



This supplement (the “**Supplement**”) is a translation of the Finnish-language supplement (the “**Finnish Supplement**”) to the demerger and listing prospectus of Easor Plc (“**Easor**”) dated 15 December 2025 (the “**Prospectus**”), which may not be sent to any person in the United States, Australia, Canada, Hong Kong, Japan, Singapore or South Africa or any other jurisdiction in which its distribution would be unlawful. Except as expressly noted in the Prospectus, no offering has been made in or into any such countries.

The Financial Supervisory Authority has approved the Finnish Supplement on 4 February 2026 but is not responsible for the accuracy of the information presented therein or herein. The journal number of the Financial Supervisory Authority's decision of approval is FIVA/2026/248. The Finnish Supplement has been prepared in Finnish, and this Supplement is a translation of the Finnish Supplement. The FIN-FSA has not approved this English translation. In the event of any discrepancies between the language versions, the Finnish Supplement shall prevail.

Talenom supplements the Prospectus with the following information. This information should be read in conjunction with the Prospectus. Terms defined elsewhere in the Prospectus have the same meaning when used in this Supplement.

Changes concerning the Management of Easor

Talenom published a stock exchange release on 29 January 2026 concerning the decision of the Board of Directors of Talenom, subject to the completion of the Demerger, to appoint Antti Aalto as a member of Easor's Executive Board and Chief Technology Officer as of 2 March 2026. Patrik Niskanen will resign from his role as Chief Product Officer on 30 April 2026. Consequently, the sections “*Summary*” and “*The Board of Directors, Management and Auditors*” of the Prospectus are supplemented as follows:

- (1) The following text is inserted to replace the second paragraph in the section “*Summary – Key Information on Easor – Key Management and Auditor*” on page 2 of the Prospectus. Amended information has been underlined:

The members of Easor's Executive Board, who are expected to be appointed on the Effective Date, are: Otto-Pekka Huhtala (Chief Executive Officer), Matti Eilonen (Chief Financial Officer), Valtter Tahkola (Chief Growth Officer), Patrik Niskanen (Chief Product Officer)¹ and Antti Aalto (Chief Technology Officer)².

- (2) The following table is inserted to replace the table after the fifth paragraph in the section “*Board of Directors, Management and Auditors – The CEO and the Executive Board*” on page 101 of the Prospectus. Amended information has been underlined:

	Position	Citizenship	Year of Birth
Otto-Pekka Huhtala	Chief Executive Officer	Finnish	1980
Matti Eilonen.....	Chief Financial Officer	Finnish	1976
Valtter Tahkola.....	Chief Growth Officer	Finnish	1998
Patrik Niskanen	Chief Product Officer ³⁾	Finnish	1995
<u>Antti Aalto.....</u>	<u>Chief Technology Officer⁴⁾</u>	<u>Finnish</u>	<u>1988</u>

- (3) The following text is inserted to replace the information on Patrik Niskanen in the table describing the background of the CEO and the Executive Board in the section “*The Board of Directors, Management and Auditors – The CEO and the Executive Board*” on page 103 of the Prospectus. Amended information has been underlined:

Patrik Niskanen⁵	<i>Talenom Plc</i> , Chief Product Officer (from 2024 until the completion of the Demerger), Director, customer systems (2022-2024), product owner (2022), development manager (2020-2021)
Born 1995, Graduate in Business Studies	<i>Sävyisä Oy</i> , Partner (2019–2022)
Chief Product Officer	Memberships in other Boards of Directors and positions of trust
	<i>Floano Oy</i> , Chair of the Board of Directors (2019–)

¹ Patrik Niskanen will cease his role as a member of the Executive Board and Chief Product Officer on 30 April 2026.

² Antti Aalto will commence as a member of the Executive Board and Chief Technology Officer on 2 March 2026.

³ Patrik Niskanen will cease his role as a member of the Executive Board and Chief Product Officer on 30 April 2026.

⁴ Antti Aalto will commence as a member of the Executive Board and Chief Technology Officer on 2 March 2026.

⁵ Patrik Niskanen will cease his role as a member of the Executive Board and Chief Product Officer on 30 April 2026.

- (4) The following text is inserted as a new entry after the last entry in the table describing the background of the CEO and the Executive Board in the section “*The Board of Directors, Management and Auditors – The CEO and the Executive Board*” on page 103 of the Prospectus:

Antti Aalto⁶	<i>Swappie Oy</i> , Head of Product Development (2021–2026)
Born 1988, <i>M.Sc. (Tech.)</i>	<i>Zalando SE</i> , Head of Engineering (2016–2021)
Chief Technology Officer	<i>HiQ Finland Oy</i> , Software Engineer (2010–2016)
Memberships in other Boards of Directors and positions of trust	
	<i>Kidre Oy</i> , Member of the Advisory Board (2021–)
	<i>CHAOS Architects Oy</i> , Member of the Advisory Board (2020–)
	<i>Luoto & Company Oy</i> , Member of the Advisory Board (2019–)

Number of Partner Accounting Firms of Easor

The number of Easor’s partner accounting firms has increased as a result of active acquisition. The network of partner accounting firms has grown, especially in Italy, with the emergence of so-called freemium users, but their significance to the business is so far minor. Consequently, the sections “*Risk Factors*”, “*Business of Easor*” and “*Operating and Financial Review*” are supplemented as follows:

- (1) The following text is inserted to replace the first sentence of the second paragraph of section “*Risk Factors – Risks Relating to Easor’s Business Operations and Strategy – Risks Relating to Easor’s Business Operations and Strategy – Easor is dependent on services provided by its partners, such as suppliers, partner accounting firms and subcontractors, and Easor may become liable for compensation for errors made by its partners*” on page 15 of the Prospectus. Amended information has been underlined:

In addition, Easor has over 220 partner accounting firms as partners, which form a key part of Easor’s distribution strategy.

- (2) The following text is inserted to replace the last sentence of the second paragraph of section “*Risk Factors – Risks Relating to Easor’s Business Operations and Strategy – Easor’s brand and reputation are important competitive advantages, and damage to Easor’s reputation could adversely affect Easor’s business*” on page 16 of the Prospectus. Amended information has been underlined:

In addition, the operations of Easor’s extensive network of partner accounting firms (over 220 accounting firms) directly affect Easor’s reputation, as customers may associate the quality of partners’ services or potential errors with Easor’s brand.

- (3) The following text is inserted to replace the sixth sentence of the first paragraph of section “*Business of Easor – Overview*” on page 68 of the Prospectus. Amended information has been underlined:

Easor serves over 15,000 SME customers and more than 220 accounting firm partners.

- (4) The following text is inserted to replace the fourth sentence of the only paragraph of section “*Business of Easor – Key Strengths – Strong Position in a Growing Market*” on page 69 of the Prospectus. Amended information has been underlined:

Easor has succeeded in acquiring more than 220 accounting firm partners.

- (5) The following text is inserted to replace the second sentence of the second paragraph of section “*Operating and Financial Review – Overview*” on page 82 of the Prospectus. Amended information has been underlined:

Easor serves over 15,000 SME customers and more than 220 accounting firm partners.

Termination of Talenom’s option-based incentive and commitment schemes

Talenom published a stock exchange release on 29 January 2026 concerning the termination of option and share-based incentive schemes and directed share issues without payment as part of the incentive schemes for key personnel.

Consequently, the section “*The Board of Directors, Management and Auditors*” of the Prospectus is supplemented as follows:

- (1) The following text is inserted as a new third paragraph of section “*The Board of Directors, Management and Auditors – Option Rights and Other Special Rights Entitling to Shares*” on page 104 of the Prospectus:

⁶ Antti Aalto will commence as a member of the Executive Board and Chief Technology Officer on 2 March 2026.

The Board of Directors of Talenom resolved on 29 January 2026 to terminate all three (3) option schemes of Talenom (Option rights 2021, Option rights 2022 and Option rights 2023) and resolved that no compensation will be paid to the holders of option rights in accordance with the terms and conditions of the option schemes. The termination decision is related to Talenom's Demerger, which was approved by the Extraordinary General Meeting of Talenom on 27 January 2026.

Payment of rewards under Talenom's long-term share-based incentive schemes and termination of these incentive schemes

Talenom published a stock exchange release on 29 January 2026 concerning the termination of option and share-based incentive schemes and directed share issues without payment as part of the incentive schemes for key personnel.

Consequently, the section "*The Board of Directors, Management and Auditors*" of the Prospectus is supplemented as follows:

- (1) The following text is inserted as a new second paragraph after the first paragraph of section "*The Board of Directors, Management and Auditors – Share-Based Incentive Schemes*" on page 105 of the Prospectus:

The Board of Directors of Talenom resolved on 29 January 2026 to terminate the Performance Share Plan 2024–2027 and to accelerate the payment of rewards under the 2024–2025 and 2025–2026 vesting periods. The rewards based on the vesting period 2024–2025 will be paid at 50 per cent of the full number of shares and the rewards based on the vesting period 2025–2026 will be paid at 27 per cent of the full number of shares. No reward will be paid for the vesting period 2026–2027 under the now terminated scheme. To pay the rewards, Talenom will issue a maximum total of 138,460 new shares in a directed share issue without payment. The termination decision is related to Talenom's Demerger, which was approved by the Extraordinary General Meeting of Talenom on 27 January 2026.

Payment of rewards under Talenom's short-term incentive schemes

Talenom published a stock exchange release on 29 January 2026 concerning the termination of option and share-based incentive schemes and directed share issues without payment as part of the incentive schemes for key personnel.

Consequently, the section "*The Board of Directors, Management and Auditors*" of the Prospectus is supplemented as follows:

- (1) The following text is inserted as a new third paragraph after the second paragraph of section "*The Board of Directors, Management and Auditors – Share-Based Incentive Schemes*" on page 105 of the Prospectus:

Talenom has a short-term incentive scheme for members of the Executive Board, the purpose of which is to direct the performance of the individual and organisation and to support fast implementation of strategic projects. The performance bonus is determined based on a term lasting one year. The members of the Executive Board are entitled to the performance bonus when the predetermined criteria are met. The Board of Directors of Talenom has resolved on the remuneration of the Executive Board under the 2025 short-term incentive scheme. To pay the rewards, Talenom will issue a maximum total of 32,200 new shares in a directed share issue without payment based on the resolution of the Board of Directors on 29 January 2026. In addition, the Board of Directors of Talenom resolved on the termination of the short-term incentive scheme of the Executive Board. No reward will be paid for the year 2026 under the now terminated scheme. The termination decision is related to Talenom's Demerger, which was approved by the Extraordinary General Meeting of Talenom on 27 January 2026.

Changes in the number of shares in Talenom and Demerger Consideration Shares

Talenom published a stock exchange release on 29 January 2026 concerning the termination of option and share-based incentive schemes and directed share issues without payment as part of the incentive schemes for key personnel. The Board of Directors of Talenom resolved on 29 January 2026 to issue a maximum total of 170,660 new shares in directed share issues without payment, which will be issued free of payment to the eligible reward recipients under the incentive schemes. Approximately 130 persons are included in the target group of the plan, including Talenom's Executive Board. As a result, the expected total number of shares to be issued as Demerger Consideration will change and the cover page and sections "*Summary*", "*Overview of the Demerger*" and "*Shares and Share Capital*" of the Prospectus are supplemented as follows:

- (1) The following text is inserted to replace the fifth and sixth sentences of the second paragraph on the cover page of the Prospectus. Amended information has been underlined:

The total number of Demerger Consideration Shares is expected to be approximately 45,648,632 shares (apart from the treasury shares held by Talenom), assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full. The total number of Easor's shares would thus be 45,648,632 ("Share" and collectively the "Shares"), assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full.

- (2) The following text and table are inserted to replace the first paragraph and the table following the first paragraph in section “*Summary – Key Information on Easor – Who is the Issuer of the Securities? – Major Shareholders*” on page 2 of the Prospectus. Amended information has been underlined:

As at 27 January 2026, Talenom had 45,477,972 shares (excluding the treasury shares held by Talenom). Assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full, Talenom would have a total of 45,648,632 shares (excluding the treasury shares held by Talenom). According to the Demerger Plan, the shareholders of Talenom shall receive as demerger consideration (the “**Demerger Consideration**”) one (1) new Share in Easor (the “**Demerger Consideration Shares**”) for each share owned in Talenom, that is, the Demerger Consideration shall be issued to the shareholders of Talenom in proportion to their existing shareholding with a ratio of 1:1. The following table sets forth shareholders with direct and indirect holding representing at least five (5) per cent of the total number of Shares or votes of Talenom, based on information available to Talenom on 27 January 2026, and which would, therefore, hold a respective portion of Shares or votes in Easor as at the Effective Date, assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full, and assuming that there would be no other changes in the ownership of Talenom and the number of treasury shares held by Talenom until the Effective Date:

Shareholders	Shares and Votes	
	No. of Shares and Votes	%
Harri Tahkola ¹⁾	7,825,863	17.09
Markus Tahkola.....	4,815,824	10.52
Danske Invest Finnish Equity Fund.....	3,400,924	7.43
Skandinaviska Enskilda Banken AB (Publ) Helsinki Branch.....	2,985,490	6.52

¹⁾ Directly owned 7,720,015 (16.86 per cent), indirectly owned through Ducap Oy 85,848 (0.19 per cent), indirectly owned through Hacap Oy 20,000 (0.04 per cent).

- (3) The following text is inserted to replace the fifth sentence of the second paragraph in section “*Summary – Key Information on the Securities – What Are the Main Features of the Securities?*” on page 5 of the Prospectus. Amended information has been underlined:

The total number of Shares in Easor would therefore be 45,648,632 Shares, assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full and assuming there would not be any other changes prior to the Effective Date.

- (4) The following text is inserted to replace the second sentence of the first paragraph in section “*Risk Factors – Risks Relating to Easor’s Shares – Easor’s largest shareholders can significantly influence matters decided by the shareholders*” on page 30 of the Prospectus. Amended information has been underlined:

According to the shareholder list maintained by Euroclear Finland dated 27 January 2026, the following persons or entities hold more than 5 per cent of the voting rights in Talenom: Harri Tahkola, Markus Tahkola, Skandinaviska Enskilda Banken Ab (Publ) Helsinki Branch and Danske Invest Finnish Equity Fund.

- (5) The following text is inserted to replace the fourth sentence of the seventh paragraph in section “*Summary of the Demerger – General Description*” on page 40 of the Prospectus. Amended information has been underlined:

The total number of Demerger Consideration Shares to be issued as Demerger Consideration would therefore be 45,648,632 shares, assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full.

- (6) The following text is inserted to replace the fifth sentence of the second paragraph in section “*Shares and Share Capital – Shares and Share Capital*” on page 109 of the Prospectus. Amended information has been underlined:

The total number of Shares in Easor would therefore be 45,648,632 Shares, assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full and assuming there would not be any other changes prior to the Effective Date.

Changes in Management Holdings and Ownership Structure

Talenom published a stock exchange release on 29 January 2026 concerning the termination of option and share-based incentive schemes and directed share issues without payment as part of the incentive schemes for key personnel.

Consequently, the sections “*The Board of Directors, Management and Auditors*” and “*Ownership Structure*” of the Prospectus are supplemented as follows:

- (1) The following text and table are inserted to replace the first paragraph and the table following the first paragraph in section “*The Board of Directors, Management and Auditors – Management Holdings*” on page 105 of the Prospectus. Amended information has been underlined:

Based on the shareholders’ register of Talenom, the members of Easor’s Board of Directors, the CEO and the other members of the Executive Board held, on 27 January 2026, 8,388,922 shares and votes in Talenom, corresponding to approximately 18.4 per cent of shares and votes in Talenom. Assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full, the members of Easor’s Board of Directors, the CEO and the other members of the Executive Board will hold a total of 8,438,794 shares in Talenom on the Effective Date, corresponding to approximately 18.4 per cent of shares and votes in Talenom. According to the Demerger Plan, the shareholders of Talenom will receive as demerger consideration one (1) Demerger Consideration Share for each share held in Talenom on the Effective Date. The following table sets forth the number of shares and votes in Talenom held by the proposed members of Easor’s Board of Directors and the Executive Board on the Effective Date (assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full and there would not be any other changes prior to the Effective Date):

Name	Shares and Votes	
	No. of shares and votes	%
<i>Member of the Board of Directors</i>		
Harri Tahkola ¹⁾	<u>7,825,863</u>	<u>17.09</u>
Johannes Karjula ²⁾	2,812	0.01
Saara Kauppila	0	0.00
Taina Sipilä	0	0.00
<i>Member of the Executive Board</i>		
Otto-Pekka Huhtala	<u>417,983</u>	<u>0.91</u>
Matti Eilonen.....	<u>116,224</u>	<u>0.25</u>
Valtter Tahkola ³⁾	<u>67,964</u>	<u>0.15</u>
Patrik Niskanen	<u>7,948</u>	<u>0.02</u>
Antti Aalto.....	0	0.00
Total.....	<u>8,438,794</u>	<u>18.43</u>

¹⁾ Direct ownership 7,720,015 (16.86 per cent), indirect ownership through Ducap Oy 85,848 (0.19 per cent), indirect ownership through Hacap Oy 20,000 (0.04 per cent).

²⁾ Direct ownership 0 (0.00 per cent), indirect ownership through Eeroplant Oy 2,812 (0.01 per cent).

³⁾ Direct ownership 65,392 (0.14 per cent), indirect ownership through VaaCap Oy 2,572 (0.01 per cent).

- (2) The following text and table are inserted to replace the first and second paragraph and the table following the second paragraph in section “*Ownership Structure*” on page 106 of the Prospectus. Amended information has been underlined:

As at 27 January 2026, Talenom has 45,628,572 shares. Assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full, Talenom would have a total of 45,799,232 shares. According to the Demerger Plan, the shareholders of Talenom shall receive as Demerger Consideration one (1) Demerger Consideration Share for each share they hold in Talenom; i.e., the Demerger Consideration shall be issued to the shareholders of Talenom in proportion to their shareholdings with a ratio of 1:1. No Demerger Consideration shall be issued to any treasury shares held by Talenom. As at 15 December 2025, Talenom held 150,600 treasury shares.

The following table sets forth shareholders whose direct or indirect holding represents at least five (5) per cent of the total number of shares and votes in Talenom, based on information available to Talenom on 27 January 2026, and who would therefore hold a corresponding proportion of Shares and votes as at the Effective Date, assuming that the new shares to be issued in the share issues resolved by the Board of Directors on 29 January 2026 are registered in full and assuming that there would be no other changes in the ownership structure in Talenom and in the number of treasury shares held by Talenom until the Effective Date:

Shareholder	Shares and Votes	
	No. of shares and votes	%
<i>Shareholder</i>		
Harri Tahkola ¹⁾	<u>7,825,863</u>	<u>17.09</u>
Markus Tahkola.....	<u>4,815,824</u>	<u>10.52</u>
Danske Invest Finnish Equity Fund.....	<u>3,400,924</u>	<u>7.43</u>
Skandinaviska Enskilda Banken AB (Publ) Helsinki Branch.....	<u>2,985,490</u>	<u>6.52</u>

¹⁾ Directly owned 7,720,015 (16.86 per cent), indirectly owned through Ducap Oy 85,848 (0.19 per cent), indirectly owned through Hacap Oy 20,000 (0.04 per cent).