



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	989 214 071
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	ABRI DIALOGUE AS
Forretningsadresse:	Solakrossen 2 4050 SOLA

Regnskapsår

Årsregnskapets periode:	01.09.2024 - 31.08.2025
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Konsern

Morselskap i konsern:	Nei
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Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Aketo AS
Dato for fastsettelse av årsregnskapet:	20.10.2025

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

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, 11.01.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Revenue	2	125 022 257	110 313 307
Other income			-963
Sum inntekter		125 022 257	110 312 345
Kostnader			
Consumables used	3	4 615 364	3 488 804
Employee benefits expense	4	113 828 125	98 431 229
Depreciation of operating assets	5	212 629	156 868
Other expenses	3, 4	6 529 658	5 897 979
Sum kostnader		125 185 777	107 974 880
Driftsresultat		-163 520	2 337 464
Finansinntekter og finanskostnader			
Annen renteinntekt		658 426	485 391
Other financial income		71 540	33 019
Sum finansinntekter		729 966	518 410
Annen rentekostnad		15 966	1 799
Other financial expenses		100 551	6 943
Sum finanskostnader		116 517	8 742
Netto finans		613 449	509 668
Resultat før skattekostnad		449 930	2 847 132
Income tax expense	6	116 637	640 251
Årsresultat		333 293	2 206 881
Årsresultat etter minoritetsinteresser		333 293	2 206 881
Totalresultat		333 293	2 206 881
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2025	2024
Ordinært utbytte	7		
Avgitt konsernbidrag	7	560 184	2 450 772
Transferred from other equity	7	-226 891	-243 891
Sum overføringer og disponeringer		333 293	2 206 881



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Concessions, patents, licences, trademarks, and similar rights	5	46 240	
Utsatt skattefordel	6	150 771	109 407
Sum immaterielle eiendeler		197 011	109 407
Varige driftsmidler			
Buildings and land	5	78 568	
Equipment and other movables	5	469 523	734 358
Sum varige driftsmidler		548 091	734 358
Finansielle anleggsmidler			
Lån til foretak i samme konsern	8, 9		
Lån til tilknyttet selskap og felles kontrollert virksomhet	8		
Other long-term receivables	8	242 002	242 002
Sum finansielle anleggsmidler		242 002	242 002
Sum anleggsmidler		987 104	1 085 767
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	9, 10	16 688 148	13 764 843
Other short-term receivables		2 844 120	1 938 587
Sum fordringer		19 532 268	15 703 430
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	11	9 708 433	17 140 218
Sum bankinnskudd, kontanter og lignende		9 708 433	17 140 218
Sum omløpsmidler		29 240 701	32 843 647
SUM EIENDELER		30 227 805	33 929 415



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 12	1 934 820	1 934 820
Overkurs	7	1 548 559	1 548 559
Sum innskutt egenkapital		3 483 379	3 483 379
Opptjent egenkapital			
Other equity	7, 13	3 751 197	3 978 089
Sum opptjent egenkapital		3 751 197	3 978 089
Sum egenkapital		7 234 576	7 461 468
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	9	1 592 033	2 671 695
Tax payable	6		-1 267 838
Public duties payable		5 271 200	5 396 446
Kortsiktig konserngjeld	9	718 185	3 142 016
Other current liabilities		15 411 810	16 525 628
Sum kortsiktig gjeld		22 993 229	26 467 947
Sum gjeld		22 993 229	26 467 947
SUM EGENKAPITAL OG GJELD		30 227 805	33 929 415



To the General Meeting of
Abri Dialogue AS

**Grant Thornton
Revisjon AS**
Kirkegata 15
0153 Oslo
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INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Abri Dialogue AS (the Company), showing a profit of NOK 333 293. The financial statements comprise the balance sheet as at 31 August 2025, and the statement of income, statement of changes in equity and statement of cash flows 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 31 August 2025, and of its financial performance and its cash flows 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.

Other Information

The Board of Directors and the Managing Director (management) is responsible for the information in the Board of Directors' report and the other information presented with the financial statements. The other information comprises annual report. Our opinion on the financial statements does not cover the information in the Board of Directors' report and the other information presented with the financial statements.

In connection with our audit of the financial statements, our responsibility is to read the information in the Board of Directors' report and for the other information presented with the financial statements. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the other information presented with the financial statements and the financial statements or our knowledge obtained in the audit, or the information in the Board of Directors' report and for the other information presented with the financial statements otherwise appears to be materially misstated. If, based on the work we



have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, in our opinion the Board of Directors' report is consistent with the financial statements and contains the information required by applicable statutory requirements.

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. 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 scepticism 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, 29.10.2025
Grant Thornton Revisjon AS

Anne Jorun Oldereid
State Authorized Public Accountant (Norway)
(Electronically signed)



Vår dato 10.07.2023	Din/Deres dato 19.06.2023	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2023/5395622	Postadresse Postboks 9200 Grønland 0134 OSLO

ABRI DIALOGUE AS

4050 SOLA

Att. Paul Asle Våge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Abri Dialogue AS, org.nr. 989 214 071

Vi viser til deres brev av 19. juni 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Abri Dialogue AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Abri Dialogue AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Abri Dialogue AS er eid av et norsk selskap hvor majoritetseieren er utenlandsk. Selskapet har som formål «Konsulentvirksomhet og kurs- og konferanseutvikling innen offentlig sektor, helse- og sosial».

Selskapets arbeidsspråk er i stor grad engelsk, og styrelederen og flere av styremedlemmene er utenlandske.

Skattekontorets 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 mv., 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 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 skattekontorets 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 skattekontoret lagt særlig vekt på at selskapet er eid av et norsk selskap hvor majoritetseieren er utenlandsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Annual Report 2025

Abri Dialogue AS

Directors' Report
Revenue statement
Balance sheet
Cash flows
Notes to the Accounts



Org.no.: 989 214 071



Annual report 2025 for Abri Dialogue AS

Purpose

The company is a private health and care company that provides services within user-controlled personal assistance, environmental services, home services and substance abuse care. The services are performed throughout Norway but are essentially aimed at the local market in Rogaland. The company's head office is located in Sola municipality.

Continued operation

The company has a positive result for the accounting period in 2025 and the company has budgeted a profit for the next accounting period and it is expected that it will succeed. In accordance with the Accounting Act, it is confirmed that the preconditions for continued operations are present.

Future development

The development in the company for 2025 and beyond still looks good, and we expect growth in all focused areas.

The market is characterized by ever-increasing competition and consolidation. New alliances and partnerships are constantly being formed, which intensifies competition. The company's owner is actively looking for acquisition opportunities in Norway/the Nordic region. The company has chosen to put the drug treatment service on ice for the time being, but envisages offering this in the future.

The board emphasizes that there is normally uncertainty associated with assessments of future conditions.

Statement of the annual accounts

The figures for year 2025 are for the period 01.09.2024 - 31.08.2025. The figures for year 2024 are for the period 01.09.2023 - 31.08.2024.

Revenue for the company in year 2025 was NOK 125 022 257, while in 2024 it was NOK 110 312 345. Net profit before tax in 2025 was NOK 449 930, while net profit before tax in 2024 was NOK 2 847 132.

Net cash flows from operating activities was NOK - 4 179 798. Operating profit was NOK - 163 520.

Investment in equipment in 2025 was NOK 147 470, compared to NOK 649 800 in 2024.

Total equity by 31.08.2025 was NOK 7 234 576, compared with NOK 7 461 468 for the previous year.

Equity ratio by 31.08.2025 was 23,9 %, compared to 22,0 % last year.

Financial risk

Overall on objectives and strategy

The company is exposed to financial risk in very limited areas. The current strategy does not include the use of financial instruments, but this is subject of ongoing assessment by the administration and the board.

Market risk

The company is not exposed to changes in interest because the company has no debt to credit institutions.

Credit risk

Most of the turnover comes from contracts between Abri Dialogue AS and Norwegian municipalities. Where Abri Dialogue invoices municipalities in arrears every month. Over time, it turns out that Norwegian municipalities are good payers and there is little or no risk of loss on receivables. There have been no offsetting agreements or other financial instruments that minimize the credit risk in the company.

Liquidity risk

The company considers the liquidity in the company to be very good. Maturity on outstanding claims is



observed.

Exchange risk

The company has a small share of purchases in foreign currency, but this share is small. The risk of loss/gain in the currency is considered low.

Employee matters

Sick leave in the company was 6,85 % of working hours in the company. 3,24 % is without long term absence. No serious work accidents or accidents have occurred or been reported during the year, which have resulted in major material damage or personal injury. The work environment in the company is considered good and ongoing measures are taken of improvements.

Gender equality

At the end of the period, 26 % men and 74 % women were employed in the company. In the administration, the gender distribution is 11 % men and 89 % women. The Board consists of 3 men and 2 women.

The company aims to be a workplace where there is full equality between women and men. In its policy, the company has incorporated the relationship around equality, which aims to ensure that there is no discrimination based on gender in matters such as pay, advancement and recruitment.

As the administration consists of a small group, average salaries for these will not be presented. All employees who do not work in the administration have signed the same collective agreement issued by the main organization Virke. This means that everyone has the same salary and allowances based on their experience/seniority. There will also be differences if some groups work more at odd working hours such as evening/night/weekend. Among those who do not work in administration, men earn on average 4 % more than women earn for the same type of job.

The largest proportion of the employees in Abri Dialogue are part-time employees. These also apply for part-time positions so that there is a very low proportion of employees who work involuntarily part-time.

Discrimination

The purpose of the Discrimination Act is to promote equality, ensure equal opportunities and rights and to prevent discrimination on grounds of ethnicity, national origin, descent, skin color, language, religion and outlook. The company works actively, purposefully and according to plan to promote the law's purpose within our business.

Environment

The company's operations are not regulated by licenses or orders. The activities of the company do not cause environmental damage. The company replaced most of its vehicles, so most of them are now electric. The company also digitizes most of its operations and reuse/buy used furniture to the locations. They plan to get environmentally certified in 2026.

Transparency report

The company published the transparency report in 2023. This can be read on our homepage under "om oss" (about us).

The board's insurance policies

Insurance has been taken out for the members of the board and the managing director for their possible responsibility to the company and third parties.

Research and development activities

Abri Dialogue AS has had no research and development activities in 2025.



Annual result and allocations

In 2025 the company had a result of after tax of NOK 333 293 which is proposed to be allocated as follows:

Disposition	Amount
Allocation to dividend	0
Allocation to group contribution	560 184
From other equity	-226 891
Total	333 293

Sola, 20.10.2025
The board of Abri Dialogue AS

Sjur Arne Tveito
member of the board

Natalie Helene Black
member of the board

Adrian John Richards
chairman of the board

Kristoffer Hagelin
member of the board

Eilin Thoresen
member of the board

Alexander Wenstrøm Jansen
general Manager



REVENUE STATEMENT

ABRI DIALOGUE AS

OPERATING INCOME AND OPERATING EXPENSES	Ste	01.09.24 - 31.08.25	01.09.23 - 31.08.24
Revenue	2	125 022 257	110 313 307
Other income		0	-963
Total income		125 022 257	110 312 345
Consumables used	3	4 615 364	3 488 804
Employee benefits expense	4	113 828 125	98 431 229
Depreciation of operating assets	5	212 629	156 868
Other expenses	3, 4	6 529 658	5 897 979
Total expenses		125 185 777	107 974 880
Operating profit		-163 520	2 337 464
FINANCIAL INCOME AND EXPENSES			
Other interest income		658 426	485 391
Other financial income		71 540	33 019
Other interest expenses		15 966	1 799
Other financial expenses		100 551	6 943
Net financial items		613 449	509 668
Net profit before tax		449 930	2 847 132
Income tax expense	6	116 637	640 251
Net profit after tax		333 293	2 206 881
Net profit or loss		333 293	2 206 881
ATTRIBUTABLE TO			
Intra-group contribution given	7	560 184	2 450 772
Transferred from other equity	7	226 891	243 891
Total		333 293	2 206 881



BALANCE SHEET

ABRI DIALOGUE AS

ASSETS	Note	31.08.2025	31.08.2024
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Concessions, patents, licences, trademarks, and similar rights	5	46 240	0
Deferred tax assets	6	150 771	109 407
Total intangible assets		197 011	109 407
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	5	78 568	0
Equipment and other movables	5	469 523	734 358
Total property, plant and equipment		548 091	734 358
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables	8	242 002	242 002
Total non-current financial assets		242 002	242 002
Total non-current assets		987 104	1 085 767
CURRENT ASSETS			
DEBTORS			
Accounts receivables	9, 10	16 688 148	13 764 843
Other short-term receivables		2 844 120	1 938 587
Total receivables		19 532 268	15 703 430
Cash and cash equivalents	11	9 708 433	17 140 218
Total current assets		29 240 701	32 843 647
Total assets		30 227 805	33 929 415



BALANCE SHEET

ABRI DIALOGUE AS

EQUITY AND LIABILITIES	Note	31.08.2025	31.08.2024
EQUITY			
PAID-IN CAPITAL			
Share capital	7, 12	1 934 820	1 934 820
Share premium reserve	7	1 548 559	1 548 559
Total paid-up equity		3 483 379	3 483 379
RETAINED EARNINGS			
Other equity	7, 13	3 751 197	3 978 089
Total retained earnings		3 751 197	3 978 089
Total equity		7 234 576	7 461 468
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	9	1 592 033	2 671 695
Tax payable	6	0	-1 267 838
Public duties payable		5 271 200	5 396 446
Liabilities to group companies	9	718 185	3 142 016
Other current liabilities		15 411 810	16 525 628
Total current liabilities		22 993 229	26 467 947
Total liabilities		22 993 229	26 467 947
Total equity and liabilities		30 227 805	33 929 415

Sola, 20.10.2025
The board of Abri Dialogue AS

Sjur Arne Tveito
member of the board

Natalie Helene Black
member of the board

Adrian John Richards
chairman of the board

Kristoffer Hagelin
member of the board

Eilin Thoresen
member of the board

Alexander Wenstrøm Jansen
general Manager



CASH FLOW STATEMENT

ABRI DIALOGUE AS

	Note	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax		449 930	2 847 132
Taxation paid	6	-1 267 838	2 208 103
Loss/gain on the sale of fixed assets	5	37 369	963
Ordinary depreciation	5	212 629	156 868
Change in accounts receivable	9, 10	-2 923 305	-3 937 948
Change in accounts payable	9	-1 079 662	982 325
Change in other accrual items	8	-2 144 596	3 062 742
Net cash flows from operating activities		-4 179 798	903 979
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Proceeds from the sale of fixed assets	5	37 500	59 800
Payments to buy fixed assets	5	147 470	649 800
Net cash flows from investment activities		-109 970	-590 000
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of Group contributions	9	3 142 016	0
Net cash flows from financing activities		-3 142 016	0
Net change in cash and cash equivalents		-7 431 785	313 979
Cash and cash equivalents at the start of the period		17 140 218	16 826 239
Cash and cash equivalents at the end of the period	11	9 708 433	17 140 218



ABRI DIALOGUE AS

989 214 071

Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and Good accounting practice for other companies.

OPERATING REVENUES

Income from 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 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. 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.

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.

CONSOLIDATION

Abri Dialogue AS is a subsidiary of Prima Nordic AS. Prima Nordic is a subsidiary of Elevate Care International Ltd, a subsidiary of Elevate Care International Midco LP, which has its Headquarters in the US. Consolidated financial statements are prepared by the latter and Abri Dialogue is included in the consolidation. The consolidated financial statement will be sent to the Accounting Register within the deadlines set out in Chapter 8 of the Norwegian Accounting Act. No separate consolidated financial statements have been prepared by Prima Nordic AS, due to dispensation given by the the Norwegian Tax Directorate..

FINANCIAL YEAR

The annual reports for this year was the period 01.09.2024 - 31.08.2025, for last year it was the period 01.09.2023 - 31.08.2024.

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Note 1 Events after the balance sheet date

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.

Note 2 Sales income

	2025	2024
By business area		
BPA	69 422 945	67 429 979
Environmental services	54 735 638	42 310 496
Functional assistance	863 674	572 832
Total	125 022 257	110 313 307
Geographic breakdown		
Rogaland	125 022 257	110 313 307
Total	125 022 257	110 313 307

Note 3 Lease agreements

Tenancy agreements:

Landlord	Lease object	Annual rent	Expires
Solagården AS	Solakrossen 2	419 201	31.12.2028
Tormod Ropeid	Jutlandsveien 35	220 000	31.01.2026
Tor Magne Raugstad	Espelandveien 251	297 618	01.05.2027
Utleiemegleren Stavanger AS	Raunen 23	320 194	16.06.2027
Link Boligutleie AS	Skjerpeveien 41	361 480	16.06.2027
Martin Lie	Dysjalandvegen 79	456 000	...
Utleiemegleren Stavanger AS	Gjøsteins gate 10	297 694	31.12.2025
Tor Magne Raugstad	Espelandveien 249	424 592	01.12.2026

The company also has some insignificant or varying rental costs in relation to software and office machines, that are not specified here.

Note 4 Salary costs and benefits, remuneration to the chief executive, board and auditor

SALARY COSTS

	2025	2024
Salaries	95 831 852	81 917 197
Employment tax	14 065 172	11 518 134
Pension costs	1 966 543	2 138 345
Other benefits	1 964 558	2 857 552
Total	113 828 125	98 431 229

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In 2025 the company employed 131 man-years.

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.

REMUNERATION TO LEADING PERSONNEL

	Chief Executive 01.09-13.03	Chief Executive 14.03-31.08
Salaries	1 246 611	0
Bonus	40 000	0
Pension costs	19 974	0
Other remuneration	3 294	0
Total	1 309 879	0

AUDITOR

Audit fees expensed for 2025 amount to NOK 300 000 ex. vat.

In addition there is a fee for other services of NOK 92 950 ex. vat.

Note 5 Fixed assets

	Buildings	Fixtures and fittings	Concessions
Acquisition cost as at 01.09.2024	0	1 067 037	0
Addition of purchased fixed assets	91 982	0	55 488
Departure of fixed assets	0	74 869	0
Acquisition cost 31.08.2025	91 982	992 168	55 488
Depreciation and write-downs as at 01.09.2024	0	332 679	0
Ordinary depreciation for the year	13 414	189 967	9 248
Depreciation and write-downs as at 31.08.2025	13 414	522 646	9 248
Book value 01.09.2024	0	734 358	0
Additions in the year	91 982	0	55 488
Departures in the year	0	74 869	0
The year's depreciation and write-downs	13 414	189 967	9 248
Book value 31.08.2025	78 568	469 522	46 240
Economic lifetime	5 years	0-5 years	5 years

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Note 6 Tax

	2025	2024	
This year's tax expense			
Payable tax	158 001	691 244	
Change in deferred tax	-41 364	-50 993	
Total tax charge	116 637	640 251	
Calculation of the tax base for the year	2025	2024	
Result before tax	449 930	2 847 132	
Permanent differences	80 234	63 098	
Changes in temporary differences	188 021	231 785	
Provided intra-group contribution	-718 185	-3 142 016	
The year's tax base	0	0	
Payable tax in the balance:	2025	2024	
Payable tax on this year's result	158 001	691 244	
Payable tax on provided Group contribution	-158 001	-691 244	
Owing assessed tax from previous years	0	940 265	
Tax paid in advance	0	-2 208 103	
Total payable tax in the balance	0	-1 267 838	
Overview of temporary differences:	2025	2024	Difference
Tangible assets	-33 632	61 686	95 319
Gains and losses account	-195 191	-243 989	-48 798
Provision in accordance with good accounting practice	-456 500	-315 000	141 500
Total	-685 324	-497 303	188 021
Total	-685 324	-497 303	188 021
Deferred tax assets (22 %)	-150 771	-109 407	41 365

Note 7 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Pr. 31.08.2024	1 934 820	1 548 559	3 978 089	7 461 468
Result of the year	0	0	333 293	333 293
Group contributions made	0	0	-560 184	-560 184
Pr 31.08.2025	1 934 820	1 548 559	3 751 197	7 234 576

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Note 8 Receivables with a maturity later than one year

	2025	2024
Other long-term receivables	242 002	242 002
Total long-term receivables	242 002	242 002

Note 9 Inter-company items between companies in the same group

	2025	2024
Receivables		
Customer receivables within the group	933 853	339 697
Total	933 853	339 697
Liabilities		
Debt to suppliers within the group	1 190 102	1 009 482
Other short-term liabilities within the group	718 185	3 142 016
Total	1 908 287	4 151 498

Note 10 Customer receivables

	2025	2024
Customer receivables at par value	17 182 953	13 480 533
Accrued revenue	-494 805	284 310
Doubtful accounts	0	0
Book value of customer receivables 31.12	16 688 148	13 764 843

Note 11 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 3 739 624.

Note 12 Shareholders

THE SHARE CAPITAL IN ABRI DIALOGUE AS AS OF 31.08 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	107 490	18,0	1 934 820
Total	107 490		1 934 820

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Prima Nordic AS	107 490	100,0	100,0



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Note 13 Going concern

The annual report have been prepared on the assumption of continued operations. The board hereby confirms that the condition of continued operation is present.

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