



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 923 147 608
Organisasjonsform: Aksjeselskap
Foretaksnavn: BIRD RIDES NORWAY AS
Forretningsadresse: c/o The Nordic GEM AB NUF
Smedbergveien 13
1187 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Pavel Teplykh
Dato for fastsettelse av årsregnskapet: 13.01.2025

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 22.08.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue		424 069	29 782 069
Other income		9 255	3 021 367
Sum inntekter		433 324	32 803 436
Kostnader			
Raw materials and consumables used		894 257	7 842 462
Employee benefits expense	1	6 009	2 421 094
Depreciation of tangible and intangible fixed assets	2	844 889	10 135 846
Nedskrivning av varige driftsmidler og immaterielle eiendeler			24 249
Other expenses		983 651	10 000 484
Sum kostnader		2 728 806	30 424 135
Driftsresultat		-2 295 482	2 379 301
Other financial expenses		2 584 348	2 284 317
Sum finanskostnader		2 584 348	2 284 317
Netto finans		-2 584 348	-2 284 317
Ordinært resultat før skattekostnad		-4 879 830	94 984
Tax expense	3		3 165 401
Ordinært resultat etter skattekostnad		-4 879 830	-3 070 417
Årsresultat		-4 879 830	-3 070 417
Årsresultat etter minoritetsinteresser		-4 879 830	-3 070 417
Totalresultat		-4 879 830	-3 070 417
Overføringer og disponeringer			
Udekket tap	4	-4 879 830	-3 070 417
Sum overføringer og disponeringer		-4 879 830	-3 070 417



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Varige driftsmidler			
Equipment., fixtures and fittings and other movables	2		1 754 580
Sum varige driftsmidler			1 754 580
Finansielle anleggsmidler			
Other long-term receivables			187 500
Sum finansielle anleggsmidler			187 500
Sum anleggsmidler		0	1 942 080
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables from group companies	5	23 216 426	25 406 407
Other short-term receivables			
Sum fordringer		23 216 426	25 406 407
Bankinnskudd, kontanter og lignende			
Bank deposits, cash and cash equivalents		440 005	1 252 070
Sum bankinnskudd, kontanter og lignende		440 005	1 252 070
Sum omløpsmidler		23 656 431	26 658 477
SUM EIENDELER		23 656 431	28 600 557

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2023	2022
Share capital	4, 6	30 000	30 000
Annen innskutt egenkapital	4	11 434 451	11 434 451
Sum innskutt egenkapital		11 464 451	11 464 451
Opptjent egenkapital			
Other equity	7		
Udekket tap	4	9 339 956	4 460 125
Sum opptjent egenkapital		-9 339 956	-4 460 125
Sum egenkapital		2 124 495	7 004 325
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		434 029	426 746
Tax payable	3		1 417 088
Public duties payable		411 195	308 045
Kortsiktig konserngjeld	5	20 249 671	18 263 883
Other current liabilities		437 040	1 180 469
Sum kortsiktig gjeld		21 531 936	21 596 231
Sum gjeld		21 531 936	21 596 231
SUM EGENKAPITAL OG GJELD		23 656 431	28 600 557



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2025 301252

Enheten

Organisasjonsnummer: 923 147 608
Organisasjonsform: Aksjeselskap
Foretaksnavn: BIRD RIDES NORWAY AS
Forretningsadresse: c/o The Nordic GEM AB NUF
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Regnskapsår

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Morselskap i konsern: Nei

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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: Pavel Teplykh
Dato for fastsettelse av årsregnskapet: 13.01.2025

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 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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Brønnøysundregistrene, 16.01.2025

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: 923 147 608
BIRD RIDES NORWAY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue		424 069	29 782 069
Other income		9 255	3 021 367
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Nedskrivning av varige driftsmidler og immaterielle eiendeler			24 249
Other expenses		983 651	10 000 484
Sum kostnader		2 728 806	30 424 135
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Totalresultat		-4 879 830	-3 070 417
Overføringer og disponeringer			
Udekket tap	4	-4 879 830	-3 070 417
Sum overføringer og disponeringer		-4 879 830	-3 070 417



Organisasjonsnr: 923 147 608
BIRD RIDES NORWAY AS

BALANSE

Beløp i: NOK	Note	2023	2022
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BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel	3		
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Varige driftsmidler

Equipment., fixtures and fittings and other movables	2		1 754 580
Sum varige driftsmidler			1 754 580

Finansielle anleggsmidler

Other long-term receivables			187 500
Sum finansielle anleggsmidler			187 500

Sum anleggsmidler		0	1 942 080
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Omløpsmidler

Varer

Fordringer

Accounts receivables from group companies	5	23 216 426	25 406 407
Other short-term receivables			
Sum fordringer		23 216 426	25 406 407

Bankinnskudd, kontanter og lignende

Bank deposits, cash and cash equivalents		440 005	1 252 070
Sum bankinnskudd, kontanter og lignende		440 005	1 252 070

Sum omløpsmidler		23 656 431	26 658 477
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SUM EIENDELER		23 656 431	28 600 557
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	4, 6	30 000	30 000
Annen innskutt egenkapital	4	11 434 451	11 434 451
Sum innskutt egenkapital		11 464 451	11 464 451

Opptjent egenkapital



Other equity	7		
Udekket tap	4	9 339 956	4 460 125
Sum opptjent egenkapital		-9 339 956	-4 460 125
Sum egenkapital		2 124 495	7 004 325
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		434 029	426 746
Tax payable	3		1 417 088
Public duties payable		411 195	308 045
Kortsiktig konserngjeld	5	20 249 671	18 263 883
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Sum gjeld		21 531 936	21 596 231
SUM EGENKAPITAL OG GJELD		23 656 431	28 600 557



Organisasjonsnr: 923 147 608
BIRD RIDES NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



To the annual Shareholders' meeting of
Bird Rides Norway AS

INDEPENDENT AUDITOR'S REPORT 2023

Opinion

We have audited the financial statements of Bird Rides Norway AS, showing a deficit of NOK 4.879.830. The financial statements which comprise the balance sheet as of December 31, 2023, and the statement of income and statement of cash flows 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 December 31, 2023, and its financial performance and its cash flows 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 laws and regulations and the International Ethics Standards Board for Accountants' Code of International 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.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Board of Directors' report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities of the management for the Financial Statements

The management is 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 and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at <https://revisorforeningen.no/revisjonsberetninger>.

Other matters

The company's annual financial statements have been submitted after the legal deadline for the submission of annual financial statements.

Baker Tilly Grimsrud & Co.

Kare Ursin
State Authorized Public Accountant

Oslo, January 3rd, 2025



Our date 07.11.2022	Your date 24.10.2022	Case officer Vibeke Horne
800 80 000 skatteetaten.no	Your reference AR512292418	Telephone +4790518192
Org. nr. 974761076	Our reference 2022/5869050	Postal address Postboks 9200 Grønland 0134 OSLO

BIRD RIDES NORWAY AS
c/o Advokatfirma DLA Piper Norway D
Postboks 1364 Vika
0114 OSLO

Callers from abroad, please call +47 22 07 70 00

Att. Rigmor Mebostad

Permission to prepare the annual accounts and directors' report in English language for Bird Rides Norway AS, org. no 923 147 608

With reference to your letter of 24 October 2022 with respect to the above matter regarding Bird Rides Norway AS.

Based on a total evaluation, the view of the tax office is that Bird Rides Norway AS may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

Background

Bird Rides Norway AS is a private limited company 100 % owned by a foreign company. The company is part of the Bird Ride Group, which is a major worldwide provider of short-term rental of electric vehicles via a mobile application.

The communication internally, communication with the owner and communication in the group is in English. The chairperson of the board is not Norwegian.

Condition for the permission

According to the Norwegian Accounting Act § 3-4, third paragraph shall "the directors' report and annual accounts (...) be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language".

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors, which provide capital for the companies. Other groups include those who have an interest in



knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

One of the main goals of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company is a subsidiary of a foreign company and is part of an international group. Furthermore, all key players and partners in this industry understand and use English.

Please state “our reference” (see above) in all written communication with the Norwegian Tax Authorities.

Yours sincerely,

Vibeke Horne
Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

This document has been electronically approved and therefore has no handwritten signatures.



Financial statement 2023 Bird Rides Norway AS

Organization number: 923 147 608



Income statement

Bird Rides Norway AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		424 069	29 782 069
Other income		9 255	3 021 367
Total income		433 324	32 803 436
Raw materials and consumables used		894 257	7 842 462
Employee benefits expense	1	6 009	2 421 094
Depreciation of tangible and intangible fixed assets	2	844 889	10 135 846
Impairment of tangible and intangible assets		0	24 249
Other expenses		983 651	10 000 484
Total expenses		2 728 806	30 424 135
Operating profit/loss		-2 295 482	2 379 301
Financial income and expenses			
Other financial expenses		2 584 348	2 284 317
Net financial items		-2 584 348	-2 284 317
Result before tax		-4 879 830	94 984
Tax expense	3	0	3 165 401
Result for the year		-4 879 830	-3 070 417
Allocation of result for the year			
Loss brought forward	4	4 879 830	3 070 417
Total brought forward		-4 879 830	-3 070 417



Balance sheet
Bird Rides Norway AS


Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
<i>Property, plant and equipment</i>			
Equipment., fixtures and fittings and other movables	2	0	1 754 580
Total property, plant and equipment		<u>0</u>	<u>1 754 580</u>
<i>Non-current financial assets</i>			
Other long-term receivables		0	187 500
Total non-current financial assets		<u>0</u>	<u>187 500</u>
Total non-current assets		<u>0</u>	<u>1 942 080</u>
Current assets			
<i>Inventories</i>			
<i>Receivables</i>			
Accounts receivables from group companies	5	23 216 426	25 406 407
Total receivables		<u>23 216 426</u>	<u>25 406 407</u>
<i>Investments</i>			
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents		440 005	1 252 070
Total bank deposits, cash and cash equivalents		<u>440 005</u>	<u>1 252 070</u>
Total current assets		<u>23 656 431</u>	<u>26 658 477</u>
Total assets		<u>23 656 431</u>	<u>28 600 557</u>



Balance sheet
Bird Rides Norway AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid in equity</i>			
Share capital	4, 6	30 000	30 000
Other paid-up equity	4	11 434 451	11 434 451
Total paid-up equity		<u>11 464 451</u>	<u>11 464 451</u>
<i>Retained earnings</i>			
Uncovered loss	4	-9 339 956	-4 460 125
Total retained earnings		<u>-9 339 956</u>	<u>-4 460 125</u>
Total equity		<u>2 124 495</u>	<u>7 004 325</u>
Liabilities			
<i>Provisions</i>			
<i>Other non-current liabilities</i>			
<i>Current liabilities</i>			
Trade payables		434 029	426 746
Tax payable	3	0	1 417 088
Public duties payable		411 195	308 045
Liabilities to group companies	5	20 249 671	18 263 883
Other current liabilities		437 040	1 180 469
Total current liabilities		<u>21 531 936</u>	<u>21 596 231</u>
Total liabilities		<u>21 531 936</u>	<u>21 596 231</u>
Total equity and liabilities		<u>23 656 431</u>	<u>28 600 557</u>

Oslo,
The board of Bird Rides Norway AS


Pavel Teplykh
Chairman of the board



Notes to the financial statement 2023

Accounting principles

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

Consolidated accounts

The consolidated accounts are prepared by Bird Rides Inc. The consolidated accounts can be obtained at Bird Rides Inc physical adress: 8605 Santa Monica Blvd., #20388, West Hollywood, CA 90069.

Foreign currency

The financial statement is presented in NOK. Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

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.

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



Notes to the financial statement 2023

Note 1 Salary costs and number of man-years

salary costs

	2023	2022
Salaries	480	1 975 608
Employment tax	480	398 701
Pension costs	5 049	30 305
Other benefits	0	16 480
Total	6 009	2 421 094

In 2023 the company employed 0 man-years.

Note 2 Fixed assets

	Equipment, fixtures & fittings & other movables	Total
Acquisition cost 01.01	1 754 580	1 754 580
Additions	22 854	22 854
Disposals	-1 777 434	-1 777 434
Acquisition cost 31.12	0	0
Acc. depreciation/ impairment 31.12	0	0
Book value 31.12	0	0
Depreciation in the year	844 889	844 889



Notes to the financial statement 2023

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	1 417 088
Changes in deferred tax assets	0	1 748 313
Tax expense on ordinary profit/loss	0	3 165 401

Taxable income:		
Ordinary result before tax	-4 879 830	94 984
Permanent differences	37 612	74 500
Adjustment of previous year's tax depreciations	13 466 123	0
Changes in temporary differences	-14 364 324	6 271 825
Taxable income	-5 740 419	6 441 308

Payable tax in the balance:		
Payable tax on this year's result	0	1 417 088
Total payable tax in the balance	0	1 417 088

Calculation of effective tax rate		
Profit before tax	-4 879 830	94 984
Calculated tax on profit before tax	-1 073 563	20 896
Tax effect of permanent differences	2 970 822	16 390
Total	1 897 259	37 286
Effective tax rate	-38,9 %	39,3 %

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	0	-14 376 578	-14 376 578
Other differences	-340 960	-328 706	12 254
Total	-340 960	-14 705 284	-14 364 324
Accumulated loss to be brought forward	-5 740 419	0	5 740 419
Not included in the deferred tax calculation	6 081 379	14 705 284	8 623 905
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 4 Equity capital

	Share capital	Other paid-in equity capital	Uncovered loss	Total equity capital
Pr 31.12. 2022	30 000	11 434 451	-4 460 125	7 004 325
Result of the year	0	0	-4 879 830	-4 879 830
Pr 31.12.2023	30 000	11 434 451	-9 339 956	2 124 495



Notes to the financial statement 2023

Note 5 Inter-company items between companies in the same group

	2023	2022
Short-term receivables		
Bird US Opco, LLC	6 629	6 236
Bird Ride Eurpoe B.V.	17 397 871	19 963 815
Fastbird Rides Portugal, Unipessoal LDA	2 783 820	2 783 820
Bird Rides Spain, S.L.	3 021 783	2 646 054
Bird Rides Sweden AB	2 627	2 627
Bird Rides Israel Ltd.	3 855	3 855
Total	23 216 585	25 406 407
Short-term liabilities		
Bird Rides Europe Italy S,R,L	8 750	7 972
Bird Rides France SARL	336 537	314 830
Bird Rides Poland SP. z.o.o	16 258	13 306
Bird Rides Germany GmbH	19 547 326	17 927 775
Bird Rides, Inc.	340 960	0
Total	20 249 831	18 263 884

Note 6 Shareholders

The share capital in Bird Rides Norway AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
Total	30 000		30 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Bird Rides Europe BV	30 000	100,0	100,0

Note 7 Going concern

Considering both the economic viability of markets and the regulatory environment, the company decided to cease its operations in Norway at the end of 2022. The annual accounts for the financial year ended 31 December 2023 were prepared based on the assumption of going concern and that the company can rely on the financial support of its shareholders. Meanwhile, the situation will be continuously reassessed throughout the next accounting period to ensure the company's financial stability and ability to meet its obligations.