



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 918 566 449  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: WONDERNORWAY AS  
Forretningsadresse: c/o EconPartner AS  
Dronning Mauds gate 15  
0250 OSLO

### Regnskapsår

Årsregnskapets periode: 01.11.2021 - 31.10.2022

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: ECONPARTNER AS  
Dato for fastsettelse av årsregnskapet: 05.05.2023

### Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 25.02.2024



### Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		1 474 906	1 246 387
<b>Sum inntekter</b>		<b>1 474 906</b>	<b>1 246 387</b>
<b>Kostnader</b>			
Employee benefits expense	1	1 149 502	1 126 496
Other expenses	1	71 973	60 505
<b>Sum kostnader</b>		<b>1 221 475</b>	<b>1 187 001</b>
<b>Driftsresultat</b>		<b>253 431</b>	<b>59 386</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		2	73
<b>Sum finansinntekter</b>		<b>2</b>	<b>73</b>
Annen rentekostnad		33	35
<b>Sum finanskostnader</b>		<b>33</b>	<b>35</b>
<b>Netto finans</b>		<b>-31</b>	<b>38</b>
<b>Ordinært resultat før skattekostnad</b>		<b>253 400</b>	<b>59 424</b>
Income tax expense	2	55 748	13 073
<b>Ordinært resultat etter skattekostnad</b>		<b>197 652</b>	<b>46 351</b>
<b>Årsresultat</b>	3	<b>197 652</b>	<b>46 351</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>197 652</b>	<b>46 351</b>
<b>Totalresultat</b>		<b>197 652</b>	<b>46 351</b>
<b>Overføringer og disponeringer</b>			
Other equity		197 652	46 351
<b>Sum overføringer og disponeringer</b>		<b>197 652</b>	<b>46 351</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		333 777	237 078
Other short-term receivables		1 776	2 053
<b>Sum fordringer</b>		<b>335 553</b>	<b>239 131</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		365 133	411 364
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>365 133</b>	<b>411 364</b>
<b>Sum omløpsmidler</b>		<b>700 687</b>	<b>650 495</b>
<b>SUM EIENDELER</b>		<b>700 687</b>	<b>650 495</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4	30 000	30 000
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>
<b>Opptjent egenkapital</b>			
Other equity		404 333	206 680
<b>Sum opptjent egenkapital</b>		<b>404 333</b>	<b>206 680</b>
<b>Sum egenkapital</b>	3	<b>434 333</b>	<b>236 680</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 776	
Tax payable	2	55 748	13 073
Public duties payable		82 847	83 321
Other current liabilities		125 982	317 420
<b>Sum kortsiktig gjeld</b>		<b>266 354</b>	<b>413 815</b>
<b>Sum gjeld</b>		<b>266 354</b>	<b>413 815</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>700 687</b>	<b>650 495</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 453824

#### Enheten

Organisasjonsnummer: 918 566 449  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: WONDERNORWAY AS  
Forretningsadresse: c/o EconPartner AS  
Dronning Mauds gate 15  
0250 OSLO

#### Regnskapsår

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#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: ECONPARTNER AS  
Dato for fastsettelse av årsregnskapet: 05.05.2023

#### Revisjon

Selskapet har besluttet at årsregnskapet  
ikke skal revideres: Ja  
Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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Brønnøysundregistrene, 14.06.2023

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Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 918 566 449  
WONDERNORWAY AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		1 474 906	1 246 387
<b>Sum inntekter</b>		<b>1 474 906</b>	<b>1 246 387</b>
<b>Kostnader</b>			
Employee benefits expense	1	1 149 502	1 126 496
Other expenses	1	71 973	60 505
<b>Sum kostnader</b>		<b>1 221 475</b>	<b>1 187 001</b>
<b>Driftsresultat</b>		<b>253 431</b>	<b>59 386</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		2	73
<b>Sum finansinntekter</b>		<b>2</b>	<b>73</b>
Annen rentekostnad		33	35
<b>Sum finanskostnader</b>		<b>33</b>	<b>35</b>
<b>Netto finans</b>		<b>-31</b>	<b>38</b>
<b>Ordinært resultat før skattekostnad</b>		<b>253 400</b>	<b>59 424</b>
Income tax expense	2	55 748	13 073
<b>Ordinært resultat etter skattekostnad</b>		<b>197 652</b>	<b>46 351</b>
<b>Årsresultat</b>	3	<b>197 652</b>	<b>46 351</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>197 652</b>	<b>46 351</b>
<b>Totalresultat</b>		<b>197 652</b>	<b>46 351</b>
<b>Overføringer og disponeringer</b>			
Other equity		197 652	46 351
<b>Sum overføringer og disponeringer</b>		<b>197 652</b>	<b>46 351</b>



Organisasjonsnr: 918 566 449  
WONDERNORWAY AS

## BALANSE

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		333 777	237 078
Other short-term receivables		1 776	2 053
Sum fordringer		335 553	239 131
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		365 133	411 364
Sum bankinnskudd, kontanter og lignende		365 133	411 364
Sum omløpsmidler		700 687	650 495
SUM EIENDELER		700 687	650 495
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
<b>Opptjent egenkapital</b>			
Other equity		404 333	206 680
Sum opptjent egenkapital		404 333	206 680
Sum egenkapital	3	434 333	236 680
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 776	
Tax payable	2	55 748	13 073
Public duties payable		82 847	83 321
Other current liabilities		125 982	317 420
Sum kortsiktig gjeld		266 354	413 815



Sum gjeld	266 354	413 815
SUM EGENKAPITAL OG GJELD	700 687	650 495



Organisasjonsnr: 918 566 449  
WONDERNORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
1.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



# Annual Report 2022 Wondernorway AS

Directors' Report  
Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 918 566 449



## Annual report 01.11.2021-31.10.2022 for Wondernorway AS

### The type and location of the business

Wondernorway AS is a company whose business consists of development of software and support services. The company is located in Oslo municipality.

### Going concern

In accordance with § 3-3 of the Accounting Act it is confirmed that the going concern assumption is satisfied and this assumption has been applied in the preparation of the accounts.

### Working environment, equal opportunity and discrimination

The board considers that the working environment in the company is good. No special measures have been implemented in this connection. The employees of the business have not suffered accidents or injury in connection with their work.

Wondernorway AS has a goal to be a workplace where there is full equality of opportunity between men and women, and has established a personnel policy that is considered to be gender neutral in all areas. At the end of year the company had 1 employees, 1 women and 0 men. The company's board consists of 1 person, of whom 0 are women.

The company works actively to prevent discrimination as a result of disability, ethnicity, nationality, skin colour, religion or lifestyle. The activities include, among other things, recruitment, salary and working conditions, promotion, development opportunities and protection against bullying.

### External environment

The company does not carry on activity that pollutes the external environment.

### Research and development activities

Wondernorway AS has not had any research and development activities during this financial year.

### Report on the annual accounts

The board is not aware of any matters that are important for an assessment of the company's position and result that are not set out in the annual accounts. Similarly no matters have occurred after the end of the financial year that in the opinion of the board are material to an assessment of the accounts.

In 2022 the company had a result after tax of NOK 197 652 which is proposed to be allocated as follows:

Disposition	Amount
To other equity	197 652

11.05.2023  
The board of Wondernorway AS

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Paul Michael Reinheimer  
chairman of the board



## REVENUE STATEMENT

### WONDERNORWAY AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2022	2021
Revenue		1 474 906	1 246 387
<b>Total income</b>		<b>1 474 906</b>	<b>1 246 387</b>
Employee benefits expense	1	1 149 502	1 126 496
Other expenses	1	71 973	60 505
<b>Total expenses</b>		<b>1 221 475</b>	<b>1 187 001</b>
<b>Operating profit</b>		<b>253 431</b>	<b>59 386</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		2	73
Other interest expenses		33	35
<b>Net financial items</b>		<b>-31</b>	<b>38</b>
Net profit before tax		253 400	59 424
Income tax expense	2	55 748	13 073
<b>Net profit after tax</b>		<b>197 652</b>	<b>46 351</b>
<b>Net profit or loss</b>	3	<b>197 652</b>	<b>46 351</b>
<b>ATTRIBUTABLE TO</b>			
Other equity		197 652	46 351
<b>Total</b>		<b>197 652</b>	<b>46 351</b>

WONDERNORWAY AS

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**BALANCE SHEET**

**WONDERNORWAY AS**

<b>ASSETS</b>	<b>Note</b>	<b>31.10.2021</b>	<b>31.10.2020</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables		333 777	237 078
Other short-term receivables		1 776	2 053
<b>Total receivables</b>		<b>335 553</b>	<b>239 131</b>
Cash and cash equivalents		365 133	411 364
<b>Total current assets</b>		<b>700 687</b>	<b>650 495</b>
<b>Total assets</b>		<b>700 687</b>	<b>650 495</b>



## BALANCE SHEET

### WONDERNORWAY AS

EQUITY AND LIABILITIES	Note	31.10.2021	31.10.2020
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	4	30 000	30 000
<b>Total paid-up equity</b>		<b>30 000</b>	<b>30 000</b>
<b>RETAINED EARNINGS</b>			
Other equity		404 333	206 680
<b>Total retained earnings</b>		<b>404 333</b>	<b>206 680</b>
<b>Total equity</b>	<b>3</b>	<b>434 333</b>	<b>236 680</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		1 776	0
Tax payable	2	55 748	13 073
Public duties payable		82 847	83 321
Other current liabilities		125 982	317 420
<b>Total current liabilities</b>		<b>266 354</b>	<b>413 815</b>
<b>Total liabilities</b>		<b>266 354</b>	<b>413 815</b>
<b>Total equity and liabilities</b>		<b>700 687</b>	<b>650 495</b>

11.05.2023

The board of Wondernorway AS

Paul Michael Reinheimer  
chairman of the board



WONDERNORWAY AS

918 566 449

## Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

## Foreign currency

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

## Operating revenues

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

## Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22% on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

## Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

## Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.

## Pension liabilities

Pension liabilities financed over operations are calculated and entered on the balance sheet under the provision for liabilities. Pension schemes financed through insured schemes are not entered on the balance sheet. The pension premium is treated in these cases as a pension cost and classified together with wage costs.

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918 566 449

## Note 1 Salary costs

Salary costs	2022	2021
Salaries	1 003 168	981 375
Social security	124 732	124 442
Pension costs	21 602	19 383
Other benefits	0	1 296
<b>Total</b>	<b>1 149 502</b>	<b>1 126 496</b>

In 2022 the company employed 1 man-labour year.

## Pension liabilities

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

The company does not have a chief executive officer. No remuneration is paid to the Board of Directors.

## Auditor

The company is not required to engage an auditor.

## Note 2 Tax

Entered tax on ordinary profit/loss:	2022	2021
Tax payable	55 748	13 073
Change in deferred tax	0	0
<b>Total tax</b>	<b>55 748</b>	<b>13 073</b>

## Calculation of the taxable income for the year:

Ordinary profit/loss before tax	253 400	59 424
Permanent differences	2	0
Change in temporary differences	0	0
<b>The year's taxable income</b>	<b>253 402</b>	<b>59 424</b>

Payable tax in the balance:	2022	2021
Tax on this year's taxable income	55 748	13 073
<b>Total payable tax in the balance</b>	<b>55 748</b>	<b>13 073</b>

Deferred tax assets are not booked in accordance with the accounting rules for small enterprises.

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WONDERNORWAY AS

918 566 449

## Note 3 Equity capital

	Share capital	Other equity capital	Total equity capital
As at 01.11.2021	30 000	206 680	236 680
Changes posted against equity		0	0
Result for the year		197 652	197 652
<b>As at 31.10.2022</b>	<b>30 000</b>	<b>404 333</b>	<b>434 333</b>

## Note 4 Shareholders

### THE SHARE CAPITAL IN WONDERNORWAY AS AS OF 31.10 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	1 000	30,0	30 000
<b>Total</b>	<b>1 000</b>		<b>30 000</b>

### OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
WonderProxy Inc.	1 000	100,0	100,0



**Norwegian Directorate of Taxes**

Inquiries to  
Torstein Kinden Helleland

Your date  
08.11.2017

Our date  
20.11.2017

Telephone  
22078139

Your reference  
Christine Jonskau

Our reference  
2017/1175335

ECONPARTNER AS  
P.O. Box 2006 Vika  
0125 OSLO

**Permission to prepare the annual accounts and directors' report in English language for WonderNorway AS, org.nr. 918 566 449**

With reference to your letter received 11 November 2017 with respect to the above matter regarding WonderNorway AS.

Based on a total evaluation, the view of The Directorate of Taxes is that WonderNorway AS may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information that the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

**Background**

Form your letter:

WonderNorway AS org.no: 918 566 449 is a private limited company related to the WonderProxy network in Canada. Its purpose is to develop software and support-services, and have customers only in a business-to-business market.

The parent company has a board of directors consisting of non- Norwegian speaking members. WonderNorway AS is an international business and the communication is in English. Consequently if such permission is granted, future reporting and formal communication will be easier and will not incur misunderstandings.

**Permission to make the annual accounts and the directors' report in Norway in English language**

According to the Norwegian Accounting Act § 3-4, third paragraph shall *"the directors' report and annual accounts ... be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language"*.

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

Postal address  
P.O. Box 9200 Grønland  
0134 Oslo

Visiting address:  
See [www.skatteetaten.no](http://www.skatteetaten.no)  
Org.nr: 996250318  
E-mail: [skatteetaten.no/sendepost](mailto:skatteetaten.no/sendepost)

Telephone  
800 80 000  
Telefax  
22 17 08 60



*“The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”*

Hence, one of the main aims of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information which has to be taken into consideration when considering the application for permission. In this assessment, the Directorate of Taxes has emphasized that the company is wholly owned by a foreign company. The working language is English. All key players and partners in this industry speak and use English language. Furthermore, the company has customers only in a business-to-business market.

Please state “our reference” (see above) in all written communication with The Norwegian Tax Authorities.

Best regards

Jeanette Munkvold Skovholt  
Senior Adviser  
Rettsavdelingen, foretaksskatt  
Norwegian Directorate of Taxes

Torstein Kinden Helleland

*This document has been electronically approved and contains therefore no handwritten signatures*