Income statement

Pentep Oy, business ID: 0881775-2

7 August 2025

Date		1 September 2023–31 December 2024
Income statement		
Sales revenue		
General sales accounts		
3000	Sales VAT	4,277,629.36
3010	Sales incl. Colmec	913,628.04
3020	Sales service income Colmec	10,573.08
3030	Sales Pentep service income	12,548.85
3040	Sales bandaris	55,302.52
3050	LAPIN KUMI	42,184.20
Total general sales accounts		***5,311,866.05***
Ancillary services		
Total ancillary services		
Delivery charges and hire-purchase surcharges		
Total delivery charges and hire-purchase surcharges		
Commission trade and agency		
Total commission trade and agency		
Sales, second-hand goods, art, collectors' items and antiques		
Total sales, second-hand goods, art, collectors' items and antiques		
Sales, securities and real estate		
Total sales, securities and real estate		
Sales adjustment items		
3500	Sales discounts	-8,027.34
Total sales adjustment items		***-8,027.34***
TURNOVER		***5,303,838.71***
Increase (+) or decrease (-) in inventories of finished and unfinished products		
Own expenses capitalised (+)		
Other operating income		
3650	Sales profit on fixed assets	17,166.16
3730	Damages received	950.00
3810	Employment allowances received	19,325.77
Total other business income		***37,441.93***
Materials and services		
Materials, supplies and goods		
Purchases in the financial period		
	Purchases of materials, supplies and goods	
4000	Purchases VAT	-244,342.63
4010	Purchases 2 COLMEC FINLAND	-136,016.66
4020	Purchases Bandaris	-10,745.32
4030	LAPIN KUMI	-1,831.99
	Total purchases of materials, supplies and goods	***-392,936.60***
	Import of goods	
4110	Purchases from the EU	-2,462,912.38
4120	Broker's tripartite purchase COLMEC AB	-12,852.68
4130	Purchases imports	-134,383.04

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Income statement

Pentep Oy, business ID: 0881775-2

7 August 2025

Date			1 September 2023– 31 December 2024
	Total import of goods		***-2,610,148.10***
	Purchases, second-hand goods, art, collectors' items and antiques		
	Total purchases, second-hand goods, art, collectors' items and antiques		
	Purchases, securities and real estate		
	Total purchases, securities and real estate		
Total purchases in the financial period			***-3,003,084.70***
Increase (+) or decrease (-) in inventories			
	4400	Change in material and supply inventories	-1,086.96
Total increase (+) or decrease (-) in inventories			***-1,086.96***
External services			
	4450	Freight costs	-92,177.92
	4460	Purchases of services EU	-2,920.00
	4470	Subcontracting 3	-61,416.84
Total external services			***-156,514.76***
Total materials and services			***-3,160,686.42***
Personnel costs			
Salaries and fees			
Employees' salaries and fees			
	Standard salaries during employment		
	5000	Employee salaries	-598,442.37
	Total standard salaries during employment		***-598,442.37***
	Bonuses and allowances		
	Total bonuses and allowances		
	Fees		
	Total fees		
	Holiday pay and social wages		
	5330	Allocation of holiday pay	-22,985.26
	Total holiday pay and social wages		***-22,985.26***
	Benefits in kind		
	Total benefits in kind		
	Salary allowances received		
	Total salary allowances		
Management salaries			
	Management salaries and fees		
	Total management salaries and fees		
	Management benefits in kind		
	Total management benefits in kind		
	Management salary allowances received		
	5770	Health insurance benefit payments received	3,246.38
	Total management salary allowances received		***3,246.38***
Shareholders' and relatives' salaries			
	Shareholders' and relatives' salaries and fees		
	5800	Shareholder salaries	-22,500.00
	Shareholders' and relatives' salaries and fees total		***-22,500.00***

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Income statement

Pentep Oy, business ID: 0881775-2

Date			1 September 2023–31 December 2024
	Shareholders’ and relatives’ benefits in kind		
	5920	Car benefit	-12,200.00
	Shareholders’ and relatives’ benefits in kind total		***-12,200.00***
	Allowances for shareholders’ and relatives’ salaries		
	Total allowances for shareholders’ and relatives’ salaries		
Contra account for benefits in kind			
	5990	Contra account for benefits in kind	12,220.00
Personnel add-on costs			
Pension costs			
	Pensions paid		
	Total pensions paid		
	Pension contributions		
	6100	Self-employed persons’ pension contributions	-4,778.04
	6130	Statutory pension insurance contributions	-153,053.10
	6140	Employees’ statutory pension insurance contrit	43,785.81
	6240	Voluntary pension contributions	-27,678.21
	Total pension contributions		***-141,723.54***
	Allocation during the financial period		
Other personnel add-on costs			
	Social security contributions		
	6300	Social security contributions	-9,676.25
	Total social security contributions		***-9,676.25***
	Compulsory insurance premiums		
	6400	Accident, unemployment, group life insurance	-5,551.47
	6420	Employees’ unemployment insurance premiums	2,262.22
	Total compulsory insurance premiums		***-3,289.25***
	Other personnel insurance premiums		
	6500	Voluntary personal insurance premiums	-168.64
	Total other personnel insurance premiums		***-168.64***
	Allocation during the financial period		
Total personnel costs			***-795,518.93***
Depreciation and write-downs			
Scheduled depreciations			
	6870	Depreciation for machinery and equipment	-77,549.96
Total scheduled depreciations			***-77,549.96***
Depreciation of consolidated goodwill and deduction of group reserve			
Write-downs of non-current assets			
Total write-downs of non-current assets			
Exceptional write-downs of current assets			
Total depreciation and write-downs			***-77,549.96***
Other business expenses			
Voluntary personnel add-on costs			
	7000	Personnel training	-1,968.80

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Income statement

Pentep Oy, business ID: 0881775-2

Date			1 September 2023–31 December 2024
	7050	Occupational health	-5,636.41
	7070	Coffee for personnel	-2,207.47
	7110	Coffee supplies	-253.87
	7120	Workwear	-5,463.92
Total voluntary personnel add-on costs			***-15,530.47***
Premises expenses			
	7230	Premises rent	-237,273.31
	7350	Management of outdoor areas	-4,876.62
	7360	Cleaning and sanitation	-4,246.66
	7380	Water and wastewater	-615.62
	7390	Electricity and gas	-64,320.32
	7400	Waste management	-6,697.09
Total premises expenses			***-318,029.62***
Vehicle expenses			
	7510	Passenger car expenses	-3,952.46
	7530	Fuel	-51,626.32
	7540	Vehicle maintenance and repair	-33,491.68
	7560	Trafi	-5,614.53
	7570	Vehicle insurance	-11,027.27
Total vehicle costs			***-105,712.26***
Computer equipment and software costs			
	7680	Purchase of computer equipment (< 3 years)	-4,506.75
	7700	Other computer equipment and software costs	-24,844.16
Total computer equipment and software costs			***-29,350.91***
Other machinery and equipment costs			
	7730	Maintenance and repair of machinery and equi|	-72,455.70
	7740	Purchase of machinery and equipment (< 3 ye	-2,341.13
Total other machinery and equipment costs			***-74,796.83***
Travel expenses			
	7800	Tickets	-2,536.23
	7810	Expenses for travel abroad	-3,165.48
	7820	Hotel and other accommodation	-3,036.48
	7850	Parking expenses	-703.30
	7880	Daily allowances	-7,444.00
Total travel expenses			***-16,885.49***
Entertainment expenses			
	7950	Restaurant service	-5,767.15
	7960	Anniversary/other gifts	-139.98
Total entertainment expenses			***-5,907.13***
Selling costs			
Total selling costs			
Marketing costs			
	8070	Magazine ads	-110.00
	8120	Promotional materials and supplies	-2,231.71

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Income statement

Pentep Oy, business ID: 0881775-2

Date		1 September 2023–31 December 2024
8170	Fairs and exhibitions	-575.97
8230	Cooperation agreements	-5,517.87
8270	Acknowledgements	-232.61
Total marketing costs		***-8,668.16***
Research and development expenditure		
Total research and development expenditure		
Administrative services		
8380	Accounting	-2,600.00
8390	Audit services	-1,080.00
Total administrative services		***-3,680.00***
Other administrative expenses		
8450	Magazines and books VAT 10	-953.22
8460	Magazines VAT 0	-110.00
8480	Membership fees	-2,963.00
8500	Telephone and telecommunications costs	-5,630.44
8540	Stamps	-83.10
8560	Bank charges	-2,137.73
8580	Business insurance	-7,380.84
8620	Office supplies	-4,216.97
Total other administrative expenses		***-23,475.30***
Other operating expenses		
8750	Other operating costs VAT 0	-169.47
8760	Other operating expenses	-16,818.85
8780	Fines, parking fines and other penalties	-110.00
Total other operating expenses		***-17,098.32***
Matching differences		
Total other operating expenses		***-619,134.49***
Share of associates' profit or loss		
OPERATING PROFIT (LOSS)		***688,390.84***
Financial income and expenses		
Income from intra-group interests		
Share of associates' profit or loss		
Income from interests in associated companies		
Income from interests in other associated companies		
Income from other non-current assets		
From intra-group companies		
Other interest and financial income		
From intra-group companies		
From others		
9170	Interest income on sales receivables	1,584.89
9190	Interest income on loan receivables	4,983.54
9230	Interest income on deposits	34,761.12
9240	Interest on tax account returns	4.86
Write-downs of non-current investments		

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Income statement

Pentep Oy, business ID: 0881775-2

7 August 2025

Date		**1 September 2023–31 December 2024**
Write-downs of current financial securities		
9400	Other write-downs of financial securities	-2,715.01
Interest and other financing expenses		
For intra-group companies		
To others		
9460	Interest expenses on accounts owed to credit i	-221.42
9690	Other financing expenses	-430.63
Total financial income and expenses		***37,967.35***
PROFIT (LOSS) BEFORE EXTRAORDINARY ITEMS		***726,358.19***
Extraordinary items		
Extraordinary income		
Total extraordinary income		
Extraordinary expenses		
Total extraordinary expenses		
Share of associates’ profit or loss		
Income taxes on extraordinary items		
PROFIT (LOSS) BEFORE DISCRETIONARY RESERVE ADJUSTI		***726,358.19***
TAXES		
Discretionary reserve adjustment		
Increase (-) or decrease (+) in depreciation difference		
Increase (-) or decrease (+) in other tax provision		
Total increase (-) or decrease (+) in other tax provision		
Group support		
Income taxes		
Taxes for the current and previous financial periods		
9900	Advance taxes	-148,401.38
Deferred taxes		
9970	Deferred taxes	0.00
Other direct taxes		
Minority interests		
PROFIT (LOSS) FOR THE FINANCIAL PERIOD		***577,956.81***

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Balance sheet

Pentep Oy, business ID: 0881775-2

7 August 2025

Date			**31 DECEMBER 2024**
Assets			
NON-CURRENT ASSETS			
Intangible assets			
Formation expenses			
Research expenses			
Development expenses			
Intangible rights			
Total intangible rights			
Goodwill			
Total goodwill			
Prepayments			
Total intangible assets			
Tangible assets			
Land and waters			
	Properties owned		
	Total properties owned		
	Leases in properties		
	Total leases in properties		
Total land and waters			
Buildings and structures			
	Buildings and structures owned		
	Total buildings and structures owned		
	Leases in buildings and structures		
Total buildings and structures			
Machinery and equipment			
	1161	Machinery and equipment	144,004.77
	1171	Lorries and vans	88,645.11
	1173	Passenger cars	0.00
Total machinery and equipment			***232,649.88***
Other tangible assets			
Total other tangible assets			
Prepayments and pending acquisitions			
Total prepayments and pending acquisitions			
Total tangible assets			***232,649.88***
Investments			
Intra-group interests			
Total intra-group interests			
Intra-group receivables			
Total intra-group receivables			
Interests in associated companies			
Total interests in associated companies			
Receivables from associated companies			
Other shares and interests			
Total other shares and interests			
Other receivables			
Total other long-term receivables			

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Balance sheet

Pentep Oy, business ID: 0881775-2

Date			**31 DECEMBER 2024**
Own shares/interests			
Total investments			
TOTAL NON-CURRENT ASSETS			***232,649.88***
CURRENT ASSETS			
Inventories			
Materials and supplies			
	1501	Materials and supplies	433,059.06
Unfinished products			
Finished products			
Goods			
Total goods			
Other inventories			
Total other inventories			
Prepayments			
Total inventories			***433,059.06***
Receivables			
Long-term			
	Sales receivables		
	Total sales receivables		
	Intra-group receivables		
	Total intra-group receivables		
	Receivables from associated companies		
	Total receivables from associated companies		
	Loan receivables		
	1657	Other long-term loans to related parties	0.00
	Total loan receivables		***0.00***
	Unpaid shares/interests		
	Accrued income		
	Deferred tax assets		
Total long-term receivables			***0.00***
Short-term receivables			
	Sales receivables		
	1701	Sales receivables	321,495.96
	1702	Sales receivables 2 COLMEC	123,176.67
	1703	Sales receivables 3 BANDARIS	0.00
	Total sales receivables		***444,672.63***
	Intra-group receivables		
	Total intra-group receivables		
	Receivables from associated companies		
	Total receivables from associated companies		
	Loan receivables		
	1757	Other loans to related parties	0.00
	Total loan receivables		***0.00***
	Other receivables		
	1763	VAT receivables	-231.70
	1767	Rental security deposits paid	0.00

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Balance sheet

Pentep Oy, business ID: 0881775-2

Date			**31 DECEMBER 2024**
	Total other receivables		***-231.70***
	Unpaid shares/interests		
	Total unpaid shares/interests		
	Accrued income		
	1847	Tax account receivable	0.00
	1849	Other accrued income	0.00
	Total accrued income		***0.00***
Total short-term receivables			***444,440.93***
Financial securities			
Intra-group interests			
Total intra-group interests			
Own shares			
Other shares and interests			
Other securities			
	1891	Other financial securities	0.00
Total financial securities			***0.00***
Cash and cash equivalents			
Cash			
	1900	Cash/cash equivalents	215.73
Cash in bank			
	1910	Nordea	844,398.85
	1930	Bank account OP	9,856.76
Total cash in bank			***854,255.61***
Total cash and cash equivalents			***854,471.34***
TOTAL CURRENT ASSETS			***1,731,971.33***
Assets Total			***1,964,621.21***

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Balance sheet

Pentep Oy, business ID: 0881775-2

7 August 2025

Date			31 DECEMBER 2024
Liabilities			
EQUITY			
Share capital			
Share capital			
	2001	Share capital	8,409.40
Increase in share capital			
Total increase in share capital			
Total share capital			***8,409.40***
Premium fund			
Revaluation reserve			
Fair value reserve			
Reserve fund			
Other reserves			
Reserve for invested non-restricted equity			
Reserves under the Articles of Association			
Other reserves			
Total other reserves			
Retained earnings (losses)			
	2251	Retained earnings (losses)	780,688.30
Profit (loss) for the financial period			
	2371	Profit (loss) for the financial period	577,956.81
Subordinated loan			
TOTAL EQUITY			***1,367,054.51***
DISCRETIONARY RESERVES			
Depreciation difference			
Total depreciation differences			
Other tax-based provisions			
Total other tax provisions			
TOTAL DISCRETIONARY RESERVES			
COMPULSORY RESERVES			
Pension provisions			
Tax provisions			
Other compulsory reserves			
TOTAL COMPULSORY RESERVES			
LIABILITIES			
Non-current liabilities			
Subordinated loans			
Bonds			
Total bonds			
Convertible bonds			
Account owed to credit institutions			
	2631	Long-term account owed to credit institution 1	36,753.85
Total accounts owed to credit institutions			***36,753.85***
Premium loans			
Advances received			
Trade payables			

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Balance sheet

Pentep Oy, business ID: 0881775-2

7 August 2025

Date			31 DECEMBER 2024
Notes payable			
Intra-group liabilities			
Intra-group liabilities			
Liabilities to associated companies			
Total liabilities to associated companies			
Deferred tax liabilities			
Other liabilities			
Total other liabilities			
Accrued expenses			
Total non-current liabilities			***36,753.85***
Current liabilities			
Subordinated loans			
Bonds			
Total bonds			
Convertible bonds			
Account owed to credit institutions			
	2835	Short-term account owed to credit institution 1	7,800.00
Total accounts owed to credit institutions			***7,800.00***
Premium loans			
Advances received			
Trade payables			
	2871	Trade payables	244,195.54
	2872	Trade payables Colmec	330.00
	2873	Trade payables bandaris	0.00
	2879	Trade payables Colmec ab	38.00
Total trade payables			***244,563.54***
Notes payable			
Intra-group liabilities			
Total intra-group liabilities			
Liabilities to associated companies			
Total liabilities to associated companies			
Deferred tax liabilities			
Other liabilities			
	2921	Outstanding withholding tax	7,968.04
	2923	Outstanding social security contributions	936.22
	2939	Outstanding VAT	-274.15
	2946	VAT to be settled	156,996.64
Total other liabilities			***165,626.75***
Accrued expenses			
	2962	Holiday pay liabilities	40,404.53
	2963	Outstanding statutory pension insurance	0.00
	2968	Tax debt	102,418.03
	2979	Other accrued expenses	0.00
	2980	Dividend payable	0.00
Total accrued expenses			***142,822.56***
Total current liabilities			***560,812.85***
TOTAL LIABILITIES			***597,566.70***
Liabilities Total			***1,964,621.21***

YRITYSPOLKU 1
FI-13720 PAROLA, FINLAND
BUSINESS ID 0881775-2

NOTES ON THE ACCOUNTS 31 DECEMBER 2024

THE SET OF NORMS REFERRED TO IN THE PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the decree on the information presented in the financial statements of a small undertaking and micro-undertaking.

FIXED LIABILITIES

The company has no fixed liabilities maturing in more than five (5) years.

SECURITIES AND OFF-BALANCE SHEET COMMITMENTS GIVEN AND ARRANGEMENTS AND PENSION LIABILITIES

Pledges, securities and liabilities given

Type of security	Security	On whose behalf
Company card	5,000.00	on own account
Hire-purchase credit on equipment, outstanding	44,553.85	on own account

INFORMATION ON THE PARENT COMPANY

The parent company of the company is Colmec Oy, based in Espoo, Finland.

TRANSACTIONS WITH INTERESTED PARTIES

Pentep Oy has sold products to Rengas-Vekka Oy in the ordinary course of business under normal commercial conditions during the financial period. A total of EUR 271,049.75 of sales have been entered for the financial period, of which EUR 10,877.19 is open in the balance sheet. Pentep Oy’s CEO and a deputy member of the Board of Directors are also members of the Board of Directors of Rengas-Vekka Oy.

AVERAGE NUMBER OF PERSONNEL

During the financial period, the company employed an average of ten (10) persons.

ACQUISITIONS OF OWN SHARES

Own shares acquired during the financial period

Number	equivalent share	share capital	compensation paid/piece	Purchase price
22	EUR 84.09	22%	EUR 34,225.52	752,961.48
Transfer tax for the former				12,122.68

PENTEP OY
YRITYSPOLKU 1
FI-13720 PAROLA, FINLAND
BUSINESS ID 0881775-2

NOTES ON THE ACCOUNTS **31 DECEMBER 2024**

CHANGES IN EQUITY AND PROPOSAL OF THE BOARD OF DIRECTORS ON THE USE OF DISTRIBUTABLE NON-RESTRICTED EQUITY

Changes in equity	**1 September 2023–31 December 2024**	**1 September 2022–31 August 2023**
Share capital	8,409.40	8,409.40
Retained earnings 1 September	1,680,772.46	1,487,924.24
Dividend distribution in the financial period	-135,000.00	-119,700.00
	-765,084.16	
Purchase of own shares	780,688.30	1,368,224.24
Retained earnings 31 January/31 August		
	577,956.81	312,548.22
Profit for the financial period	1,358,645.15	1,680,772.46
Total non-restricted equity		
	1,367,054.51	1,689,181.86
Total equity		

PROPOSAL OF THE BOARD OF DIRECTORS ON THE USE OF DISTRIBUTABLE NON-RESTRICTED EQUITY
The Board of Directors proposes that a dividend of EUR 124,000.00 be distributed from the retained earnings

SIGNATURE OF THE FINANCIAL STATEMENTS
Hattula 5 February 2025

Pentep Oy

Diana Lahtinen
Member of the

Teppo Vekka
CEO

AUDITOR'S NOTE

The report on the audit carried out has been issued today
Place and date *Helsinki* 22 March 2025
BDO OY

Henrik Juth

AUDITOR'S REPORT (Unofficial translation of the Finnish original version)

To the Shareholder's Meeting of Pentep Oy

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of Pentep Oy (business identity code 0881775-2) for the financial year 1st September 2023 - 31 December 2024. The financial statements comprise the income statement, balance sheet and notes.

In our opinion, the financial statements give a true and fair view of the company's financial performance and financial position in accordance with the laws and regulations governing the preparation of financial statements in Finland and comply with statutory requirements.

Basis for Opinion

We conducted our audit in accordance with good auditing practice in Finland. Our responsibilities under good auditing practice are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the company in accordance with the ethical requirements that are applicable in Finland and are relevant to our audit, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Board of Directors and the Managing Director are responsible for the preparation of financial statements that give a true and fair view in accordance with the laws and regulations governing the preparation of financial statements in Finland and comply with statutory requirements. The Board of Directors and the Managing Director are also responsible for such internal control as they determine 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, the Board of Directors and the Managing Director are responsible for assessing the company's ability to continue as going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting. The financial statements are prepared using the going concern basis of accounting unless there is an intention to liquidate the company or cease operations, or there is no realistic alternative but to do so.

Auditor's Responsibilities in the Audit of Financial Statements

Our objectives are to obtain reasonable assurance on 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 good auditing practice will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with good auditing practice, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board of Directors’ and the Managing Director’s use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events so that the financial statements give a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Helsinki 22nd of March, 2025

BDO Oy, Audit Firm

Henrik Juth
Authorised Public Accountant