

Easor

Unaudited carve-out -financial information
as at and for the nine months period ended September 30, 2025

Contents

COMBINED COMPREHENSIVE INCOME STATEMENT

COMBINED BALANCE SHEET

COMBINED CASH FLOWS STATEMENT

COMBINED STATEMENT OF CHANGES IN EQUITY

NOTES TO THE CARVE-OUT FINANCIAL STATEMENTS

- Note 1 Background and basis of preparation
- Note 2 Segment information
- Note 3 Revenue from contracts with customers
- Note 4 Materials and services
- Note 5 Employee benefit expenses
- Note 6 Depreciation, amortisation and impairment
- Note 7 Other operating expenses
- Note 8 Income taxes
- Note 9 Intangible assets
- Note 10 Trade and other receivables
- Note 11 Share-based payments
- Note 12 Related party transactions
- Note 13 Events after the reporting period

COMBINED COMPREHENSIVE INCOME STATEMENT

EUR 1 000	Note	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Net sales	3	15 256	14 778	19 858
Other operating income		0	0	0
Materials and services		-1 207	-1 434	-2 292
Employee benefit expenses	4, 10	-1 536	-1 699	-2 396
Depreciation, amortisation and impairment	5	-8 141	-7 096	-9 548
Other operating expenses	6	-1 344	-945	-1 226
Operating profit		3 029	3 604	4 395
Financial income		27	2	2
Financial expenses		0	0	0
Net financial expenses		27	2	2
Profit (loss) before tax		3 056	3 606	4 398
Income taxes	7	-738	-825	-1 033
Profit (loss) for the financial period		2 318	2 781	3 365
Other items of comprehensive income				
Items that may be reclassified subsequently to profit or loss				-
Taxes on items that may be reclassified subsequently to profit or loss				-
Total comprehensive income for the financial period		2 318	2 781	3 365

COMBINED BALANCE SHEET

EUR 1 000	Note	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
ASSETS				
Non-current assets				
Goodwill	8	2 142	2 142	2 142
Other intangible assets	8	28 971	28 905	29 744
Property, plant and equipment		341	289	275
Deferred tax assets		13	18	19
Total non-current assets		31 467	31 354	32 180
Current assets				
Trade and other receivables	9	2 405	1 583	1 675
Trade and other receivables, Talenom Group	9	508	4 000	3 898
Cash pool receivables, Talenom Group		9 128	7 712	10 455
Cash and cash equivalents		6	5	1
Total current assets		12 048	13 301	16 029
Totals assets		43 515	44 655	48 209
EQUITY				
Invested equity		40 029	40 526	32 823
Total equity		40 029	40 526	32 823
LIABILITIES				
Non-current liabilities				
Financial liabilities		114	94	114
Deferred tax liabilities		63	90	86
Total non-current liabilities		177	183	200
Current liabilities				
Financial liabilities		134	151	105
Trade and other payables, Talenom Group		192	1 018	11 338
Trade and other payables		2 228	1 926	2 680
Current tax liabilities		755	850	1 063
Total current liabilities		3 309	3 945	15 186
Total liabilities		3 486	4 128	15 385
Total equity and liabilities		43 515	44 655	48 209

COMBINED CASH FLOW STATEMENT

EUR 1 000	Note	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Cash flows from operating activities				
Profit (loss) before tax		3 056	3 606	4 398
Adjustments:				
Depreciation, amortisation and impairment	5	8 141	7 096	9 548
Financial income		-27	-2	-2
Financial expenses		0	0	0
Other adjustments		107	208	248
Changes in working capital:				
Change in trade and other receivables	9	-842	68	-24
Change in trade and other payables		-282	-773	50
Interest income		27	2	2
Taxes paid	7	0	0	0
Net cash flow from operating activities		10 181	10 205	14 220
Cash flows from investing activities				
Proceeds from sales of property, plant and equipment		0	0	0
Acquisitions of property, plant and equipment		-110	-157	-157
Acquisitions of intangible assets	8	-7 326	-9 352	-12 629
Acquired businesses		0	0	-100
Net cash flow from investing activities		-7 436	-9 509	-12 886
Cash flows from financing activities				
Change in instalment debts		177	100	74
Net financing with Talenom Group		-2 916	-791	-1 408
Net cash flow from financing activities		-2 739	-692	-1 335
Change in cash and cash equivalents		5	4	0
Cash and cash equivalents, beginning of the period		1	1	1
Net effect of changes in exchange rates on cash equivalents		0	0	0
Cash and cash equivalents, end of the period.		6	5	1

COMBINED STATEMENT OF CHANGES IN EQUITY

EUR 1 000	Note	Invested equity and retained earnings	Invested equity attributable to owners of Easor	Total invested equity
Invested equity, 1 Jan. 2025		32 823	32 823	32 823
Comprehensive income		2 318	2 318	2 318
Transactions with owners				
Equity transactions with Talenom Group		4 995	4 995	4 995
Share-based payments		-107	-107	-107
Transactions with owners, total		4 888	4 888	4 888
Invested equity, 30 Sep. 2025		40 029	40 029	40 029

EUR 1 000		Invested equity and retained earnings	Invested equity attributable to owners of Easor	Total invested equity
Invested equity, 1 Jan. 2024		29 875	29 875	29 875
Comprehensive income		2 781	2 781	2 781
Transactions with owners				
Equity transactions with Talenom Group		8 078	8 078	8 078
Share-based payments		-208	-208	-208
Transactions with owners, total		7 870	7 870	7 870
Invested equity, 30 Sep. 2024		40 526	40 526	40 526

EUR 1 000		Invested equity and retained earnings	Invested equity attributable to owners of Easor	Total invested equity
Invested equity, 1 Jan. 2024		29 875	29 875	29 875
Comprehensive income		3 365	3 365	3 365
Transactions with owners				
Equity transactions with Talenom Group		-665	-665	-665
Share-based payments		248	248	248
Transactions with owners, total		-417	-417	-417
Invested equity, 31 Dec. 2024		32 823	32 823	32 823

Note 1 Background and basis of preparation

Talenom Plc ("Talenom" or "Talenom's parent company") together with its subsidiaries ("Talenom Group") is a service company, that provides a comprehensive range of accounting services to small and medium sized businesses, as well as integrated financial administration software packages to businesses, accountants and accounting firms.

The Board of Directors of Talenom Plc has accepted the demerger plan of the partial demerger on 24 October 2025. Through the partial Demerger Talenom aims to separate Easor into a new publicly listed company, while the remaining Talenom would consist of the accounting business after the Demerger. Easor's potential listing on Nasdaq Helsinki's stock exchange is planned to take place on 2.3.2026.

Easor has not historically formed a standalone legal sub-group and it has not prepared consolidated group financial statements prior to the Demerger. As part of the proposed Demerger, Talenom will separate and transfer the assets and liabilities related to the software business to Easor. Talenom has prepared carve-out financial information for Easor for the nine-month period ended September 30, 2025, illustrating the results, assets, liabilities, and cash flows of the cost centers to be separated into Easor during the Demerger process.

Easor's new parent company Easor Plc. will be incorporated at the date of the registration of the execution of the Demerger with the trade register maintained by the Finnish Patent and Registration Office.

The carve-out financial information for the nine-month period ended September 30, 2025, has been prepared in accordance with the principles presented in the following section, as well as the carve-out principles and Easor's carve-out financial statement preparation principles. The carve-out financial information has been prepared for inclusion in Easor's Demerger and Listing Prospectus, which Talenom will prepare for the extraordinary General Meeting approving the partial Demerger and for the listing of Easor's shares on the Helsinki Stock Exchange. The Board of Directors of Talenom has approved the carve-out financial information for publication on 11.12.2025.

Carve-out -financial information

The carve-out financial information for the nine-month period ended September 30, 2025, has been prepared in accordance with IAS 34 Interim Financial Reporting by combining the historical income, expenses, assets, and liabilities of cost centers related to the software business included in Talenom's consolidated financial statements and interim reports. Accordingly, those assets, liabilities, income, expenses, and cash flows that are directly attributable, allocable, or will be transferred to Easor have been included in the carve-out financial information. The carve-out financial information also includes certain allocations from the remaining Talenom, including income, expenses, assets, liabilities, and cash flows of the parent company Talenom Oyj that will either be transferred to Easor or have been allocated to Easor for the purpose of preparing this carve-out financial information.

The carve-out financial statements have been prepared in accordance with the International Financial Reporting Standards ("IFRS-Standards") adopted in the European Union and the SIC and IFRIC interpretations issued by the IFRS Interpretations Committee and adopted and approved in the European Union by 30 September 2025. The carve-out principles described in the carve-out financial statements for the financial years ended December 31, 2024, December 31, 2023, and December 31, 2022, have also been taken into account.

IFRS Accounting Standards do not provide direct guidance on preparing carve-out financial statements. In preparing the carve-out financial statements, certain accounting conventions commonly used for producing historical carve-out financial information for inclusion in prospectuses have been applied, as well as the principles used in Easor's carve-out financial statements for the years ended December 31, 2024, December 31, 2023, and December 31, 2022.

The carve-out financial information may not be indicative of Easor's future financial performance and do not necessarily reflect what its combined statement of comprehensive income, balance sheet and cash flows would have been, had Easor operated as a standalone consolidated group and had therefore presented standalone consolidated financial information during the periods presented.

The carve-out financial information is presented in thousands of euros (EUR 1,000), and Easor's functional and presentation currency is euro. All figures have been rounded, which may cause the sum of individual figures to deviate from the presented total sum.

This carve-out financial information is unaudited.

Carve-out principles applied

Preparing carve-out financial statements requires management judgment, estimates, and assumptions that affect the figures and notes in this carve-out financial information. These estimates and assumptions impact the carve-out principles and Easor's accounting policies, as well as the reported assets, liabilities, income, expenses, and cash flows. Actual results may differ from these estimates and assumptions. Management judgment has been applied in the following areas: capitalisation and amortisation methods, key assumptions used in impairment testing, valuation of assets arising from business combinations, and the useful life of software and amortisation period for development costs.

Note 2 Segment information

Easor's operations and profitability is reported as a single operating segment, which is consistent with Talenom's internal reporting and the way that operative decisions and assessment of financial performance have been made by the CEO. The chief operating decision-maker has historically been the CEO of the Talenom Group and, in the future, will be Easor's CEO.

Note 3 Revenue from contracts with customers

Distribution of Group's sales revenue	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Revenue from indefinite customer contracts	15 256	14 778	19 858
Total	15 256	14 778	19 858

Distribution of Easor's sales revenue by geographic area	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Finland	15 149	14 646	19 716
Other countries	107	132	143

Note 4 Materials and services

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
External services	-1 641	-2 391	-2 995
Service purchases, Talenom Group	-364	-409	-976
Capitalised development costs	799	1 365	1 679
Total	-1 207	-1 434	-2 292

Note 5 Employee benefit expenses

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Salaries and wages	-4 893	-5 779	-8 056
Share-based payments	-107	-208	-248
Pension costs - defined contribution plans	-807	-881	-1 203
Other personnel expenses	-300	-415	-595
Capitalised development costs	4 572	5 585	7 706
Total	-1 536	-1 699	-2 396

Note 6 Depreciation, amortisation and impairment

Intangible assets

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Amortisation of intangible rights	38	42	56
Amortisation of other intangible assets	8 058	7 021	9 445
Impairment of other intangible assets	0	0	0
Total	8 096	7 062	9 500

Property, plant and equipment

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Depreciation of machinery and equipment	45	34	48
Total	45	34	48
Total depreciation, amortisation and impairment	8 141	7 096	9 548

Note 7 Other operating expenses

EUR 1 000

	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Office expenses	-444	-430	-581
IT equipment and software expenses	-1 108	-888	-1 242
Allocation of expenses from Talenom Group	-1 421	-1 640	-2 145
Other expenses (marketing, administrative, etc.)	-216	-308	-408
Capitalised development costs	1 845	2 321	3 150
Total	-1 344	-945	-1 226

Note 8 Income taxes

Tax based on taxable income for the financial period

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Tax based on taxable income for the financial period	755	850	1 063
Total	755	850	1 063

Change in deferred tax

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Change in deferred tax assets	6	-3	-4
Change in deferred tax liabilities	-23	-23	-26
Total	-17	-25	-30
Total income statement tax expense	738	825	1 032

Note 9 Intangible assets

Intangible assets and goodwill 30 September 2025

EUR 1 000	Goodwill	Intangible rights	Software development costs	Total
Acquisition cost 1 Jan. 2025	2 142	234	59 961	62 336
Additions	-	-	-	-
Additions - internal development work	-	-	7 326	7 326
Acquisitions through business combinations	-	-	-	0
Acquisition cost 30 Sep. 2025	2 142	234	67 287	69 662
Accumulated amortisation and impairment 1 Jan. 2025	0	-171	-30 280	-30 451
Amortisation during the financial year	-	-40	-8 058	-8 098
Impairments	-	-	-	-
Accumulated amortisation and impairment 30 Sep. 2025	0	-211	-38 338	-38 549
Book value 1 Jan. 2025	2 142	63	29 681	31 886
Book value 30 Sep. 2025	2 142	23	28 948	31 114

Intangible assets and goodwill 30 Sep. 2024

EUR 1 000	Goodwill	Intangible rights	Software development costs	Total
Acquisition cost 1 Jan. 2024	2 142	221	47 344	49 708
Additions	-	10	-	10
Additions - internal development work	-	-	9 342	9 342
Acquisitions through business combinations	-	-	-	-
Acquisition cost 30 Sep. 2024	2 142	231	56 686	59 060
Accumulated amortisation and impairment 1 Jan. 2024	0	-115	-20 836	-20 950
Amortisation during the financial year	-	-42	-7 021	-7 062
Impairments	-	-	-	-
Accumulated amortisation and impairment 30 Sep. 2024	0	-156	-27 856	-28 012
Book value 1 Jan. 2024	2 142	107	26 509	28 757
Book value 30 Sep. 2024	2 142	75	28 830	31 047

Intangible assets and goodwill 31 Dec. 2024

EUR 1 000	Goodwill	Intangible rights	Software development costs	Total
Acquisition cost 1 Jan. 2024	2 142	221	47 344	49 708
Additions	-	12		12
Additions - internal development work	-	-	12 616	12 616
Acquisitions through business combinations	-	-	-	-
Acquisition cost 30 Sep. 2024	2 142	234	59 961	62 336
Accumulated amortisation and impairment 1 Jan. 2024	0	-115	-20 836	-20 950
Amortisation during the financial year	-	-56	-9 445	-9 500
Impairments	-	-	-	-
Accumulated amortisation and impairment 30 Sep. 2024	0	-171	-30 280	-30 451
Book value 1 Jan. 2024	2 142	107	26 509	28 757
Book value 30 Sep. 2024	2 142	63	29 681	31 886

Note 10 Trade and other receivables

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Trade receivables	2 184	1 440	1 424
Trade receivables, Talenom Group	112	3 913	3 645
Other receivables	221	143	251
Other receivables, Talenom Group	396	87	253
Total	2 914	5 584	5 573
Current	2 914	5 584	5 573
Non-current	0	0	0

The carrying amount of trade and other receivables is a reasonable estimate of their fair value. According to management's assessment, the carrying amounts of trade and other receivables correspond to the maximum amount of credit risk.

Note 11 Share-based payments

Easor has historically been part of the Talenom Group, and some Easor employees have participated in Talenom Plc's incentive plans. The descriptions of option-based incentive plans and share-based remuneration arrangements presented in this note refer to historical arrangement of the Talenom Group.

Easor key personnel have historically participated in Talenom's share based incentive plans. In the unaudited carve-out financial information for the nine-month period ended September 30, 2025, an allocation related to this has been made for expenses associated with Easor's personnel, based on the cost incurred by the actual number of employees. The expenses allocated to the income statement are directly related to Easor's personnel and do not include allocations for individuals involved in group functions, such as Talenom's senior management. During the carve-out periods, approximately 15 Easor employees have participated in the incentive arrangements.

Option based incentive plans

Talenom Group has option-based incentive and commitment plans directed at key Talenom Group personnel. The option rights encourage key personnel to remain with the company long-term in order to increase shareholder value and seek to commit key employees to the employer

Talenom Group had four option plans in force during the carve-out financial statement periods. The Board resolved, under authorizations granted by the Annual General Meeting on February 26, 2019, to implement the 2019 option plan; on March 3, 2021, to implement the 2021 option plan; on March 3, 2022, to implement the 2022 option plan; and on March 15, 2023, to implement the 2023 option plan. All option plans include an additional condition requiring share ownership, under which the holder of option rights must acquire the company's shares using 20% of the gross proceeds received from exercising the options. These shares must be held for two years from the date of acquisition. The Board will decide on further actions regarding option rights that are later returned to the company.

The arrangements are covered by IFRS 2.

Various stock option-based incentive plans are targeted at key Group employees. Under the terms of the incentive plans, stock options are issued without consideration and all arrangements are conditional. The subscription period for shares to be subscribed with 2019 option rights: March 1, 2022 – February 28, 2023, 2021 option rights March 1, 2026 – February 28, 2027, 2022 option rights March 1, 2025 – February 28, 2026 and 2023 option rights March 1, 2026 – February 28, 2027. Option rights 2016A, 2016B, 2016C, as well as 2018 and 2019, have been exercised or canceled.

Based on the terms of the 2019 option plan, the total number of shares to be subscribed is 1,200,000 shares, based on the terms of the 2021 option plan, the total number of shares to be subscribed is 600,000 shares, based on the terms of the 2022 option plan, the total number of shares to be subscribed is 500,000 shares, and based on the terms of the 2023 option plan, the total number of shares to be subscribed is 650,000 shares.

The share issue-adjusted number of option rights, including those already exercised, is in accordance with the option terms a maximum of 5,410,000 units, and they are granted free of charge. The option rights entitle, or have entitled, the holder to subscribe for a total of up to 5,410,000 new shares of the company or shares held by the company. A total of 2,248,380 new shares have been subscribed with option rights, and 1,411,620 option rights have been canceled.

The share issue-adjusted subscription price per share for option rights at the 2019 grant date was EUR 3.38, option rights at the 2021 grant date was EUR 13.44, option rights at the 2022 grant date was EUR 9.09 and option rights at the 2023 grant date was EUR 7.23. Proceeds from share subscriptions are recorded in the company's reserve for invested unrestricted equity.

If the employment relationship of the option rights owner with the Group ends, they immediately forfeit the stock options allocated to them if the share subscription period had not begun at the end of the employment relationship. Recipients of stock options are not entitled to receive any compensation related to the stock options, whether during their employment or thereafter.

If the company distributes a dividend or returns capital from the reserve for unrestricted equity, the subscription price of shares that can be subscribed for with stock options is reduced by the amount of dividends and capital repayments per share decided before the share subscription, starting from February 26, 2019 for 2019 option rights, from March 21, 2022 for 2022 option rights, and from April 20, 2023 for 2023 option rights, as determined on the record date of each dividend or capital repayment. The same applies if the company reduces its share capital by distributing it to shareholders.

With regard to the 2021 stock options, the subscription price per share will not be reduced, except in the case of additional dividends, which require the Board of Directors to make a separate decision concerning the option plan. If the company reduces its share capital by distributing it to shareholders, the subscription price of shares that can be subscribed for with stock options is reduced by a special decision from the Board of Directors with the amount of capital returns per share decided before the share subscription on the reconciliation date of the capital distribution

Share-based remuneration plan

Share-based incentive plan 2024-2027

Talenom's Board of Directors decided on March 14, 2024, on a performance share plan for 2024-2027 for the Group's key personnel. The plan is part of the Group's incentive and commitment plan for key personnel. The aim is to unify the objectives of the shareholders and key personnel to increase the Company's value in the long term, commit key personnel to the Company and offer them competitive remuneration plan that are based on earning and accumulating Company shares. The Performance share plan consists of three vesting periods: 2024-2025, 2025-2026 and 2026-2027. The Board decides on the performance criteria for the plan and the targets set for each criterion at the beginning of the vesting period. For the 2024-2025 vesting period, these were decided on 14 March 2024. Any potential rewards based on the plan will be paid partly in the company's shares and partly in cash after the end of each vesting period. The first rewards will be paid in 2026. The cash proportion is intended to cover taxes and tax-related expenses arising from the reward to a participant. If a participant's employment ends before the reward is paid, the reward is not usually paid.

Basis for reward	Vesting period 2024-2025
	<ul style="list-style-type: none"> · consolidated net sales · consolidated operating profit and · strategy implementation
Rewards to be paid for the performance period	The rewards correspond at most to the value of some 332,000 Talenom Plc shares including the cash component.
Target group	Around 130 people including the company's Executive Board.
Payment of the reward	No later than April 2026

Share-based incentive plan 2020-2024

The share-based remuneration plan for 2020–2024 includes three earning periods: calendar years 2020–2022, 2021–2023, and 2022–2024. The Board decides the performance criteria and targets for each criterion at the beginning of the earning period. For the 2020–2022 earning period, these decisions were made on February 25, 2020, and for the 2021–2023 earning period on May 20, 2021. Any potential reward under the plan is paid after the end of the earning period, partly in company shares and partly in cash. The first rewards will be paid in 2023. The cash portion is intended to cover taxes and tax-like charges incurred by the participant on the reward. If the participant's employment or service relationship ends before the reward is paid, the reward is generally not paid.

Basis for reward	Vesting period 2020 - 2022 · consolidated operating profit · internationalization and growth · share of value-added services in revenue	Vesting period 2021 - 2023 · consolidated net sales · operating profit, and · implementation of strategic projects
Rewards to be paid for the performance period	The rewards correspond to a total value of approximately 326,000 Talenom Plc shares, including the portion paid in cash.	The rewards correspond to a total value of approximately 239,900 Talenom Plc shares, including the portion paid in cash.
Target group	Approximately 50 people, including the company's management team	Approximately 85 people, including the company's management team
Payment of the reward	No later than April 2023	No later than April 2024

Restricted Share Plan

The company has a Restricted Share Plan intended for selected key personnel, including members of the company's management team. The reward from the Restricted Share Plan is based on the participant's ongoing employment or service and the continuity of the employment or service during the retention period, as well as any other possible vesting conditions defined by the Board.

The rewards to be granted under the Restricted Share Plan for 2021–2025 currently correspond to a total value of up to 160,000 Talenom Plc shares, including the portion paid in cash. The reward will be paid partly in company shares and partly in cash after the end of the retention period, which lasts between 12 and 60 months.

Note 12 Related party transactions

Easor's related parties include Talenom Group's parent company Talenom Plc and its subsidiaries. In addition, the related parties include key management personnel, including Talenom Group's Board of Directors, CEO, the Group's Executive Board, and their close family members. Related parties also include companies in which the above persons have control or joint control.

Management remuneration

The remuneration of individuals who were part of the Talenom Group's management team has been charged to Easor cost centers in connection with group service fees. Share-based benefits of the management team have not been allocated to Easor cost centers and are not included in the carve-out financial statements.

The portion of the management team's employee benefits allocated to Easor through group service fees:

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Salaries and other short-term employee benefits	111	102	136
Performance and additional bonus	8	12	12
Pension expenses, statutory	20	19	25
Total	140	133	173

The group service fee allocated to Easor also includes fees paid to Talenom's Board of Directors as follows:

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Board of directors' remuneration	21	23	30

Related party receivables and liabilities

Easor has not had any other material transactions with Talenom Group or other related parties except for payments for centralized services provided by Talenom.

EUR 1 000	30 Sep. 2025	30 Sep. 2024	31 Dec. 2024
Short-term receivables	508	4 000	3 898
Cash pool receivables	9 128	7 712	10 455
Trade and other payables	192	1 018	11 338

Easor did not have other material business transactions with its related parties than those presented above. The terms and conditions of transactions with related parties correspond to the terms and conditions used in transactions between independent parties.

Note 13 Events after the reporting period

On 13 November 2025, the name of Easor Oy was changed to Easor Solutions Oy.

On 24 October 2025, Talenom's Board of Directors approved the Demerger plan concerning Talenom's partial Demerger. The purpose of the Demerger is to separate Talenom's software business into an independent company to be named Easor Plc. Talenom's accounting firm operations would remain in the current company after the Demerger. The Demerger is conditional upon approval by an Extraordinary General Meeting to be held on 27 January 2026. The planned implementation date of the Demerger is estimated to fall in the first quarter of 2026. Talenom will publish a Demerger and listing prospectus prior to the General meeting deciding on the Demerger. The prospectus will include more detailed information on the Demerger and Easor.

On 4 December 2025, Talenom published the notice of the extraordinary General meeting to be held on 27 January 2026. It has been proposed to the General meeting that Harri Tahkola be elected as Chair of Easor's Board of Directors and Johannes Karjula, Saara Kauppila, and Taina Sipilä as members of the Board.

In connection with the Demerger, Talenom has agreed on Easor's financing arrangements, which consist of existing term loans totaling EUR 20 million that will be transferred from Talenom to Easor. In the implementation of the Demerger, intercompany receivables and liabilities will be netted and settled, excluding any potential profit distribution liability for 2025.

Easor has negotiated sublease agreements with Talenom for certain premises. The office lease agreements are valid until further notice with a six-month notice period. Lease agreements will be presented in Easor's financial information in accordance with IFRS 16 once the contractual obligation arises after the planned Demerger.

Easor has agreed with Talenom on the provision of transitional management services until the end of 2026 at the latest. It is possible that certain administrative services, such as financial management and payroll services, will continue to be provided by Talenom thereafter. As an accounting firm, Talenom offers these services to companies.