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Norway Regression Norway Regression CONTENTS » » Pages Director's report » » 1-5 Profit and loss statement » » 6 Balance sheet » » 7-9 Cash flow statement » » 10	=	Norway Regression Norway Regression CONTENTS » » Pages Director's report » » 1-5 Profit and loss statement » » 6 Balance sheet » » 7-9 Cash flow statement » » 10
Notes to financial statements » » 11-49	<>	Notes to financial statements » » 11-55
Norway Regression Director's report Operations and location Norway Regression manufactures and sells vario » us trade products. Production takes place in » Stavanger and Oslo, with sales throughout Norway and som » e outlets in Sweden. The head office is loca » ted in Stavanger. During 2024, the total market for the product » in Stavanger has been reduced by approx. 30% » compared to 2023. Oslo has maintained its market share » in a stagnant market. The decline in sales h » as been partially offset due to reduced production and » sales costs. Commodity prices have been somewhat lower in 2 » 024 compared with previous years. For 2025, commodity prices are expected to be in line wi » th prices in 2024. It has been decided to transfer production in » Oslo to the production plant in Stavanger in » 2025. It is expected that the restructuring of the product » ion will provide efficiency gains beyond the » gains we have seen from the actions taken in 2024. Insert text Insert text	=	Norway Regression Director's report Operations and location Norway Regression manufactures and sells vario » us trade products. Production takes place in » Stavanger and Oslo, with sales throughout Norway and som » e outlets in Sweden. The head office is loca » ted in Stavanger. During 2024, the total market for the product » in Stavanger has been reduced by approx. 30% » compared to 2023. Oslo has maintained its market share » in a stagnant market. The decline in sales h » as been partially offset due to reduced production and » sales costs. Commodity prices have been somewhat lower in 2 » 024 compared with previous years. For 2025, commodity prices are expected to be in line wi » th prices in 2024. It has been decided to transfer production in » Oslo to the production plant in Stavanger in » 2025. It is expected that the restructuring of the product » ion will provide efficiency gains beyond the » gains we have seen from the actions taken in 2024. Insert text Insert text

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Insert text

Insert text

Going concern

In accordance with section § 3-3a of the Accounting Act, it is confirmed that the conditions for continued

operation are present. The assumption is based on profit forecasts for the coming years and the

company's long-term strategic forecasts for the years to come. The company and the group as a whole

are in a healthy financial position.

Future development

Market development in 2015 is uncertain. The decline in demand for the company's products has

continued in 2015, but we see an increase in revenue from markets outside Norway as a result of the

weakening of the Norwegian krone.

The company is also increasingly affected by increased competition. International players have taken on

the Norwegian and Swedish markets. New alliances and partnerships in the industry are constantly being

developed, to help strengthening our competitive edge. This applies both to the production and sales

side. ABC AS is considering entering into an alliance on the Finnish and Danish market, but no decision

has been taken at the present time.

The weakening of the Norwegian krone and Swedish krona results in increased prices from our suppliers

outside Norway and Sweden. Increased prices from our foreign suppliers can only be partially transferred

to our customers, and will result in reduced profitability for the company.

In the short term, the company will focus on the impact of the financial crisis and assess measures to

sustain profitability by 2015. The company has established a strategy towards 2020 that will provide a

basis for continued growth and earnings development. The company will deliberately invest in export

marketing in order to increase the proportion

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» of the company's sales outside Norway. Insert text Insert text Insert text Norway Regression Director's report Comments on the financial statements Turnover in the group decreased from NOK 42 67 » 2 in 2023 to NOK 21 336 in 2024. The profit » for 2024 was NOK 300 000. In 2023 the profit was NOK 60 » 0 000. Efficiency of operations and cost-cut » ting measures have made XXXX a financially satisfac » tory year. During 2024 research and development costs amo » unt to NOK [insert amount]. The costs are expensed as incurred since the criteria for ca » pitalisation are not considered to be satisf » ied. This is long-term research, and is not anticipated to » result in significant changes in the product » portfolio in the coming year. The total cash flow from operations in the gro » up was NOK 88 373 192, while the operating p » rofit for the group amounted to NOK 253 016. The total investments in the group in 2024 wer » e NOK 133 600.		» of the company's sales outside Norway. Insert text Insert text Insert text Norway Regression Director's report Comments on the financial statements Turnover in the group decreased from NOK 42 67 » 2 in 2023 to NOK 21 336 in 2024. The profit » for 2024 was NOK 300 000. In 2023 the profit was NOK 60 » 0 000. Efficiency of operations and cost-cut » ting measures have made XXXX a financially satisfac » tory year. During 2024 research and development costs amo » unt to NOK [insert amount]. The costs are expensed as incurred since the criteria for ca » pitalisation are not considered to be satisf » ied. This is long-term research, and is not anticipated to » result in significant changes in the product » portfolio in the coming year. The total cash flow from operations in the gro » up was NOK 88 373 192, while the operating p » rofit for the group amounted to NOK 253 016. The total investments in the group in 2024 wer » e NOK 133 600.
The group's liquid reserves were NOK 201 495 a » t 30.06.24. In 2023 the company's liquid res » erves were	<>	The group's liquid reserves were NOK 201 495 a » t 31.12.24. In 2023 the company's liquid res » erves were
at 402 990. The company's ability to finance i » ts investments is good.	=	at 402 990. The company's ability to finance i » ts investments is good.
The group's short-term debt at 30.06.24 amount » ed to 51 % of total debt in the company, com » pared to 51 % at 30.06.2023. This increase is due partly t » o the repayment of long-term debt in the gro » up. The group's financial position is good and it can repay sh » ort-term debt by 30.06.24 using the liquid a » ssets.	<>	The group's short-term debt at 31.12.24 amount » ed to 51 % of total debt in the company, com » pared to 51 % at 31.12.2023. This increase is due partly t » o the repayment of long-term debt in the gro » up. The group's financial position is good and it can repay sh » ort-term debt by 31.12.24 using the liquid a » ssets.
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Equity ratio as at. 30.06.24 was 20,00 %, comp » ared with 20,00 % at. 30.06.2023	<>	Equity ratio as at. 31.12.24 was 20,00 %, comp » ared with 20,00 % at. 31.12.2023
See note 21 and 22 for information about chang » es in the equity and shares.	=	See note 21 and 22 for information about chang » es in the equity and shares.

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Financial risk

Overall goals and strategy

ABC AS is exposed to financial risk in various
» areas, especially currency risk. The goal i
» s to reduce the
financial risk to the greatest extent possible
» . The group's current strategy does not incl
» ude financial
instruments, but this is subject to ongoing as
» sessment by the Board. In 2024, the foreign
» currency risk
was primarily reduced by the fact that most of
» the group's debt is in foreign currency (SE
» K and euro).

Insert text

Market risk

ABC AS is exposed to changes in exchange rates
» , especially Swedish kroner, as a significan
» t part of the
group's revenues are in foreign currency. Chan
» ges in the exchange rate for euro also pose
» a risk since
approx. 10% of the group's purchases come from
» vendors invoicing in euros. The group has n
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into futures contracts or other agreements to
» reduce the group's currency risk and thus th
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operating-related market risk.

The group is also exposed to changes in intere
» st rates, as the group's debt has floating i
» nterest rates.

Furthermore, changes in interest rates may aff
» ect investment opportunities in future perio
» ds.

Insert text

Norway Regression

Director's report

Financial risk (continued)

Credit risk

The risk of loss on receivables is considered
» to be low, but an increase can be expected d
» ue to changes
in market conditions. The group has hitherto n
» ot suffered material losses on receivables b
» ut may see a
negative trend in overdue receivables that hav
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figures.

There have been no agreements on offsetting or
» other financial instruments that reduce the
» credit risk in

ABC AS.

Insert text

Liquidity risk

The group assesses the liquidity of the group
» as good, but the focus is on increasing clai
» ms. Due date for
accounts receivable are maintained and bonds a
» nd other long-term receivables are not reneg
» otiated or
redeemed.

The supplier agreement with the main supplier
» BCA AS, which accounts for 70% of the delive
» ries, will

expire in 2025 and will be renegotiated. ABC A
» S will therefore try to improve payment term
» s from one to

two months. An extension of the payment terms
» will have a positive effect on cash flow.

Insert text

Liability insurance for the board and general
» manager

ABC AS has taken out liability insurance for t
» he board and general manager. The sum insure
» d amounts

to NOK 50 million per insured event.

Insert text

Working environment and staff

Sick leave in the company was 4 hours in 2024(
» 4 hours in 2023), which amounted to approx.
» 1% (1% in

2023) of total working hours in the group. The
» group has thus seen results of ongoing meas
» ures to

reduce sickness absence. The group will contin
» ue to work on reducing the number of sick da
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initiated measures in the form of training ser
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» for rolling of work
tasks between employees.

During the year there have been no reports of
» serious accidents that have resulted in mate
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The working environment is considered good and

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The cooperation with the unions have been cons
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The group has published an account of the due
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Norway Regression

Director's report

Financial risk (continued)

Working environment and staff (continued)

Insert text

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Equality and discrimination

The group aims to be a workplace where there i
» s full equality between women and men. In it
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in matters such as salaries, promotions and re
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YY are women. The chairman of the board is fem
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inequalities in terms of salary, advancement a

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Working hours in the group follow from the var

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the proportion of employees working part-time

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The purpose of the Discrimination Act is to pr

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Environmental reporting

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Focus in 2024 has also been aimed at moving to
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Insert text
Results and allocation
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Type: Category / Style: [Resultat | Inc
» ome Statement] / Inherit Report Table Setti
» ngs: Yes
Norway Regression
Director's report
Financial risk (continued)
Results and allocation (continued)
Total allocations:
» o launch smart-table designer >>
The proposal is based on the owners' desire to
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Exeter, 19 October 2024
Enter the signatory details
Manager 1
CEO
Manager 2
Director 1
Norway Regression
Profit and loss statement
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»	2024	2023	2024
»	2023		
»	Note	kr	kr
»	kr		
Operating income			
Revenue			
»	2	11 865	23 730
»	37 488		18 744
Other operating income			
»	5	4 949	9 898
»	5 184		2 592
Total operating income			
»	16 814	33 628	21 336
»	42 672		
Operating cost			
Cost of sales			
»	15	-19 935	-39 870
»	-71 276		-35 638
Payroll expenses			
»	3	-46 980	-93 960
»	-69 530		-34 765
Depreciation			
»	9, 10	-17 754	-35 508
»	-49 022		-24 511
Other operating expenses			
»	5, 3, 6	-153 409	-306 818
»	-273 532		-136 766
Total operating costs			
»	-238 078	-476 156	-231 680
»	-463 360		
Profit			
»	254 892	509 784	253 016
»	506 032		
Financial income and financial costs			
Income from investments in subsidiaries and associated companies			
»	12	8 227	16 454
»	8 372		4 186
Interest income			
»	13	497	994
»	7 422		3 711
Other financial income			
»	13	7 656	15 312
»	26 520		13 260
Valuation of financial instruments			
»	12, 18	10 795	21 590
»	16 392		8 196
Interest expenses			
»	13	6 479	12 958
»	10 830		5 415
Other financial cost			

»	2024	2023	2024
»	2023		
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»	kr		
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»	7 422		3 711
Other financial income			
»	13	7 656	15 312
»	26 520		13 260
Valuation of financial instruments			
»	12, 18	10 795	21 590
»	16 392		8 196
Interest expenses			
»	13	6 479	12 958
»	10 830		5 415
Other financial cost			

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(continued)

»	4 919	9 838	6 338	»	4 919	9 838	6 338
»	12 676			»	12 676		
Net financial items				Net financial items			
»	38 573	77 146	41 106	»	38 573	77 146	41 106
»	82 212			»	82 212		
Profit before tax				Profit before tax			
»	293 465	586 930	294 122	»	293 465	586 930	294 122
»	588 244			»	588 244		
Taxes on result				Taxes on result			
»	25 -6 535	-13 070	-5 878	»	25 -6 535	-13 070	-5 878
»	-11 756			»	-11 756		
Profit for the year				Profit for the year			
»	300 000	600 000	300 000	»	300 000	600 000	300 000
»	600 000			»	600 000		
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» launch smart-table designer >>				» launch smart-table designer >>			
Norway Regression				Norway Regression			
Balance sheet				Balance sheet			
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» 2024-06-30 2023-06-30 2024-06-30				<> 2024-12-31 2023-12-31 2024-12-31			
» 2023-06-30				» 2023-12-31			
» Note kr kr kr				= » Note kr kr kr			
» kr				» kr			
Non-current assets				Non-current assets			
Intangible assets				Intangible assets			
Development				Development			
»	9 357 108	714 216	30 581	»	9 357 108	714 216	30 581
»	61 162			»	61 162		
Patents and licences				Patents and licences			
»	9 163 769	327 538	59 425	»	9 163 769	327 538	59 425
»	118 850			»	118 850		
Goodwill				Goodwill			
»	9 24 841	49 682	11 679	»	9 24 841	49 682	11 679
»	23 358			»	23 358		
Total intangible assets				Total intangible assets			
»	545 718	1 091 436	101 685	»	545 718	1 091 436	101 685
»	203 370			»	203 370		
Fixed assets				Fixed assets			
Land, buildings and other real estate				Land, buildings and other real estate			
»	10 351 345	702 690	99 694	»	10 351 345	702 690	99 694
»	199 388			»	199 388		
Plant and machinery				Plant and machinery			

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(continued)

»	10	158 733	317 466	27 359
»	54 718			
Ships, rigs, aircrafts and similar				
»	10	1 221 993	2 443 986	80 622
»	161 244			
Operating equipment and other fixed assets				
»	10	373 699	747 398	13 844
»	27 688			
Total fixed assets				
»		2 105 770	4 211 540	221 519
»	443 038			
Financial assets				
Investments in subsidiaries				
»	12	1 732 356	3 464 712	25 980
»	51 960			
Loans to enterprises in the same group				
»	13	142 111	284 222	74 617
»	149 234			
Loans to subsidiaries				
»	12	218 635	437 270	64 417
»	128 834			
Loans to affiliated companies				
»	13	30 632	61 264	8 728
»	17 456			
Other receivables				
»	3, 14	235 254	470 508	14 666
»	29 332			
Total financial assets				
»		2 358 988	4 717 976	188 408
»	376 816			
»			10 020	
Total non-current assets				
»		5 010 476	952	511 612
»	1 023 224			
Current assets				
Inventories				
»	15	1 526 727	3 053 454	103 087
»	206 174			
Receivables				
Accounts receivable				
»	16, 6	768 547	1 537 094	130 901
»	261 802			
»	12, 13,			
Other receivables				
»	16	121 533	243 066	12 071
»	24 142			
Total receivables				
»		890 080	1 780 160	142 972
»	285 944			
Investments				

»	10	158 733	317 466	27 359
»	54 718			
Ships, rigs, aircrafts and similar				
»	10	1 221 993	2 443 986	80 622
»	161 244			
Operating equipment and other fixed assets				
»	10	373 699	747 398	13 844
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»	1 023 224			
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Receivables				
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»	16, 6	768 547	1 537 094	130 901
»	261 802			
»	12, 13,			
Other receivables				
»	16	121 533	243 066	12 071
»	24 142			
Total receivables				
»		890 080	1 780 160	142 972
»	285 944			
Investments				

Market-based shares					Market-based shares
» 18 1 053 850 2 107 700 38 833					» 18 1 053 850 2 107 700 38 833
» 77 666					» 77 666
Market-based bonds					Market-based bonds
» 19 240 493 480 986 2 001					» 19 240 493 480 986 2 001
» 4 002					» 4 002
Total investments					Total investments
» 1 294 343 2 588 686 40 834					» 1 294 343 2 588 686 40 834
» 81 668					» 81 668
Cash and cash equivalents					Cash and cash equivalents
» 20 1 278 374 2 556 748 201 495					» 20 1 278 374 2 556 748 201 495
» 402 990					» 402 990
Total current assets					Total current assets
» 4 989 524 9 979 048 488 388					» 4 989 524 9 979 048 488 388
» 976 776					» 976 776
Norway Regression					Norway Regression
Balance sheet (continued)					Balance sheet (continued)
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» [E2]					» [E2]
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» 2 As At]					» 2 As At]
» 2024-06-30 2023-06-30 2024-06-30 2	<>				» 2024-12-31 2023-12-31 2024-12-31 2
» 023-06-30					» 023-12-31
» Note kr kr kr	=				» Note kr kr kr
» kr					» kr
» 10 000 20 000					» 10 000 20 000
Total assets					Total assets
» 000 000 1 000 0					» 000 000 1 000 0
» 00 2 000 000					» 00 2 000 000
Equity and liabilities					Equity and liabilities
Share capital					Share capital
Share capital					Share capital
» 23, 21 150 615 301 230 110 95					» 23, 21 150 615 301 230 110 95
» 7 221 914					» 7 221 914
Share premiums					Share premiums
» 21 49 090 98 180 40 06					» 21 49 090 98 180 40 06
» 8 80 136					» 8 80 136
Total share capital					Total share capital
» 199 705 399 410 151 02					» 199 705 399 410 151 02
» 5 302 050					» 5 302 050
Retained equity					Retained equity
Other equity					Other equity
» 21 300 295 600 590 348 97					» 21 300 295 600 590 348 97
» 5 697 950					» 5 697 950
Total retained equity					Total retained equity
» 300 295 600 590 348 97					» 300 295 600 590 348 97
» 5 697 950					» 5 697 950

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Total equity			
»	500 000	1 000 000	500 00
» 0	1 000 000		
Liabilities			
Provisions			
Pension liabilities			
»	24 36 090	72 180	113 79
» 4	227 588		
Deferred tax			
»	25 27 343	54 686	5 93
» 0	11 860		
Total provisions			
»	63 433	126 866	119 72
» 4	239 448		
Long-term liabilities			
Other long-term liabilities			
»	16 166 685	333 370	125 37
» 1	250 742		
Total long-term liabilities			
»	166 685	333 370	125 37
» 1	250 742		
Current liabilities			
Trade payables			
»	2 607	5 214	12 85
» 5	25 710		
Tax payables			
»	25 943	1 886	8 20
» 3	16 406		
Unpaid public fees			
»	20 127 504	255 008	95 43
» 7	190 874		
Other short-term debt			
»	23, 26 138 828	277 656	138 41
» 0	276 820		
Total current liabilities			
»	269 882	539 764	254 90
» 5	509 810		
Total liabilities			
»	500 000	1 000 000	500 00
» 0	1 000 000		
Total equity and liabilities			
»	1 000 000	2 000 000	1 000 0
» 00	2 000 000		
<< double-click			
» to launch smart-table designer >>			
»	9 000	18 000	
Balance sheet is out of balance			
»	000	000	
» 0	0		
Norway Regression			
Balance sheet (continued)			

Total equity			
»	500 000	1 000 000	500 00
» 0	1 000 000		
Liabilities			
Provisions			
Pension liabilities			
»	24 36 090	72 180	113 79
» 4	227 588		
Deferred tax			
»	25 27 343	54 686	5 93
» 0	11 860		
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»	63 433	126 866	119 72
» 4	239 448		
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Other long-term liabilities			
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» 1	250 742		
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Trade payables			
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»	25 943	1 886	8 20
» 3	16 406		
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»	23, 26 138 828	277 656	138 41
» 0	276 820		
Total current liabilities			
»	269 882	539 764	254 90
» 5	509 810		
Total liabilities			
»	500 000	1 000 000	500 00
» 0	1 000 000		
Total equity and liabilities			
»	1 000 000	2 000 000	1 000 0
» 00	2 000 000		
<< double-click			
» to launch smart-table designer >>			
»	9 000	18 000	
Balance sheet is out of balance			
»	000	000	
» 0	0		
Norway Regression			
Balance sheet (continued)			

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» 0 June 2024	3 <>	» december 2024	31 D
Exeter, » 19 October 2024 Enter signatory details here Manager 1 CEO Manager 3 Director 2 Norway Regression Cash flow statement Type: Grid / Style: [Balanse Balance Sheet] / Inherit Report Table Settings: » Yes Click here to add data » [E1] [E2] » [E1 As At] [E2 As At]	=	Exeter, » 19 October 2024 Enter signatory details here Manager 1 CEO Manager 3 Director 2 Norway Regression Cash flow statement Type: Grid / Style: [Balanse Balance Sheet] / Inherit Report Table Settings: » Yes Click here to add data » [E1] [E2] » [E1 As At] [E2 As At]	
» 2024-06-30 2023-06-30 2024-06-30 » 2023-06-30	<>	» 2024-12-31 2023-12-31 2024-12-31 » 2023-12-31	
» kr kr kr » kr Cash flow from operating activities Result before tax » 293 465 586 930 294 12 » 2 588 244 Tax paid during period » -7 352 -3 256 78 57 » 0 890 Loss on sale of fixed assets » 900 456 8 78 » 0 80 Profit on sale of fixed assets » -200 456 5 80 » 0 780 Depreciation » 4 550 4 350 8 50 » 0 9 670 Impairment of fixed assets » 1 000 456 7 89 » 0 12 530 Change in inventories, accounts receivable and » trade 87 96 » 0 payables » 569 -3 900 98 » 0 7 850	=	» kr kr kr » kr Cash flow from operating activities Result before tax » 293 465 586 930 294 12 » 2 588 244 Tax paid during period » -7 352 -3 256 78 57 » 0 890 Loss on sale of fixed assets » 900 456 8 78 » 0 80 Profit on sale of fixed assets » -200 456 5 80 » 0 780 Depreciation » 4 550 4 350 8 50 » 0 9 670 Impairment of fixed assets » 1 000 456 7 89 » 0 12 530 Change in inventories, accounts receivable and » trade 87 96 » 0 payables » 569 -3 900 98 » 0 7 850	

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Differences in pension funds / liabilities			
»	-21	-20	78
» 0	780		
Other timing differences			
»	-8 681	-5 527	7 77
» 0	8 850		
»			88 37
» 3			
Total cash flow from operating activities			
»	284 230	579 945	19
» 2	629 674		
Cash flow from investing activities			
Proceeds from sale of fixed assets			
»	700	564	8 96
» 0	5 550		
Payments for the purchase of fixed assets			
»	-500	45 654	8 96
» 0	80		
Proceeds from sale of shares			
»	2 400	66 545	115 23
» 0	850		
Payments on the purchase of shares			
»	0	-2 000	45
» 0	860		
Total cash flow from investing activities			
»	2 600	110 763	133 60
» 0	7 340		
Cash flow from financing activities			
Payment for new long-term debt			
»	456	2 211	87
» 0	6 550		
Payment for new short-term debt			
»	19	546	7 80
» 0	8 960		
Repayment of long term debt			
»	-1 183	-1 365	876 58
» 0	9 080		
Repayment of short term debt			
»	-5 055	-1 200	800 08
» 0	89 660		
Payment of dividends			
»	-10 000	-8 000	8 05
» 0	89 600		
Total cash flow from financing activities			
»	-15 763	-7 808	1 693 38
» 0	203 850		
»			90 20
» 0			
Net cash flow for the year			
»	271 067	682 900	17

Differences in pension funds / liabilities			
»	-21	-20	78
» 0	780		
Other timing differences			
»	-8 681	-5 527	7 77
» 0	8 850		
»			88 37
» 3			
Total cash flow from operating activities			
»	284 230	579 945	19
» 2	629 674		
Cash flow from investing activities			
Proceeds from sale of fixed assets			
»	700	564	8 96
» 0	5 550		
Payments for the purchase of fixed assets			
»	-500	45 654	8 96
» 0	80		
Proceeds from sale of shares			
»	2 400	66 545	115 23
» 0	850		
Payments on the purchase of shares			
»	0	-2 000	45
» 0	860		
Total cash flow from investing activities			
»	2 600	110 763	133 60
» 0	7 340		
Cash flow from financing activities			
Payment for new long-term debt			
»	456	2 211	87
» 0	6 550		
Payment for new short-term debt			
»	19	546	7 80
» 0	8 960		
Repayment of long term debt			
»	-1 183	-1 365	876 58
» 0	9 080		
Repayment of short term debt			
»	-5 055	-1 200	800 08
» 0	89 660		
Payment of dividends			
»	-10 000	-8 000	8 05
» 0	89 600		
Total cash flow from financing activities			
»	-15 763	-7 808	1 693 38
» 0	203 850		
»			90 20
» 0			
Net cash flow for the year			
»	271 067	682 900	17

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» 2 840 864		» 2 840 864
Cash and cash equivalents at 01.07	<>	Cash and cash equivalents at 01.01
» 2 556 748 0 402 99		» 2 556 748 0 402 99
» 0 0		» 0 0
	=	
» 90 60		» 90 60
» 3		» 3
Cash and cash equivalents at 30.06	<>	Cash and cash equivalents at 31.12
» 2 827 815 682 900 16		» 2 827 815 682 900 16
» 2 840 864		» 2 840 864
	=	
» -1 549 1 873 -90 40		» -1 549 1 873 -90 40
» 1		» 1
The cash flow analysis is out of balance		The cash flow analysis is out of balance
» 441 848 66		» 441 848 66
» 7 -437 874		» 7 -437 874
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» o launch smart-table designer >>		» o launch smart-table designer >>
Norway Regression		Norway Regression
Notes to financial statements		Notes to financial statements
Note 1 - Accounting policies		Note 1 - Accounting policies
The Financial Statements have been prepared in		The Financial Statements have been prepared in
» accordance with the Norwegian Accounting Ac		» accordance with the Norwegian Accounting Ac
» t and		» t and
generally accepted accounting principles.		generally accepted accounting principles.
Consolidation		Consolidation
The consolidated accounts include XXXXXXXX and		The consolidated accounts include XXXXXXXX and
» companies over which XXXXXXXX has controlli		» companies over which XXXXXXXX has controlli
» ng		» ng
influence. Controlling influence is normally a		influence. Controlling influence is normally a
» chieved when the group owns more than 50% of		» chieved when the group owns more than 50% of
» the shares		» the shares
in the company, and the group is able to exerc		in the company, and the group is able to exerc
» ise actual control over the company. Minorit		» ise actual control over the company. Minorit
» y interests are		» y interests are
included in the Group's equity. Transactions a		included in the Group's equity. Transactions a
» nd balances between the companies in the gro		» nd balances between the companies in the gro
» up have		» up have
been eliminated. The consolidated accounts hav		been eliminated. The consolidated accounts hav
» e been prepared in accordance with uniform p		» e been prepared in accordance with uniform p
» rinciples, in		» rinciples, in
that the subsidiary follows the same accountin		that the subsidiary follows the same accountin
» g principles as the parent company.		» g principles as the parent company.
The acquisition method is used when accounting		The acquisition method is used when accounting
» for business combinations. Companies that a		» for business combinations. Companies that a
» re bought		» re bought
or sold during the year are included in the co		or sold during the year are included in the co
» nsolidated accounts from the time control is		» nsolidated accounts from the time control is
» achieved and		» achieved and
until control ceases.		until control ceases.

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Associated companies are entities in which the
 » Group has significant (but not decisive) in
 » fluence over the
 financial and operational management (normally
 » at an ownership interest of between 20% and
 » 50%). The
 consolidated financial statements include the
 » Group's share of profit from associates reco
 » gnised in
 accordance with the equity method from the tim
 » e significant influence is achieved and unti
 » l such influence
 ceases.

When the Group's loss share exceeds the invest
 » ment in an associated company, the group's c
 » arrying
 amount is reduced to zero and further losses a
 » re not recognised unless the Group has an ob
 » ligation to
 cover this loss.

Changes in accounting policy

The effect of changes in principles and correc
 » tion of errors in previous financial stateme
 » nts are measured
 at the time of opening balance. Effects of cha
 » nges in equity are recognised against equity
 » . The

comparative figures in the balance sheet are r
 » estated according to the new principles.

Subsidiary / associated company

Subsidiaries and associated companies are acco
 » unted for according to the cost method in th
 » e group
 accounts. The investment is valued at the acqu
 » isition cost of the shares unless impairment
 » has been

necessary. It is written down to fair value wh
 » en the impairment is not assumed to be tempo
 » rary and it is

deemed necessary under the generally accepted
 » accounting principles. Write-downs are rever
 » sed when

the basis for impairment is no longer present.
 Dividends, group contributions and other divid
 » ends from subsidiaries are recognised in the
 » income

statement in the same year as it is allocated
 » in the subsidiary's accounts. If the dividen
 » d / group

contribution exceeds the share of retained ear
 » nings after the date of acquisition, the exc
 » ess amount

Associated companies are entities in which the
 » Group has significant (but not decisive) in
 » fluence over the
 financial and operational management (normally
 » at an ownership interest of between 20% and
 » 50%). The
 consolidated financial statements include the
 » Group's share of profit from associates reco
 » gnised in
 accordance with the equity method from the tim
 » e significant influence is achieved and unti
 » l such influence
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 » ment in an associated company, the group's c
 » arrying
 amount is reduced to zero and further losses a
 » re not recognised unless the Group has an ob
 » ligation to
 cover this loss.

Changes in accounting policy

The effect of changes in principles and correc
 » tion of errors in previous financial stateme
 » nts are measured
 at the time of opening balance. Effects of cha
 » nges in equity are recognised against equity
 » . The

comparative figures in the balance sheet are r
 » estated according to the new principles.

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 » unted for according to the cost method in th
 » e group
 accounts. The investment is valued at the acqu
 » isition cost of the shares unless impairment
 » has been

necessary. It is written down to fair value wh
 » en the impairment is not assumed to be tempo
 » rary and it is

deemed necessary under the generally accepted
 » accounting principles. Write-downs are rever
 » sed when

the basis for impairment is no longer present.
 Dividends, group contributions and other divid
 » ends from subsidiaries are recognised in the
 » income

statement in the same year as it is allocated
 » in the subsidiary's accounts. If the dividen
 » d / group

contribution exceeds the share of retained ear
 » nings after the date of acquisition, the exc
 » ess amount

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represents repayment of invested capital and t » he dividends are deducted from the investmen » t value in the parent company's balance sheet. Sales revenue		represents repayment of invested capital and t » he dividends are deducted from the investmen » t value in the parent company's balance sheet. Sales revenue
Revenue from sale of goods is recognised at th » e time of delivery and the significant risks » and returns have been transferred. The share of sales reve » nues related to future service benefits is r » ecognised as unearned income from the sale, and subsequentl » y recognised as income in accordance with de » livery of the benefits.	<>	Revenue from the sale of goods is recognised i » n the income statement when delivery has tak » en place and the significant risks and rewards have bee » n transferred.
Norway Regression Notes to financial statements (continued) Note 1 - Accounting policies (continued) Sales revenue (continued) Revenue from the sale of services and long-ter » m construction projects are allocated in lin » e with the	=	Norway Regression Notes to financial statements (continued) Note 1 - Accounting policies (continued) Sales revenue (continued) Revenue from the sale of services and long-ter » m construction projects are allocated in lin » e with the
completion rate of the project when the outcom » e of the transaction can be estimated reliab » ly. When the transaction's outcome can not be estimated rel » iably, only revenue corresponding to accrued » project costs will be recognised as income. If it is identif » ied that a project will produce a loss durin » g the period, the estimated loss on the contract will be recogni » sed in full in the income statement.	<>	completion rate of the project when the outcom » e of the transaction can be estimated reliab » ly. Progress is measured as hours accrued in relation to total » estimated hours. When the transaction's out » come can not be estimated reliably, only revenue correspond » ing to accrued project costs will be recogni » sed as income. If it is identified that a project will produc » e a loss during the period, the estimated lo » ss on the contract will be recognised in full in the income statement.
Classification and valuation of balance sheet » items Current assets and current liabilities include » items due for payment within one year after » the balance sheet date, as well as items related to the pr » oduct cycle. Other items are classified as f » ixed assets / long-term liabilities. Current assets are valued at the lower of acqu » isition cost and fair value. Current liabili » ties are recognised at their nominal value.	=	Classification and valuation of balance sheet » items Current assets and current liabilities include » items due for payment within one year after » the balance sheet date, as well as items related to the pr » oduct cycle. Other items are classified as f » ixed assets / long-term liabilities. Current assets are valued at the lower of acqu » isition cost and fair value. Current liabili » ties are recognised at their nominal value at the time of acquisit » ion.
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Fixed assets are valued at acquisition cost. Long-term fixed assets with a limited economic life are amortised according to a reasonable depreciation plan. Fixed assets are written down to fair value if impairment is not expected to be temporary. Long-term liabilities with the exception of other provisions are capitalised at nominal amount.	<>	Fixed assets are valued at acquisition cost, less depreciation and impairment losses. Long-term liabilities are recognised in the balance sheet at their nominal amount at the time of establishment.
Receivables Trade receivables and other receivables are entered in the balance sheet at nominal value after deduction of provisions for expected losses. Provisions for losses are made on the basis of individual assessments of the individual receivables. In addition, for other accounts receivable, an unspecified provision is made to cover expected losses.	=	Receivables Trade receivables and other receivables are entered in the balance sheet at nominal value after deduction of provisions for expected losses. Provisions for losses are made on the basis of individual assessments of the individual receivables. In addition, for other accounts receivable, an unspecified provision is made to cover expected losses on claims.
Inventories Inventories are valued at the lower of cost and fair value (net sales price). Net selling price is the estimated selling price for ordinary operations after deduction of estimated necessary expenses for completion of the sale. Acquisition cost is allocated using the FIFO method and includes expenses incurred in the acquisition of the goods and costs for bringing the goods to the current state and location. Self-manufactured finished goods and goods under construction are valued at full production cost. Distribution expenses are recognised in the income statement on an ongoing basis during manufacturing. Write-downs are made for foreseeable obsolescence. Construction contracts Revenues are based on the percentage of completion, and revenue recognition should reflect earnings. Percentage of completion is used as a measure of earnings. Estimate of the percentage of completion is	=<>	Inventories Inventories are recorded at the lower of cost and net sales price. Net selling price is the estimated selling price for ordinary operations after deduction of estimated necessary expenses for completion of the sale. Acquisition cost is allocated using the FIFO method and includes expenses incurred in the acquisition of the goods and costs for bringing the goods to the current state and location. Self-manufactured finished goods and goods under construction are valued at full production cost. Distribution expenses are recognised in the income statement on an ongoing basis during manufacturing. Write-downs are made for foreseeable obsolescence.

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(continued)

calculated on the basis of completed construct » ion. Completed construction is measured as t » he physical measurement of progress. For projects that have been identified as loss » making, provision is made for the entire ex » pected loss. Norway Regression Notes to financial statements (continued) Note 1 - Accounting policies (continued)		
Currency Transactions in foreign currency are converted » at the rate at the transaction date. Moneta » ry items in foreign currency are translated into Norwegian » kroner using the exchange rate at the balan » ce sheet date. Non-monetary items measured at historical rate » s expressed in foreign currency are translat » ed into Norwegian kroner using the exchange rate at th » e transaction date. Non-monetary items measu » red at fair value expressed in foreign currency are transl » ated at the exchange rate determined on the » measurement date. Exchange rate fluctuations are recognise » d in the income statement during the account » ing period under other financial items. Short-term investments Short-term investments (shares and participati » ons rights classified as current assets) are » valued at the lower of acquisition cost and fair value at th » e balance sheet date. Dividends received and » other dividends from companies are recognised as other financi » al income.	=	Currency Transactions in foreign currency are converted » at the rate at the transaction date. Moneta » ry items in foreign currency are translated into Norwegian » kroner using the exchange rate at the balan » ce sheet date. Non-monetary items measured at historical rate » s expressed in foreign currency are translat » ed into Norwegian kroner using the exchange rate at th » e transaction date. Non-monetary items measu » red at fair value expressed in foreign currency are transl » ated at the exchange rate determined on the » measurement date. Exchange rate fluctuations are recognise » d in the income statement during the account » ing period under other financial items. Short-term investments Short-term investments (shares and participati » ons rights classified as current assets) are » valued at the lower of acquisition cost and fair value at th » e balance sheet date. Dividends received and » other dividends from companies are recognised as other financi » al income.
	-+	Norway Regression
	=	
	-+	Notes to financial statements (continued) Note 1 - Accounting policies (continued)
Fixed assets	=	Fixed assets
Tangible fixed assets are capitalised and depr » eciated over the expected economic life of t » he asset if the estimated useful life of three years and have » a cost price exceeding NOK 15 000. Significa » nt operating assets consisting of significant components of	<>	Tangible fixed assets are capitalised and depr » eciated on a straight-line basis over the ex » pected economic life of the asset. Significant operating asset » s consisting of significant components of di » fferent lifetime are broken down to different depreciation periods

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» different lifetime are broken down to different periods for the various components. Direct maintenance of operating assets is expensed as incurred, while costs or improvements are added to the cost of the asset and depreciated in line with the asset. If the recoverable amount of the asset is lower than the carrying amount, write-downs are made to the recoverable amount. The recoverable amount is the highest of net sales value and value in use. Value in use is the present value of the future cash flows that the asset will generate.		» for the various components. Direct maintenance of operating assets is expensed as incurred, while costs or improvements are added to the cost of the asset and depreciated in line with the asset. If the recoverable amount of the asset is lower than the carrying amount, write-downs are made to the recoverable amount. The recoverable amount is the highest of net sales value and value in use. Value in use is the present value of the future cash flows that the asset expected to generate. Leases Leases/rental agreements where the significant economic risk and control associated with the underlying leased object has been transferred to the lessee are classified as a financial agreement. The associated assets and liabilities are then recorded in the balance sheet as a purchase of an asset with financing. If this is not the case, the agreement is classified as operational and the ongoing lease payments are expensed.
	=	Intangible assets Expenditures for internally produced identifiable intangible assets are capitalised from the time it is probable that the development work will result in an identifiable intangible asset for the company. Purchased intangible assets are capitalised at acquisition cost. Both internally developed and purchased intangible assets are amortised on a straight-line basis over their expected economic useful lives, and are written down to fair value in the event of a decline in value that is not expected to be temporary. Impairment of goodwill is not reversed. If the economic useful life of goodwill cannot be reliably estimated, goodwill is amortised over a maximum of ten years.
Research and development	=	Research and development

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Development costs are capitalised to the extent that a future economic benefit associated with the development of an identifiable intangible asset can be identified and expenses can be measured reliably. Otherwise, such expenses are expensed on an ongoing basis. Capitalised development is depreciated on a straight-line basis over the useful lives. If the economic life of capitalised development cannot be reliably estimated, capitalised development expenses are depreciated over a maximum of ten years. Research expenses are expensed on an ongoing basis.	Development costs are capitalised to the extent that a future economic benefit associated with the development of an identifiable intangible asset can be identified and expenses can be measured reliably. Otherwise, such expenses are expensed on an ongoing basis. Capitalised development is depreciated on a straight-line basis over the useful lives. If the economic life of capitalised development cannot be reliably estimated, capitalised development expenses are depreciated over a maximum of ten years. Research expenses are expensed on an ongoing basis.
Leases A lease is recognised as a finance lease when the significant risks and rewards of ownership have been transferred to ABC Company. In other cases, leases are recognised on an ongoing basis when paying a rental. Intangible assets Externally purchased intangible assets are valued at acquisition cost and depreciated over the expected useful life of the asset, but are written down at fair value through impairment if it is not expected to be temporary. Impairment of goodwill is not reversed. If the economic life of goodwill cannot be estimated reliably, goodwill is amortized over a maximum of ten years. Intangible assets are capitalised with counterparty liabilities related to fixed assets. The obligation established at the time of investment is written back in line with depreciation and thus offsets the effect of the depreciation. Norway Regression Notes to financial statements (continued) Note 1 - Accounting policies (continued)	+-
Pensions Defined benefit pension schemes are assessed at the present value of the future pension benefits.	= Pensions Defined benefit pension schemes are assessed at the present value of the future pension benefits.

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(continued)

» nefits which, for accounting purposes, are deemed to have be » en earned on the balance sheet date. Pension » assets are assessed at fair value. Changes in defined benefit pension obligations » due to changes in pension plans are distrib » uted over the assumed average remaining earning period. Any » gains that arise in connection with uncondit » ional plan changes are used to reduce unrecognised estima » te deviations. Pension accrual, interest cos » t and expected return for the remaining part of the » accounting period are determined based on as » sumptions made at the time of the change.	» nefits which, for accounting purposes, are deemed to have be » en earned on the balance sheet date. Pension » assets are assessed at fair value. Changes in defined benefit pension obligations » due to changes in pension plans are distrib » uted over the assumed average remaining earning period. Any » gains that arise in connection with uncondit » ional plan changes are used to reduce unrecognised estima » te deviations. Pension accrual, interest cos » t and expected return for the remaining part of the » accounting period are determined based on as » sumptions made at the time of the change.
	-+ Norway Regression Notes to financial statements (continued) Note 1 - Accounting policies (continued) Pensions (continued)
The cumulative effect of changes in estimates » and changes in financial and actuarial assum » ptions (actuarial gains and losses) below 10% of the » largest of the pension obligations and pensi » on assets at the beginning of the year is not recognised. When » the cumulative effect is above the 10% limit » at the beginning of the year, the excess over the ass » umed average remaining vesting period is rec » ognised in the income statement. The net pension cost for » the period is classified as salary and pers » onnel costs. Gains or losses arising in connection with the » settlement or substantial curtailment of pe » nsion schemes are recognized in the income statement upon th » e settlement or curtailment. Pension accrual » , interest cost and expected return for the remaining part of » the accounting period are determined based o » n assumptions at the time. Taxes Tax expense consists of tax payable and change » in deferred taxes. Deferred tax / tax benef » it is calculated	= The cumulative effect of changes in estimates » and changes in financial and actuarial assum » ptions (actuarial gains and losses) below 10% of the » largest of the pension obligations and pensi » on assets at the beginning of the year is not recognised. When » the cumulative effect is above the 10% limit » at the beginning of the year, the excess over the ass » umed average remaining vesting period is rec » ognised in the income statement. The net pension cost for » the period is classified as salary and pers » onnel costs. Gains or losses arising in connection with the » settlement or substantial curtailment of pe » nsion schemes are recognized in the income statement upon th » e settlement or curtailment. Pension accrual » , interest cost and expected return for the remaining part of » the accounting period are determined based o » n assumptions at the time. Taxes Tax expense consists of tax payable and change » in deferred taxes. Deferred tax / tax benef » it is calculated

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(continued)

on all differences between the accounting and » tax value of assets and liabilities. Deferre » d tax is calculated at 22% on the basis of the temporary differenc » es that exist between accounting and tax val » ues, as well as tax loss carry forwards at the end of the fisc » al year. Net deferred tax assets are capital » ised to the extent that it is likely that this can be utilised.		on all differences between the accounting and » tax value of assets and liabilities. Deferre » d tax is calculated at 22% on the basis of the temporary differenc » es that exist between accounting and tax val » ues, as well as tax loss carry forwards at the end of the fisc » al year. Net deferred tax assets are capital » ised to the extent that it is likely that this can be utilised.
	-+	Tax payable and deferred tax are recognised di » rectly in equity to the extent that the tax » items relate to items recognised directly in equity.
Cash flow The cash flow statement has been prepared acco » rding to the indirect method. Cash and cash » equivalents include cash, bank deposits and other short-te » rm, liquid placements. Use of estimates Management has used estimates and assumptions » that have affected the income statement and valuation of assets and liabilities, as well a » s uncertain assets and liabilities at the ba » lance sheet date in the preparation of the annual accounts in acco » rdance with generally accepted accounting pr » inciples. Norway Regression Notes to financial statements (continued) Note 2 - Sales revenue Type: Category / Style: [Resultat In » come Statement] / Inherit Report Table Sett » ings: Yes	=	Cash flow The cash flow statement has been prepared acco » rding to the indirect method. Cash and cash » equivalents include cash, bank deposits and other short-te » rm, liquid placements. Use of estimates Management has used estimates and assumptions » that have affected the income statement and valuation of assets and liabilities, as well a » s uncertain assets and liabilities at the ba » lance sheet date in the preparation of the annual accounts in acco » rdance with generally accepted accounting pr » inciples. Norway Regression Notes to financial statements (continued) Note 2 - Sales revenue Type: Category / Style: [Resultat In » come Statement] / Inherit Report Table Sett » ings: Yes
» [E1] » [E2]	<>	» [E1] » [E2]
» [E1 Year Ended] [E2 Yea » r Ended]	=	» [E1 Year Ended] [E2 Yea » r Ended]
» 2024 2023 2024 » 2023 » kr kr kr » kr	<>	» 2024 2023 2024 » 2023 » kr kr kr » kr
Distribution business area	=	Distribution business area
Merchandise » 593 1 186 11 302 » 22 604 Goods produced	<>	Merchandise » 593 1 186 11 302 » 22 604 Goods produced

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» 11 272 22 544 7 442		» 11 272 22 544 7 442
» 14 884		» 14 884
» 11 865 23 730 18 744		» 11 865 23 730 18 744
» 37 488		» 37 488
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» [E1]	<>	» [E1]
» [E2]		» E2]
» [E1 Year Ended] [E2 Year Ended]	=	» [E1 Year Ended] [E2 Year Ended]
» 2024 2023 2024	<>	» 2024 2023 2024
» 2023		» 2023
» kr kr kr		» kr kr kr
» kr		» kr
Geographical distribution	=	Geographical distribution
Norway	<>	Norway
» 28 100 40 200 78 560		» 28 100 40 200 78 560
» 9 970		» 9 970
Foreign		Foreign
» 1 280 4 047 4 560		» 1 280 4 047 4 560
» 780		» 780
» 29 380 44 247 83 120		» 29 380 44 247 83 120
» 10 750		» 10 750
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		» -17 515 -20 517 -64 376
		» 26 738
Note 3 - Staff cost and remuneration to the auditor	=	Note 3 - Staff cost and remuneration to the auditor
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» [E1]	<>	» [E1]
» [E2]		» E2]
» [E1 Year Ended] [E2 Year Ended]	=	» [E1 Year Ended] [E2 Year Ended]

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»	2024	2023	2024	<>	»	2024	2023	2024
»	2023				»	2023		
»	kr	kr	kr		»	kr	kr	kr
»	kr				»	kr		
Salary					Salary			
»	-6 373	-12 746	-3 751		»	-6 373	-12 746	-3 751
»	-7 502				»	-7 502		
Employer's declaration					Employer's declaration			
»	-14 581	-29 162	-7 845		»	-14 581	-29 162	-7 845
»	-15 690				»	-15 690		
Pension costs					Pension costs			
»	-6 928	-13 856	-3 084		»	-6 928	-13 856	-3 084
»	-6 168				»	-6 168		
Other benefits					Other benefits			
»	-19 098	-38 196	-20 085		»	-19 098	-38 196	-20 085
»	-40 170				»	-40 170		
Total					Total			
»	-46 980	-93 960	-34 765		»	-46 980	-93 960	-34 765
»	-69 530				»	-69 530		
<< double-click to » launch smart-table designer >> Average number of employees was 654 i 2024 og » 6 544 in 2023.				=	<< double-click to » launch smart-table designer >> Average number of employees was 654 i 2024 og » 6 544 in 2023.			
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Norway Regression Notes to financial statements (continued) Note 3 - Staff cost and remuneration to the au » ditor (continued)				=	Norway Regression Notes to financial statements (continued) Note 3 - Staff cost and remuneration to the au » ditor (continued)			
				<>	Insert text Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data			
»	General				»	General		
[E1]	Manager				[E1]	Manager		
»	Board				»	Board		
30 juni					31 desember			
»	kr				»	kr		
»	kr				»	kr		
2024				=	2024			
Salary				<>	Salary			
»	-3 26				»	-3 267		
» 7	1				» 1			
Pension costs					Pension costs			
»	-10 01				»	-10 012		

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» 2 Other remuneration » » 7 -3 524	2 -16 87
» launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	= » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
» General [E1] » Manager » Board 30 juni » kr » kr	<> » General [E1] » Manager » Board 31 desember » kr » kr
2023	= 2023
Salary » -2 98 » 0 7 850 Pension costs » -13 85 » 6 8 750 Other remuneration » -33 75 » 4 -110	<> Salary » -2 980 » 7 850 Pension costs » -13 856 » 8 750 Other remuneration » -33 754 » -110
» launch smart-table designer >>	= » launch smart-table designer >>
	-+ Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » General [E2] » Manager » Board 31 desember » kr » kr 2024 Salary » -1 777 » 8 750 Pension costs » -3 084 » 780 Other remuneration » -2 967 » -3 469 » launch smart-table designer >>

		Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » [E2] » » General » Manager » Board 31 desember » » kr 2023 Salary » -3 554 » 7 850 Pension costs » -6 168 » 7 850 Other remuneration » -5 934 » -6 938 << double-click to » launch smart-table designer >> Norway Regression Notes to financial statements (continued) Note 3 - Staff cost and remuneration to the au » ditor (continued)
Loans and collateral to related parties	=	Loans and collateral to related parties
The group has issued loans to shareholder in v		The group has issued loans to shareholder in v
» iolation of the Companies Act §8-7 as there		» iolation of the Companies Act §8-7 as there
» is no		» is no
satisfactory security for the loan amount. Loa	<>	satisfactory security for the loan amount. Loa
» n balance at 30.06.24 amounts to NOK 200.		» n balance at 31.12.24 amounts to NOK 200.
The group has no loans or guarantees in favour	=	The group has no loans or guarantees in favour
» of related parties.		» of related parties.
Insert text		Insert text
Options		Options
Since 2010, the group has had an annual option		Since 2010, the group has had an annual option
» program with cash settlement for certain ex		» program with cash settlement for certain ex
» ecutives and		» ecutives and
key employees, where the terms of reference ar		key employees, where the terms of reference ar
» e linked to specific non-market performance		» e linked to specific non-market performance
» goals in		» goals in
addition to employment conditions. The vesting		addition to employment conditions. The vesting
» period is two to three years. Options can b		» period is two to three years. Options can b
» e exercised up		» e exercised up
to three years after vesting at certain fixed		to three years after vesting at certain fixed
» dates each year. Redemption price is set at		» dates each year. Redemption price is set at
» 10% above market		» 10% above market
price of shares in the parent company at the g		price of shares in the parent company at the g
» rant date.		» rant date.
The option programs include a total of 1 emplo		The option programs include a total of 1 emplo

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(continued)

» yee at the group at year end.

Insert text

The fair value of services received in return

» for the options is measured by reference to

» the fair value of

the options. The estimate of the fair value of

» services received is measured based on the

» binomial model

or the Monte Carlo model.

The models are based on the following assumpti

» ons:

• The expected life expectancy of the opt

» ions is based on history and expectations of

redemption, as well as contractual term

» s

• Risk-free interest rates derive from go

» vernment bonds of equivalent duration

• The rate of return is based on expectat

» ions of future dividends

• Expected volatility of the stock price

» is based on a mixture of implicit volatility

» from traded

options with similar useful lives and r

» edemption price, as well as historical volat

» ility with the

same expected useful life as options gr

» anted

Norway Regression

Notes to financial statements (continued)

Note 3 - Staff cost and remuneration to the au

» ditor (continued)

Options (continued)

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» andard / Inherit Report Table Settings: Yes

Click here to enter data

» Number Cost for

[E1]

» of options the year

» Commitment

30 juni

» kr

» kr

2024

Options A

» 10

» 100 1 000

Options B

» 20

» 200 2 000

» yee at the group at year end.

Insert text

The fair value of services received in return

» for the options is measured by reference to

» the fair value of

the options. The estimate of the fair value of

» services received is measured based on the

» binomial model

or the Monte Carlo model.

The models are based on the following assumpti

» ons:

• The expected life expectancy of the opt

» ions is based on history and expectations of

redemption, as well as contractual term

» s

• Risk-free interest rates derive from go

» vernment bonds of equivalent duration

• The rate of return is based on expectat

» ions of future dividends

• Expected volatility of the stock price

» is based on a mixture of implicit volatility

» from traded

options with similar useful lives and r

» edemption price, as well as historical volat

» ility with the

same expected useful life as options gr

» anted

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<>

» Number Cost f

» or

[E1]

» of options the ye

» ar Commitment

31 desember

» kr

» kr

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2024

<>

Options A

» 10

» 100 1 000

Options B

» 20

» 200 2 000

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Total				Total			
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				=+	Norway Regression Notes to financial statements (continued) Note 3 - Staff cost and remuneration to the au » ditor (continued) Options (continued)		
»	Number	Cost for		=	»	Number	Cost for
[E1]				<>	[E1]		
»	of options	the year		»	of options	the year	
» Commitment				»	Commitment		
30 juni				»	31 desember		
»		kr		»			
»	kr			»	kr	kr	
2023				=	2023		
Options A				<>	Options A		
»		30		»		30	
» 300	3 000			»	300	3 000	
Options B				Options B			
»		40		»		40	
» 400	4 000			»	400	4 000	
Total				Total			
»		70		»		70	
» 700	7 000			»	700	7 000	
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»	Number	Cost for		»	Number	Cost for	
[E2]				<>	[E2]		
»	of options	the year		»	of options	the year	
» Commitment				»	Commitment		
30 juni				»	31 desember		
»		kr		»			
»	kr			»	kr	kr	
2024				=	2024		
Options A				<>	Options A		
»		11		»		11	
» 110	1 100			»	110	1 100	
Options B				Options B			
»		22		»		22	

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» 220 2 200 Total » 33 » 330 3 300	=	» 220 2 200 Total » 33 » 330 3 300
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
Norway Regression Notes to financial statements (continued) Note 3 - Staff cost and remuneration to the au » ditor (continued) Options (continued)	<>	
» Number Cost for [E2] » of options the year » Commitment 30 juni » » kr kr		» Number Cost for [E2] » of options the year » Commitment 31 desember » » kr kr
2023	=	2023
Options A » 33 » 330 3 300 Options B » 44 » 440 4 400 Total » 77 » 770 7 700	<>	Options A » 33 » 330 3 300 Options B » 44 » 440 4 400 Total » 77 » 770 7 700
<< double-click to » launch smart-table designer >> Option costs are classified as payroll costs a » nd are reported against current liabilities. Type: Category / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes	=	<< double-click to » launch smart-table designer >> Option costs are classified as payroll costs a » nd are reported against current liabilities. Type: Category / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes
	<>	Norway Regression Notes to financial statements (continued) Note 3 - Staff cost and remuneration to the au » ditor (continued)
» [E1] » [E2]		» [E1] » [E2]
» [E1 Year Ended] [E2 Yea » r Ended]	=	» [E1 Year Ended] [E2 Yea » r Ended]
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»	2024	2023	2024		»	2024	2023	2024
»	2023				»	2023		
Remuneration to the auditor, including VAT, is divided into the following:				=	Remuneration to the auditor, including VAT, is divided into the following:			
»	kr	kr		<>	»	kr	kr	kr
»	kr				»	kr		
Statutory audit					Statutory audit			
»	-3 032	-6 064			»	-3 032	-6 064	-2 153
»	-2 153	-4 306			»	-4 306		
Other assisted					Other assisted			
»	-9 059	-18 118	-11 987		»	-9 059	-18 118	-11 987
»	-23 974				»	-23 974		
<< double-click to launch smart-table designer >> VAT is not included in the audit fee. Insert text Norway Regression Notes to financial statements (continued) Note 4 - Other operating expense Type: Grid / Style: [Resultat Income Statement] / Inherit Report Table Set » tings: Yes Click here to add data				=	<< double-click to launch smart-table designer >> VAT is not included in the audit fee. Insert text Norway Regression Notes to financial statements (continued) Note 4 - Other operating expense Type: Grid / Style: [Resultat Income Statement] / Inherit Report Table Set » tings: Yes Click here to add data			
»	[E1]		[E2]	<>	»	[E1]		[E2]
»	[E1 Year Ended]		[E2 Year Ended]		»	[E1 Year Ended]		[E2 Year Ended]
»	2024	2023	2024		»	2024	2023	2024
»	2023				»	2023		
»	kr	kr	kr		»	kr	kr	kr
»	kr				»	kr		
Specification of other operating costs				=	Specification of other operating costs			
Specification of other operating costs				<>	Freight, transport costs and insurance			
»	100	200	400		»	-1 553	-3 106	-18
»	500				»	-36		
					Specification of other operating costs			
					»	100	200	400
					»	500		
					Customs and forwarding costs for goods shipped			
					»	-2 060	-4 120	-2 630
					»	-5 260		
					Other freight and transport costs for sales			
					»	-7 048	-14 096	-1 365
					»	-2 730		
					Electricity			
					»	-7 878	-15 756	-4 332
					»	-8 664		
					Gas			

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(continued)

»	-7 709	-15 418	-7 588
»	-15 176		
Rent of premises			
»	-18	-36	-1 790
»	-3 580		
Renovation, water, sewage, etc.			
»	-4 379	-8 758	-1 333
»	-2 666		
Lighting			
»	-2 488	-4 976	-131
»	-262		
Heating			
»	-10 276	-20 552	-3 392
»	-6 784		
Cleaning			
»	-1 683	-3 366	-36
»	-72		
Other costs for premises			
»	-188	-376	-6 221
»	-12 442		
Computer equipment			
»	-2 324	-4 648	-982
»	-1 964		
Repair and maintenance of buildings			
»	-2 696	-5 392	-5 434
»	-10 868		
Repair and maintenance of equipment			
»	-2 595	-5 190	-1 721
»	-3 442		
Repair and maintenance of other			
»	-281	-562	-586
»	-1 172		
Audit fees			
»	-3 032	-6 064	-2 153
»	-4 306		
Fees for other assistance from auditors			
»	-9 059	-18 118	-11 987
»	-23 974		
Accounting fees			
»	-3 214	-6 428	-2 433
»	-4 866		
Fees for legal assistance, deductible			
»	-2 731	-5 462	-2 463
»	-4 926		
Office supplies			
»	-6 413	-12 826	-6 625
»	-13 250		
Newspapers, magazines, books, etc.			
»	-4 109	-8 218	-7 244
»	-14 488		
Meetings, courses, updates, etc.			
»	-2 273	-4 546	-5 498

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(continued)

				»	-10 996		
				Telephone			
				»	-5 670	-11 340	-2 057
				»	-4 114		
				Postage			
				»	-10 036	-20 072	-969
				»	-1 938		
				Fuel for means of transport 1			
				»	-9 686	-19 372	-36
				»	-72		
				Maintenance for means of transport 1			
				»	-2 030	-4 060	-13 921
				»	-27 842		
				Insurance for means of transport 1			
				»	-2 050	-4 100	-5 115
				»	-10 230		
				Other costs for means of transport 1			
				»	-2 408	-4 816	-1 781
				»	-3 562		
				Travel expenses, not reportable			
				»	-5 458	-10 916	-109
				»	-218		
				Diet expenses, not reportable			
				»	-1 459	-2 918	-82
				»	-164		
				Advertising			
				»	-6 283	-12 566	-4 765
				»	-9 530		
				Representation, deductible			
				»	-4 144	-8 288	-774
				»	-1 548		
				Representation, not deductible			
				»	-9 056	-18 112	-9 465
				»	-18 930		
				Gift, deductible			
				»	-3 684	-7 368	-9 206
				»	-18 412		
				Bank and card fees			
				»	-506	-1 012	-9 603
				»	-19 206		
				Loss on disposal of fixed assets			
				»	-320	-640	-2 917
				»	-5 834		
				Loss on receivables, deductible			
				»	-6 612	-13 224	-4
				»	-8		
				Norway Regression			
»	100	200	400				
»	500						
				Notes to financial statements (continued)			
				=			

	-+	Note 4 - Other operating expense (continued)
		» [E1] [
		» E2]
		» [E1 Year Ended] [E2 Year
		» r Ended]
		» 2024 2023 2024
		» 2023
		» kr kr kr
		» kr
		» -153 309 -306 618 -136 366
		» -273 032
		The table is out of balance compared to the category
		» -100 -200 -400
		» -500
<< double-click to » launch smart-table designer >>	=	<< double-click to » launch smart-table designer >>
	-+	Norway Regression Notes to financial statements (continued)
Note 5 - Leases ABC AS leases premises at Sommerveien 10 in St » avanger to ABC Datter AS. The group rents lo » cally on Vinterveien 10 in Oslo. Insert text Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data	=	Note 5 - Leases ABC AS leases premises at Sommerveien 10 in St » avanger to ABC Datter AS. The group rents lo » cally on Vinterveien 10 in Oslo. Insert text Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data
» [		» [
» E1]		» E1]
» [E1 Year		» [E1 Year
» ar Ended]		» ar Ended]
» 2024		» 2024
» 2023		» 2023
» Lease expiry kr		» Lease expiry kr
» kr		» kr
The company leases the following premises:		The company leases the following premises:
» 13 august		» 13 august
A property		A property
» 2025 12 020		» 2025 12 020
» 12 000		» 12 000

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• The company is renting the following premises: Storage unit » 29 april 2027 200 » 100 << double-click to » launch smart-table designer >> Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data » [» E2] » [E2 Ye » ar Ended] » 2024 » 2023 » Lease expiry kr » kr The company leases the following premises: A property » 29 juli 2026 8 750 » 560 • The company is renting the following premises: » 3 august Storage unit » 2028 300 » 400 << double-click to » launch smart-table designer >>		• The company is renting the following premises: Storage unit » 29 april 2027 200 » 100 << double-click to » launch smart-table designer >> Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data » [» E2] » [E2 Ye » ar Ended] » 2024 » 2023 » Lease expiry kr » kr The company leases the following premises: A property » 29 juli 2026 8 750 » 560 • The company is renting the following premises: » 3 august Storage unit » 2028 300 » 400 << double-click to » launch smart-table designer >>
Norway Regression Notes to financial statements (continued) Note 5 - Leases (continued)	+-	
Note 6 - Bad debts	=	Note 6 - Bad debts
Type: Category / Style: [Resultat Inc » ome Statement] / Inherit Report Table Setti » ngs: Yes	<>	Type: Category / Style: [Resultat In » come Statement] / Inherit Report Table Sett » ings: Yes
» [E1] » E2]	=	» [E1] » E2]
» [E1 Year Ended] [E2 Yea » r Ended] » 2024 2023 2024	<>	» [E1 Year Ended] [E2 Ye » ar Ended] » 2024 2023 2024

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(continued)

» 2023 » kr kr kr » kr		» 2023 » kr kr kr » kr
Provisions for losses on receivables comprise » at the end of the year: » -19 885 -39 770 -2 089 » -4 178	=	Provisions for losses on receivables comprise » at the end of the year: » -19 885 -39 770 -2 089 » -4 178
<< double-click to » launch smart-table designer >> The group had expensed NOK -2 089 in losses on » receivables in 2024.	=	<< double-click to » launch smart-table designer >> The group had expensed NOK -2 089 in losses on » receivables in 2024.
	-+	Norway Regression Notes to financial statements (continued) Note 6 - Bad debts (continued)
The group has no expensed loss receivables in » 2024. Insert text Norway Regression Notes to financial statements (continued) Note 7 - Financial income Type: Grid / Style: [Resultat Inco » me Statement] / Inherit Report Table Sett » gs: Yes Click here to add data » [E1] [E2] » [E1 Year Ended] [E2 Year Ended] » 2024 2023 2024 » 2023 Specification of financial income » kr kr kr » kr Income on investment in subsidiaries and assoc » iated companies » 8 227 16 454 4 186 » 8 372 Interest income » 497 994 3 711 » 7 422 Other financial income » 7 656 15 312 13 260 » 26 520 Value increase of financial instruments measur » ed at fair	=	The group has no expensed loss receivables in » 2024. Insert text Norway Regression Notes to financial statements (continued) Note 7 - Financial income Type: Grid / Style: [Resultat Inco » me Statement] / Inherit Report Table Sett » gs: Yes Click here to add data » [E1] [E2] » [E1 Year Ended] [E2 Year Ended] » 2024 2023 2024 » 2023 Specification of financial income » kr kr kr » kr Income on investment in subsidiaries and assoc » iated companies » 8 227 16 454 4 186 » 8 372 Interest income » 497 994 3 711 » 7 422 Other financial income » 7 656 15 312 13 260 » 26 520 Value increase of financial instruments measur » ed at fair

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value, unrealized			
»	421	842	2 452
»	4 904		
»	16 801	33 602	23 609
»	47 218		
<< double-click to			
» launch smart-table designer >>			
Norway Regression			
Notes to financial statements (continued)			
Note 8 - Financial expenses			
Type: Grid / Style: [Resultat Inc			
» ome Statement] / Inherit Report Table Setti			
» ngs: Yes			
Click here to add data			
»	[E1]		
»	[E2]		
»	[E1 Year Ended]	[E2 Ye	
»	ar Ended]		
»	2024	2023	2024
»	2023		
Specification of financial costs			
»	kr	kr	kr
»	kr		
Interest expense			
»	-6 479	-12 958	-5 415
»	-10 830		
Other financial cost			
»	-4 919	-9 838	-6 338
»	-12 676		
Value reduction of financial instruments measu			
» red at fair			
value, unrealized			
»	-10 374	-20 748	-5 744
»	-11 488		
»	-21 772	-43 544	-17 497
»	-34 994		
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» launch smart-table designer >>			
Note 9 - Intangible assets			
Type: Grid / Style: Non-St			
» andard / Inherit Report Table Settings: Yes			
Click here to enter data			
		R	
» esearch			
»	and		
[E1]		de	

value, unrealized			
»	421	842	2 452
»	4 904		
»	16 801	33 602	23 609
»	47 218		
<< double-click to			
» launch smart-table designer >>			
Norway Regression			
Notes to financial statements (continued)			
Note 8 - Financial expenses			
Type: Grid / Style: [Resultat Inc			
» ome Statement] / Inherit Report Table Setti			
» ngs: Yes			
Click here to add data			
»	[E1]		
»	[E2]		
»	[E1 Year Ended]	[E2 Ye	
»	ar Ended]		
»	2024	2023	2024
»	2023		
Specification of financial costs			
»	kr	kr	kr
»	kr		
Interest expense			
»	-6 479	-12 958	-5 415
»	-10 830		
Other financial cost			
»	-4 919	-9 838	-6 338
»	-12 676		
Value reduction of financial instruments measu			
» red at fair			
value, unrealized			
»	-10 374	-20 748	-5 744
»	-11 488		
»	-21 772	-43 544	-17 497
»	-34 994		
<< double-click to			
» launch smart-table designer >>			
Note 9 - Intangible assets			
Type: Grid / Style: Non-St			
» andard / Inherit Report Table Settings: Yes			
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		R	
» esearch			
»	and		
[E1]		de	

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(continued)

» velopment Patents Licence Goodwill		» velopment Patents Licence Goodwill
» Sum		» Sum
30 juni	<>	31 desember
» kr kr kr kr		» kr kr kr kr
» kr		» kr
2024	=	2024
Acquisition costs at 01.07	<>	Acquisition costs at 01.01
» 714 216 161 570 165 968 49 682		» 714 216 161 570 165 968 49 682
» 1 091 436		» 1 091 436
Acquisition costs at the end of the year	=	Acquisition costs at the end of the year
» 10 20 30		» 10 20 30
» 40 100		» 40 100
Acc.depreciation 30.06	<>	Acc.depreciation 31.12
» 12 13 14		» 12 13 14
» 15 54		» 15 54
Carrying amount at the end of the year	=	Carrying amount at the end of the year
» 387 689 132 379 90 815 36 520		» 387 689 132 379 90 815 36 520
» 647 403		» 647 403
Depreciation for the year	<>	Amortisation for the year
» -4 530 -1 838 5 934 6 557		» -4 530 -1 838 5 934 6 557
» 6 123		» 6 123
		The table is out of balance compared to the category
		» -326 549 -29 224 -75 197 -13 217
		» -444 187
<< double-click to launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data R » esearch » and [E1] de » velopment Patents Licence Goodwill » Sum	=	<< double-click to launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data R » esearch » and [E1] de » velopment Patents Licence Goodwill » Sum
30 juni	<>	31 desember
» kr kr kr kr		» kr kr kr kr
» kr		» kr
		2023
		Norway Regression
		Notes to financial statements (continued) Note 9 - Intangible assets (continued) R » esearch » and

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(continued)

» 800 57 805 41 560 8 7	» 800 57 805 41 560 8 700
» 00 108 865	» 108 865
Carrying amount at the end of the year	Carrying amount at the end of the year
» 30 581 51 594 7 831 11 6	» 30 581 51 594 7 831 11 679
» 79 101 685	» 101 685
Depreciation for the year	Amortisation for the year
» -4 341 -680 7 831 3 2	» -4 341 -680 7 831 3 278
» 78 6 088	» 6 088
	The table is out of balance compared to
	» -1 000
	» -1 189
	the category
	» 251 -110 199 -50 271 -29 079
	» 800
<< double-click	<< double-click to
» to launch smart-table designer >>	» launch smart-table designer >>
Type: Grid / Style: Non-St	Type: Grid / Style: Non-St
» andard / Inherit Report Table Settings: Yes	» andard / Inherit Report Table Settings: Yes
Click here to enter data	Click here to enter data
R	R
» esearch	» esearch
» and	» and
[E2] de	[E2] de
» velopment Patents Licence Goodwil	» velopment Patents Licence Goodwill
» l Sum	» Sum
30 juni	31 desember
» kr kr kr kr	» kr kr kr kr
» kr	» kr
2023	= 2023
Acquisition costs at 01.07	<> Acquisition costs at 01.01
» 3 445 5 56	» 3 445 5 56
» 46 3 552	» 46 3 552
Acquisition costs at the end of the year	Acquisition costs at the end of the year
» 7 880 48 780 780 608 9	» 7 880 48 780 780 608 960
» 60 666 400	» 666 400
Acc.depreciation 30.06	Acc.depreciation 31.12
» 700 85 250 75 100 96 0	» 700 85 250 75 100 96 000
» 00 257 050	» 257 050
Carrying amount at the end of the year	Carrying amount at the end of the year
» 61 162 103 188 15 662 23 3	» 61 162 103 188 15 662 23 358
» 58 203 370	» 203 370
Depreciation for the year	Amortisation for the year
» -8 682 -680 15 662 6 5	» -8 682 -680 15 662 6 556
» 56 12 856	» 12 856
	The table is out of balance compared to
	the category
	» 49 137 -30 847 -60 274 -681 648
	» -723 632
<< double-click	<< double-click to
» to launch smart-table designer >>	» launch smart-table designer >>

Goodwill has an estimated useful life of 5 years and is depreciated linearly over the useful lives. The goodwill relates entirely to the purchase of the business of ABC Daughter AS. Insert text Note 10 - Fixed assets Type: Grid / Style: Non-Standard / Inherit Report Table Settings: Yes Click here to enter data	=	Goodwill has an estimated useful life of 5 years and is depreciated linearly over the useful lives. The goodwill relates entirely to the purchase of the business of ABC Daughter AS. Insert text Note 10 - Fixed assets Type: Grid / Style: Non-Standard / Inherit Report Table Settings: Yes Click here to enter data
Land, buildings » Ships, Operating and other » rigs, equipment » aircraft and other [E1] » etc. assets » Total 30 juni » kr » kr 2024 Acquisition costs at the start of the year » 12 13 » 1 48 Additions » 22 23 » 1 88 Disposal of assets » 32 33 » 1 128	+ -	
Norway Regression Notes to financial statements (continued) Note 10 - Fixed assets (continued) Land, buildings » Ships, Operating and other » rigs, equipment » aircraft and other [E1] » etc. assets » Total 30 juni » kr » kr 2024	=	Norway Regression Notes to financial statements (continued) Note 10 - Fixed assets (continued) Land, buildings » Ships, Operating and other » rigs, equipment » aircraft and other [E1] » etc. assets » Total 31 desember » kr » kr 2024
	< >	

Acquisition costs at		Acquisition costs at
	<>	the start of the year1011
		»12131
		»148
		Additions2021
		»22231
		»188
		Disposal of assets3031
		»32331
		»1128
		Acquisition costs
		at the end of the
		year
the end of the year6063		6063
»66693		»66693
»3264		»3264
Accumulated depreciation at the end of the year300320	=	Accumulated depreciation at the end of the year300320
»3403602		»3403602
»21324		»21324
Carrying amount at	<>	Carrying amount
		at the end of the
		year
the end of the year360383		360383
»4064295		»4064295
»51588		»51588
Depreciation for the year200210	=	Depreciation for the year200210
»2202301		»2202301
»1862		»1862
	-+	The table is out of balance compared to the
		»-1221
		»-2104
		category-350985-158350
		»587-3732705
		»5182
<< double-click	=	<< double-click
» to launch smart-table designer >>		» to launch smart-table designer >>
Type: Grid / Style: Non-St		Type: Grid / Style: Non-St
» andard / Inherit Report Table Settings: Yes		» andard / Inherit Report Table Settings: Yes
Click here to enter data		Click here to enter data
Land,		Land,
buildings		buildings
» Ships, Operating and other		» Ships, Operating and other
» rigs, equipment		» rigs, equipment
real Plant and		real Plant and
» aircraft and other		» aircraft and other
[E1] estate machinery		[E1] estate machinery

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(continued)

» etc. assets Extra1 Extra2	» etc. assets Extra1 Extra2
» Total	» Total
30 juni kr kr	<> 31 desember kr kr
» kr kr kr	» kr kr kr
» kr	» kr
2023	= 2023
Acquisition costs at the start of the year 220 780	Acquisition costs at the start of the year 220 780
» 870 780 1	» 870 780 1
» 1 2 652	» 1 2 652
Additions 580 4 750	Additions 580 4 750
» 7 890 780 1	» 7 890 780 1
» 1 14 002	» 1 14 002
Disposal of assets 690 450	Disposal of assets 690 450
» 4 560 86 870 1	» 4 560 86 870 1
» 1 92 572	» 1 92 572
	<> Norway Regression
	Notes to financial statements (continued)
	Note 10 - Fixed assets (continued)
	Land, buildings
	» Ships, Operating and other
	» rigs, equipment
	» aircraft and other real Plant and
	[E1] estate machinery
	» etc. assets Extra1 Extra2
	» Total
	31 desember kr kr
	» kr kr kr
	» kr
	2023
Acquisition costs at	Acquisition costs
the end of the year 1 490 5 980	at the end of the year 1 490 5 980
» 13 320 88 430 3	» 13 320 88 430 3
» 3 109 226	» 3 109 226
Accumulated depreciation at the	= Accumulated depreciation at the
end of the year 8 700 45 820	<> end of the year 8 700 45 820
» 8 670 1 230 2	» 8 670 1 230 2
» 2 64 424	» 2 64 424
Carrying amount at	Carrying amount
the end of the year 10 190 51 800	at the end of the year 10 190 51 800
» 21 990 89 660 5	» 21 990 89 660 5
» 5 173 650	» 5 173 650
Depreciation for the	= Depreciation for the
year 7 850 45 060	<> year 7 850 45 060
» 780 450 1	» 780 450 1
» 1 54 142	» 1 54 142

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		The table is out of balance compared to the » -2 421 » -4 037 category -692 500 -265 666 » 996 -657 738 5 » 5 890
<< double-click » to launch smart-table designer >>		<< double-click t » o launch smart-table designer >>
Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data		
Norway Regression Notes to financial statements (continued) Note 10 - Fixed assets (continued)	=	Norway Regression Notes to financial statements (continued) Note 10 - Fixed assets (continued)
	- +	Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
» Land, » buildings Ships, » Operating » and other rigs, » equipment » real Plant and aircra » ft and other » estate machinery etc. » assets Lifetime » 10 20 » 30 40 Depreciation method » 50 60 » 70 80 << double-click » to launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data Land, » buildings » Ships, Operating » and other » rigs, equipment » real Plant and » aircraft and other [E2] estate machinery	=	» Land, » buildings Ships, » Operating » and other rigs, » equipment » real Plant and aircra » ft and other » estate machinery etc. » assets Lifetime » 10 20 » 30 40 Depreciation method » 50 60 » 70 80 << double-click » to launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data Land, » buildings » Ships, Operating » and other » rigs, equipment » real Plant and » aircraft and other [E2] estate machinery

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» etc. assets Extra1 Extra2	» etc. assets Extra1 Extra2
» Total	» Total
30 juni kr kr	<> 31 desember kr kr
» kr kr kr kr	» kr kr kr kr
» kr	» kr
2024	= 2024
Acquisition costs at the start of the year 199 388 54 718	Acquisition costs at the start of the year 199 388 54 718
» 161 244 345 1	» 161 244 345 1
» 1 415 697	» 1 415 697
Additions 7 800 80	<> Additions 7 800 80
» 1 230 860 1	» 1 230 860 1
» 1 9 972	» 1 9 972
Disposal of assets 870 780	= Disposal of assets 870 780
» 456 780 780 1	» 456 780 780 1
» 1 459 212	» 1 459 212
Acquisition costs at the end of the year 208 058 55 578	<> Acquisition costs at the end of the year 208 058 55 578
» 619 254 1 985 3	» 619 254 1 985 3
» 3 884 881	» 3 884 881
Accumulated depreciation at the end of the year 9 590 5 340	= Accumulated depreciation at the end of the year 9 590 5 340
» 1 340 12 360 2	» 1 340 12 360 2
» 2 28 634	» 2 28 634
Carrying amount at the end of the year 217 648 60 918	<> Carrying amount at the end of the year 217 648 60 918
» 620 594 14 345 5	» 620 594 14 345 5
» 5 913 515	» 5 913 515
Depreciation for the year 630 4 560	= Depreciation for the year 630 4 560
» 570 4 560 1	» 570 4 560 1
» 1 10 322	» 1 10 322
	+ -
	The table is out of balance compared to the category 18 260 6 200
	» 539 972 -359 354 5
	» 5 205 088
<< double-click » to launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	= << double-click » to launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
» Land, buildings » Ships, Operating and other	+ -

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(continued)

» rigs, equipment » aircraft and other [E2] estate machinery » etc. assets Extra1 Extra2 » Total 30 juni kr kr » kr kr kr kr » kr 2023 Acquisition costs at the start of the year 12 34 » 45 23 1 » 1 116 Additions 7 850 7 850 » 780 450 1 » 1 16 932 Disposal of assets 450 780 » 780 786 570 1 » 1 788 582		
Norway Regression Notes to financial statements (continued) Note 10 - Fixed assets (continued)	=	Norway Regression Notes to financial statements (continued) Note 10 - Fixed assets (continued)
Land,	<>	Land,
» Ships, Operating buildings and other » rigs, equipment real Plant and » aircraft and other	=	» Ships, Operating buildings and other » rigs, equipment real Plant and » aircraft and other
[E2] estate machinery » etc. assets Extra1 Extra2 » Total 30 juni kr kr » kr kr kr kr » kr	<>	[E2] estate machinery » etc. assets Extra1 Extra2 » Total 31 desember kr kr » kr kr kr kr » kr
2023 Acquisition costs at	=	2023 Acquisition costs at
the end of the year 8 312 8 664 » 1 605 787 043 3 » 3 805 630	<>	the start of the year 12 34 » 45 23 1 » 1 116 Additions 7 850 7 850 » 780 450 1 » 1 16 932 Disposal of assets 450 780 » 780 786 570 1 » 1 788 582 Acquisition costs at the end of the year 8 312 8 664 » 1 605 787 043 3 » 3 805 630

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(continued)

Accumulated depreciation at the	=	Accumulated depreciation at the
end of the year 1 560 8 640	<>	end of the year 1 560 8 640
» 9 900 9 390 2		» 9 900 9 390 2
» 2 29 494		» 2 29 494
Carrying amount at		Carrying amount
the end of the year 9 872 17 304		at the end of the year 9 872 17 304
» 11 505 796 433 5		» 11 505 796 433 5
» 5 835 124		» 5 835 124
Depreciation for the	=	Depreciation for the
year 780 780	<>	year 780 780
» 1 230 1 530 1		» 1 230 1 530 1
» 1 4 322		» 1 4 322
		The table is out of balance compared to the category -189 516 -37 414
		» 11 505 768 745 5
		» 5 553 330
<< double-click » to launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	<< double-click » to launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
» Land,		» Land,
» buildings Ships,		» buildings Ships,
» Operating		» Operating
» and other rigs,		» and other rigs,
» equipment		» equipment
» real Plant and aircra		» real Plant and aircra
» ft and other		» ft and other
» estate machinery etc.		» estate machinery etc.
» assets		» assets
Lifetime	<>	Lifetime
» 20 50		» 20 50
» 90 70		» 90 70
Depreciation method		Depreciation method
» 10 30		» 10 30
» 80 60		» 80 60
<< double-click » to launch smart-table designer >> Land is not depreciated. Note 11 - Long-term construction contracts The group's projects are processed in accordan	=	<< double-click » to launch smart-table designer >> Land is not depreciated. Note 11 - Long-term construction contracts The group's projects are processed in accordan
» ce with the current settlement method.		» ce with the current settlement method.
Insert text	+-	

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Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data		
Norway Regression Notes to financial statements (continued) Note 11 - Long-term construction contracts (co » ntinued)	=	Norway Regression Notes to financial statements (continued) Note 11 - Long-term construction contracts (co » ntinued)
	-+	Insert text Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data
» [E1] » [E2] » [E1 Year Ended] [E2 Yea » r Ended]	=	» [E1] » [E2] » [E1 Year Ended] [E2 Yea » r Ended]
» 2024 2023 2024 » 2023 » kr kr kr » kr Recognised ongoing projects » 1 000 2 000 7 890 » 8 900 Expensed ongoing projects » 3 000 4 000 6 000 » 7 000 Net ongoing projects » 4 000 6 000 13 890 » 15 900	<>	» 2024 2023 2024 » 2023 » kr kr kr » kr Recognised ongoing projects » 1 000 2 000 7 890 » 8 900 Expensed ongoing projects » 3 000 4 000 6 000 » 7 000 Net ongoing projects » 4 000 6 000 13 890 » 15 900
Accrued project revenues » 10 000 20 000 86 000 » 89 200	=<>	Accrued project revenues » 10 000 20 000 86 000 » 89 200
» << double-click to » launch smart-table designer >> The completion rate is calculated as the ratio » between accrued project costs and estimated » total costs for the project. Insert text Note 12 - Subsidiaries, affiliated companies e » tc. Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	» << double-click to » launch smart-table designer >> The completion rate is calculated as the ratio » between accrued project costs and estimated » total costs for the project. Insert text Note 12 - Subsidiaries, affiliated companies e » tc. Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
» Ownership	<>	» Ownership

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(continued)

» Book [E1] » fice stake Acquired Of » value Result Equity 30 juni » kr kr » kr		» Book [E1] » fice stake Acquired Of » value Result Equity 31 desember » kr kr » kr
2024 19 oktober » 90%	=	2024 19 oktober » 90%
Sub 2010 » Exeter 10 000 10 000 » 11 000	<>	Sub 2010 » Exeter 10 000 10 000 » 11 000
19 oktober	=	19 oktober
» 10% affiliated 2017 » Dawlish 1 500 » 200 3 000 Total » 11 500 10 200 » 14 000	<>	affiliated 2017 » Dawlish 10% 1 500 » 200 3 000 Total » 11 500 10 200 » 14 000
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
» Ownership » Book [E1] » fice stake Acquired Of » value Result Equity 30 juni » kr kr » kr	<>	Norway Regression Notes to financial statements (continued) Note 12 - Subsidiaries, affiliated companies e » tc. (continued) » Ownership » Book [E1] » fice stake Acquired Of » value Result Equity 31 desember » kr kr » kr
2023 4 august	=	2023 4 august
» 40% Sub 2019 » Exeter 2 500 7 800 » 8 880	<>	» 40% Sub 2019 » Exeter 2 500 7 800 » 8 880
12 august	=	12 august
affiliated 2019 » Dawlish 50% 5 650	<>	affiliated 2019 » Dawlish 50% 5 650

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(continued)

» 850 450 Total » 8 150 8 650 » 9 330	=	» 850 450 Total » 8 150 8 650 » 9 330
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
Norway Regression Notes to financial statements (continued) Note 12 - Subsidiaries, affiliated companies e » tc. (continued)	+ -	
» Ownership » Book [E2] Acquired Of » fice stake Result Equity » value	=	» Ownership » Book [E2] Acquired Of » fice stake Result Equity » value
30 juni » kr kr » kr	<>	31 desember » kr kr » kr
2024 12 august » 80%	=	2024 12 august » 80%
Sub 2019 » Exeter 850 8 060 » 750	<>	Sub 2019 » Exeter 850 8 060 » 750
28 januar	=	28 januar
affiliated 2019 » Dawlish 20% 50 8 608 » 850 Total » 900 16 668 » 1 600	<>	» 20% affiliated 2019 » Dawlish 50 8 608 » 850 Total » 900 16 668 » 1 600
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » Ownership » Book [E2] Acquired Of » fice stake Result Equity » value	=	<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » Ownership » Book [E2] Acquired Of » fice stake Result Equity » value
30 juni	<>	31 desember

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»	kr	kr	»	kr	kr
»	kr		»	kr	
2023			=	2023	
	28 januar			28 januar	
»	40%		»	40%	
Sub	2019		<>	Sub	2019
» Exeter	7 850		» Exeter	7 850	
» 850	850		» 850	850	
	26 september		=	26 september	
»	10%		<>		
affiliated	2018		affiliated	2018	
» Dawlish	7 520	7 850	» Dawlish	10% 7 520	7 850
»	4 520		»	4 520	
Total			Total		
»	15 370	8 700	»	15 370	8 700
»	5 370		»	5 370	
<< double-click to » launch smart-table designer >> ABC AS received a dividend of NOK 4,000 from A » BC Datter AS and a dividend of NOK 2,000 fro » m Associated AS. The shares in Associated AS were written down » in 2024 with NOK 1 000. Furthermore, previou » s impairment of the shares in ABC Datter AS has » been reversed by NOK 2 000. Insert text			=	<< double-click to » launch smart-table designer >> ABC AS received a dividend of NOK 4,000 from A » BC Datter AS and a dividend of NOK 2,000 fro » m Associated AS. The shares in Associated AS were written down » in 2024 with NOK 1 000. Furthermore, previou » s impairment of the shares in ABC Datter AS has » been reversed by NOK 2 000. Insert text	
Note 13 - Transactions with enterprises in the » same group and affiliated companies Type: Category / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes			+ -		
Norway Regression Notes to financial statements (continued)			=	Norway Regression Notes to financial statements (continued)	
Note 13 - Transactions with enterprises in the » same group and affiliated companies (contin » ued)			<>	Note 13 - Transactions with enterprises in the » same group and affiliated companies	
			=		
			- +	Type: Category / Style: [Resultat In » come Statement] / Inherit Report Table Sett » ings: Yes	
» [E1]			=	» [E1]	
» [E2]				» [E2]	
» [E1 Year Ended] [E2				» [E1 Year Ended] [E2	
» Year Ended]				» Year Ended]	

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(continued)

»	2024	2023	2024	»	2024	2023	2024
»	2023			»	2023		
Receivables				Receivables			
»	kr	kr	kr	»	kr	kr	kr
»	kr			»	kr		
Long-term receivables from enterprises in the				Long-term receivables from enterprises in the			
» same				» same			
group				group			
»	142 111	284 222	74 6	»	142 111	284 222	74 6
» 17	149 234			» 17	149 234		
Long-term receivables from affiliated companie				Long-term receivables from affiliated companie			
» s	30 632	61 264	8	» s	30 632	61 264	8
» 728	17 456			» 728	17 456		
Other long-term receivables from company in th				Other long-term receivables from company in th			
» e same				» e same			
group				group			
»	121 533	243 066	12 0	»	121 533	243 066	12 0
» 71	24 142			» 71	24 142		
Total				Total			
»	294 276	588 552	95 4	»	294 276	588 552	95 4
» 16	190 832			» 16	190 832		
<< dobbeltklikk for				<< dobbeltklikk for			
» å starte smarttabelldesigneren >>				» å starte smarttabelldesigneren >>			
The group has issued a loan to ABC Datter AS o				<>	The group has issued a loan to ABC Datter AS o		
» f NOK 74 617 at 30.06.24, which has a calcul					» f NOK 74 617 at 31.12.24, which has a calcul		
» ated					» ated		
interest of NOK 3 711. The loan will be repaid				=	interest of NOK 3 711. The loan will be repaid		
» in full by the end of 2021.					» in full by the end of 2021.		
The group has issued a loan to Tilknyttet AS N				<>	The group has issued a loan to Tilknyttet AS N		
» OK 8 728 at 30.06.24 which has a calculated					» OK 8 728 at 31.12.24 which has a calculated		
» interest of					» interest of		
NOK 5 415. The loan will be repaid in full by				=	NOK 5 415. The loan will be repaid in full by		
» the end of 2021.					» the end of 2021.		
Insert text					Insert text		
Type: Category / Style: [Resultat In					Type: Category / Style: [Resultat In		
» come Statement] / Inherit Report Table Sett					» come Statement] / Inherit Report Table Sett		
» ings: Yes					» ings: Yes		
»					»		
» [E1]					» [E1]		
» [E2]					» [E2]		
»					»		
» [E1 Year Ended] [E2					» [E1 Year Ended] [E2		
» Year Ended]					» Year Ended]		
»					»		
» 2024 2023 2024					» 2024 2023 2024		
» 2023					» 2023		
Debt				Debt			
»	kr	kr	kr	»	kr	kr	kr
»	kr			»	kr		
Long-term debt to companies in the same group				Long-term debt to companies in the same group			
»	21 533	43 066	88 8	»	21 533	43 066	88 8

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» 56 177 712 « << dobbeltklikk for » å starte smarttabelldesigneren >>		» 56 177 712 « << dobbeltklikk for » å starte smarttabelldesigneren >>
ABC AS has debt to ABC Datter AS of NOK. 88 85 » 6 at 30.06.24 which has a calculated interes » t of -11	<>	ABC AS has debt to ABC Datter AS of NOK. 88 85 » 6 at 31.12.24 which has a calculated interes » t of -11
894. The loan will be repaid in full by the en » d of 2021. Insert text Note 14 - Related parties Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data	=	894. The loan will be repaid in full by the en » d of 2021. Insert text Note 14 - Related parties Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data
	<>	Norway Regression Notes to financial statements (continued) Note 14 - Related parties (continued)
» [E1] » [E2] » [E1 Year Ended] [E2 » Year Ended] » 2024 2023 2024 » 2023		» [E1] [E2] » [E1 Year Ended] [E2 Y » ear Ended] » 2024 2023 2024 » 2023
The group has had the following transactions w » ith	=	The group has had the following transactions w » ith
related parties: » kr kr kr » kr Related Party 1 » 10 000 200 000 450 0 » 00 886 000 » 57 8 » 05 Related Party 2 » 15 000 120 500 » 000 78 900	<>	related parties: » kr kr kr » kr Related Party 1 » 10 000 200 000 450 00 » 0 886 000 » 57 80 » 5 Related Party 2 » 15 000 120 500 00 » 0 78 900
« << double-click to » launch smart-table designer >>	=	« << double-click to » launch smart-table designer >>
Norway Regression Notes to financial statements (continued) Note 14 - Related parties (continued)	+ -	
The group has issued a loan to a shareholder i » n violation of the Companies Act section 8-7 » of NOK 14 666, see note 3. Besides this, the group has n » o significant transactions with related part » ies in 2024. Insert text	=	The group has issued a loan to a shareholder i » n violation of the Companies Act section 8-7 » of NOK 14 666, see note 3. Besides this, the group has n » o significant transactions with related part » ies in 2024. Insert text

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(continued)

Interest on outstanding balance is included in
» note 13.

Note 15 - Goods

Type: Category / Style: [Resultat | In
» come Statement] / Inherit Report Table Sett
» ings: Yes

» [E1] [E2]

» [E1 Year Ended] [E2 Year Ended]

»	2024	2023	2024
»	2023		
»	kr	kr	kr
»	kr		
Goods under manufacture			
»	444 265	888 530	18 97
» 8	37 956		
Finished goods produced			
»	208 560	417 120	3 49
» 3	6 986		
Purchased goods for resale			
»	873 902	1 747 804	80 61
» 6	161 232		
Total			
»	1 526 727	3 053 454	103 08
» 7	206 174		

Interest on outstanding balance is included in
» note 13.

Note 15 - Goods

Type: Category / Style: [Resultat | In
» come Statement] / Inherit Report Table Sett
» ings: Yes

» [E1] [E2]

» [E1 Year Ended] [E2 Year Ended]

<>	2024	2023	2024
»	2023		
»	kr	kr	kr
»	kr		
Goods under manufacture			
»	444 265	888 530	18 97
» 8	37 956		
Finished goods produced			
»	208 560	417 120	3 49
» 3	6 986		
Purchased goods for resale			
»	873 902	1 747 804	80 61
» 6	161 232		
Total			
»	1 526 727	3 053 454	103 08
» 7	206 174		

=

<< double-click to
» launch smart-table designer >>
In 2024 the group had a total provision for in
» ventory obsolescence related to goods under
» construction

and purchased goods for resale on NOK -20 415.
At the end of the year, the group had no provi
» sion for unrelated obsolete goods.

Insert text

Note 16 - Receivables and liabilities

Type: Category / Style: [Resultat | In
» come Statement] / Inherit Report Table Sett
» ings: Yes

<< double-click to
» launch smart-table designer >>
In 2024 the group had a total provision for in
» ventory obsolescence related to goods under
» construction

and purchased goods for resale on NOK -20 415.
At the end of the year, the group had no provi
» sion for unrelated obsolete goods.

Insert text

Note 16 - Receivables and liabilities

Type: Category / Style: [Resultat | In
» come Statement] / Inherit Report Table Sett
» ings: Yes

<>

Norway Regression
Notes to financial statements (continued)
Note 16 - Receivables and liabilities (contin
» ed)

» [E1] [E2]

» [E1] [E2]

» [E1 Year Ended] [E2 Y				» [E1 Year Ended] [E2			
» ear Ended]				» Year Ended]			
» 2024 2023 2024				» 2024 2023 2024			
» 2023				» 2023			
» kr kr kr				» kr kr kr			
» kr				» kr			
Accounts receivable				Accounts receivable			
» 768 547 1 537 094 130 90				» 768 547 1 537 094 130			
» 1 261 802				» 901 261 802			
Other receivables				Other receivables			
» 121 533 243 066 12 07				» 121 533 243 066 12			
» 1 24 142				» 071 24 142			
				=			
Total				<> Total			
» 890 080 1 780 160 142 97				» 890 080 1 780 160 142			
» 2 285 944				» 972 285 944			
				=			
<< double-click to				<< double-click to			
» launch smart-table designer >>				» launch smart-table designer >>			
In 2024, ABC Company received a dividend of NO				In 2024, ABC Company received a dividend of NO			
» K 4,000 from ABC Datter AS and a dividend of				» K 4,000 from ABC Datter AS and a dividend of			
» NOK				» NOK			
2,000 from Associated AS, which are recorded o				2,000 from Associated AS, which are recorded o			
» n other short-term receivables in the balanc				» n other short-term receivables in the balanc			
» e sheet.				» e sheet.			
No part of long-term debt is due for payment m				No part of long-term debt is due for payment m			
» ore than five years after the end of the fin				» ore than five years after the end of the fin			
» ancial year.				» ancial year.			
Insert text				Insert text			
Note 17 - Collateral and guarantees				Note 17 - Collateral and guarantees			
Type: Grid / Style: [Resultat I				Type: Grid / Style: [Resultat I			
» ncome Statement] / Inherit Report Table Set				» ncome Statement] / Inherit Report Table Set			
» tings: Yes				» tings: Yes			
Click here to add data				Click here to add data			
Norway Regression				<>			
Notes to financial statements (continued)							
Note 17 - Collateral and guarantees (continued							
»)							
» [E1]				» [E1]			
» [E2]				» [E2]			
				=			
» [E1 Year Ended] [E2				» [E1 Year Ended] [E2			
» Year Ended]				» Year Ended]			
» 2024 2023 2024				» 2024 2023 2024			
» 2023				» 2023			
The following debt is secured by mortgages				The following debt is secured by mortgages			
» kr kr kr				» kr kr kr			
» kr				» kr			

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Mortgage loan » 100 000 200 000 69 » 800 78 000 Current liabilities to credit institutions » 15 000 20 500 78 » 000 69 200 Total mortgage-guaranteed debt » 115 000 220 500 147 » 800 147 200 << double-click to » launch smart-table designer >> Granted credit on the overdraft facility is NO » K 1 000. In addition, the group has asserted » liability for ABC Datter AS for NOK 800. Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data		Mortgage loan » 100 000 200 000 69 » 800 78 000 Current liabilities to credit institutions » 15 000 20 500 78 » 000 69 200 Total mortgage-guaranteed debt » 115 000 220 500 147 » 800 147 200 << double-click to » launch smart-table designer >> Granted credit on the overdraft facility is NO » K 1 000. In addition, the group has asserted » liability for ABC Datter AS for NOK 800. Type: Grid / Style: [Resultat I » ncome Statement] / Inherit Report Table Set » tings: Yes Click here to add data
» [E1] » [E2]	<>	» [E1] » [E2]
» [E1 Year Ended] [E2 » Year Ended] » 2024 2023 2024 » 2023 The debt is secured with the following pledged assets with following book values: » kr kr kr » kr Trade debtors » 768 547 1 798 896 130 » 901 261 802 Inventories » 1 629 814 3 259 628 103 » 087 206 174 Fixed assets » 100 200 221 » 519 443 038 Total » 2 398 461 5 058 724 455 » 507 911 014 << double-click to » launch smart-table designer >>	=	» [E1 Year Ended] [E2 » Year Ended] » 2024 2023 2024 » 2023 The debt is secured with the following pledged assets with following book values: » kr kr kr » kr Trade debtors » 768 547 1 798 896 130 » 901 261 802 Inventories » 1 629 814 3 259 628 103 » 087 206 174 Fixed assets » 100 200 221 » 519 443 038 Total » 2 398 461 5 058 724 455 » 507 911 014 << double-click to » launch smart-table designer >>
	-+	Norway Regression
	=	
	-+	Notes to financial statements (continued) Note 17 - Collateral and guarantees (continued »)
Insert text	=	Insert text

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Note 18 - Shares and participation rights Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	Note 18 - Shares and participation rights Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
» Ownership Acquisition Book » Market [E1] » stake cost valu » e value 30 juni » kr kr » kr	<> » Ownership Acquisition Book » Market [E1] » stake cost value » value 31 desember » kr kr » kr
2024	= 2024
Company » 80% 11 000 12 » 000 13 000 Participation » 5% 100 » 200 300 Total » 11 100 12 » 200 13 300	<> Company » 80% 11 000 12 00 » 0 13 000 Participation » 5% 100 » 200 300 Total » 11 100 12 20 » 0 13 300
<< dobbeltklikk for » å starte smarttabelldesigneren >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	= << dobbeltklikk for » å starte smarttabelldesigneren >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
Norway Regression Notes to financial statements (continued) Note 18 - Shares and participation rights (con » tinued)	<>
» Ownership Acquisition Book » Market [E1] » stake cost value » value 30 juni » kr kr » kr	» Ownership Acquisition Book » Market [E1] » stake cost value » value 31 desember » kr kr » kr
2023	= 2023
Company » 55% 450 8 08 » 0 680 Participation » 5% 780 » 780 7 860 Total » 1 230 8 86 » 0 8 540	<> Company » 55% 450 8 08 » 0 680 Participation » 5% 780 » 780 7 860 Total » 1 230 8 86 » 0 8 540

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» Ownership Acquisition Book » Market [E2] » stake cost value » value 30 juni » kr kr » kr	<>	» Ownership Acquisition Book » Market [E2] » stake cost value » value 31 desember » kr kr » kr
2024	=	2024
Company » 80% 780 » 780 7 860 Participation » 30% 850 7 85 » 0 860 Total » 1 630 8 63 » 0 8 720	<>	Company » 80% 780 » 780 7 860 Participation » 30% 850 7 85 » 0 860 Total » 1 630 8 63 » 0 8 720
<< dobbeltklikk for » å starte smarttabelldesigneren >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	<< dobbeltklikk for » å starte smarttabelldesigneren >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
	-+	Norway Regression Notes to financial statements (continued) Note 18 - Shares and participation rights (con » tinued)
» Ownership Acquisition Book » Market [E2] » stake cost value » value 30 juni » kr kr » kr	=	» Ownership Acquisition Book » Market [E2] » stake cost value » value
30 juni » kr kr » kr	<>	31 desember » kr kr » kr
2023 Company » 75% 7 800 » 780 1 230 Participation » 65% 8 700 » 780 780 Total	=	2023 Company » 75% 7 800 » 780 1 230 Participation » 65% 8 700 » 780 780 Total

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» 16 500 1 56	» 16 500 1 56
» 0 2 010	» 0 2 010
<< dobbeltklikk for	<< dobbeltklikk for
» å starte smarttabelldesigneren >>	» å starte smarttabelldesigneren >>
Market value is the market price at 30.06.24.	<> Market value is the market price at 31.12.24.
Shares in ABC AS had a drop in value of a tota	= Shares in ABC AS had a drop in value of a tota
» 1 of NOK -14 307 in 2024.	» 1 of NOK -14 307 in 2024.
Insert text	Insert text
Note 19 - Bonds	Note 19 - Bonds
Type: Grid / Style: Non-St	Type: Grid / Style: Non-St
» andard / Inherit Report Table Settings: Yes	» andard / Inherit Report Table Settings: Yes
Click here to enter data	Click here to enter data
Norway Regression	<>
Notes to financial statements (continued)	
Note 19 - Bonds (continued)	
» Book	» Book
[E1]	[E1]
» value	» value
» Fair value	» Fair value
30 juni	31 desember
» kr	» kr
» kr	» kr
2024	= 2024
Gov.Bonds	Gov.Bonds
»	»
» 100 100	» 100 100
Corp bonds	Corp bonds
»	»
» 210 200	» 210 200
Total	Total
»	»
» 310 300	» 310 300
<< double-click to	<< double-click to
» launch smart-table designer >>	» launch smart-table designer >>
Type: Grid / Style: Non-St	Type: Grid / Style: Non-St
» andard / Inherit Report Table Settings: Yes	» andard / Inherit Report Table Settings: Yes
Click here to enter data	Click here to enter data
» Book	<> » Book
[E1]	[E1]
» value	» value
» Fair value	» Fair value
30 juni	31 desember
» kr	» kr
» kr	» kr
2023	= 2023
Gov.Bonds	Gov.Bonds
»	»
» 800 700	» 800 700
Corp bonds	Corp bonds
»	»

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» 900 900		» 900 900
Total	<>	Total
» 1 700		» 1 70
» 1 600		» 0 1 600
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data		
	=	
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data		
	-+	Norway Regression Notes to financial statements (continued) Note 19 - Bonds (continued)
=		
» Book		» Book
[E2]		[E2]
» value		» value
» Fair value		» Fair value
30 juni	<>	31 desember
» kr		» kr
» kr		» kr
=		
2024		2024
Gov.Bonds		Gov.Bonds
»		»
» 800 900		» 800 900
Corp bonds		Corp bonds
»		»
» 700 7 800		» 700 7 800
Total		Total
» 1 500		» 1 500
» 8 700		» 8 700
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data		
=		
» Book		» Book
[E2]		[E2]
» value		» value
» Fair value		» Fair value
30 juni	<>	31 desember
» kr		» kr
» kr		» kr
=		
2023		2023
Gov.Bonds		Gov.Bonds
»		»
» 800 75 800		» 800 75 800
Corp bonds		Corp bonds
» 1 400		» 1 400
» 78 900		» 78 900
Total		Total

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» 2 200	» 2 200
» 154 700	» 154 700
<< double-click to	<< double-click to
» launch smart-table designer >>	» launch smart-table designer >>
Norway Regression	+ -
	=
Notes to financial statements (continued)	+ -
Note 19 - Bonds (continued)	
Bonds are valued at the lower of cost and fair value.	= Bonds are valued at the lower of cost and fair value.
Insert text	Insert text
Note 20 - Bank Deposits	Note 20 - Bank Deposits
Restricted tax assets at year end were NOK 43 575.	Restricted tax assets at year end were NOK 43 575.
The corresponding figures in 30.06.2023 were NOK .	<> The corresponding figures in 31.12.2023 were NOK .
Restricted tax deductions for ABC Konsern AS at year end were NOK -113 150. The corresponding	= Restricted tax deductions for ABC Konsern AS at year end were NOK -113 150. The corresponding
figures in 30.06.2023 were NOK -156 725.	<> figures in 31.12.2023 were NOK -156 725.
	=
For the group, restricted tax deductions were NOK 43 575 at year-end. Corresponding figures as of	For the group, restricted tax deductions were NOK 43 575 at year-end. Corresponding figures as of
30.06.2023 were NOK -43 575.	<> 31.12.2023 were NOK -43 575.
At year-end, the group has no restricted tax deductions.	= At year-end, the group has no restricted tax deductions.
Insert text	Insert text
Note 21 - Equity	Note 21 - Equity
Type: Grid / Style: Non-Standard / Inherit Report Table Settings: Yes	Type: Grid / Style: Non-Standard / Inherit Report Table Settings: Yes
Click here to enter data	Click here to enter data
	+ - Norway Regression
	Notes to financial statements (continued)
	Note 21 - Equity (continued)
	=
» Premium Other Share	» Premium Other Share
[E1] capital	[E1] capital
» shares equity Extra1 Extra2	» shares equity Extra1 Extra2
» Total	» Total
30 juni	<> 31 desember
» kr kr kr kr	» kr kr kr kr
» kr	» kr
2024	= 2024
Equity at the start of the year 301 230	Equity at the start of the year 301 230
» 98 180 590 1	» 98 180 590 1
» 1 400 002	» 1 400 002
Principle changes 10	<> Principle changes 10
» 20 30 1	» 20 30 1
» 1 62	» 1 62
Equity 01.07 301 240	Equity 01.01 301 240
» 98 200 620 2	» 98 200 620 2

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(continued)

» 2 400 064 Profit 80 » 1 230 300 000 1 » 1 301 312 Allocated dividend 8 880 » 6 380 300 000 1 » 1 315 262	=	» 2 400 064 Profit 80 » 1 230 300 000 1 » 1 301 312 Allocated dividend 8 880 » 6 380 300 000 1 » 1 315 262
Equity 30.06 310 200 » 105 810 600 620 4 » 4 1 016 638	<>	Equity 31.12 310 200 » 105 810 600 620 4 » 4 1 016 638
<< double-click to » launch smart-table designer >> Equity is out of balance 159 585 » 56 720 600 325 4 » 4 816 638 Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data Share » Premium Other [E1] capital » shares equity Extra1 Extra2 » Total	=	<< double-click to » launch smart-table designer >> Equity is out of balance 159 585 » 56 720 600 325 4 » 4 816 638 Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data Share » Premium Other [E1] capital » shares equity Extra1 Extra2 » Total
30 juni kr kr kr kr » kr kr kr kr » kr	<>	31 desember kr kr kr kr » kr kr kr kr » kr
2023 Equity at the start of the year 860 » 9 860 860 1 » 1 11 582 Principle changes 780 » 4 780 50 1 » 1 5 612	=	2023 Equity at the start of the year 860 » 9 860 860 1 » 1 11 582 Principle changes 780 » 4 780 50 1 » 1 5 612
Equity 01.07 1 640 » 14 640 910 2 » 2 17 194 Norway Regression	<>	Equity 01.01 1 640 » 14 640 910 2 » 2 17 194
Notes to financial statements (continued) Note 21 - Equity (continued) Share P » remium Other [E1] capital » shares equity Extra1 Extra2 » Total 30 juni kr » kr kr kr kr » kr 2023 Profit 8 470	=	Profit 8 470

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» 360 600 000 1 1	=	» 360 600 000 1
» 608 832		» 1 608 832
Allocated dividend 4 580		Allocated dividend 4 580
» 4 780 600 000 1 1		» 4 780 600 000 1
» 609 362		» 1 609 362
Equity 30.06 14 690		Equity 31.12 14 690
» 19 780 1 200 910 4 4		» 19 780 1 200 910 4
» 1 235 388		» 4 1 235 388
<< double-click to » launch smart-table designer >>	=	<< double-click to » launch smart-table designer >>
» 1 200	<>	» 1 200
Equity is out of balance -286 540		Equity is out of balance -286 540
» -78 400 320 4 4		» -78 400 320 4
» 835 388		» 4 835 388
Norway Regression		
	=	
Notes to financial statements (continued) Note 21 - Equity (continued)	+ -	
Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
Share		Share
» Premium Other		» Premium Other
[E2] capital		[E2] capital
» shares equity Extra1 Extra2		» shares equity Extra1 Extra2
» Total		» Total
30 juni kr kr kr kr	<>	31 desember kr kr kr kr
» kr kr kr kr		» kr kr kr kr
» kr		» kr
2024	=	2024
Equity at the start of the year 221 914	<>	Equity at the start of the year 221 914
» 80 136 97 950 1		» 80 136 97 950 1
» 1 400 002		» 1 400 002
Principle changes 7 860		Principle changes 7 860
» 5 550 7 800 1		» 5 550 7 800 1
» 1 21 212		» 1 21 212
Equity 01.07 229 774		Equity 01.01 229 774
» 85 686 105 750 2		» 85 686 105 750 2
» 2 421 214		» 2 421 214
	=	
Profit 87 560	<>	Profit 87 560
» 786 500 300 000 1		» 786 500 300 000 1
» 1 1 174 062		» 1 1 174 062
Allocated dividend 890	=	Allocated dividend 890
» 580 300 000 1		» 580 300 000 1
» 1 301 472		» 1 301 472
	<>	Norway Regression Notes to financial statements (continued) Note 21 - Equity (continued)
		Share P

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(continued)

	=	
	=	
Equity 30.06 318 224		» remium Other capital
» 872 766 705 750 4		[E2] Extra1 Extra2
» 4 1 896 748		» shares equity
		» Total
		31 desember
		» kr kr kr kr
		» kr
		2024
Equity 31.12 318 224		Equity 31.12 318 224
» 872 766 705 750 4		» 872 766 705 750 4
» 4 1 896 748		» 1 896 748
	=	
<< double-click to » launch smart-table designer >>		<< double-click to » launch smart-table designer >>
	<>	
»		»
» 1 696		» 1 696
Equity is out of balance 207 267		Equity is out of balance 207 267
» 832 698 656 775 4		» 832 698 656 775 4
» 4 748		» 748
		Norway Regression
	=	
	-+	Notes to financial statements (continued) Note 21 - Equity (continued)
Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
Share		Share
» Premium Other		» Premium Other
[E2] capital		[E2] capital
» shares equity Extra1 Extra2		» shares equity Extra1 Extra2
» Total		» Total
30 juni	<>	31 desember
» kr kr kr kr		» kr kr kr kr
» kr		» kr
2023	=	2023
Equity at the start of the year 1		Equity at the start of the year 1
» 2 3 1		» 2 3 1
» 1 8		» 1 8
Principle changes 7 860		Principle changes 7 860
» 8 880 890 1		» 8 880 890 1
» 1 17 632		» 1 17 632
Equity 01.07 7 861	<>	Equity 01.01 7 861
» 8 882 893 2		» 8 882 893 2
» 2 17 640		» 2 17 640
	=	
Profit 780		Profit 780
» 87 960 600 000 1		» 87 960 600 000 1
» 1 688 742		» 1 688 742
Allocated dividend 85 600		Allocated dividend 85 600
» 8 600 600 000 1		» 8 600 600 000 1
» 1 694 202		» 1 694 202

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Equity 30.06 94 241	<>	Equity 31.12 94 241
» 105 442 1 200 893 4		» 105 442 1 200 893 4
» 4 1 400 584		» 4 1 400 584
=		=
» 1 102		» 1 102
» 1 000		» 1 000
Equity is out of balance -127 673		Equity is out of balance -127 673
» 25 306 943 4		» 25 306 943 4
» 4 584		» 4 584
<< double-click to » launch smart-table designer >> The effect of changes in accounting policies i » s taken against equity. The comparative figu » res in the balance sheet have been restated in accordance » with the new principles. Insert text Note 22 - Own shares Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data		<< double-click to » launch smart-table designer >> The effect of changes in accounting policies i » s taken against equity. The comparative figu » res in the balance sheet have been restated in accordance » with the new principles. Insert text Note 22 - Own shares Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
Norway Regression Notes to financial statements (continued) Note 22 - Own shares (continued)	+ -	
[E1]	=	[E1]
30 juni	<>	31 desember
»		»
» kr		» kr
2024	=	2024
Own shares 01.07.23	<>	Own shares 01.01.24
»		»
» 150 000		» 150 000
Acquisition	=	Acquisition
»		»
» 40 000		» 40 000
Disposals		Disposals
»		»
» 10 000		» 10 000
Own shares 30.06.24	<>	Own shares 31.12.24
»		»
» 200 000		» 200 000
=		=
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data		<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
	+ -	Norway Regression Notes to financial statements (continued) Note 22 - Own shares (continued)
[E1]	=	[E1]

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30 juni	<>	31 desember
»		»
» kr		» kr
2023	=	2023
Own shares 01.07.23	<>	Own shares 01.01.24
»		»
» 15 200		» 15 200
Acquisition	=	Acquisition
»		»
» 69 000		» 69 000
Disposals		Disposals
»		»
» 7 800		» 7 800
Own shares 30.06.23	<>	Own shares 31.12.23
»		»
» 92 000		» 92 000
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data [E2]	=	<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data [E2]
30 juni	<>	31 desember
»		»
» kr		» kr
2024	=	2024
Own shares 01.07.23	<>	Own shares 01.01.24
»		»
» 85 000		» 85 000
Acquisition	=	Acquisition
»		»
» 9 800		» 9 800
Disposals		Disposals
»		»
» 528 000		» 528 000
Own shares 30.06.24	<>	Own shares 31.12.24
»		»
» 622 800		» 622 800
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data [E2]	=	<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data [E2]
30 juni	<>	31 desember
»		»
» kr		» kr
2023	=	2023
Own shares 01.07.23	<>	Own shares 01.01.24
»		»

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» 2 654		» 2 654
Acquisition	=	Acquisition
»		»
» 4		» 4
Disposals		Disposals
»		»
» 56 565		» 56 565
Own shares 30.06.23	<>	Own shares 31.12.23
»		»
» 59 223		» 59 223
<< double-click to » launch smart-table designer >>	=	<< double-click to » launch smart-table designer >>
Norway Regression	+ -	
	=	
Notes to financial statements (continued) Note 22 - Own shares (continued)	+ -	
Note 23 - Share capital and shareholder inform » ation Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data	=	Note 23 - Share capital and shareholder inform » ation Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data
	- +	Norway Regression Notes to financial statements (continued) Note 23 - Share capital and shareholder inform » ation (continued)
» Number Nominal » Carrying [E1] » of shares value » amount	=	» Number Nominal » Carrying [E1] » of shares value » amount
30 juni » kr » kr	<>	31 desember » kr » kr
2024 The share capital consists of: Share Capital A » 10 1 000,0 » 0 10 000 Share Capital B » 20 2 000,0 » 0 20 000 » << double-click to » launch smart-table designer>> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » Ordinary » Voting [E1]	=	2024 The share capital consists of: Share Capital A » 10 1 000,0 » 0 10 000 Share Capital B » 20 2 000,0 » 0 20 000 » << double-click to » launch smart-table designer>> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » Ordinary » Voting [E1]

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»	shares	Ownership	»	shares	Ownership
»	rights		»	rights	
30 juni			<>	31 desember	
2024			=	2024	
Overview of the shareholders of the company at			<>	Overview of the shareholders of the company at	
» 30.06:				» 31.12:	
Shareholder 1			=	Shareholder 1	
»	10			»	10
» 11% 12%				» 11% 12%	
Shareholder 2				Shareholder 2	
»	1 300	1400%		»	1 300 1400%
»	1500%			»	1500%
<< double-click to				<< double-click to	
» launch smart-table designer >>				» launch smart-table designer >>	
Type: Grid / Style: Non-St				Type: Grid / Style: Non-St	
» andard / Inherit Report Table Settings: Yes				» andard / Inherit Report Table Settings: Yes	
Click here to enter data				Click here to enter data	
»	Number	Nominal		»	Number Nominal
» Carrying				» Carrying	
[E1]				[E1]	
»	of shares	value		»	of shares value
» amount				» amount	
30 juni			<>	31 desember	
»	kr			»	kr
»	kr			»	kr
2023			=	2023	
The share capital consists of:				The share capital consists of:	
Share Capital A				Share Capital A	
»	30	3 000,0		»	30 3 000,0
» 0 30 000				» 0 30 000	
Share Capital B				Share Capital B	
»	40	4 000,0		»	40 4 000,0
» 0 40 000				» 0 40 000	
<< double-click to				<< double-click to	
» launch smart-table designer>>				» launch smart-table designer>>	
Type: Grid / Style: Non-St				Type: Grid / Style: Non-St	
» andard / Inherit Report Table Settings: Yes				» andard / Inherit Report Table Settings: Yes	
Click here to enter data				Click here to enter data	
»	Ordinary			»	Ordinary
» Voting				» Voting	
[E1]				[E1]	
»	shares	Ownership		»	shares Ownership
» rights				» rights	
30 juni			<>	31 desember	
2023			=	2023	
Overview of the shareholders of the company at			<>	Overview of the shareholders of the company at	
» 30.06:				» 31.12:	
Shareholder 1			=	Shareholder 1	
»	16			»	16
» 17% 18%				» 17% 18%	

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Shareholder 2		Shareholder 2	
» 1 900 2000%		» 1 900 2000%	
» 2100%		» 2100%	
» << double-click to		» << double-click to	
» launch smart-table designer >>		» launch smart-table designer >>	
	-+	ABC AS has allocated NOK -46 394 as dividend i	
		» n 2024.	
		Type: Grid / Style: Non-St	
		» andard / Inherit Report Table Settings: Yes	
		Click here to enter data	
Norway Regression	=	Norway Regression	
Notes to financial statements (continued)		Notes to financial statements (continued)	
Note 23 - Share capital and shareholder inform		Note 23 - Share capital and shareholder inform	
» ation (continued)		» ation (continued)	
ABC AS has allocated NOK -46 394 as dividend i	+-		
» n 2024.			
Type: Grid / Style: Non-St			
» andard / Inherit Report Table Settings: Yes			
Click here to enter data			
» Number Nominal	=	» Number Nominal	
» Carrying		» Carrying	
[E2]		[E2]	
» of shares value		» of shares value	
» amount		» amount	
30 juni	<>	31 desember	
» kr		» kr	
» kr		» kr	
2024	=	2024	
The share capital consists of:		The share capital consists of:	
Share Capital A		Share Capital A	
» 50 5 000,0		» 50 5 000,0	
» 0 50 000		» 0 50 000	
Share Capital B		Share Capital B	
» 60 6 000,0		» 60 6 000,0	
» 0 60 000		» 0 60 000	
» << double-click to		» << double-click to	
» launch smart-table designer>>		» launch smart-table designer>>	
Type: Grid / Style: Non-St		Type: Grid / Style: Non-St	
» andard / Inherit Report Table Settings: Yes		» andard / Inherit Report Table Settings: Yes	
Click here to enter data		Click here to enter data	
» Ordinary		» Ordinary	
» Voting		» Voting	
[E2]		[E2]	
» shares Ownership		» shares Ownership	
» rights		» rights	
30 juni	<>	31 desember	
2024	=	2024	
Overview of the shareholders of the company at	<>	Overview of the shareholders of the company at	
» 30.06:		» 31.12:	

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Shareholder 1 » 25 » 26% 27% Shareholder 2 » 2 800 2900% » 3000% << double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » » Number Nominal » Carrying [E2] » of shares value » amount	=	Shareholder 1 » 25 » 26% 27% Shareholder 2 » 2 800 2900% » 3000% << double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » » Number Nominal » Carrying [E2] » of shares value » amount
30 juni » kr » kr	<>	31 desember » kr » kr
2023 The share capital consists of: Share Capital A » 70 7 000,0 » 0 70 000 Share Capital B » 80 8 000,0 » 0 80 000 << double-click to » launch smart-table designer>> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » » Ordinary » Voting [E2] » shares Ownership » rights	=	2023 The share capital consists of: Share Capital A » 70 7 000,0 » 0 70 000 Share Capital B » 80 8 000,0 » 0 80 000 << double-click to » launch smart-table designer>> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » » Ordinary » Voting [E2] » shares Ownership » rights
30 juni 2023	<>	31 desember 2023
Overview of the shareholders of the company at » 30.06:	<>	Overview of the shareholders of the company at » 31.12:
Shareholder 1 » 31 » 32% 33% Shareholder 2 » 3 400 3500% » 3600% << double-click to » launch smart-table designer >> ABC Konsern AS has allocated NOK -6 238 as div	=	Shareholder 1 » 31 » 32% 33% Shareholder 2 » 3 400 3500% » 3600% << double-click to » launch smart-table designer >> ABC Konsern AS has allocated NOK -6 238 as div

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(continued)

» idend in 2024.

Norway Regression

Notes to financial statements (continued)

Note 23 - Share capital and shareholder inform
» ation (continued)X Y Z has its registered office at the followi
» ng address, where consolidated accounts comp
» rising ABC

Company be found:

X Y. Z

Strasse 123

45678 Germany

Insert text

Note 24 - Pensions

The group is obliged to have an occupational p
» ension scheme in accordance with the Act on
» Compulsory

Occupational Pensions.

The group's pension scheme meets the requireme
» nts of this Act.The group has pension plans that comprise a to
» tal of 1 person. The schemes entitle them to
» definedfuture benefits. These are mainly dependent on
» the number of years of employment, wage lev
» el at the
retirement age and the size of benefits from t
» he National Insurance Scheme. The liabilitie
» s are covered by
an insurance company.Type: Grid / Style: [Resultat | I
» ncome Statement] / Inherit Report Table Set
» tings: Yes

Click here to add data

» [E1] [E2]

» [E1 Year Ended] [E2 Ye
» ar Ended]» 2024 2023 2024
» 2023» kr kr kr
» kr

Present value of this year's pension earnings

» 10 100 33
» 0 990

Interest expense of the pension obligation

» 20 200 3 690
» 450

» idend in 2024.

Norway Regression

Notes to financial statements (continued)

Note 23 - Share capital and shareholder inform
» ation (continued)X Y Z has its registered office at the followi
» ng address, where consolidated accounts comp
» rising ABC

Company be found:

X Y. Z

Strasse 123

45678 Germany

Insert text

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» nts of this Act.The group has pension plans that comprise a to
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» the number of years of employment, wage lev
» el at the
retirement age and the size of benefits from t
» he National Insurance Scheme. The liabilitie
» s are covered by
an insurance company.Type: Grid / Style: [Resultat | I
» ncome Statement] / Inherit Report Table Set
» tings: Yes

Click here to add data

» [E1] [E2]

» [E1 Year Ended] [E2 Ye
» ar Ended]» 2024 2023 2024
» 2023» kr kr kr
» kr

Present value of this year's pension earnings

» 10 100 33
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» 20 200 3 690
» 450

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(continued)

Recognised actuarial losses			
»	30	300	99
» 0	690		
Social security			
»	40	400	9 780
»	960		
Net pension cost			
»	100	1 000	14 790
»	3 090		

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» o launch smart-table designer >>

Type: Grid / Style: [Resultat | I
 » ncome Statement] / Inherit Report Table Set
 » tings: Yes

Click here to add data

» [E1] [E2]

» [E1 Year Ended] [E2 Year Ended]

» 2024 2023 2024
 » 2023

» kr kr kr
 » kr

Accrued pension liabilities

» 50 500 86
 » 0 9 600

Estimated pension liabilities

» 50 500 86
 » 0 9 600

Employer's contribution

» 60 600 8 960
 » 7 860

Net pension liability

» 110 1 100 9 820
 » 17 460

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» o launch smart-table designer >>

Type: Grid / Style: [Resultat | I
 » ncome Statement] / Inherit Report Table Set
 » tings: Yes

Norway Regression

Notes to financial statements (continued)

Note 24 - Pensions (continued)

Click here to add data

» [E1] [E2]

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»	30	300	99
» 0	690		
Social security			
»	40	400	9 780
»	960		
Net pension cost			
»	100	1 000	14 790
»	3 090		

<< double-click t

» o launch smart-table designer >>

Type: Grid / Style: [Resultat | I
 » ncome Statement] / Inherit Report Table Set
 » tings: Yes

Click here to add data

» [E1] [E2]

» [E1 Year Ended] [E2 Year Ended]

» 2024 2023 2024
 » 2023

» kr kr kr
 » kr

Accrued pension liabilities

» 50 500 86
 » 0 9 600

Estimated pension liabilities

» 50 500 86
 » 0 9 600

Employer's contribution

» 60 600 8 960
 » 7 860

Net pension liability

» 110 1 100 9 820
 » 17 460

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» o launch smart-table designer >>

Type: Grid / Style: [Resultat | I
 » ncome Statement] / Inherit Report Table Set
 » tings: Yes

Norway Regression

Notes to financial statements (continued)

Note 24 - Pensions (continued)

Click here to add data

» [E1] [E2]

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(continued)

»	[E1 Year Ended]	[E2 Year Ended]	
»	2024	2023	2024
»	2023		
Economic assumptions:			
Discount rate			
»	70%	700%	2130%
»	7860%		
Expected salary adjustment			
»	80%	800%	87690%
»	780860%		
Expected Basic Amount Regulation			
»	90%	900%	87900%
»	90%		
Expected growth in current pensions			
»	100%	1000%	9620%
»	900%		
Employer's contribution			
»	16%	17%	780
» %	78690%		
<< double-click to launch smart-table designer >>			
The actuarial assumptions are based on commonly used assumptions in insurance regarding demographic factors.			
Insert text			
Defined contribution plan			
The Group's subsidiary Dagligvare AS has defined contribution plans in accordance with local laws. The defined contribution plan includes full-time employees and represents between X% and X% of salary. As of DD.MM.YYYY, there were 6 members in the scheme.			
Expensed deposits amounted to NOK xx and NOK x in 20XX and 20XX respectively.			
Insert text			
Note 25 - Tax			
Type: Category / Style: [Resultat Income Statement] / Inherit Report Table Settings: Yes			
»	[E1]	[E2]	
»	[E1 Year Ended]	[E2 Year Ended]	
»	2024	2023	2024
»	2023		

»	[E1 Year Ended]	[E2 Year Ended]	
»	2024	2023	2024
»	2023		
Economic assumptions:			
Discount rate			
»	70%	700%	2130%
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»	780860%		
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»	90%		
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»	900%		
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Note 25 - Tax			
Type: Category / Style: [Resultat Income Statement] / Inherit Report Table Settings: Yes			
»	[E1]	[E2]	
»	[E1 Year Ended]	[E2 Year Ended]	
»	2024	2023	2024
»	2023		

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(continued)

Tax expense for the year comprises of:			
»	kr	kr	kr
»	kr		
Payable tax			
»	-2 262	-4 524	-4 872
»	-9 744		
Change in deferred tax / tax benefit			
»	-4 273	-8 546	-1 006
»	-2 012		
Total tax cost			
»	-6 535	-13 070	-5 878
»	-11 756		
<< double-click to			
» launch smart-table designer >>			
Type: Grid / Style: [Resultat I			
» ncome Statement] / Inherit Report Table Set			
» tings: Yes			
Click here to add data			
Norway Regression			
Notes to financial statements (continued)			
Note 25 - Tax (continued)			
»	[E1]		[
» E2]			
»	[E1 Year Ended]		[E2 Yea
» r Ended]			
»	2024	2023	2024
»	2023		
Calculation of the tax base for the year:			
»	kr	kr	kr
»	kr		
Profit before tax			
»	293 465	586 930	294 122
»	588 244		
Permanent differences			
»	-5 895	56	87 650
»	8 760		
3% of tax-free income after the exemption meth			
» od	180	56	8 670
»	780		
Change in temporary differences			
»	-71	-1 500	800
»	7 800		
Tax base of the year			
»	287 679	585 542	391 242
»	605 584		
Payable tax (27 % of the tax base for the year			
»)	77 673	158 096	105 635
»	163 508		
<< double-click to			

Tax expense for the year comprises of:			
»	kr	kr	kr
»	kr		
Payable tax			
»	-2 262	-4 524	-4 872
»	-9 744		
Change in deferred tax / tax benefit			
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»	-6 535	-13 070	-5 878
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<< double-click to			
» launch smart-table designer >>			
Type: Grid / Style: [Resultat I			
» ncome Statement] / Inherit Report Table Set			
» tings: Yes			
Click here to add data			
Norway Regression			
Notes to financial statements (continued)			
Note 25 - Tax (continued)			
»	[E1]		[
» E2]			
»	[E1 Year Ended]		[E2 Yea
» r Ended]			
»	2024	2023	2024
»	2023		
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»	kr	kr	kr
»	kr		
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<< double-click to			

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» launch smart-table designer >>
 Type: Grid / Style: [Resultat | Inco
 » me Statement] / Inherit Report Table Settin
 » gs: Yes
 Click here to add data

» [E1] [E2]

» [E1 Year Ended] [E2 Year Ended]

» 2024 2023 2024
 » 2023

Summary of temporary differences

» kr kr kr

» kr

Operating equipment incl. goodwill

» 1 821 1 500 7 860

» 8 760

Current inventory

» -150 68 7 800

» 4 560

Provisions for losses on receivables

» -100 23 7 850

» 7 800

Sum

» 1 571 1 591 23 510

» 21 120

Net temporary differences at 31.12

» 1 571 1 591 23 510

» 21 120

Deferred tax asset / Deferred tax (27 %)

» 424 430 6 348

» 5 702

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» launch smart-table designer >>
 Type: Category and Grid / Style: [Resultat
 » | Income Statement] / Inherit Report Table
 » Settings: Yes
 Click here to add data

» [E1] [E2]

» [E1 Year Ended] [E2 Year Ended]

» 2024 2023 2024
 » 2023

Explanation of why the tax expense for the year
 » r

» launch smart-table designer >>
 Type: Grid / Style: [Resultat | Inco
 » me Statement] / Inherit Report Table Settin
 » gs: Yes
 Click here to add data

» [E1] [E2]

» [E1 Year Ended] [E2 Year Ended]

» 2024 2023 2024
 » 2023

Summary of temporary differences

» kr kr kr

» kr

Operating equipment incl. goodwill

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<< double-click to

» launch smart-table designer >>
 Type: Category and Grid / Style: [Resultat
 » | Income Statement] / Inherit Report Table
 » Settings: Yes
 Click here to add data

» [E1] [E2]

» [E1 Year Ended] [E2 Year Ended]

» 2024 2023 2024
 » 2023

Explanation of why the tax expense for the year
 » r

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(continued)

does not amount to 27 % of pre-tax profit

»	kr	kr	kr
»	kr		
27 % skatt av resultat før skatt			
»	79 236	264 119	35 295
»	123 531		
Permanent differences (27 %)			
»	-21 394	-118 853	-4 235
»	-25 942		
Tax payable correction related to prior period			
» s	7 860	8 600	8 690
»	78 000		
Estimated tax expense			
»	65 702	153 865	39 749
»	175 590		

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>> launch smart-table designer >>

Norway Regression

Notes to financial statements (continued)

Note 25 - Tax (continued)

Norway and other jurisdictions where the group

» operates have implemented a minimum tax reg
» ime for

multinational companies, pillar 2 model rules,
» effective from 1 January 2024. Based on the
» se rules, the

group is required to calculate an effective ta
» x rate (as defined in the pillar 2 model rul
» es) for each

jurisdiction in which it operates, as well as
» paying a supplementary tax which is the diff
» erence between

the calculated effective tax rate for each jur
» isdiction and a 15 per cent minimum tax rate
» . The group has

used the mandatory exception to recognise and
» disclose deferred tax benefits and liabiliti
» es related to the

implementation of pillar 2 model rules. The as
» sessment of the group's potential exposure t
» o pillar 2

income tax is based on the latest tax reports
» and country-by-country reporting for the rel
» evant units in the

group. Based on the assessments, the group's e
» ffective tax rate is above 15 per cent in al
» l jurisdictions

where it operates, and it has been assessed th
» at the group will not be subject to pillar 2
» supplementary

tax in these jurisdictions.

Note 26 - Provisions for liabilities

does not amount to 27 % of pre-tax profit

»	kr	kr	kr
»	kr		
27 % skatt av resultat før skatt			
»	79 236	264 119	35 295
»	123 531		
Permanent differences (27 %)			
»	-21 394	-118 853	-4 235
»	-25 942		
Tax payable correction related to prior period			
» s	7 860	8 600	8 690
»	78 000		
Estimated tax expense			
»	65 702	153 865	39 749
»	175 590		

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>> launch smart-table designer >>

Norway Regression

Notes to financial statements (continued)

Note 25 - Tax (continued)

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» operates have implemented a minimum tax reg
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» effective from 1 January 2024. Based on the
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jurisdiction in which it operates, as well as
» paying a supplementary tax which is the diff
» erence between

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» es related to the

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» and country-by-country reporting for the rel
» evant units in the

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» ffective tax rate is above 15 per cent in al
» l jurisdictions

where it operates, and it has been assessed th
» at the group will not be subject to pillar 2
» supplementary

tax in these jurisdictions.

Note 26 - Provisions for liabilities

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Type: Category / Style: [Resultat In » come Statement] / Inherit Report Table Sett » ings: Yes			
» [E1]			
» [E2]			
» [E1 Year Ended] [E2 Y » ear Ended]			
» 2024 2023 2024			
» 2023			
» kr kr kr			
» kr			
Provision for dividend			
» 46 394 92 788			
» 6 238 12 476			
Unpaid wages and holiday pay			
» 25 627 51 254 32 83			
» 0 65 660			
Provision for board remuneration			
» 21 052 42 104 71 72			
» 3 143 446			
Provision for accounting and auditing fees			
» 32 714 65 428 18 62			
» 0 37 240			
Total			
» 125 787 251 574 129 41			
» 1 258 822			
<< double-click			
» to launch smart-table designer >>			
Note 27 - Changes in group composition / Group			
» formation			
Business acquisition:			
On DD MMMM YYYY, ABC Group AS acquired 100% of			
» the shares in Datter AS for NOK XXX. This w			
» as			
financed by cash and a share issue (XXX millio			
» n shares amounting to NOK XXX, as well as a			
» premium of			
a total of NOK XXX). The share value is based			
» on the last observed transactions at the tim			
» e of			
acquisition. Datter AS is a limited liability			
» company with its head office in xx, Norway.			
» The company sells			
xx products for the xx industry. The purchase			
» resulted in goodwill of NOK XXX. Management			
» believes			
that the acquisition will lead to a further im			
» proved positioning within the xx industry an			

Type: Category / Style: [Resultat In » come Statement] / Inherit Report Table Sett » ings: Yes			
» [E1]			
» [E2]			
» [E1 Year Ended] [E2 Y » ear Ended]			
» 2024 2023 2024			
» 2023			
» kr kr kr			
» kr			
Provision for dividend			
» 46 394 92 788			
» 6 238 12 476			
Unpaid wages and holiday pay			
» 25 627 51 254 32 83			
» 0 65 660			
Provision for board remuneration			
» 21 052 42 104 71 72			
» 3 143 446			
Provision for accounting and auditing fees			
» 32 714 65 428 18 62			
» 0 37 240			
Total			
» 125 787 251 574 129 41			
» 1 258 822			
<< double-click			
» to launch smart-table designer >>			
Note 27 - Changes in group composition / Group			
» formation			
Business acquisition:			
On DD MMMM YYYY, ABC Group AS acquired 100% of			
» the shares in Datter AS for NOK XXX. This w			
» as			
financed by cash and a share issue (XXX millio			
» n shares amounting to NOK XXX, as well as a			
» premium of			
a total of NOK XXX). The share value is based			
» on the last observed transactions at the tim			
» e of			
acquisition. Datter AS is a limited liability			
» company with its head office in xx, Norway.			
» The company sells			
xx products for the xx industry. The purchase			
» resulted in goodwill of NOK XXX. Management			
» believes			
that the acquisition will lead to a further im			
» proved positioning within the xx industry an			

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» d will positively
affect future earnings beyond the values of th
» e individual assets, as well as synergies wi
» th existing
businesses. Ownership share is equal to voting
» rights. The acquisition is accounted for us
» ing the
acquisition method.

Insert text

The allocation of the excess value related to
» the acquisition of Datter AS is as follows:

Type: Grid / Style: Non-St

» andard / Inherit Report Table Settings: Yes
Click here to enter data

Norway Regression

Notes to financial statements (continued)

Note 27 - Changes in group composition / Group
» formation (continued)

»		Book	Over /
»	Recognised		
[E2]			
»		value	under-valu
» e	value		

30 juni

»		kr	kr
»	kr		

2024

Cash and cash equivalents

»		8 750	7 85
---	--	-------	------

» 0 78 500

Accounts receivable

»		7 800	96 90
---	--	-------	-------

» 0 74 500

Inventories

»		8 880	786 80
---	--	-------	--------

» 0 1 260

Fixed assets

»		780	
---	--	-----	--

» 120 78 580

Patents

»		9 000	9 878 000
---	--	-------	-----------

» 7 850

Interest-free debt

»		7 800	
---	--	-------	--

» 880 450

Interest-bearing debt

»		210	
---	--	-----	--

» 580 780

»			10 77
---	--	--	-------

» 1

» d will positively
affect future earnings beyond the values of th
» e individual assets, as well as synergies wi
» th existing
businesses. Ownership share is equal to voting
» rights. The acquisition is accounted for us
» ing the
acquisition method.

Insert text

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» the acquisition of Datter AS is as follows:

Type: Grid / Style: Non-St

» andard / Inherit Report Table Settings: Yes
Click here to enter data

Norway Regression

Notes to financial statements (continued)

Note 27 - Changes in group composition / Group
» formation (continued)

»		Book	Over /
»	Recognised		
[E2]			
»		value	under-valu
» e	value		

<> 31 desember

»		kr	kr
»	kr		

= 2024

Cash and cash equivalents

»		8 750	7 85
---	--	-------	------

» 0 78 500

Accounts receivable

»		7 800	96 90
---	--	-------	-------

» 0 74 500

Inventories

»		8 880	786 80
---	--	-------	--------

» 0 1 260

Fixed assets

»		780	
---	--	-----	--

» 120 78 580

Patents

»		9 000	9 878 000
---	--	-------	-----------

» 7 850

Interest-free debt

»		7 800	
---	--	-------	--

» 880 450

Interest-bearing debt

»		210	
---	--	-----	--

» 580 780

»			10 77
---	--	--	-------

» 1

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(continued)

Net identifiable assets and liabilities	Net identifiable assets and liabilities
» 43 220	» 43 220
» 130 241 920	» 130 241 920
Goodwill on the acquisition	Goodwill on the acquisition
» 125 650 7 86	» 125 650 7 86
» 0 87 507	» 0 87 507
» 10 77	» 10 77
» 8	» 8
Purchase price	Purchase price
» 168 870	» 168 870
» 990 329 427	» 990 329 427
<< double-click to	<< double-click to
» launch smart-table designer >>	» launch smart-table designer >>
Type: Grid / Style: Non-St	Type: Grid / Style: Non-St
» andard / Inherit Report Table Settings: Yes	» andard / Inherit Report Table Settings: Yes
Click here to enter data	Click here to enter data
[E2]	[E2]
30 juni	<> 31 desember
»	»
» kr	» kr
2024	= 2024
Capital increase	Capital increase
»	»
» 8 500	» 8 500
Cash	Cash
»	»
» 44 500	» 44 500
Direct costs	Direct costs
»	»
» 78 500	» 78 500
Kjøpesum	Kjøpesum
»	»
» 131 500	» 131 500
<< double-click to	<< double-click to
» launch smart-table designer >>	» launch smart-table designer >>
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» andard / Inherit Report Table Settings: Yes	» andard / Inherit Report Table Settings: Yes
Click here to enter data	Click here to enter data
[E2]	[E2]
30 juni	<> 31 desember
»	»
» kr	» kr
2024	= 2024
Cash paid	Cash paid
»	»
» 58 500	» 58 500
Cash received	Cash received
»	»
» 52 800	» 52 800
Kjøpesum	Kjøpesum
»	»

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» 111 300 << double-click to » launch smart-table designer >> The acquired company has contributed NOK XX to » the group's operating revenues and NOK XX t » o the	» 111 300 << double-click to » launch smart-table designer >> The acquired company has contributed NOK XX to » the group's operating revenues and NOK XX t » o the
Group's ordinary profit before tax in the peri » od between acquisitions and 30.06.24. If the acquisition had been completed by 01.07 » .23, the Group's total operating revenues fo » r the entire	<> Group's ordinary profit before tax in the peri » od between acquisitions and 31.12.24. If the acquisition had been completed by 01.01 » .24, the Group's total operating revenues fo » r the entire
period would have been NOK XX, and the Group's » ordinary profit before tax NOK XX. Norway Regression Notes to financial statements (continued) Note 27 - Changes in group composition / Group » formation (continued) Insert text On DD MMMM YYYY, ABC Group AS acquired 100% of » the shares in Datter AS for NOK XXX. This w » as financed by cash and a share issue (XXX millio » n shares amounting to NOK XXX, as well as a » premium of a total of NOK XXX). The share value is based » on the last observed transactions at the tim » e of acquisition. Datter AS is a limited liability » company with its head office in xx, Norway. » The company sells xx products for the xx industry. The purchase » resulted in goodwill of NOK XXX. Management » believes that the acquisition will lead to a further im » proved positioning within the xx industry an » d will positively affect future earnings beyond the values of th » e individual assets, as well as synergies wi » th existing businesses. Ownership share is equal to voting » rights. The acquisition is accounted for us » ing the acquisition method. Insert text The allocation of the excess value related to » the acquisition of Datter AS is as follows: Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » Book Over / » Recognised	= period would have been NOK XX, and the Group's » ordinary profit before tax NOK XX. Norway Regression Notes to financial statements (continued) Note 27 - Changes in group composition / Group » formation (continued) Insert text On DD MMMM YYYY, ABC Group AS acquired 100% of » the shares in Datter AS for NOK XXX. This w » as financed by cash and a share issue (XXX millio » n shares amounting to NOK XXX, as well as a » premium of a total of NOK XXX). The share value is based » on the last observed transactions at the tim » e of acquisition. Datter AS is a limited liability » company with its head office in xx, Norway. » The company sells xx products for the xx industry. The purchase » resulted in goodwill of NOK XXX. Management » believes that the acquisition will lead to a further im » proved positioning within the xx industry an » d will positively affect future earnings beyond the values of th » e individual assets, as well as synergies wi » th existing businesses. Ownership share is equal to voting » rights. The acquisition is accounted for us » ing the acquisition method. Insert text The allocation of the excess value related to » the acquisition of Datter AS is as follows: Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data » Book Over / » Recognised

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[E2]			[E2]		
»	value	under-valu	»	value	under-valu
» e	value		» e	value	
30 juni			<> 31 desember		
»	kr	kr	»	kr	kr
»	kr		»	kr	
2024			= 2024		
Cash and cash equivalents			Cash and cash equivalents		
»	452 350		»	452 350	
» 4 560 8 960			» 4 560 8 960		
Accounts receivable			Accounts receivable		
»	45 230		»	45 230	
» 4 560 478 560			» 4 560 478 560		
Inventories			Inventories		
»	450		»	450	
» 450 7 450			» 450 7 450		
Fixed assets			Fixed assets		
»	6 960 122 780		»	6 960 122 780	
» 78 000			» 78 000		
Patents			Patents		
»	623 890		»	623 890	
» 8 960 7 850			» 8 960 7 850		
Interest-free debt			Interest-free debt		
»	8 960		»	8 960	
» 8 960 78 900			» 8 960 78 900		
Interest-bearing debt			Interest-bearing debt		
»	7 860		»	7 860	
» 8 960 78 600			» 8 960 78 600		
Net identifiable assets and liabilities			Net identifiable assets and liabilities		
»	1 145 700 159 230		»	1 145 700 159 230	
» 738 320			» 738 320		
Goodwill on the acquisition			Goodwill on the acquisition		
»	7 580 78 500		»	7 580 78 500	
» 78 000			» 78 000		
Purchase price			Purchase price		
»	1 153 280 237 730		»	1 153 280 237 730	
» 816 320			» 816 320		
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» launch smart-table designer >>			» launch smart-table designer >>		
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Click here to enter data			Click here to enter data		
[E2]			[E2]		
30 juni			<> 31 desember		
»			»		
»	kr		»	kr	
2024			= 2024		
Capital increase			Capital increase		
»			»		
» 78 000			» 78 000		
Cash			Cash		
»			»		

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(continued)

» 69 600 Direct costs » » 869 000 Purchase price » » 1 016 600 » << double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data Norway Regression Notes to financial statements (continued) Note 27 - Changes in group composition / Group » formation (continued) [E2]	» 69 600 Direct costs » » 869 000 Purchase price » » 1 016 600 » << double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data Norway Regression Notes to financial statements (continued) Note 27 - Changes in group composition / Group » formation (continued) [E2]
30 juni » » kr	<> 31 desember » » kr
2024 Cash paid » » 123 000 Cash received » » 8 500 Purchase price » » 131 500 » << double-click to » launch smart-table designer >> The acquired company has contributed NOK XX to » the group's operating revenues and NOK XX t » o the	= 2024 Cash paid » » 123 000 Cash received » » 8 500 Purchase price » » 131 500 » << double-click to » launch smart-table designer >> The acquired company has contributed NOK XX to » the group's operating revenues and NOK XX t » o the
Group's ordinary profit before tax in the peri » od between acquisitions and 30.06.24. If the acquisition had been completed by 01.07 » .23, the Group's total operating revenues fo » r the entire	<> Group's ordinary profit before tax in the peri » od between acquisitions and 31.12.24. If the acquisition had been completed by 01.01 » .24, the Group's total operating revenues fo » r the entire
period would have been NOK XX, and the Group's » ordinary profit before tax NOK XX. Insert text On DD MMMM YYYY, ABC Group AS acquired 100% of » the shares in Datter AS for NOK XXX. This w » as financed by cash and a share issue (XXX millio » n shares amounting to NOK XXX, as well as a » premium of a total of NOK XXX). The share value is based » on the last observed transactions at the tim » e of	= period would have been NOK XX, and the Group's » ordinary profit before tax NOK XX. Insert text On DD MMMM YYYY, ABC Group AS acquired 100% of » the shares in Datter AS for NOK XXX. This w » as financed by cash and a share issue (XXX millio » n shares amounting to NOK XXX, as well as a » premium of a total of NOK XXX). The share value is based » on the last observed transactions at the tim » e of

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(continued)

acquisition. Datter AS is a limited liability
 » company with its head office in xx, Norway.
 » The company sells
 xx products for the xx industry. The purchase
 » resulted in goodwill of NOK XXX. Management
 » believes
 that the acquisition will lead to a further im
 » proved positioning within the xx industry an
 » d will positively
 affect future earnings beyond the values of th
 » e individual assets, as well as synergies wi
 » th existing
 businesses. Ownership share is equal to voting
 » rights. The acquisition is accounted for us
 » ing the
 acquisition method.

Insert text

The allocation of the excess value related to
 » the acquisition of Datter AS is as follows:

Type: Grid / Style: Non-St

» andard / Inherit Report Table Settings: Yes

Click here to enter data

»		Book	Over /
»	Recognised		
[E2]			
»		value	under-valu
» e	value		

30 juni

»	kr	kr
»	kr	

2024

Cash and cash equivalents

» 65 000

» 8 690 7 860

Accounts receivable

» 78 600

» 690 78 690

Inventories

» 6 620 689 06

» 0 7 800

Fixed assets

» 452 870 78 87

» 0 4 440

Patents

» 7 890

» 780 580

Interest-free debt

» 84 600 90 99

» 0 865 850

Interest-bearing debt

» 456 890 786 99

acquisition. Datter AS is a limited liability
 » company with its head office in xx, Norway.
 » The company sells
 xx products for the xx industry. The purchase
 » resulted in goodwill of NOK XXX. Management
 » believes
 that the acquisition will lead to a further im
 » proved positioning within the xx industry an
 » d will positively
 affect future earnings beyond the values of th
 » e individual assets, as well as synergies wi
 » th existing
 businesses. Ownership share is equal to voting
 » rights. The acquisition is accounted for us
 » ing the
 acquisition method.

Insert text

The allocation of the excess value related to
 » the acquisition of Datter AS is as follows:

Type: Grid / Style: Non-St

» andard / Inherit Report Table Settings: Yes

Click here to enter data

»		Book	Over /
»	Recognised		
[E2]			
»		value	under-valu
» e	value		

<> 31 desember

»	kr	kr
»	kr	

=

2024

Cash and cash equivalents

» 65 000

» 8 690 7 860

Accounts receivable

» 78 600

» 690 78 690

Inventories

» 6 620 689 06

» 0 7 800

Fixed assets

» 452 870 78 87

» 0 4 440

Patents

» 7 890

» 780 580

Interest-free debt

» 84 600 90 99

» 0 865 850

Interest-bearing debt

» 456 890 786 99

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(continued)

» 0 5 850 Net identifiable assets and liabilities » 1 152 470 1 656 070 » 971 070 Goodwill on the acquisition » 8 750 » 7 850 78 500 Purchase price » 1 161 220 1 663 920 » 1 049 570 «< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data Norway Regression Notes to financial statements (continued) Note 27 - Changes in group composition / Group » formation (continued) [E2]	» 0 5 850 Net identifiable assets and liabilities » 1 152 470 1 656 070 » 971 070 Goodwill on the acquisition » 8 750 » 7 850 78 500 Purchase price » 1 161 220 1 663 920 » 1 049 570 «< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data Norway Regression Notes to financial statements (continued) Note 27 - Changes in group composition / Group » formation (continued) [E2]
30 juni » » kr	<> 31 desember » » kr
2024 Capital increase » » 45 690 Cash » » 78 900 Direct costs » » 785 500 Purchase price » » 910 090 «< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data [E2]	= 2024 Capital increase » » 45 690 Cash » » 78 900 Direct costs » » 785 500 Purchase price » » 910 090 «< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St » andard / Inherit Report Table Settings: Yes Click here to enter data [E2]
30 juni » » kr	<> 31 desember » » kr
2024 Cash paid » » 78 500 Cash received » » 78 000	= 2024 Cash paid » » 78 500 Cash received » » 78 000

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Purchase price		Purchase price	
»		»	
» 156 500		» 156 500	
<< double-click to		<< double-click to	
» launch smart-table designer >>		» launch smart-table designer >>	
The acquired company has contributed NOK XX to		The acquired company has contributed NOK XX to	
» the group's operating revenues and NOK XX t		» the group's operating revenues and NOK XX t	
» o the		» o the	
Group's ordinary profit before tax in the peri	<>	Group's ordinary profit before tax in the peri	
» od between acquisitions and 30.06.24.		» od between acquisitions and 31.12.24.	
If the acquisition had been completed by 01.07		If the acquisition had been completed by 01.01	
» .23, the Group's total operating revenues fo		» .24, the Group's total operating revenues fo	
» r the entire		» r the entire	
period would have been NOK XX, and the Group's	=	period would have been NOK XX, and the Group's	
» ordinary profit before tax NOK XX.		» ordinary profit before tax NOK XX.	
Insert text		Insert text	
On DD MMMM YYYY, ABC Group AS acquired 100% of		On DD MMMM YYYY, ABC Group AS acquired 100% of	
» the shares in Datter AS for NOK XXX. This w		» the shares in Datter AS for NOK XXX. This w	
» as		» as	
financed by cash and a share issue (XXX millio		financed by cash and a share issue (XXX millio	
» n shares amounting to NOK XXX, as well as a		» n shares amounting to NOK XXX, as well as a	
» premium of		» premium of	
a total of NOK XXX). The share value is based		a total of NOK XXX). The share value is based	
» on the last observed transactions at the tim		» on the last observed transactions at the tim	
» e of		» e of	
acquisition. Datter AS is a limited liability		acquisition. Datter AS is a limited liability	
» company with its head office in xx, Norway.		» company with its head office in xx, Norway.	
» The company sells		» The company sells	
xx products for the xx industry. The purchase		xx products for the xx industry. The purchase	
» resulted in goodwill of NOK XXX. Management		» resulted in goodwill of NOK XXX. Management	
» believes		» believes	
that the acquisition will lead to a further im		that the acquisition will lead to a further im	
» proved positioning within the xx industry an		» proved positioning within the xx industry an	
» d will positively		» d will positively	
affect future earnings beyond the values of th		affect future earnings beyond the values of th	
» e individual assets, as well as synergies wi		» e individual assets, as well as synergies wi	
» th existing		» th existing	
businesses. Ownership share is equal to voting		businesses. Ownership share is equal to voting	
» rights. The acquisition is accounted for us		» rights. The acquisition is accounted for us	
» ing the		» ing the	
acquisition method.		acquisition method.	
The allocation of the excess value related to		The allocation of the excess value related to	
» the acquisition of Datter AS is as follows:		» the acquisition of Datter AS is as follows:	
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» andard / Inherit Report Table Settings: Yes		» andard / Inherit Report Table Settings: Yes	
Click here to enter data		Click here to enter data	
»		»	
» Recognised	Book	» Recognised	Book
[E2]		[E2]	
»		»	
» value	Over /	» value	Over /
» e value	under-valu	» e value	under-valu

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30 juni	<>	31 desember
» kr kr		» kr kr
» kr		» kr
2024	=	2024
Norway Regression		Norway Regression
Notes to financial statements (continued)		Notes to financial statements (continued)
Note 27 - Changes in group composition / Group formation (continued)		Note 27 - Changes in group composition / Group formation (continued)
» Book Over /		» Book Over /
» Recognised		» Recognised
[E2]		[E2]
» value under-valu		» value under-valu
» e value		» e value
30 juni	<>	31 desember
» kr kr		» kr kr
» kr		» kr
2024	=	2024
Cash and cash equivalents		Cash and cash equivalents
» 45 600 786 90		» 45 600 786 90
» 0 3 600		» 0 3 600
Accounts receivable		Accounts receivable
» 7 800 78 90		» 7 800 78 90
» 0 528 000		» 0 528 000
Inventories		Inventories
» 78 500 78 92		» 78 500 78 92
» 0 856 800		» 0 856 800
Fixed assets		Fixed assets
» 12 300 1 23		» 12 300 1 23
» 0 7 770		» 0 7 770
Patents		Patents
» 7 800 869 87		» 7 800 869 87
» 0 8 080		» 0 8 080
Interest-free debt		Interest-free debt
» 45 200 7 80		» 45 200 7 80
» 0 890		» 0 890
Interest-bearing debt		Interest-bearing debt
» 78 850 5 20		» 78 850 5 20
» 0 450		» 0 450
Net identifiable assets and liabilities		Net identifiable assets and liabilities
» 276 050 1 828 820		» 276 050 1 828 820
» 1 405 590		» 1 405 590
Goodwill on the acquisition		Goodwill on the acquisition
» 7 800 7 80		» 7 800 7 80
» 0 36 900		» 0 36 900
Purchase price		Purchase price
» 283 850 1 836 620		» 283 850 1 836 620
» 1 442 490		» 1 442 490
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» launch smart-table designer >>		» launch smart-table designer >>
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Click here to enter data [E2]		Click here to enter data [E2]	
30 juni	<>	31 desember	
»		»	
» kr		» kr	
2024	=	2024	
Capital increase		Capital increase	
»		»	
» 45 600		» 45 600	
Cash		Cash	
»		»	
» 87 960		» 87 960	
Direct costs		Direct costs	
»		»	
» 7 869 000		» 7 869 000	
Purchase price		Purchase price	
»		»	
» 8 002 560		» 8 002 560	
<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St		<< double-click to » launch smart-table designer >> Type: Grid / Style: Non-St	
» andard / Inherit Report Table Settings: Yes		» andard / Inherit Report Table Settings: Yes	
Click here to enter data		Click here to enter data	
[E2]		[E2]	
30 juni	<>	31 desember	
»		»	
» kr		» kr	
2024	=	2024	
Cash paid		Cash paid	
»		»	
» 78 600		» 78 600	
Cash received		Cash received	
»		»	
» 876 000		» 876 000	
Purchase price		Purchase price	
»		»	
» 954 600		» 954 600	
<< double-click to » launch smart-table designer >> The acquired company has contributed NOK XX to		<< double-click to » launch smart-table designer >> The acquired company has contributed NOK XX to	
» the group's operating revenues and NOK XX t		» the group's operating revenues and NOK XX t	
» o the		» o the	
Group's ordinary profit before tax in the peri	<>	Group's ordinary profit before tax in the peri	
» od between acquisitions and 30.06.24.		» od between acquisitions and 31.12.24.	
If the acquisition had been completed by 01.07		If the acquisition had been completed by 01.01	
» .23, the Group's total operating revenues fo		» .24, the Group's total operating revenues fo	
» r the entire		» r the entire	
period would have been NOK XX, and the Group's	=	period would have been NOK XX, and the Group's	
» ordinary profit before tax NOK XX.		» ordinary profit before tax NOK XX.	
Insert text		Insert text	
Sold business:		Sold business:	
Norway Regression		Norway Regression	

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(continued)

Notes to financial statements (continued)

Note 27 - Changes in group composition / Group
» formation (continued)

Company ABC Konsern AS sold Datter AS to Compa
» ny B with effect from DD. MMMM YYYY. The
company was sold for SEK XXX. As part of the a
» greement, Company A provides a seller's cred
» it of NOK

XXX, while the remaining part of the sales sum
» is settled in cash in January 20x1. Sold as
» sets are mainly

fixed assets. The company has a low debt ratio
» , where the debt mainly consists of tax liab
» ilities and

accounts payable. The gain from the sale was N
» OK xxx and is shown in the income statement
» on the line

other (losses) / gains - net. Cash holdings in
» Datter AS at the time of sale were SEK xx.

Insert text

Note 28 - Events after the balance sheet date

The nature and financial impact of significant
» events that have occurred after the balance
» sheet date and

that have not been recognised in the income st
» atement or balance sheet.

Insert text

Notes to financial statements (continued)

Note 27 - Changes in group composition / Group
» formation (continued)

Company ABC Konsern AS sold Datter AS to Compa
» ny B with effect from DD. MMMM YYYY. The
company was sold for SEK XXX. As part of the a
» greement, Company A provides a seller's cred
» it of NOK

XXX, while the remaining part of the sales sum
» is settled in cash in January 20x1. Sold as
» sets are mainly

fixed assets. The company has a low debt ratio
» , where the debt mainly consists of tax liab
» ilities and

accounts payable. The gain from the sale was N
» OK xxx and is shown in the income statement
» on the line

other (losses) / gains - net. Cash holdings in
» Datter AS at the time of sale were SEK xx.

Insert text

Note 28 - Events after the balance sheet date

The nature and financial impact of significant
» events that have occurred after the balance
» sheet date and

that have not been recognised in the income st
» atement or balance sheet.

Insert text