



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 913 451 473
Organisasjonsform: Aksjeselskap
Foretaksnavn: VARJO TECHNOLOGIES NORWAY AS
Forretningsadresse: Sandakerveien 138
0484 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2025 - 31.12.2025

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Antti Johannes Koponen
Dato for fastsettelse av årsregnskapet: 12.03.2026

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 14.04.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Revenue			816 953
Sum inntekter			816 953
Kostnader			
Employee benefits expense	2		1 151 148
Other expenses		112 078	235 137
Sum kostnader		112 078	1 386 285
Driftsresultat		-112 078	-569 332
Finansinntekter og finanskostnader			
Annen renteinntekt		1 393	3 834
Other financial income			-447
Sum finansinntekter		1 393	3 387
Annen rentekostnad		144 488	286 659
Other financial expenses			576
Sum finanskostnader		144 488	287 235
Netto finans		-143 095	-283 848
Resultat før skattekostnad		-255 173	-853 180
Årsresultat		-255 173	-853 180
Årsresultat etter minoritetsinteresser		-255 173	-853 180
Totalresultat		-255 173	-853 180
Overføringer og disponeringer			
Udekket tap	3	-255 173	-853 180
Transferred from other equity	3		
Sum overføringer og disponeringer		-255 173	-853 180



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler			
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		643 975	2 410 996
Sum bankinnskudd, kontanter og lignende		643 975	2 410 996
Sum omløpsmidler		643 975	2 410 996
SUM EIENDELER		643 975	2 410 996
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3	68 139	68 139
Overkurs	3	26 911 279	26 911 279
Annen innskutt egenkapital	3		
Sum innskutt egenkapital	3	26 979 418	26 979 418
Opptjent egenkapital			
Other equity	3		
Udekket tap	3	27 217 242	26 962 069
Sum opptjent egenkapital		-27 217 242	-26 962 069
Sum egenkapital	3	-237 824	17 349
Gjeld			
Langsiktig gjeld			



Balanse

Beløp i: NOK	Note	2025	2024
Annen langsiktig gjeld			
Konvertible lån	4		
Obligasjonslån	4		
Gjeld til kredittinstitusjoner	4	875 000	2 375 000
Langsiktig konserngjeld	4		
Sum annen langsiktig gjeld	4	875 000	2 375 000
Sum langsiktig gjeld		875 000	2 375 000
Kortsiktig gjeld			
Leverandørgjeld		1 218	4 419
Other current liabilities		5 581	14 229
Sum kortsiktig gjeld		6 799	18 648
Sum gjeld		881 799	2 393 648
SUM EGENKAPITAL OG GJELD	5	643 975	2 410 996



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 372895

Virksomheten

Organisasjonsnummer: 913 451 473
Organisasjonsform: Aksjeselskap
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0484 OSLO

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Benyttet ved utarbeidelsen av
årsregnskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Antti Johannes Koponen
Dato for fastsettelse av årsregnskapet: 12.03.2026

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja
Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2025: Årsregnskap er elektronisk innlevert.
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025.

Virksomheten sitt øverste organ er ansvarlig for at årsregnskapet er signert. Det er mulig å levere årsregnskap uten signatur fordi sikkerheten for rett rapportering er ivaretatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.

Brønnøysundregistrene, 13.04.2026

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 913 451 473
VARJO TECHNOLOGIES NORWAY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Revenue			816 953
Sum inntekter			816 953
Kostnader			
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Organisasjonsnr: 913 451 473
VARJO TECHNOLOGIES NORWAY AS

BALANSE

Beløp i: NOK Note 2025 2024

BALANSE - EIENDELER

Anleggsmidler
Immaterielle eiendeler

Sum anleggsmidler

Omløpsmidler
Varer

Bankinnskudd, kontanter
og lignende

Cash and cash equivalents 643 975 2 410 996
Sum bankinnskudd,
kontanter og lignende 643 975 2 410 996

Sum omløpsmidler 643 975 2 410 996

SUM EIENDELER 643 975 2 410 996

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 3 68 139 68 139
Overkurs 3 26 911 279 26 911 279
Annen innskutt egenkapital 3
Sum innskutt egenkapital 3 26 979 418 26 979 418

Opptjent egenkapital

Other equity 3
Udekket tap 3 27 217 242 26 962 069
Sum opptjent egenkapital -27 217 242 -26 962 069

Sum egenkapital 3 -237 824 17 349

Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

Konvertible lån 4
Obligasjonslån 4
Gjeld til kredittinstitusjoner 4 875 000 2 375 000
Langsiktig konserngjeld 4
Sum annen langsiktig gjeld 4 875 000 2 375 000

Sum langsiktig gjeld 875 000 2 375 000



Kortsiktig gjeld			
Leverandørgjeld	1 218	4 419	
Other current liabilities	5 581	14 229	
Sum kortsiktig gjeld	6 799	18 648	
Sum gjeld	881 799	2 393 648	
SUM EGENKAPITAL OG GJELD	5	643 975	2 410 996



Organisasjonsnr: 913 451 473
VARJO TECHNOLOGIES NORWAY AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00



Annual Report 2025

Varjo Technologies Norway AS

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 913 451 473



REVENUE STATEMENT

VARJO TECHNOLOGIES NORWAY AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2025	2024
Revenue		0	816 953
Total income		0	816 953
Employee benefits expense	2	0	1 151 148
Other expenses		112 078	235 137
Total expenses		112 078	1 386 285
Operating profit		-112 078	-569 332
FINANCIAL INCOME AND EXPENSES			
Other interest income		1 393	3 834
Other financial income		0	-447
Other interest expenses		144 488	286 659
Other financial expenses		0	576
Net financial items		-143 095	-283 848
Net profit before tax		-255 173	-853 180
Net profit or loss		-255 173	-853 180
ATTRIBUTABLE TO			
Loss brought forward	3	255 173	853 180
Total		-255 173	-853 180



BALANCE SHEET

VARJO TECHNOLOGIES NORWAY AS

ASSETS	Note	2025	2024
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
NON-CURRENT FINANCIAL ASSETS			
CURRENT ASSETS			
DEBTORS			
INVESTMENTS			
Cash and cash equivalents		643 975	2 410 996
Total current assets		643 975	2 410 996
Total assets		643 975	2 410 996



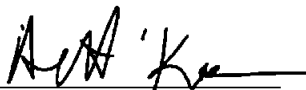
BALANCE SHEET

VARJO TECHNOLOGIES NORWAY AS

EQUITY AND LIABILITIES	Note	2025	2024
EQUITY			
PAID-IN CAPITAL			
Share capital	3	68 139	68 139
Share premium reserve	3	26 911 279	26 911 279
Total paid-up equity	3	26 979 418	26 979 418
RETAINED EARNINGS			
Uncovered loss	3	-27 217 242	-26 962 069
Total retained earnings		-27 217 242	-26 962 069
Total equity	3	-237 824	17 349
LIABILITIES			
PROVISIONS			
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions	4	875 000	2 375 000
Total non-current liabilities	4	875 000	2 375 000
CURRENT LIABILITIES			
Trade payables		1 218	4 419
Other current liabilities		5 581	14 229
Total current liabilities		6 799	18 648
Total liabilities		881 799	2 393 648
Total equity and liabilities	5	643 975	2 410 996

12.03.2026

The board of Varjo Technologies Norway AS


Antti Johannes Koponen
chairman of the board



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

Note 1 Nature of the business and location

Varjo Technologies Norway AS is a company whose activities comprise Dataprogrammeringstjenester. The company is located in the municipality of Oslo, Norway.

Note 2 Salary costs and benefits, remuneration to the chief executive, board and auditor

SALARY COSTS

	2025	2024
Salaries	0	986 295
Employment tax	0	144 330
Pension costs	0	20 523
Total	0	1 151 148

In 2025 the company employed 0 man-years.

PENSION LIABILITIES

The company had no employees in 2025 and thus was not liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act. No employees per 31.12.2025.

	Chief Executive	Board
Total	0	0

AUDITOR

The company has opted out of the auditor



Note 3 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
As at 31.12.2024	68 139	26 911 279	-26 962 069	0	17 349
Changes posted against equity				0	0
As at 01.01.2025	68 139	26 911 279	-26 962 069	0	17 349
Result for the year				-255 173	-255 173
Dividend				0	0
Group contributions received			0		0
Group contributions made				0	0
As at 31.12.2025	68 139	26 911 279	-26 962 069	-255 173	-237 824

As of 31 December 2025, the Company's equity is negative, mainly due to the loss for the financial year. The Board monitors the financial position and has initiated measures to restore equity. The financial statements are prepared under the going concern assumption.

Note 4 Long-term liabilities

Debt that falls due more than five years after the balance sheet date

	2025	2024
Debt to credit institutions	875 000	2 375 000
Total	875 000	2 375 000

Note 5 Going concern

The board's work in 2025 as mainly consisted of reducing costs in order to ensure continued operation. The budgets for 2026 have been prepared on the basis of a modest level of operations in order to secure a sustainable financial position.

Varjo Technologies Norway AS has negative equity capital as at 31.12.2025. Continued operation of Varjo Technologies Norway AS is nevertheless considered not to involve a risk of loss for creditors.

Despite negative equity, the Board considers the Company's operations able to continue, supported by reduced cost levels, dialogue with creditors, and financial support and strategic backing from the Varjo parent company.



Annual Report 2025

Varjo Technologies Norway AS

Revenue statement
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Org.no.: 913 451 473



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BALANCE SHEET

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