

Nordic Floor Robot ApS

Kildebrønde Landevej 6, DK-2670 Greve

Annual Report for 2025

CVR No. 45 04 08 52

The Annual Report was presented and adopted at the
Annual General Meeting of the company on
06/05/2026

Maja Mittag Clausen
Chairman of the general meeting

Contents

Management's statement and Auditor's report

Management's statement	1
Practitioner's Statement on Compilation of Financial Statements	2

Management's review

Company information	3
Management's review	4

Financial Statements

Income statement 1 January - 31 December	5
Balance sheet 31 December	6
Statement of changes in equity	8
Notes to the Financial Statements	9

Management's statement

The Executive Board has today considered and adopted the Annual Report of Nordic Floor Robot ApS for the financial year 1 January - 31 December 2025.

The Annual Report is prepared in accordance with the Danish Financial Statements Act. The Company complies with the exemption provisions governing the omission to have its Financial Statements audited.

In my opinion the Financial Statements give a true and fair view of the financial position at 31 December 2025 of the Company and of the results of the Company operations for 2025.

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

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

Greve, 6 May 2026

Executive Board

Maja Mittag Clausen
CEO

Practitioner's Statement on Compilation of Financial Statements

To the Management of Nordic Floor Robot ApS

We have compiled the Financial Statements of Nordic Floor Robot ApS for the financial year 1 January - 31 December 2025 on the basis of the Company's accounting records and other information you have provided.

The Financial Statements comprise income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies.

We performed our work in accordance with ISRS 4410, Engagements to Compile Financial Information.

Based on our professional expertise, we have assisted you with the preparation and presentation of the Financial Statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Danish Act on Approved Auditors and Audit Firms and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including the principles of integrity, objectivity, professional competence and due care.

The Financial Statements and the accuracy and completeness of the information forming the basis of the compilation of the Financial Statements are your responsibility.

As an engagement to compile financial information is not an assurance engagement, we are under no duty to verify the accuracy or completeness of the information you provided to us to compile the Financial Statements. Accordingly, we express no audit opinion or review opinion as to whether the Financial Statements have been prepared in accordance with the Danish Financial Statements Act.

Ringsted, 6 May 2026

PricewaterhouseCoopers

Statsautoriseret Revisionspartnerselskab

CVR No 33 77 12 31

Lars Vagner Hansen

State Authorised Public Accountant

mne33245

Company information

The Company

Nordic Floor Robot ApS
Kildebrønde Landevej 6
DK-2670 Greve
CVR No: 45 04 08 52
Financial period: 1 January - 31 December
Incorporated: 27 August 2024
Financial year: 2nd financial year
Municipality of reg. office: Greve

Executive Board

Maja Mittag Clausen

Auditors

PricewaterhouseCoopers
Statsautoriseret Revisionspartnerselskab
Eventyrvej 16
DK-4100 Ringsted

Management's review

Key activities

The company's purpose is to develop and sell robots for the flooring industry and related businesses.

Development in the year

The income statement of the Company for 2025 shows a profit of DKK 29,340, and at 31 December 2025 the balance sheet of the Company shows an equity of DKK 63,224.

Capital resources

As of December 31, 2025, the company's equity amounts to DKK 63,224. The company has agreements with group companies that debt will not be called for repayment until the company has sufficient financial capacity, and liquidity will be provided as needed. Management considers the company's capital resources sufficient to continue operations as planned. Based on this, the financial statements have been prepared on a going concern basis.

Uncertainty relating to recognition and measurement

There has been no uncertainty regarding recognition and measurement in the Annual Report.

Subsequent events

No events materially affecting the assessment of the Annual Report have occurred after the balance sheet date.

Income statement 1 January - 31 December

(DKK)	Note	2025	2024
		12 months	4 months
Gross profit/loss		143,499	-7,841
Financial income	4	12	0
Financial expenses	5	-21,120	0
Profit/loss before tax		122,391	-7,841
Tax on profit/loss for the year	6	-93,051	1,725
Net profit/loss for the year		29,340	-6,116

Distribution of profit

(DKK)	2025	2024
	12 months	4 months
Proposed distribution of profit		
Transfer to/from reserves in accordance with the Articles of Association	1,070,841	0
Retained earnings	-1,041,501	-6,116
	29,340	-6,116

Balance sheet 31 December

Assets

(DKK)	Note	2025	2024
Development projects in progress		1,372,873	380,000
Intangible assets	7	1,372,873	380,000
Fixed assets		1,372,873	380,000
Receivables from group enterprises	8	1,737	0
Other receivables		244,443	95,000
Corporation tax receivable from group enterprises		208,981	1,725
Receivables		455,161	96,725
Cash at bank and in hand		0	38,159
Current assets		455,161	134,884
Assets		1,828,034	514,884

Balance sheet 31 December

Liabilities and equity

(DKK)	Note	2025	2024
Share capital		40,000	40,000
Reserve for net revaluation under the equity method		1,070,841	0
Retained earnings		-1,047,617	-6,116
Equity		63,224	33,884
Provision for deferred tax		302,032	0
Provisions		302,032	0
Credit institutions		1,452	0
Trade payables		568,400	6,000
Payables to group enterprises		892,926	475,000
Short-term debt		1,462,778	481,000
Debt		1,462,778	481,000
Liabilities and equity		1,828,034	514,884
Going concern	1		
Staff	3		
Contingent assets, liabilities and other financial obligations	9		
Accounting policies	10		

Statement of changes in equity

(DKK)	Share capital	Reserve for net revaluation under the equity method	Retained earnings	Total
Equity at 1 January	40,000	0	-6,116	33,884
Net profit/loss for the year	0	1,070,841	-1,041,501	29,340
Equity at 31 December	40,000	1,070,841	-1,047,617	63,224

Notes to the Financial Statements

1. Going concern

The company's equity amounted to DKK 63.224 as of 31 December 2025, but the company's short-term liabilities exceed current assets. The company has received commitments from the group companies that the debt to the group companies will not be sought to be repaid until the company has financial resources to do so, and to provide liquidity as needed. Management considers the company's capital resources to be sufficient to carry out operations as planned. Based on this, management presents the annual report on a going concern basis.

2. Other operating income

(DKK)	2025	2024
	12 months	4 months
Other income	217,500	0
	217,500	0

3. Staff

	2025	2024
	12 months	4 months
Average number of employees	1	1

The company's employees consist exclusively of the CEO, who does not receive remuneration.

4. Financial income

(DKK)	2025	2024
	12 months	4 months
Interest from group enterprises	12	0
	12	0

5. Financial expenses

(DKK)	2025	2024
	12 months	4 months
Interest to group enterprises	21,117	0
Other financial expenses	3	0
	21,120	0

Notes to the Financial Statements

6. Income tax expense

(DKK)	2025	2024
	12 months	4 months
Current tax for the year	-208,981	-1,725
Deferred tax for the year	302,032	0
	93,051	-1,725

7. Intangible fixed assets

(DKK)	Development projects in progress
Cost at 1 January	380,000
Additions for the year	992,873
Cost at 31 December	1,372,873
Carrying amount at 31 December	1,372,873

8. Receivables from group enterprises

(DKK)	2025	2024
Other receivables	1,737	0
	1,737	0

9. Contingent assets, liabilities and other financial obligations

Other contingent liabilities

The group companies are jointly and severally liable for tax on the jointly taxed incomes etc of the Group. The total amount of corporation tax payable is disclosed in the Annual Report of Mittag Invest Holding ApS, which is the management company of the joint taxation purposes. Moreover, the group companies are jointly and severally liable for Danish withholding taxes by way of dividend tax, tax on royalty payments and tax on unearned income. Any subsequent adjustments of corporation taxes and withholding taxes may increase the Company's liability.

Other financial obligations

In addition, there are no other collateral or contingent liabilities as of December 31, 2025.

Notes to the Financial Statements

10. Accounting policies

The Annual Report of Nordic Floor Robot ApS for 2025 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B as well as selected rules applying to reporting class C.

The Financial Statements for 2025 are presented in DKK.

Recognition and measurement

Revenues are recognised in the income statement as earned. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortised cost are recognised. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortisation, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the income statement.

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

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow out of the Company, and the value of the liability can be measured reliably.

Assets and liabilities are initially measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Income statement

Other external expenses

Other external expenses comprise expenses for premises, sales as well as office expenses, etc.

Gross profit/loss

With reference to section 32 of the Danish Financial Statements Act, gross profit/loss is calculated as a summary of other operating income and other external expenses.

Other operating income and expenses

Other operating income and other operating expenses comprise items of a secondary nature to the main activities of the Company.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year.

Tax on profit/loss for the year

Tax for the year consists of current tax for the year and changes in deferred tax for the year. The tax attributable to the profit for the year is recognised in the income statement, whereas the tax attributable to equity transactions is recognised directly in equity.

The Company is jointly taxed with other group companies. The tax effect of the joint taxation is allocated to enterprises in proportion to their taxable incomes.

Notes to the Financial Statements

10. Accounting policies (continued)

Balance sheet

Intangible fixed assets

Development costs and costs relating to rights developed by the Company are recognised in the income statement as costs in the year of acquisition.

Impairment of fixed assets

The carrying amounts of intangible assets are reviewed on an annual basis to determine whether there is any indication of impairment other than that expressed by amortisation.

If so, the asset is written down to its lower recoverable amount.

Receivables

Receivables are measured in the balance sheet at the lower of amortised cost and net realisable value, which corresponds to nominal value less provisions for bad debts.

Deferred tax assets and liabilities

Deferred income tax is measured using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes on the basis of the intended use of the asset and settlement of the liability, respectively.

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

Deferred tax is measured on the basis of the tax rules and tax rates that will be effective under the legislation at the balance sheet date when the deferred tax is expected to crystallise as current tax. Any changes in deferred tax due to changes to tax rates are recognised in the income statement or in equity if the deferred tax relates to items recognised in equity.

Current tax receivables and liabilities

Current tax liabilities and receivables are recognised in the balance sheet as the expected taxable income for the year adjusted for tax on taxable incomes for prior years and tax paid on account. Extra payments and repayment under the on-account taxation scheme are recognised in the income statement in financial income and expenses.

Financial liabilities

Debts are measured at amortised cost, substantially corresponding to nominal value.