year covering the period from	01/01/2025	to	31/12/2025
the preceding period of the annual accounts from	01/01/2024	to	31/12/2024

The amounts for the preceding period **are** identical to the ones previously published

Total number of pages filed: 16 Numbers of sections of the standard form not filed because they serve no useful purpose: A-cap 6.1.1, A-cap 6.1.2, A-cap 6.2, A-cap 6.3, A-cap 6.5, A-cap 6.9, A-cap 7.1, A-cap 7.2, A-cap 9, A-cap 13, A-cap 14, A-cap 15, A-cap 16, A-cap 17

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LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS AND DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT

LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position in the company

Peter Grandelius

Director

Square De Meeus vierde verdieping 37,

1000 Brussel

BELGIUM

Start date of the mandate: 03-06-2025 End date of the mandate: 30-06-2031 Director

Sallie Deysel

Director

Square De Meeus vierde verdieping 37,

1000 Brussel

BELGIUM

Start date of the mandate: 31-03-2024 End date of the mandate: 29-06-2029 Director

EY Bedrijfsrevisoren BV (B00160)

0446334711

Kouterveldstraat 7B 001

1831 Diegem

BELGIUM

Start date of the mandate: 28-06-2024 End date of the mandate: 30-06-2027 Auditor

Directly or indirectly represented by:

Wevers Han (A01843)

Auditor

Kouterveldstraat 7B 001

1831 Diegem

BELGIUM

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DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT

The managing board declares that not a single audit or correction assignment has been given to a person not authorized to do so by law, pursuant to article 5 of the law of March 17, 2019 concerning accounting and tax professions.

The annual accounts were not audited or corrected by an external accountant or by a company auditor who is not the statutory auditor.

If affirmative, should be mentioned hereafter: surname, first names, profession and address of each external accountant or company auditor and their membership number at their Institute, as well as the nature of their assignment:

A. Bookkeeping of the company,
B. Preparing the annual accounts
C. Auditing the annual accounts and/or
D. Correcting the annual accounts.

If the tasks mentioned under A or B are executed by certified accountants or certified bookkeepers - tax experts, the following information can be mentioned hereafter: surname, first names, profession and address of each certified accountant or certified bookkeeper-tax expert and their membership number at the Institute of Accounting professionals and Tax Experts, as well as the nature of their assignment.

Surname, first names, profession and address	Membership number	Nature of the assignment (A, B, C and/or D)

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ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20		
FIXED ASSETS		21/28	**0**	**16,930**
Intangible fixed assets	6.1.1	21		
Tangible fixed assets	6.1.2	22/27		
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24		
Leasing and other similar rights		25		
Other tangible fixed assets		26		
Assets under construction and advance payments		27		
Financial fixed assets	6.1.3	28	**0**	**16,930**
CURRENT ASSETS		29/58	**2,374,001**	**2,384,914**
Amounts receivable after more than one year		29		
Trade debtors		290		
Other amounts receivable		291		
Stocks and contracts in progress		3		
Stocks		30/36		
Contracts in progress		37		
Amounts receivable within one year		40/41	**2,372,421**	**2,217,424**
Trade debtors		40	1,090,678	1,825,731
Other amounts receivable		41	1,281,742	391,693
Current investments		50/53		
Cash at bank and in hand		54/58		
Accruals and deferred income		490/1	**1,580**	**167,490**
TOTAL ASSETS		20/58	**2,374,001**	**2,401,844**

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	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	**1,458,338**	**1,229,560**
Contributions		10/11	**61,500**	**61,500**
Capital		10	**61,500**	**61,500**
Issued capital		100	61,500	61,500
Uncalled capital (-)		101		
Beyond capital		11		
Share premium account		1100/10		
Other		1109/19		
Revaluation surpluses		12		
Reserves		13	**6,150**	**6,150**
Reserves not available		130/1	6,150	6,150
Legal reserve		130	6,150	6,150
Reserves not available statutorily		1311		
Purchase of own shares		1312		
Financial support		1313		
Other		1319		
Untaxed reserves		132		
Available reserves		133		
Accumulated profits (losses) (+)(-)		14	**1,390,688**	**1,161,910**
Capital subsidies		15		
Advance to shareholders on the distribution of net assets		19		
PROVISIONS AND DEFERRED TAXES		16		
Provisions for liabilities and charges		160/5		
Pensions and similar obligations		160		
Taxes		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
Deferred taxes		168		

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	Notes	Codes	Period	Preceding period
AMOUNTS PAYABLE		17/49	**915,663**	**1,172,284**
Amounts payable after more than one year	6.3	17		
Financial debts		170/4		
Credit institutions,Leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advance payments on contracts in progress		176		
Other amounts payable		178/9		
Amounts payable within one year	6.3	42/48	**876,878**	**1,131,158**
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	252,976	187,261
Suppliers		440/4	252,976	187,261
Bills of exchange payable		441		
Advance payments on contracts in progress		46		
Taxes, remuneration and social security		45	620,357	811,588
Taxes		450/3	0	5,614
Remuneration and social security		454/9	620,356	805,973
Other amounts payable		47/48	3,546	132,309
Accruals and deferred income		492/3	**38,785**	**41,126**
TOTAL LIABILITIES		10/49	**2,374,001**	**2,401,844**

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PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and operating charges				
Gross margin (+)/(-)		9900	3,593,228	4,226,731
Of which: non-recurring operating income		76A		
Remuneration, social security and pensions (+)/(-)		62	3,251,221	4,155,052
Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets		630		
Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs) (+)/(-)		631/4	0	0
Provisions for liabilities and charges: appropriations (uses and write-backs) (+)/(-)		635/8		
Other operating charges		640/8		
Operating charges reported as assets under restructuring costs (-)		649		
Non-recurring operating charges		66A		
Operating profit (loss) (+)(-)		9901	**342,007**	**71,679**
Financial income	6.4	75/76B	**222,439**	**321,269**
Recurring financial income		75	222,439	321,269
Of which: capital and interest subsidies		753		
Non-recurring financial income		76B		
Financial charges	6.4	65/66B	**248,243**	**14,741**
Recurring financial charges		65	248,243	14,741
Non-recurring financial charges		66B		
Profit (loss) for the period before taxes (+)/(-)		9903	**316,203**	**378,207**
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes on the result (+)/(-)		67/77	**87,425**	**101,401**
Profit (loss) of the period (+)/(-)		9904	**228,778**	**276,806**
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Profit (loss) of the period available for appropriation (+)/(-)		9905	**228,778**	**276,806**

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APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (loss) to be appropriated (+)/(-)	9906	**1,390,688**	**1,161,910**
Profit (Loss) of the period available for appropriation (+)/(-)	(9905)	228,778	276,806
Profit (Loss) of the preceding period brought forward (+)/(-)	14P	1,161,910	885,103
Transfers from equity	791/2		
Appropriations to equity	691/2		
to contributions	691		
To legal reserve	6920		
To other reserves	6921		
Profit (loss) to be carried forward (+)(-)	(14)	**1,390,688**	**1,161,910**
Shareholders' contribution in respect of losses	794		
Profit to be distributed	694/7		
Compensation for contributions	694		
Directors or managers	695		
Employees	696		
Other beneficiaries	697		

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	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxx	**16,930**
Movements during the period			
Acquisitions	8365	0	
Sales and disposals	8375		
Transfers from one heading to another (+)/(-)	8385		
Other movements (+)/(-)	8386	-16,930	
Acquisition value at the end of the period	8395	**0**	
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxx	
Movements during the period			
Recorded	8415		
Acquisitions from third parties	8425		
Cancelled	8435		
Transferred from one heading to another (+)/(-)	8445		
Revaluation surpluses at the end of the period	8455		
Amounts written down at the end of the period	8525P	xxxxxxxxxxx	
Movements during the period			
Recorded	8475		
Written back	8485		
Acquisitions from third parties	8495		
Cancelled owing to sales and disposals	8505		
Transferred from one heading to another (+)/(-)	8515		
Amounts written down at the end of the period	8525		
Uncalled amounts at the end of the period	8555P	xxxxxxxxxxx	
Movements during the period (+)/(-)	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	**0**	

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RESULTS

	Codes	Period	Preceding period
PERSONNEL			
Employees for whom the company submitted a DIMONA declaration or who are recorded in the general personnel register			
Average number of employees calculated in full-time equivalents	9087	11.2	13.6
INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY			
Non recurring income	76		
Non-recurring operating income	(76A)		
Non-recurring financial income	(76B)		
Non-recurring charges	66		
Non-recurring operating charges	(66A)		
Non-recurring financial charges	(66B)		
FINANCIAL RESULTS			
Capitalized Interests	6502	**0**	**0**

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RELATIONSHIPS WITH AFFILIATED COMPANIES, ASSOCIATED COMPANIES, DIRECTORS, MANAGERS AND AUDITOR(S)

	Codes	Period
AFFILIATED OR ASSOCIATED COMPANIES		
Guarantees provided in their favour	9294	
Other significant commitments undertaken in their favour	9295	
DIRECTORS AND MANAGERS, INDIVIDUALS OR LEGAL PERSONS WHO CONTROL THE COMPANY DIRECTLY OR INDIRECTLY WITHOUT BEING ASSOCIATED THEREWITH, OR OTHER COMPANIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS		
Amounts receivable from these persons	9500	
Principal conditions regarding amounts receivable, rate of interest, duration, any amounts repaid, cancelled or written off		
Guarantees provided in their favour	9501	
Other significant commitments undertaken in their favour	9502	

	Period
THE AUDITOR(S) AND THE PERSONS WHOM HE (THEY) IS (ARE) COLLABORATING WITH	
Erelonen audit dienste	9,040

	Period
TRANSACTIONS BEYOND NORMAL MARKET CONDITIONS UNDERTAKEN DIRECTLY OR INDIRECTLY	
With the persons who hold participating interests in the company	
Nature of the transaction	
With the enterprises in which the company itself holds participating interests	
Nature of the transaction	
With the members of the management body, the supervisory board or administrative organ of the company	
Nature of the transaction	

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DECLARATION WITH REGARD TO THE CONSOLIDATED ANNUAL ACCOUNTS

INFORMATION TO BE PROVIDED BY THE COMPANY IN CASE IT IS A SUBSIDIARY OR A JOINT SUBSIDIARY

Name, full address of the registered office and, if it concerns company under Belgian law, the company registration number of the parent company (ies) and the indication if this (these) parent company (ies) s (prepare) and publishes (publish) consolidated annual accounts in which the annual accounts are included by means of consolidation:

Spotify Technology S.A. *Consolidating parent company - largest entity*

33 Boulevard Prince Henri B123052

L-1724

LUXEMBOURG

If the parent company is a company governed by foreign law, the place where the aforementioned consolidated annual accounts are available:

Spotify Technology S.A.

33 Boulevard Prince Henri B123052

L-1724

LUXEMBOURG

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* Where the annual accounts of the company are consolidated at different levels, the information should be given at the lowest level of companies of which the company is a subsidiary and for which consolidated accounts are prepared and published.

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VALUATION RULES

ACCOUNTING PRINCIPLES
SUMMARY OF THE VALUATION RULES
I. GENERAL PRINCIPLES
The valuation rules are determined in accordance with the provisions of the Royal Decree of 29 April 2019 implementing the Code of Companies and Associations.
For the sake of a true and fair view, the valuation rules laid down in this Decree are deviated from in the following exceptional cases:
These deviations are justified as follows:
These misstatements affect the company's equity, financial position and pre-tax result as follows:
The valuation rules have not changed in terms of wording or application compared to the previous financial year; If so, the amendment shall concern:
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and it has a (positive) (negative) impact on the result of the financial year before tax in the amount of EUR. The income statement is not / is not significantly affected by revenues and expenses that are to be allocated to a previous financial year; If so, they relate to:
The figures for the financial year are not comparable with those for the previous financial year for the following reason:
(For comparability, the figures for the previous financial year have been adjusted on the following points)
(The following elements must be taken into account for the comparison of the annual accounts for the two financial years):
In the absence of objective assessment criteria, the assessment of the foreseeable risks, possible losses and depreciations referred to below is inevitably arbitrary:
Other information necessary for the financial statements to give a true and fair view of the company's assets, liabilities, financial position and results:
II. SPECIAL RULES
FORMATION COSTS
The formation costs are charged immediately, except for the following costs that are capitalised:
RESTRUCTURING COSTS
The restructuring costs [were] / [were] not capitalised during the financial year; If so, this is justified as follows:
INTANGIBLE ASSETS
The amount of intangible fixed assets includes EUR of research and development costs. The depreciation period for these costs and for the goodwill is (more) (no more) than 5 years; If more than 5 years, this period is accounted for as follows:
PROPERTY, PLANT AND EQUIPMENT
No tangible fixed assets were revalued during the financial year; If so, this revaluation is justified as follows:
Depreciation recorded during the financial year :
+ -------------------------+--------------------------------+----------------------------+-- +
+ + Method + Base + % +
+ Assets + L (linear) + NG (not + ----------------------+---------------------------------- +
+ + D (degressive) + revalued) + Principal + Additional costs +
+ + A (Other) + G (Revalued) + Min. - Max. + Min. - Max. +
+----------------------------------+-----------------------------------+-------------------------------------+--------------------------+
+ 1. Incorporation Fee ………….+ + + + +
+ + + + + +

+ 2. Intangible fixed assets …….+ + + + +
+ + + + + +
+ 3. Industrial, administrative + + + + +
+ or commercial buildings * …… + + + + + +
+ + + + + +
+ 4. Installations, machines and + + + + +
+ outrusing * ……………….. + + + + + + + + + + +
+ 5. Rolling stock * ………..+ + + + +
+ + + + + + + 6. Office equipment and furniture* + + + + +
+ + + + + + +
+ 7. Other tangible fixed assets * + + + + +
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+---------------------+----------------------------------+---------------------------+----------------------+-----------------------------+
* Including leased assets; These shall be listed on a separate line, where appropriate. Surplus of applied, taxdeductible, accelerated depreciation compared to economically justified depreciation
- amount for the accounting year : EUR.
- Accumulated amount for fixed assets acquired from the financial year beginning after 31 December 1983: EUR.
FINANCIAL FIXED ASSETS
In the course of the financial year, no participating interests were (were) revalued; If so, this revaluation is justified as follows:
DEBTS
The liabilities do not contain long-term debt, with no interest or with an abnormally low interest rate; If so, (a) (no) discount is applied to these debts that is capitalised.
FOREIGN CURRENCY
The translation into EUR of balances, liabilities and liabilities in foreign currencies is carried out on the following principles: The results from the translation of foreign currencies are recognised in the financial statements as follows:
LEASING AGREEMENTS
With regard to non-capitalised rights of use from leasing agreements (Article 102, § 1 of the Royal Decree of 29 April 2019 implementing the Companies Code).
REVENUE
The Company's activities during the current financial year consisted mainly of the provision of support services to related parties. All costs are reimbursed in accordance with applicable transfer pricing guidelines and regulations.
TRADE AND OTHER RECEIVABLES
Trade and other receivables that generally have a term of 30 days are initially recognized at transaction price.
They are then measured at amortised cost using the effective interest method, less provisions for impairment.
A provision for impairment of trade and other receivables is established when there are objective indications that the company cannot receive all the amounts to be recovered according to the original terms of the receivables.
TRADE AND OTHER PAYABLES
Trade and other payables that generally have a maturity of 30 days are recognized and recognized at their invoice value, including any VAT.
REVENUE RECOGNITION
The main risks and uncertainties faced by the company are limited and the company generates revenue by providing services to Spotify AB

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SHAREHOLDERS' STRUCTURE OF THE COMPANY AT YEAR-END CLOSING DATE

As reflected in the notifications received by the company pursuant to article 7: 225 of the Belgian Companies and Associations Code, Article 14, fourth paragraph of the law of 2nd May 2007 on the publication of major; and article 5 of the Royal Decree of 21 August 2008 on further rules for certain multilateral trading facilities.

	Rights held			
		Number of voting rights		
NAME of the persons who hold rights of the company, together with the ADDRESS (of the registered office, in the case of a legal person) and the COMPANY REGISTRATION NUMBER, in the case of an company governed by Belgian law	Nature	Votes related to securities	Not attached to securities	%
Spotify AB 556703-7485 Regeringsgatan 19 111 53 Stockholm SWEDEN	Registered shares without nominal value	100	0	100.00

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ANNUAL REPORT

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AUDITORS' REPORT

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SOCIAL BALANCE SHEET

Numbers of the joint industrial committees competent for the company:

EMPLOYEES FOR WHOM THE COMPANY SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER

During the period and the preceding period	Codes	1. Full-time *(period)*	2. Part-time *(period)*	3. Total (T) or Total full-time equivalents (FTE) *(period)*	3P. Total (T) or Total full-time equivalents (FTE) *(preceding period)*
Average number of employees	100	10.5	0.8	11.2	13.6
Number of actual hours worked	101	16,901	1,138	18,039	21,689
Personnel costs	102	3,048,020	203,201	3,251,221	4,155,052

At the closing date of the period	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
Number of employees	105	10	1	10.9
By nature of the employment contract				
Contract for an indefinite period	110	10	1	10.9
Contract for a definite period	111			
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to gender and study level				
Men	120	6	1	6.9
primary education	1200	6	1	6.9
secondary education	1201			
higher non-university education	1202			
university education	1203			
Women	121	4		4.0
primary education	1210	4		4.0
secondary education	1211			
higher non-university education	1212			
university education	1213			
By professional category				
Management staff	130			
Salaried employees	134	10	1	10.9
Hourly employees	132			
Other	133			

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LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD

ENTRIES	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
Number of employees for whom the company submitted a DIMONA declaration or who have been recorded in the general personnel register during the period	205			
DEPARTURES				
Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the period	305	1		1.0

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD

Total of initiatives of formal professional training at the expense of the employer	Codes	Men	Codes	Women
Number of employees involved	5801		5811	
Number of actual training hours	5802	0	5812	0
Net costs for the company	5803	755	5813	898
of which gross costs directly linked to training	58031		58131	
of which contributions paid and payments to collective funds	58032	755	58132	898
of which grants and other financial advantages received (to deduct)	58033		58133	
Total of initiatives of less formal or informal professional training at the expense of the employer				
Number of employees involved	5821		5831	
Number of actual training hours	5822		5832	
Net costs for the company	5823		5833	
Total of initiatives of initial professional training at the expense of the employer				
Number of employees involved	5841		5851	
Number of actual training hours	5842		5852	
Net costs for the company	5843		5853	

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CHECKS

Client name: Spotify Belgium
Financial year: 01/01/2025 - 31/12/2025
Currency: EUR
Scheme type: abbreviated

SIGN CONTROLS

No errors were found during the sign controls

CHECK INCLUDED SECTIONS

There are no unstarred reconciliations containing data.

LEGAL CHECKS

Annual accounts comply with legal checks.

ADDITIONAL CHECKS

Annual accounts comply with additional checks.

CHECKS WITHIN THE SOCIAL BALANCE SHEET

Training provided to employees during the period

Checks social balance sheet	Value left	Value right	Difference
If 5801 > 0 or 5802 > 0 or 5803 > 0 then 5801 > 0 and 5802 > 0 and 5803 > 0 and 5801 < 5802 and 5801 < 5803	If 0.00 > 0 or 0.00 > 0 or 754.51 > 0	then 0.00 > 0 and 0.00 > 0 and 0.00 > 0 and 754.51 > 0 and 0.00 < 0.00 and 0.00 < 754.51	
If 5811 > 0 or 5812 > 0 or 5813 > 0 then 5811 > 0 and 5812 > 0 and 5813 > 0 and 5811 < 5812 and 5811 < 5813	If 0.00 > 0 or 0.00 > 0 or 898.48 > 0	then 0.00 > 0 and 0.00 > 0 and 898.48 > 0 and 0.00 < 0.00 and 0.00 < 898.48	

ACCOUNTING REMARKS

Date of incorporation

The date of the general meeting cannot be earlier than the date of incorporation.

Date of general meeting	Date of incorporation
	23/09/2021

Date of general meeting within 6 months after closure of the financial year

The annual accounts must be approved by the general meeting within six months of the end of the financial year, unless an exception applies.

End date of financial year	Date of general meeting
31/12/2025	

Verification or correction task

Was everything filled in in the relevant note? It must be indicated whether a verification or correction task was assigned to the annual accounts. If this is not the case, this must also be indicated in the relevant note. Complimentary review or correction assignment

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Merger/division

It should be checked whether the company has acquired another company during the financial year (merger) or has disposed of activities (division).

Date of approval of the annual accounts by the general meeting

The annual accounts can only be filed after approval by the general meeting unless an exception applies.
