



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 933 474 224
Organisasjonsform: Aksjeselskap
Foretaksnavn: OIVA HEALTH NORWAY AS
Forretningsadresse: c/o Accountor AS
Stabburveien 10
1617 FREDRIKSTAD

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: Wessel Geoff Ploegmakers
Dato for fastsettelse av årsregnskapet: 27.03.2026

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, 31.05.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Revenue		3 504 275	0
Sum inntekter		3 504 275	0
Kostnader			
Staff costs	1, 2	2 511 348	350 069
Depreciation of fixed assets and intangible assets	3	3 477	0
Other operating expenses		822 580	325 377
Sum kostnader		3 337 405	675 445
Driftsresultat		166 870	-675 445
Finansinntekter og finanskostnader			
Annen renteinntekt		0	1
Sum finansinntekter		0	1
Annen rentekostnad		3 170	0
Other financial expense		204	0
Sum finanskostnader		3 374	0
Netto finans		-3 374	1
Resultat før skattekostnad		163 496	-675 444
Årsresultat		163 496	-675 444
Overføringer og disponeringer			
Udekket tap		163 496	-675 444



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4	0	0
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Fixtures and fittings, tools, office machinery, etc	3	27 819	0
Sum varige driftsmidler		27 819	0
Finansielle anleggsmidler			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		27 819	0
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		12 898	2 146
Konsernfordringer		3 504 275	0
Sum fordringer		3 517 173	2 146
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	5	13 329	30 001
Sum bankinnskudd, kontanter og lignende		13 329	30 001
Sum omløpsmidler		3 530 502	32 147
SUM EIENDELER		3 558 321	32 147

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2025	2024
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Udekket tap	7, 8	511 948	675 444
Sum opptjent egenkapital		-511 948	-675 444
Sum egenkapital		-481 948	-645 444
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	0	0
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld			
Sum annen langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		145 824	0
Tax payable	4	0	0
Public duties payable	5	235 321	154 624
Kortsiktig konserngjeld	9	3 327 752	233 426
Other short-term liabilities		331 372	289 541
Sum kortsiktig gjeld		4 040 269	677 591
Sum gjeld		4 040 269	677 591
SUM EGENKAPITAL OG GJELD		3 558 321	32 147



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 491399

Virksomheten

Organisasjonsnummer: 933 474 224
Organisasjonsform: Aksjeselskap
Foretaksnavn: OIVA HEALTH NORWAY AS
Forretningsadresse: c/o Accountor AS
Stabburveien 10
1617 FREDRIKSTAD

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: Wessel Geoff Ploegmakers
Dato for fastsettelse av årsregnskapet: 27.03.2026

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 ivarettatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.

Brønnøysundregistrene, 30.05.2026

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: 933 474 224
OIVA HEALTH NORWAY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Revenue		3 504 275	0
Sum inntekter		3 504 275	0
Kostnader			
Staff costs	1, 2	2 511 348	350 069
Depreciation of fixed assets and intangible assets	3	3 477	0
Other operating expenses		822 580	325 377
Sum kostnader		3 337 405	675 445
Driftsresultat		166 870	-675 445
Finansinntekter og finanskostnader			
Annen renteinntekt		0	1
Sum finansinntekter		0	1
Annen rentekostnad		3 170	0
Other financial expense		204	0
Sum finanskostnader		3 374	0
Netto finans		-3 374	1
Resultat før skattekostnad		163 496	-675 444
Årsresultat		163 496	-675 444
Overføringer og disponeringer			
Udekket tap		163 496	-675 444



Organisasjonsnr: 933 474 224
OIVA HEALTH NORWAY AS

BALANSE

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4	0	0
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Fixtures and fittings, tools, office machinery, etc	3	27 819	0
Sum varige driftsmidler		27 819	0
Finansielle anleggsmidler			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		27 819	0
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		12 898	2 146
Konsernfordringer		3 504 275	0
Sum fordringer		3 517 173	2 146
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	5	13 329	30 001
Sum bankinnskudd, kontanter og lignende		13 329	30 001
Sum omløpsmidler		3 530 502	32 147
SUM EIENDELER		3 558 321	32 147
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	30 000	30 000
Sum innskutt egenkapital		30 000	30 000



Opptjent egenkapital			
Udekket tap	7, 8	511 948	675 444
Sum opptjent egenkapital		-511 948	-675 444
Sum egenkapital		-481 948	-645 444
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	0	0
Sum avsetninger for forpliktelseser		0	0
Annen langsiktig gjeld			
Sum annen langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		145 824	0
Tax payable	4	0	0
Public duties payable	5	235 321	154 624
Kortsiktig konserngjeld	9	3 327 752	233 426
Other short-term liabilities		331 372	289 541
Sum kortsiktig gjeld		4 040 269	677 591
Sum gjeld		4 040 269	677 591
SUM EGENKAPITAL OG GJELD		3 558 321	32 147



Organisasjonsnr: 933 474 224
OIVA HEALTH NORWAY 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 recognized 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.

Current assets are valued at the lower of the acquisition cost and fair value. Short-term liabilities are recognized 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 in the balance sheet at nominal value after deduction for provisions for expected losses. Provision for losses is made on the basis of individual assessments of the individual claims.

Property,
plant and equipment
Fixed assets are entered in the balance sheet and depreciated over the lifetime of the assets if they have an assumed lifetime of more than 3 years and have a cost price that exceeds NOK 30 000. Direct maintenance of fixed assets is expensed on an ongoing basis under operating costs, while costs or improvements are added to the fixed asset's cost price and written off in line with fixed assets.

In addition,
the following accounting principles have been applied:
Leases are not
recognized on the balance sheet. 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 recognized as financial income and financial costs.

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

Note

1

Antall årsverk i regnskapsåret



2.04

Note
2

Spesifisering av resultatregnskapet

Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	2083015.00	301878.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	296242.00	42742.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	132091.00	5448.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	2511348.00	350069.00

Note
3

Varige driftsmidler og immaterielle eiendeler

<u>Tilgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	31296.00	0.00
<u>Anskaffelseskost 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	31296.00	0.00
<u>Samlede av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	3477.00	0.00
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	27819.00	0.00
<u>Årets av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	3477.00	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

Note
9

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

Kortsiktig gjeld

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	3327752.00	233426.00

Samlet forpliktelse til fordel for foretak i samme konsern

Mer om tilknyttet selskap/datterselskap

The inter company liability is fully owed to the mother company Oiva Health Oy.



Annual report for
OIVA HEALTH NORWAY AS
933474224
Financial year
01/01/2025 - 31/12/2025



OIVA HEALTH NORWAY AS
933 474 224

Income statement

	Note	2025	06.05 - 31.12.2024
Operating income			
Revenue		3 504 275	0
Total operating income		3 504 275	0
Operating expenses			
Staff costs	1, 2	-2 511 348	-350 069
Depreciation of fixed assets and intangible assets	3	-3 477	0
Other operating expenses		-822 580	-325 377
Total operating expenses		-3 337 405	-675 445
Result of operations		166 870	-675 445
Financial income			
Other interest income		0	1
Total financial income		0	1
Financial expenses			
Other interest charge		-3 170	0
Other financial expense		-204	0
Total financial expenses		-3 374	0
Net financial items		-3 374	1
Annual result		163 496	-675 444
Appropriations			
Performed losses/Uncovered losses		163 496	-675 444
Total appropriations		163 496	-675 444



OIVA HEALTH NORWAY AS
933 474 224

Balance

	Note	31.12.2025	31.12.2024
ASSETS			
Fixed assets			
Tangible fixed assets			
Fixtures and fittings, tools, office machinery, etc	3	27 819	0
Total fixed tangible assets		27 819	0
Total fixed assets		27 819	0
Current assets			
Receivables			
Receivables from group companies		3 504 275	0
Other short-term receivables		12 898	2 146
Total receivables		3 517 173	2 146
Bank deposits, cash in hand, etc			
Bank deposits, cash in hand, etc	5	13 329	30 001
Total bank deposits, cash in hand, etc		13 329	30 001
Total current assets		3 530 502	32 147
TOTAL ASSETS		3 558 321	32 147



OIVA HEALTH NORWAY AS
933 474 224

Balance

	Note	31.12.2025	31.12.2024
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital	6, 7	30 000	30 000
Total paid-in-capital		30 000	30 000
Retained earnings			
Uncovered loss	7, 8	-511 948	-675 444
Total retained earnings		-511 948	-675 444
Total equity		-481 948	-645 444
Liabilities			
Current liabilities			
Trade creditors		145 824	0
Public duties payable	5	235 321	154 624
Short-term group liabilities	9	3 327 752	233 426
Other short-term liabilities		331 372	289 541
Total current liabilities		4 040 269	677 591
Total liabilities		4 040 269	677 591
TOTAL EQUITY AND LIABILITIES		3 558 321	32 147

OSLO, 27/03/2026

Wessel Geoff Ploegmakers
Chair of the board



OIVA HEALTH NORWAY AS
933 474 224

Notes

Type of business and place of operation

The company is a digital care solution provider in Norway for cost effective and easily accessible digital welfare services.

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 recognized 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.

Current assets are valued at the lower of the acquisition cost and fair value. Short-term liabilities are recognized 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 in the balance sheet at nominal value after deduction for provisions for expected losses. Provision for losses is made on the basis of individual assessments of the individual claims.

Property, plant and equipment

Fixed assets are entered in the balance sheet and depreciated over the lifetime of the assets if they have an assumed lifetime of more than 3 years and have a cost price that exceeds NOK 30 000. Direct maintenance of fixed assets is expensed on an ongoing basis under operating costs, while costs or improvements are added to the fixed asset's cost price and written off in line with fixed assets.

In addition, the following accounting principles have been applied:

Leases are not recognized on the balance sheet. 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 recognized as financial income and financial costs.

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



OIVA HEALTH NORWAY AS
933 474 224

Note 1 - Number of full-time equivalents

Number of full-time equivalents employed in the financial year: 2.04

Note 2 - Compensation of employees

Specification of labor costs	2025	06.05 - 31.12.2024
Salary	2 083 015	301 878
Employer's National Insurance contributions	296 242	42 742
Pension costs	0	0
Other related benefits	132 091	5 448
Total	2 511 348	350 069

Note 3 - Property, plant and equipment and intangible assets

	Property, plant and equipment
Acquisition cost 01/01.	0
Acquisition for the year	31 296
Disposal for the year	0
Acquisition cost 31/12.	31 296
Total depreciation, impairment and write-down reversals	-3 477
Carrying value per 31/12.	27 819
Depreciation, impairments and impairment reversals in the financial year	3 477

Note 4 - Tax specification

Taxable income	2025	06.05 - 31.12.2024
Result before tax	163 496	-675 444
Permanent differences	0	-41 557
+/- Change in temporary differences	-5 911	0
- Application of carry-forward deficit	-157 585	0
Taxable income	0	-717 001



OIVA HEALTH NORWAY AS
933 474 224

Note 5 - Bank deposits

	31.12.2025
The item for bank deposits includes a separate account for restricted tax deduction funds with	0
Tax deduction owed	-118 919

More about bank deposits

The company did not have a bank account for the employee tax in 2024. This is arranged in 2025.

Note 6 - Share capital

Share class	Number of shares	Nominal value of the shares	Book value
Ordinary	1,000	30	30 000

Shareholders	Number of shares	Ownership %	Share class
Oiva Health Oy	1,000	100.00	Ordinary

Note 7 - Equity

	Share capital	Uncovered losses	Total
Equity 31/12/2024	30 000	-675 444	-645 444
Annual result	0	163 496	163 496
Equity 31/12/2025	30 000	-511 948	-481 948

Note 8 - Uncertainty about continued operations

The equity is lost. The company's costs are covered by the mother company Oiva Health Oy. The company generates revenue of its' own the mother company will cover all costs. Therefore, there is no uncertainty about continued operations.

Note 9 - Group, associated companies, etc.

Short-term debt

	2025	06.05 - 31.12.2024
Total amount related to companies within the same group	3 327 752	233 426

More about associated company/subsidiary

The inter company liability is fully owed to the mother company Oiva Health Oy.



OIVA HEALTH NORWAY AS
933 474 224

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	0	5 911	-5 911
Loss carried forward	-717 001	-559 416	-157 585
Net Differences	-717 001	-553 505	-163 496
Tax-reducing differences that cannot be offset	717 001	553 505	163 496
Total temporary differences included in the basis for deferred tax/tax benefit	0	0	0
Deferred tax 31/12/2025 based on 22%	0	0	0