



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 914 281 040
Organisasjonsform: Aksjeselskap
Foretaksnavn: OSLO HÅNDVERKSDESTILLERI AS
Forretningsadresse: Nils Hansens vei 14
0667 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: Sigurd Gaarder Lange
Dato for fastsettelse av årsregnskapet: 23.06.2023

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, 31.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Revenue		6 259 550	6 463 798
Other income		25 688	
Sum inntekter		6 285 237	6 463 798
Kostnader			
Raw materials and consumables used	1	1 718 603	2 319 050
Employee benefits expense	2	3 263 010	3 422 096
Depreciation and amortisation expenses	3	2 221 791	1 538 687
Other expenses		2 699 291	3 022 710
Sum kostnader		9 902 695	10 302 543
Driftsresultat		-3 617 457	-3 838 744
Finansinntekter og finanskostnader			
Annen renteinntekt		84	-70
Other financial income		7 782	26 023
Sum finansinntekter		7 866	25 953
Annen rentekostnad		17 156	4 293
Other financial expenses		27 479	9 592
Sum finanskostnader		44 635	13 885
Netto finans		-36 768	12 068
Ordinært resultat før skattekostnad		-3 654 226	-3 826 676
Income tax expense	4	1 101 843	
Ordinært resultat etter skattekostnad		-4 756 069	-3 826 676
Årsresultat	5	-4 756 069	-3 826 676
Årsresultat etter minoritetsinteresser		-4 756 069	-3 826 676
Totalresultat		-4 756 069	-3 826 676



Resultatregnskap

Beløp i: NOK	Note	2022	2021
Overføringer og disponeringer			
Udekket tap		-4 756 069	-3 826 676
Sum overføringer og disponeringer		-4 756 069	-3 826 676



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Concessions, patents, licences, i.a.	3	468 084	662 742
Utsatt skattefordel	4		1 101 843
Sum immaterielle eiendeler		468 084	1 764 585
Varige driftsmidler			
Buildings and land	3		
Machinery and equipment	3	1 717 174	2 081 826
Ships	3		
Equipment and fixtures	3	2 686 082	4 128 273
Sum varige driftsmidler	3	4 403 256	6 210 099
Finansielle anleggsmidler			
Investments in shares			10 000
Sum finansielle anleggsmidler			10 000
Sum anleggsmidler		4 871 339	7 984 684
Omløpsmidler			
Varer			
Sum varer	1	5 698 699	3 843 157
Fordringer			
Accounts receivables		848 388	2 217 005
Other short-term receivables		131 923	139 391
Sum fordringer		980 311	2 356 396
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	463 676	2 820 874
Sum bankinnskudd, kontanter og lignende		463 676	2 820 874
Sum omløpsmidler		7 142 686	9 020 427
SUM EIENDELER		12 014 025	17 005 111



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		2 531 900	2 531 900
Overkurs		31 648 212	31 648 212
Sum innskutt egenkapital		34 180 112	34 180 112
Opptjent egenkapital			
Udekket tap		23 853 175	19 097 106
Sum opptjent egenkapital		-23 853 175	-19 097 106
Sum egenkapital	5	10 326 936	15 083 005
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Other non-current liabilities	7	500 000	
Sum annen langsiktig gjeld		500 000	
Sum langsiktig gjeld		500 000	0
Kortsiktig gjeld			
Leverandørgjeld		474 101	573 769
Tax payable	4		
Public duties payable		332 863	966 610
Other current liabilities		380 125	381 727
Sum kortsiktig gjeld		1 187 089	1 922 106
Sum gjeld		1 687 089	1 922 106
SUM EGENKAPITAL OG GJELD		12 014 025	17 005 111



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 611729

Enheten

Organisasjonsnummer: 914 281 040
Organisasjonsform: Aksjeselskap
Foretaksnavn: OSLO HÅNDVERKSDESTILLERI AS
Forretningsadresse: Nils Hansens vei 14
0667 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: Sigurd Gaarder Lange
Dato for fastsettelse av årsregnskapet: 23.06.2023

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

År 2022: Årsregnskap 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, 26.07.2023



Organisasjonsnr: 914 281 040
OSLO HÅNDVERKSDESTILLERI AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
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Organisasjonsnr: 914 281 040
OSLO HÅNDVERKSDESTILLERI AS

BALANSE

Beløp i: NOK	Note	2022	2021
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Organisasjonsnr: 914 281 040
OSLO HÅNDVERKSDESTILLERI AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
4.00

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.



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 01.03.2016	Vår dato 04.05.2016
Telefon 22078139	Deres referanse Sigurd Gaarder Lange	Vår referanse 2016/191435

OSLO HÅNDVERKSDESTILLERI AS
Jernbaneveien 4
0667 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Oslo Håndverksdestilleri AS, org. nr. 914 281 040

Vi viser til deres brev av 1. mars 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Oslo Håndverksdestilleri AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Oslo Håndverksdestilleri AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Oslo Håndverksdestilleri AS har tre aksjonærer. To er engelske og en er et norsk selskap. Halvparten av styrets medlemmer behersker ikke norsk. Selskapets virksomhet er tilvirkning av alkoholholdige produkter. Selskapet selger sine produkter i Norge og i utlandet. Dette er en internasjonal bransje og alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er eiet av tre aksjonærer hvorav to er utenlandske. Eierkretsen er begrenset. Halvparten av styrets medlemmer behersker ikke norsk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer



Crowe Partner Revisjon AS
Org.nr.: 922829845MVA
Dronning Mauds gate 10
0250 Oslo
Tel. +47 21 93 93 00
www.crowe.no

To the Annual Shareholders Meeting in Oslo Håndverksdestilleri AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of **Oslo Håndverksdestilleri AS** (the Company), showing a loss of **NOK 4 756 069**. The financial statements, which comprise the balance sheet as at December 31, 2022, and the statement of income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at December 31, 2022, and (of) its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' Code of International Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

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Crowe Partner Revisjon AS
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Tel. +47 21 93 93 00
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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Oslo, June 26, 2023

CROWE PARTNER REVISJON AS

Fredrik Højjord
State Authorized Public Accountant

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Page 2 of 2



Elektronisk signatur

Signert av

Højord, Fredrik

Norwegian BankID

Dato og tid

(UTC+01:00) Amsterdam, Berlin, Bern, Rome, Stockholm, Vienna

26.06.2023 23.15.30

Dette dokumentet er signert med elektronisk signatur. En elektronisk signatur er juridisk forpliktende på samme måte som en håndskrevet signatur på papir. Denne siden er lagt til dokumentet for å vise grunnleggende informasjon om signaturen(e), og på de foregående sidene kan du lese dokumentet som er signert. Vedlagt finnes også en PDF med signatordetaljer, og en XML-fil med innholdet i den elektroniske signaturen(e). Vedleggene kan brukes for å verifisere gyldigheten av dokumentets signatur ved behov.



Annual Report 2022

Oslo Håndverksdestilleri AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 914 281 040



Revenue statement			
Oslo Håndverksdestilleri AS			
Operating income and operating expenses	Note	2022	2021
Revenue		6 259 550	6 463 798
Other income		25 688	0
Total income		6 285 237	6 463 798
Raw materials and consumables used	1	1 718 603	2 319 050
Employee benefits expense	2	3 263 010	3 422 096
Depreciation and amortisation expenses	3	2 221 791	1 538 687
Other expenses		2 699 291	3 022 710
Total expenses		9 902 695	10 302 543
Operating profit		-3 617 457	-3 838 744
Financial income and expenses			
Other interest income		84	-70
Other financial income		7 782	26 023
Other interest expenses		17 156	4 293
Other financial expenses		27 479	9 592
Net financial items		-36 768	12 068
Net profit before tax		-3 654 226	-3 826 676
Income tax expense	4	1 101 843	0
Net profit after tax		-4 756 069	-3 826 676
Net profit or loss	5	-4 756 069	-3 826 676
Attributable to			
Loss brought forward		4 756 069	3 826 676
Total		-4 756 069	-3 826 676
Oslo Håndverksdestilleri AS		Org no 914 281 040	



Balance sheet			
Oslo Håndverksdestilleri AS			
Assets	Note	2022	2021
Non-current assets			
Intangible assets			
Concessions, patents, licences, i.a.	3	468 084	662 742
Deferred tax assets	4	0	1 101 843
Total intangible assets		468 084	1 764 585
Property, plant and equipment			
Machinery and equipment	3	1 717 174	2 081 826
Equipment and fixtures	3	2 686 082	4 128 273
Total property, plant and equipment	3	4 403 256	6 210 099
Non-current financial assets			
Investments in shares		0	10 000
Total non-current financial assets		0	10 000
Total non-current assets		4 871 339	7 984 684
Current assets			
Inventories	1	5 698 699	3 843 157
Debtors			
Accounts receivables		848 388	2 217 005
Other short-term receivables		131 923	139 391
Total receivables		980 311	2 356 396
Investments			
Cash and cash equivalents	6	463 676	2 820 874
Total current assets		7 142 686	9 020 427
Total assets		12 014 025	17 005 111
Oslo Håndverksdestilleri AS		Side 3	



Balance sheet			
Oslo Håndverksdestilleri AS			
Equity and liabilities	Note	2022	2021
Paid-in capital			
Share capital		2 531 900	2 531 900
Share premium reserve		31 648 212	31 648 212
Total paid-up equity		34 180 112	34 180 112
Retained earnings			
Uncovered loss		-23 853 175	-19 097 106
Total retained earnings		-23 853 175	-19 097 106
Total equity	5	10 326 936	15 083 005
Other non-current liabilities	7	500 000	0
Total non-current liabilities		500 000	0
Current liabilities			
Trade payables		474 101	573 769
Public duties payable		332 863	966 610
Other current liabilities		380 125	381 727
Total current liabilities		1 187 089	1 922 106
Total liabilities		1 687 089	1 922 106
Total equity and liabilities		12 014 025	17 005 111
Oslo, 23.06.2023 The board of Oslo Håndverksdestilleri AS			
<u>Sigurd Gaarder Lange</u> chairman of the board	<u>Marcin Adam Edward Miller</u> member of the board	<u>Martin John Krajewski</u> member of the board	
<u>Marius Vestnes</u> member of the board		<u>Espen Tollefsen</u> general Manager	
Oslo Håndverksdestilleri AS		Side 4	



Accounting principles

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

Operating revenues

Income from the sale of goods is recognised on the date of delivery.

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 fixed assets

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

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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.

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Receivables

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Note 1 Inventory

The inventories are recorded at cost. For materials in production and finished goods the cost of goods are calculated including both variable and fixed production costs in accordance with NRS 1 - Goods.

There is no obsolescence.

Note 2 Salary costs and benefits, remuneration to the chief executive, board and auditor

Salary costs

	2022	2021
Salaries	2 573 215	2 716 209
Employment tax	384 699	403 605
Pension costs	146 606	146 234
Other benefits	158 489	156 048
Total	3 263 010	3 422 096

In 2022 the company employed 4 man-years.

Note 3 Non-current assets

	Fixtures and fittings	Intangible assets	Total
Purchase cost as of 01.01.22	12 139 232	1 134 359	13 273 591
+ Inflow purchased fixed assets	186 288	34 000	220 288
= Acquisition cost 31.12.22	12 325 521	1 168 359	13 493 880
Accumulated depreciation 31.12.22	7 922 265	700 275	8 622 540
= Book value 31.12.22	4 403 256	468 084	4 871 340
This year's ordinary depreciations	1 993 132	228 659	2 221 791
Economic life	5-10 years	10 years	

Note 4 Tax

This year's tax expense	2022	2021
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	1 101 843	0
Tax expense on ordinary profit/loss	1 101 843	0
Taxable income:		
Result before tax	-3 654 226	-3 826 676
Permanent differences	13 657	-181 426
Changes in temporary differences	127 049	206 894
Taxable income	-3 513 520	-3 801 208



Payable tax in the balance:

Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2022	2021	Difference
Tangible assets	-836 896	35 507	872 403
Stock	1 316 515	525 252	-791 263
Accounts receivable	-45 909	0	45 909
Total	433 710	560 758	127 049
Accumulated loss to be brought forward	-25 222 431	-21 708 911	3 513 520
Not included in the deferred tax calculation	24 788 721	16 139 775	-8 648 946
Basis for deferred tax assets	0	-5 008 377	-5 008 377
Deferred tax assets (22 %)	0	-1 101 843	-1 101 843

Deferred tax not included in the balance sheet.

Note 5 Equity capital

	Share capital	Share premium	Uncovered loss	Total equity capital
Pr. 31.12.2021	2 531 900	31 648 212	-19 097 106	15 083 005
Result of the year			-4 756 069	-4 756 069
Pr 31.12.2022	2 531 900	31 648 212	-23 853 175	10 326 936

Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 100 446.
Funds standing on a restricted deposit account are NOK 253 869.

Note 7 Liabilities to connected parties

The company's shareholders have given a loan of NOK 500 000 to Oslo Håndverksdestilleri AS.
The interest rate has been set at 10%.

As security for the loan, the company's machinery, plant and inventory have been pledged as security for NOK 800 000.



Elektronisk signatur

Signert av

Tollefsen, Espen

Norwegian BankID

Dato og tid

(UTC+01:00) Amsterdam, Berlin, Bern, Rome, Stockholm, Vienna

23.06.2023 12.57.23

Vestnes, Marius

Norwegian BankID

23.06.2023 13.46.27

Lange, Sigurd Gaarder

Norwegian BankID

23.06.2023 12.34.40

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Annual Report 2022

Oslo Håndverksdestilleri AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 914 281 040



Revenue statement			
Oslo Håndverksdestilleri AS			
Operating income and operating expenses	Note	2022	2021
Revenue		6 259 550	6 463 798
Other income		25 688	0
Total income		6 285 237	6 463 798
Raw materials and consumables used	1	1 718 603	2 319 050
Employee benefits expense	2	3 263 010	3 422 096
Depreciation and amortisation expenses	3	2 221 791	1 538 687
Other expenses		2 699 291	3 022 710
Total expenses		9 902 695	10 302 543
Operating profit		-3 617 457	-3 838 744
Financial income and expenses			
Other interest income		84	-70
Other financial income		7 782	26 023
Other interest expenses		17 156	4 293
Other financial expenses		27 479	9 592
Net financial items		-36 768	12 068
Net profit before tax		-3 654 226	-3 826 676
Income tax expense	4	1 101 843	0
Net profit after tax		-4 756 069	-3 826 676
Net profit or loss	5	-4 756 069	-3 826 676
Attributable to			
Loss brought forward		4 756 069	3 826 676
Total		-4 756 069	-3 826 676
Oslo Håndverksdestilleri AS		Org no 914 281 040	



Balance sheet			
Oslo Håndverksdestilleri AS			
Assets	Note	2022	2021
Non-current assets			
Intangible assets			
Concessions, patents, licences, i.a.	3	468 084	662 742
Deferred tax assets	4	0	1 101 843
Total intangible assets		468 084	1 764 585
Property, plant and equipment			
Machinery and equipment	3	1 717 174	2 081 826
Equipment and fixtures	3	2 686 082	4 128 273
Total property, plant and equipment	3	4 403 256	6 210 099
Non-current financial assets			
Investments in shares		0	10 000
Total non-current financial assets		0	10 000
Total non-current assets		4 871 339	7 984 684
Current assets			
Inventories	1	5 698 699	3 843 157
Debtors			
Accounts receivables		848 388	2 217 005
Other short-term receivables		131 923	139 391
Total receivables		980 311	2 356 396
Investments			
Cash and cash equivalents	6	463 676	2 820 874
Total current assets		7 142 686	9 020 427
Total assets		12 014 025	17 005 111



Balance sheet			
Oslo Håndverksdestilleri AS			
Equity and liabilities	Note	2022	2021
Paid-in capital			
Share capital		2 531 900	2 531 900
Share premium reserve		31 648 212	31 648 212
Total paid-up equity		34 180 112	34 180 112
Retained earnings			
Uncovered loss		-23 853 175	-19 097 106
Total retained earnings		-23 853 175	-19 097 106
Total equity	5	10 326 936	15 083 005
Other non-current liabilities	7	500 000	0
Total non-current liabilities		500 000	0
Current liabilities			
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