



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 832 397 962
Organisasjonsform: Aksjeselskap
Foretaksnavn: EASEE PRODUCTION & SALES NORDICS AS
Forretningsadresse: Vassbotnen 23
4033 STAVANGER

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: Torgeir Stensrød
Dato for fastsettelse av årsregnskapet: 10.04.2026

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, 12.05.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Revenue		662 685 344	17 768 448
Other operating income		-1 271 849	-44 318
Sum inntekter		661 413 495	17 724 130
Kostnader			
Cost of goods sold		446 821 274	20 199 133
Personnel cost	1, 2	20 399 913	571 047
Depreciation of fixed assets and intangible assets	3	2 638 332	0
Other operating expenses		109 542 302	2 159 869
Sum kostnader		579 401 821	22 930 049
Driftsresultat		82 011 674	-5 205 919
Finansinntekter og finanskostnader			
Annen renteinntekt		940 545	5 890
Other financial income		5 505 341	6 027
Sum finansinntekter		6 445 886	11 917
Rentekostnad til foretak i samme konsern		1 943 612	0
Annen rentekostnad		112 576	259
Other financial expense		5 482 153	3 461
Sum finanskostnader		7 538 342	3 720
Netto finans		-1 092 456	8 197
Resultat før skattekostnad		80 919 218	-5 197 722
Corporate tax	4, 5	17 802 395	-1 144 847
Årsresultat		63 116 823	-4 052 875
Overføringer og disponeringer			
Konsernbidrag		0	80 129 202
Avgitt konsernbidrag		28 836 432	73 395 630
Udekket tap		34 280 391	560



Resultatregnskap

Beløp i: NOK	Note	2025	2024
Transfers to/from other equity		0	2 680 137



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4, 5	12 177 136	21 846 179
Sum immaterielle eiendeler		12 177 136	21 846 179
Varige driftsmidler			
Land, buildings and other property	3	25 178	0
Fixtures and fittings, tools, office machinery, etc	3	3 923 989	6 562 321
Sum varige driftsmidler		3 949 167	6 562 321
Finansielle anleggsmidler			
Lån til foretak i samme konsern	6	65 602 619	0
Sum finansielle anleggsmidler		65 602 619	0
Sum anleggsmidler		81 728 922	28 408 501
Omløpsmidler			
Varer			
Inventories		76 874 602	133 449 874
Fordringer			
Accounts receivable	7	126 358 989	3 630 063
Other short-term receivables		2 781 315	8 537 931
Krav på innbetaling av selskapskapital		-23 080	0
Sum fordringer		129 117 224	12 167 995
Investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc		30 857 558	4 303 471
Sum bankinnskudd, kontanter og lignende		30 857 558	4 303 471
Sum omløpsmidler		236 849 384	149 921 340



Balanse

Beløp i: NOK	Note	2025	2024
SUM EIENDELER		318 578 307	178 329 840

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	8	3 000 000	30 000
Overkurs	8	170 030 000	0
Ikke registrert kapitalforhøyelse	8	0	173 000 000
Annen innskutt egenkapital		-5 570	-5 570
Sum innskutt egenkapital		173 024 430	173 024 430

Opptjent egenkapital

Reserves	8	0	0
Other equity		0	-73 024 429
Udekket tap	8	31 720 714	0
Sum opptjent egenkapital		-31 720 714	-73 024 429

Sum egenkapital

141 303 716 **100 000 001**

Gjeld

Langsiktig gjeld

Sum avsetninger for forpliktelser **0** **0**

Annen langsiktig gjeld

Gjeld til kredittinstitusjoner	9	0	0
Langsiktig konserngjeld	7	10 587 948	844 953
Other long-term debt	9	0	0
Sum annen langsiktig gjeld		10 587 948	844 953

Kortsiktig gjeld

Liabilities to financial institutions		17 502 115	0
Leverandørgjeld	7	80 902 533	5 071 457
Tax payable	4, 5	0	0
Public duties payable		2 633 291	719 514
Kortsiktig konserngjeld	7	36 969 784	45 959 786
Other short-term liabilities		28 678 919	25 734 129
Sum kortsiktig gjeld		166 686 642	77 484 886



Balanse

Beløp i: NOK	Note	2025	2024
Sum gjeld		177 274 590	78 329 839
SUM EGENKAPITAL OG GJELD		318 578 307	178 329 840



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 379296

Virksomheten

Organisasjonsnummer: 832 397 962
Organisasjonsform: Aksjeselskap
Foretaksnavn: EASEE PRODUCTION & SALES NORDICS AS
Forretningsadresse: Vassbotnen 23
4033 STAVANGER

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: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Torgeir Stensrød
Dato for fastsettelse av årsregnskapet: 10.04.2026

Revisjon

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, 07.05.2026

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: 832 397 962
EASEE PRODUCTION & SALES NORDICS AS

RESULTATREGNSKAP

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RESULTATREGNSKAP			
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Transfers to/from other equity		0	2 680 137



Organisasjonsnr: 832 397 962
EASEE PRODUCTION & SALES NORDICS AS

BALANSE

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Immaterielle eiendeler			
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Sum immaterielle eiendeler		12 177 136	21 846 179
Varige driftsmidler			
Land, buildings and other property	3	25 178	0
Fixtures and fittings, tools, office machinery, etc	3	3 923 989	6 562 321
Sum varige driftsmidler		3 949 167	6 562 321
Finansielle anleggsmidler			
Lån til foretak i samme konsern	6	65 602 619	0
Sum finansielle anleggsmidler		65 602 619	0
Sum anleggsmidler		81 728 922	28 408 501
Omløpsmidler			
Varer			
Inventories		76 874 602	133 449 874
Fordringer			
Accounts receivable	7	126 358 989	3 630 063
Other short-term receivables		2 781 315	8 537 931
Krav på innbetaling av selskapskapital		-23 080	0
Sum fordringer		129 117 224	12 167 995
Investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc		30 857 558	4 303 471
Sum bankinnskudd, kontanter og lignende		30 857 558	4 303 471
Sum omløpsmidler		236 849 384	149 921 340
SUM EIENDELER		318 578 307	178 329 840



BALANSE - EGENKAPITAL OG GJELD

Egenkapital

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Opptjent egenkapital

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Sum opptjent egenkapital		-31 720 714	-73 024 429

Sum egenkapital

141 303 716 **100 000 001**

Gjeld

Langsiktig gjeld

Sum avsetninger for

forpliktelser **0** **0**

Annen langsiktig gjeld

Gjeld til kredittinstitusjoner	9	0	0
Langsiktig konserngjeld	7	10 587 948	844 953
Other long-term dept	9	0	0
Sum annen langsiktig gjeld		10 587 948	844 953

Kortsiktig gjeld

Liabilities to financial institutions

Leverandørgjeld	7	17 502 115	0
Tax payable	4, 5	80 902 533	5 071 457
Public duties payable		0	0
Kortsiktig konserngjeld	7	2 633 291	719 514
Other short-term liabilities		36 969 784	45 959 786
		28 678 919	25 734 129
Sum kortsiktig gjeld		166 686 642	77 484 886

Sum gjeld

177 274 590 **78 329 839**

SUM EGENKAPITAL OG GJELD

318 578 307 **178 329 840**



Organisasjonsnr: 832 397 962
EASEE PRODUCTION & SALES NORDICS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

The annual accounts is set up in accordance with the Accounting Act and good accounting practice for small enterprises.

Sales revenue

Revenue

recognition from the sale of goods takes place at the time of delivery. Services are recognised as income as they are delivered.

Classification

and assessment of balance sheet items

Fixed assets are assets destined for

permanent ownership or use. Assets that are related to the cycle of goods

are classified as current assets. Receivables are classified as current

assets if they become due for payment within one year of the transaction

date. Similarly, debt is classified as short-term if the debt is due for

payment within one year. Long-term debt is debt that matures later than one

year after the transaction date. However, first-year principal payments on

long-term receivables and long-term liabilities are not classified as

current assets and current liabilities.

Current assets are valued at the

lower of the acquisition cost and fair value. Short-term liabilities are

recognised on the balance sheet at the nominal amount at the time of

establishment. Fixed assets are valued at acquisition cost. Fixed assets

are depreciated according to a sensible depreciation schedule. The fixed

assets are written down to fair value in the event of a decline in value

that is not expected to be temporary. Long-term liabilities, with the

exception of other provisions, are recognised on the balance sheet at the

nominal amount at the time of establishment.

Receivables

Accounts

receivable and other receivables are listed on the balance sheet at face

value after deducting provisions for expected losses. Provision for losses

is made on the basis of individual assessments of the individual

receivables.

Inventories

Stock of purchased goods is valued at the lowest

value of the acquisition cost according to the FIFO principle and fair

value. For raw materials, replacement cost is considered as an

approximation to fair value. Write-downs are made for foreseeable

obsolescence.

Property, plant and equipment

Fixed assets are recognised on

the balance sheet and depreciated over the life of the fixed assets if they

have an assumed useful life of more than 3 years and have a cost price

exceeding kr 30 000. Direct maintenance of fixed assets is expensed

continuously under operating costs, while costs or improvements are added

to the fixed asset's cost price and depreciated in step with the fixed

asset.

In addition, the following accounting principles have been

applied:

Receivables and liabilities denominated in foreign currencies are

valued at the exchange rate at the end of the financial year. Exchange

gains and exchange losses in foreign currencies are recognised as financial

income and financial expenses.



Tax

The income tax expense in the income statement includes both tax payable for the period and changes in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences that exist between accounting and tax values, as well as the tax loss to carry forward at the end of the financial year. Tax-increasing and tax-reducing temporary differences that reverse or can reverse in the same period are determined and the tax effect is calculated on the net basis.

The company has not changed its accounting policy from 2024 to 2025.

Note

2

Antall årsverk i regnskapsåret

19.00

Note

1

Spesifisering av resultatregnskapet

Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	16712339.00	571047.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	2618423.00	0.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	1049880.00	0.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	19270.00	0.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	20399912.00	571047.00

Note

3

Varige driftsmidler og immaterielle eiendeler

<u>Anskaffelseskost 01.01.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	6562321.00	0.00
<u>Anskaffelseskost 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	6562321.00	0.00
<u>Samlede av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	2638932.00	0.00
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	3923389.00	0.00
<u>Årets av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>



2638332.00 0.00

Anskaffelseskost - balanseførte lånekostnader, egentilvirkede anleggsmidler

Goodwill spesifisert for hvert enkelt virksomhetskjøp

Avskrivningsplan for goodwill som er lenger enn fem år - begrunnelse

Mer om varige driftsmidler/immaterielle eiendeler
Depreciation for 2024 is registered in 2025

Note

7

Konsern, tilknyttet selskap m.v.

Investering som regnskapsføres etter egenkapitalmetoden

Konsernregnskap

Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Nei

Morselskapet sitt navn

Forretningskontor for morselskapet

Datterselskap er utelatt fra konsolideringen: Nei

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

Fordringer

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	128956721.00	0.00

Annen langsiktig gjeld

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	10587948.00	0.00

Kortsiktig gjeld

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	87750461.00	45959786.00

Note

6

Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt
65602619.00

Mer om fordringer



Loans to parent company after parts of business were moved in 2024

Note

9

Gjeld

Gjeld som forfaller til betaling mer enn fem år etter regnskapsårets slutt

Gjeld sikret ved pant eller lignende sikkerhet i eiendeler

Balanseført verdi av de pantsatte eiendeler

Summen av garantiforpliktelser som ikke er regnskapsført

Garantiforpliktelser som er sikret ved pant

Mer om gjeld

The company has provided NOK 19.24 million for estimated future guarantee obligations.



Annual report for
EASEE PRODUCTION & SALES NORDICS AS
832397962
Financial year
01/01/2025 - 31/12/2025



EASEE PRODUCTION & SALES NORDICS AS
832 397 962

Income statement

	Note	2025	2024
Operating income			
Revenue		662 685 344	17 768 448
Other operating income		-1 271 849	-44 318
Total operating income		661 413 495	17 724 130
Operating expenses			
Cost of goods sold		-446 821 274	-20 199 133
Personnel cost	1, 2	-20 399 913	-571 047
Depreciation of fixed assets and intangible assets	3	-2 638 332	0
Other operating expenses		-109 542 302	-2 159 869
Total operating expenses		-579 401 821	-22 930 049
Result of operations		82 011 674	-5 205 919
Financial income			
Other interest income		940 545	5 890
Other financial income		5 505 341	6 027
Total financial income		6 445 886	11 917
Financial expenses			
Interest paid to group companies		-1 943 612	0
Other interest charge		-112 576	-259
Other financial expense		-5 482 153	-3 461
Total financial expenses		-7 538 342	-3 720
Net financial items		-1 092 456	8 197
Loss / income before tax		80 919 218	-5 197 722
Corporate tax	4, 5	-17 802 395	1 144 847
Net loss / income		63 116 823	-4 052 875
Appropriations			
Received intra-group contribution		0	-80 129 202
Allocated intra-group contribution		28 836 432	73 395 630
Transfers to/from other equity		0	2 680 137
Performed losses/Uncovered losses		34 280 391	560
Total appropriations		63 116 823	-4 052 875



EASEE PRODUCTION & SALES NORDICS AS
832 397 962

Balance

	Note	31.12.2025	31.12.2024
ASSETS			
Fixed assets			
Intangible assets			
Deferred tax assets	4, 5	12 177 136	21 846 179
Total intangible assets		12 177 136	21 846 179
Tangible fixed assets			
Land, buildings and other property	3	25 178	0
Fixtures and fittings, tools, office machinery, etc	3	3 923 989	6 562 321
Total fixed tangible assets		3 949 167	6 562 321
Financial fixed assets			
Loans to group companies	6	65 602 619	0
Total financial fixed assets		65 602 619	0
Total fixed assets		81 728 922	28 408 501
Current assets			
Inventories			
Inventories		76 874 602	133 449 874
Total inventories		76 874 602	133 449 874
Receivables			
Accounts receivable	7	126 358 989	3 630 063
Other short-term receivables		2 781 315	8 537 931
Subscribed capital called but not paid		-23 080	0
Total receivables		129 117 224	12 167 995
Bank deposits, cash in hand, etc			
Bank deposits, cash in hand, etc		30 857 558	4 303 471
Total bank deposits, cash in hand, etc		30 857 558	4 303 471
Total current assets		236 849 384	149 921 340
TOTAL ASSETS		318 578 307	178 329 840



EASEE PRODUCTION & SALES NORDICS AS
832 397 962

Balance

	Note	31.12.2025	31.12.2024
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital	8	3 000 000	30 000
No registered capital increase	8	0	173 000 000
Share premium reserve	8	170 030 000	0
Other paid-in capital		-5 570	-5 570
Total paid-in-capital		173 024 430	173 024 430
Retained earnings			
Other equity		0	-73 024 429
Uncovered loss	8	-31 720 714	0
Total retained earnings		-31 720 714	-73 024 429
Total equity		141 303 716	100 000 001
Liabilities			
Other long-term liabilities			
Long-term group liabilities	7	10 587 948	844 953
Total other long-term liabilities		10 587 948	844 953
Current liabilities			
Liabilities to financial institutions		17 502 115	0
Trade creditors	7	80 902 533	5 071 457
Public duties payable		2 633 291	719 514
Short-term group liabilities	7	36 969 784	45 959 786
Other short-term liabilities		28 678 919	25 734 129
Total current liabilities		166 686 642	77 484 886
Total liabilities		177 274 590	78 329 839
TOTAL EQUITY AND LIABILITIES		318 578 307	178 329 840

Anthony Nathan Fernandez
Chair of the board

Torgeir Stensrød
Board member

Øyvind Stavland Osjord
General Manager



EASEE PRODUCTION & SALES NORDICS AS
832 397 962

Notes

Accounting principles

The annual accounts is set up in accordance with the Accounting Act and good accounting practice for small enterprises.

Sales revenue

Revenue recognition from the sale of goods takes place at the time of delivery. Services are recognised as income as they are delivered.

Classification and assessment of balance sheet items

Fixed assets are assets destined for permanent ownership or use. Assets that are related to the cycle of goods are classified as current assets. Receivables are classified as current assets if they become due for payment within one year of the transaction date. Similarly, debt is classified as short-term if the debt is due for payment within one year. Long-term debt is debt that matures later than one year after the transaction date. However, first-year principal payments on long-term receivables and long-term liabilities are not classified as current assets and current liabilities.

Current assets are valued at the lower of the acquisition cost and fair value. Short-term liabilities are recognised on the balance sheet at the nominal amount at the time of establishment. Fixed assets are valued at acquisition cost. Fixed assets are depreciated according to a sensible depreciation schedule. The fixed assets are written down to fair value in the event of a decline in value that is not expected to be temporary. Long-term liabilities, with the exception of other provisions, are recognised on the balance sheet at the nominal amount at the time of establishment.

Receivables

Accounts receivable and other receivables are listed on the balance sheet at face value after deducting provisions for expected losses. Provision for losses is made on the basis of individual assessments of the individual receivables.

Inventories

Stock of purchased goods is valued at the lowest value of the acquisition cost according to the FIFO principle and fair value. For raw materials, replacement cost is considered as an approximation to fair value. Write-downs are made for foreseeable obsolescence.

Property, plant and equipment

Fixed assets are recognised on the balance sheet and depreciated over the life of the fixed assets if they have an assumed useful life of more than 3 years and have a cost price exceeding kr 30 000. Direct maintenance of fixed assets is expensed continuously under operating costs, while costs or improvements are added to the fixed asset's cost price and depreciated in step with the fixed asset.

In addition, the following accounting principles have been applied:

Receivables and liabilities denominated in foreign currencies are valued at the exchange rate at the end of the financial year. Exchange gains and exchange losses in foreign currencies are recognised as financial income and financial expenses.

Tax

The income tax expense in the income statement includes both tax payable for the period and changes in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences that exist between accounting and tax values, as well as the tax loss to carry forward at the end of the financial year. Tax-increasing and tax-reducing temporary differences that reverse or can reverse in the same period are determined and the tax effect is calculated on the net basis.

The company has not changed its accounting policy from 2024 to 2025.



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Note 1 - Compensation of employees

Specification of labor costs	2025	2024
Salary	16 712 339	571 047
Employer's National Insurance contributions	2 618 423	0
Pension costs	1 049 880	0
Other related benefits	19 270	0
Total	20 399 912	571 047

Note 2 - Number of full-time equivalents

Number of full-time equivalents employed in the financial year: 19

Note 3 - Property, plant and equipment and intangible assets

	Property, plant and equipment
Acquisition cost 01/01.	6 562 321
Acquisition for the year	0
Disposal for the year	0
Acquisition cost 31/12.	6 562 321
Total depreciation, impairment and write-down reversals	-2 638 932
Carrying value per 31/12.	3 923 389
Depreciation, impairments and impairment reversals in the financial year	2 638 332

More about fixed assets/intangible assets

Depreciation for 2024 is registered in 2025

Note 4 - Tax specification

Tax cost	2025	2024
Payable tax on ordinary income	8 133 352	20 701 332
+/- Changes in deferred tax/deferred tax assets	9 669 043	-21 846 179
Tax expense	17 802 395	-1 144 847
Taxable income	0	1
Result before tax	80 919 218	-5 197 722
Permanent differences	762	0
+/- Change in temporary differences	-43 950 196	99 300 815
- Application of carry-forward deficit	0	-6 130
+/- Group contributions received/granted	-36 969 784	-94 096 962
Taxable income	0	1
Tax payable on the balance sheet		
Tax payable on profit for the year	8 133 352	20 701 332
Tax payable on group contributions	-8 133 352	-20 701 332



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Note 5 - Temporary differences - deferred tax/tax benefit

Deferred tax/deferred tax assets in the balance sheet are set aside on the basis of differences between accounting and tax values in accordance with the Norwegian accounting standard for tax. Temporary tax-increasing and tax-reducing disparities that can be offset have been recognised on a net basis.

Temporary differences related to:	01/01/2025	31/12/2025	Change
Fixed Assets	1 642 539	219 215	1 423 324
Current assets	-75 780 272	-35 661 653	-40 118 619
Loss carried forward	0	0	0
Current liabilities	-25 163 082	-19 908 181	-5 254 901
Net Differences	-99 300 815	-55 350 619	-43 950 196
Total temporary differences included in the basis for deferred tax/tax benefit	-99 300 815	-55 350 619	-43 950 196
Deferred tax asset 31/12/2025 based on 22%	-21 846 179	-12 177 136	-9 669 043

Note 6 - Receivables

Receivables due later than one year after the end of the financial year	65 602 619
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More about receivables

Loans to parent company after parts of business were moved in 2024

Note 7 - Group, associated companies, etc.

Receivables

	2025	2024
Total amount related to companies within the same group	128 956 721	0

Other long-term debt

	2025	2024
Total amount related to companies within the same group	10 587 948	0

Short-term debt

	2025	2024
Total amount related to companies within the same group	87 750 461	45 959 786



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Note 8 - Equity

	Share capital	Share premium	No reg. capital increase	Other paid-in capital	Retained earnings	Uncovered losses	Total
Equity 31/12/2024	30 000	0	173 000 000	-5 570	-73 024 429	0	100 000 001
Annual result	0	0	0	0	28 836 432	34 280 391	63 116 823
- Granted group contribution	0	0	0	0	-28 836 432	0	-28 836 432
Cash deposits/ non-cash deposits	2 970 000	170 030 000	0	0	7 023 324	0	180 023 324
Other changes	0	0	-173 000 000	0	66 001 105	-66 001 105	-173 000 000
Equity 31/12/2025	3 000 000	170 030 000	0	-5 570	0	-31 720 714	141 303 716

More about equity

In 2024, the company acquired certain business areas from its parent company, Easee ASA. The transaction was carried out at fair value for tax purposes, while the continuity principle was applied for accounting purposes. This resulted in negative equity. To counteract the negative equity, a conversion of debt to equity was carried out. As the conversion was not registered in the Register of Business Enterprises as of 31.12.2024, it is recognised as a non-registered capital increase. The capital increase was registered in the Register of Business Enterprises with effect from 01.03.2025.

Note 9 - Debts and guarantee obligations

More about debt

The company has provided NOK 19.24 million for estimated future guarantee obligations.



Deltakere

EASEE ASA 920 292 046 Norge

Signert med E-signere

Undertegner

Torgeir Stensrød
Head of Accounting and Tax
torgeir@easee.com

2026-04-10 11:30:03 UTC

Dato

Leveransekanal: E-post
IP-adresse: 92.220.250.103

ANTHONY FERNANDEZ Norge

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Skatteetaten

Vår dato 13.02.2025	Din/Deres dato 03.02.2025	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2025/5036564	Postadresse Postboks 9200 Grønland 0134 OSLO

EASEE PRODUCTION & SALES NORDICS AS
Att.Torgeir Stensrød
Vassbotnen 23
4033 STAVANGER
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Easee Production & Sales Nordics AS, org.nr. 832 397 962

Vi viser til deres brev av 3. februar 2025 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Easee Production & Sales Nordics AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Easee Production & Sales Nordics AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Easee Production & Sales Nordics AS er eid av et norsk selskap og er en del av et internasjonalt konsern. Selskapet driver med produksjon og distribusjon av billadere i Norge og flere land i Europa. Selskapet ønsker å ekspandere til nye markeder, og det er da en fordel om offentlige dokumenter foreligger på engelsk.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper



som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet har en profesjonell eier og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



To the General Meeting of Easee Production & Sales Nordics AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Easee Production & Sales Nordics AS (the Company), which comprise the balance sheet as at 31 December 2025, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisionsberetninger>

Stavanger, 10 April 2026

PricewaterhouseCoopers AS

Arne Birkeland
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, org.no.: 987 009 713 MVA, Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap
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Arne Birkeland

 **bankID**

NO BankID - 9578-5992-4-2548972



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