



Change in accounting principle and consequent adjustment of financial guidance.

21.5.2026 17:06:00 CEST | FOM Technologies | Inside information

Company announcement no. 103 – 2026 | Copenhagen, the 21st of May 2026

THIS COMPANY ANNOUNCEMENT CONTAINS INSIDER INFORMATION

FOM Technologies is changing its accounting policies from presenting its annual report in accordance with IFRS standards to presenting it in accordance with the Danish Financial Statements Act (ÅRL). As a consequence of the change, the company's financial guidance for the financial year 2026 for EBITDA is adjusted, while guidance for total revenue is maintained unchanged.

The Board of Directors has decided on the 21st of May 2026 that, with effect from the financial year 2026 onwards, the company will present its annual report in accordance with the Danish Financial Statements Act (ÅRL) instead of IFRS standards. The decision is based on the desire to reduce the costs associated with financial reporting and on the fact that there is no requirement to present an annual report in accordance with IFRS standards for companies admitted to trading on Nasdaq First North.

As a result of the change, the company has prepared the following pro forma overview, which illustrates how selected key figures for the financial year 2025 would have looked if the annual report for 2025 had been presented in accordance with the Danish Financial Statements Act (ÅRL) instead of IFRS standards. The overview has been prepared with a view to forming the basis for the adjustment of the company's financial guidance for 2026:

<u>tDKK</u>	<u>AR 2025 – IFRS</u>	<u>AR 2025 – proforma after ÅRL</u>
Total Income:	41.610	41.610
EBITDA:	-24.968	-27.672*
Profit/Loss:	-30.658	-30.531**

* The change in EBITDA upon transition from IFRS to ÅRL is due to the fact that expenses for, among other things, rent under ÅRL are recognized before the EBITDA item.

** Change in profit upon transition from IFRS to ÅRL is due to a technical difference resulting from the adjustment of, among other things, rental obligations.

Based on the transition to the ÅRL accounting principle, the company is adjusting its financial guidance for 2026 as follows:

FINANCIAL GUIDANCE FOR 2026:

Total income: Range from DKK 40 mio. to DKK 50 mio. => **Unchanged**

EBITDA: Range from DKK -22 mio. to DKK -12 mio. => **Both interval ends are adjusted by DKK -2 mio.**

PREVIOUS FINANCIAL GUIDANCE FOR 2026:

Total income: In the range of DKK 40 mio. to DKK 50 mio.

EBITDA: In the range of DKK -20 mio. to DKK -10 mio.

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Attachments

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