



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 924 598 190
Organisasjonsform: Aksjeselskap
Foretaksnavn: LEIDANG INDUSTRIPARTNER AS
Forretningsadresse: Moseidsletta 122
4033 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: DELOITTE AS
Dato for fastsettelse av årsregnskapet: 29.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 02.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue	2	26 391 064	97 878 091
Sum inntekter		26 391 064	97 878 091
Kostnader			
External services and cost of goods sold	2	16 441 053	88 802 716
Payroll expenses	3	6 768 403	1 327 002
Depreciation and amortisation expenses	4, 5	70 304	
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other expenses	2, 3	2 945 278	3 337 652
Sum kostnader		26 225 037	93 467 370
Driftsresultat		166 026	4 410 722
Finansinntekter og finanskostnader			
Other financial income			292
Sum finansinntekter			292
Rentekostnad til foretak i samme konsern			7 010
Annen rentekostnad		845	275
Other financial expenses		667	75
Sum finanskostnader		1 512	7 360
Netto finans		-1 512	-7 068
Ordinært resultat før skattekostnad		164 515	4 403 654
Income tax expense	6	36 193	968 804
Ordinært resultat etter skattekostnad		128 322	3 434 850
Årsresultat		128 322	3 434 850
Årsresultat etter minoritetsinteresser		128 322	3 434 850
Totalresultat		128 322	3 434 850



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Overføringer og disponeringer			
Udekket tap	7		
Other equity	7	128 322	3 434 850
Sum overføringer og disponeringer		128 322	3 434 850



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Licences, software etc.	5	664 712	335 284
Utsatt skattefordel	6	27 489	221 202
Sum immaterielle eiendeler		692 201	556 486
Varige driftsmidler			
Equipment and other movables	4, 8	808 285	
Sum varige driftsmidler		808 285	
Sum anleggsmidler		1 500 487	556 486
Omløpsmidler			
Varer			
Sum varer	8		
Fordringer			
Accounts receivables	2, 8	21 089 147	37 675 167
Other short-term receivables		51 174	161 774
Konsernfordringer	2	716 000	4 053 196
Sum fordringer		21 856 321	41 890 137
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		597 728	5 469 270
Sum bankinnskudd, kontanter og lignende		597 728	5 469 270
Sum omløpsmidler		22 454 048	47 359 408
SUM EIENDELER		23 954 535	47 915 894

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2023	2022
Share capital	7, 9	30 000	30 000
Beholdning av egne aksjer	9		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity	7	3 401 517	3 273 196
Udekket tap	7		
Sum opptjent egenkapital		3 401 517	3 273 196
Sum egenkapital		3 431 517	3 303 196
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Annen langsiktig gjeld			
Konvertible lån	8		
Obligasjonslån	8		
Gjeld til kredittinstitusjoner	8		
Langsiktig konserngjeld	8		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	2	1 767 897	2 767 690
Tax payable	6		1 202
Public duties payable		697 219	144 867
Kortsiktig konserngjeld	2	558 480	5 196 405
Other current liabilities	2	17 499 422	36 502 535
Sum kortsiktig gjeld		20 523 018	44 612 698
Sum gjeld		20 523 018	44 612 698
SUM EGENKAPITAL OG GJELD		23 954 535	47 915 894
POSTER UTENOM BALANSEN			
Garantistillelser	8		
Pantstillelser	8		



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 629510

Enheten

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Brønnøysundregistrene, 16.07.2024



Organisasjonsnr: 924 598 190
LEIDANG INDUSTRIPARTNER AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
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Sum inntekter		26 391 064	97 878 091
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Årsresultat		128 322	3 434 850
Årsresultat etter minoritetsinteresser		128 322	3 434 850
Totalresultat		128 322	3 434 850
Overføringer og disponeringer			
Udekket tap	7		
Other equity	7	128 322	3 434 850



Sum overføringer og
disponeringer

128 322

3 434 850



Organisasjonsnr: 924 598 190
LEIDANG INDUSTRIPARTNER AS

BALANSE

Beløp i: NOK **Note** **2023** **2022**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Licences, software etc.	5	664 712	335 284
Utsatt skattefordel	6	27 489	221 202
Sum immaterielle eiendeler		692 201	556 486

Varige driftsmidler

Equipment and other movables	4, 8	808 285	
Sum varige driftsmidler		808 285	

Sum anleggsmidler		1 500 487	556 486
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Omløpsmidler

Varer

Sum varer	8		
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Fordringer

Accounts receivables	2, 8	21 089 147	37 675 167
Other short-term receivables		51 174	161 774
Konsernfordringer	2	716 000	4 053 196
Sum fordringer		21 856 321	41 890 137

Bankinnskudd, kontanter og lignende

Cash and cash equivalents		597 728	5 469 270
Sum bankinnskudd, kontanter og lignende		597 728	5 469 270

Sum omløpsmidler		22 454 048	47 359 408
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SUM EIENDELER		23 954 535	47 915 894
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	7, 9	30 000	30 000
Beholdning av egne aksjer	9		
Sum innskutt egenkapital		30 000	30 000

Opptjent egenkapital

Other equity	7	3 401 517	3 273 196
Udekket tap	7		
Sum opptjent egenkapital		3 401 517	3 273 196



Sum egenkapital		3 431 517	3 303 196
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Annen langsiktig gjeld			
Konvertible lån	8		
Obligasjonslån	8		
Gjeld til			
kredittinstitusjoner	8		
Langsiktig konserngjeld	8		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	2	1 767 897	2 767 690
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SUM EGENKAPITAL OG GJELD		23 954 535	47 915 894
POSTER UTENOM BALANSEN			
Garantistillelser	8		
Pantstillelser	8		



Organisasjonsnr: 924 598 190
LEIDANG INDUSTRIPARTNER AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
3.00

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.



Deloitte.

Deloitte AS
Knud Holms gate 8
NO-4005 Stavanger
Norway

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To the General Meeting of Leidang Industripartner AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Leidang Industripartner AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement 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 December 2023, and 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' International Code of 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 the Management for the Financial Statements

The Board of Directors and the Managing Director (management) are 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. The financial statements use 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 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. We 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

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Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

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Independent auditor's report
Leidang Industripartner AS

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 a true and fair view.

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.

Stavanger, 29 May 2024
Deloitte AS

Else Høyland Joranger
State Authorised Public Accountant
(electronically signed)



Independent auditor's report

Name	Date
Joranger, Else Høyland	2024-05-29

Identification

 bankID Joranger, Else Høyland



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Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



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Annual Report 2023

Leidang Industripartner AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 924 598 190



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Revenue statement Leidang Industripartner AS

Operating income and operating expenses	Note	2023	2022
Sales revenue	2	26 391 064	97 878 091
Total income		26 391 064	97 878 091
External services and cost of goods sold	2	16 441 053	88 802 716
Payroll expenses	3	6 768 403	1 327 002
Depreciation and amortisation expenses	4, 5	70 304	0
Other expenses	2, 3	2 945 278	3 337 652
Total expenses		26 225 037	93 467 370
Operating profit		166 026	4 410 722
Other financial income		0	292
Interest expense to group companies		0	7 010
Other interest expenses		845	275
Other financial expenses		667	75
Net financial items		-1 512	-7 068
Net profit before tax		164 515	4 403 654
Income tax expense	6	36 193	968 804
Net profit after tax		128 322	3 434 850
Net profit or loss		128 322	3 434 850
Attributable to			
Other equity	7	128 322	3 434 850
Total		128 322	3 434 850



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Balance sheet Leidang Industripartner AS

Assets	Note	2023	2022
Non-current assets			
Intangible assets			
Licences, software etc.	5	664 712	335 284
Deferred tax assets	6	27 489	221 202
Total intangible assets		692 201	556 486
Property, plant and equipment			
Equipment and other movables	4, 8	808 285	0
Total property, plant and equipment		808 285	0
Total non-current assets		1 500 487	556 486
Current assets			
Debtors			
Accounts receivables	2, 8	21 089 147	37 675 167
Other short-term receivables		51 174	161 774
Receivables from group companies	2	716 000	4 053 196
Total receivables		21 856 321	41 890 137
Cash and cash equivalents		597 728	5 469 270
Total current assets		22 454 048	47 359 408
Total assets		23 954 535	47 915 894



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Balance sheet Leidang Industripartner AS

Equity and liabilities	Note	2023	2022
Equity			
Paid-in capital			
Share capital	7, 9	30 000	30 000
Total paid-up equity		30 000	30 000
Retained earnings			
Other equity	7	3 401 517	3 273 196
Total retained earnings		3 401 517	3 273 196
Total equity		3 431 517	3 303 196
Liabilities			
Current liabilities			
Trade payables	2	1 767 897	2 767 690
Tax payable	6	0	1 202
Public duties payable		697 219	144 867
Liabilities to group companies	2	558 480	5 196 405
Other current liabilities	2	17 499 422	36 502 535
Total current liabilities		20 523 018	44 612 698
Total liabilities		20 523 018	44 612 698
Total equity and liabilities		23 954 535	47 915 894

Stavanger, 29.05.2024

The board of Leidang Industripartner AS

DocuSigned by:
Agnar Kongshaug

Agnar Kongshaug
chairman of the board

DocuSigned by:
Trond Rosnes

Trond Rosnes
member of the board

DocuSigned by:
Kristian Helland

Kristian Helland
general Manager



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Note 1 Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting standards for small companies.

Revenue recognition

The sale of goods is recognized as revenue at the time of delivery of the goods. Revenues from the sale of services and long-term manufacturing projects are recognised in the income statement, according to the project's level of completion, provided the outcome of the transaction can be estimated reliably. Progress is measured based on cost spent compared to total estimated cost. When the outcome of the transaction cannot be estimated reliably, only revenues equal to the project costs that have been incurred will be recognised as revenue. The total estimated loss on a contract will be recognised in the income statement during the period, when it is identified that a project will generate a loss.

Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

Currency forward contracts are valued in the balance sheet at fair value on the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

Going concern

Pursuant to 3-3 of the Norwegian Accounting Act the Board of Directors confirms that the conditions for continued operations as a going concern are present for the Company and that the annual financial statements for 2023 have been prepared under this assumption.



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Note 2 Inter-company items between companies in the same group etc.

	Liabilities	
	2023	2022
Liabilities to Apply AS	18 129 013	38 080 084
Group contribution to Minox Technology AS	0	5 196 405
Group contribution to Apply AS	-558 480	0
Total	17 570 533	43 276 489

	Receivables	
	2023	2022
Accounts receivables to Apply AS	20 937 380	37 115 095
Group contribution from Minox Technology AS	0	4 053 196
Group contribution from Apply AS	716 000	0
Total	21 653 380	41 168 291

	Sales revenue		External services and cost of goods sold	
	2023	2022	2023	2022
Apply AS	26 391 064	97 878 091	20 033 173	91 259 672
Total	26 391 064	97 878 091	20 033 173	91 259 672

The group structure was changed 21.12.2023 as a result of the sale of the company, and the new group structure consists of More Holdco Apply AS with subsidiaries, Global Maritime Group AS and Ross Offshore AS with effect from 21.12.2023, with Moreld Group AS being the parent company of the group.

Note 3 Note Salary costs and benefits, remuneration to auditor

Salary costs	2023	2022
Salaries	5 603 281	1 162 877
Social security tax	853 108	164 125
Pension costs	312 014	0
Total	6 768 403	1 327 002

In 2023 the company employed 8 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.

Auditor

Audit fees expensed for 2023 amount to 48 607.
In addition there is a fee for other services of NOK 30 163.

Note 4 Tangible assets

	Plant, equipment etc.	Total
Acquisition cost as at 01.01.2023	0	0
Addition of purchased fixed assets	866 757	866 757
Acquisition cost 31.12.2023	866 757	866 757
Depreciation and write-downs as at 01.01.2023	0	0
Ordinary depreciation for the year	58 472	58 472
Depreciation and write-downs as at 31.12.2023	58 472	58 472
Book value 31.12.2023	808 285	808 285
Economic lifetime	3 years	



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Depreciation method Linear

Note 5 Intangible assets

	Licences	Total
Acquisition cost 01.01.2023	335 284	335 284
Addition of intangible assets purchased	341 261	341 261
Disposal of intangible assets sold	0	0
Acquisition cost 31.12.2023	676 545	676 545
Accumulated depreciation 01.01.2023	0	0
Accumulated depreciation 31.12.2023	11 832	11 832
Reversed write downs 31.12.2023	0	0
Book value as at 31.12.2023	664 712	664 712
Economic lifetime	3-5 years	
Depreciation method	Linear	

Note 6 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	36 193	968 804
Tax expense on ordinary profit/loss	36 193	968 804
Taxable income:		
Result before tax	164 515	4 403 654
Permanent differences	0	0
Changes in temporary differences	-881 465	1 000 000
Received intra-group contribution	716 000	0
Provided intra-group contribution	0	-5 196 405
Cut interest deduction	-5 464	5 464
Allocation of loss to be brought forward	0	-207 249
Taxable income	-6 414	5 464
Payable tax in the balance:		
Payable tax on this year's result	-157 520	1 144 411
Payable tax on provided Group contribution	0	-1 143 209
Payable tax on received Group contribution	157 520	0
Total payable tax in the balance	0	1 202

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

	2023	2022	Difference
Tangible assets	131 465	0	-131 465
Allocations and more	-250 000	-1 000 000	-750 000
Total	-118 535	-1 000 000	-881 465
Accumulated loss to be brought forward	-6 414	0	6 414
Cut interest deduction	0	-5 464	-5 464
Basis for deferred tax assets	-124 949	-1 005 464	-880 515
Deferred tax assets (22 %)	-27 489	-221 202	-193 713



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Note 7 Equity capital

	Share capital	Other paid-up equity	Other equity	Total equity capital
Pr. 31.12.2022	30 000	0	3 273 196	3 303 196
Result of the year			128 322	128 322
Group contributions received with tax effect		558 480		558 480
Group contributions made without tax effect		-558 480		-558 480
Pr 31.12.2023	30 000	0	3 401 517	3 431 517

Note 8 Charges and guarantees

Financial assistance with respect to acquisition of shares in the company

Moreld Group AS has acquired 100 % of the shares in More Holdco Apply AS, pursuant to a share purchase agreement dated 3 November 2023.

The Buyer has entered into a super senior revolving credit facility as borrower with SpareBank 1 SR-Bank ASA as lender pursuant to the terms of which the Lender will make available a facility in the aggregate amount of MNOK 200 for the purpose of refinancing certain existing debt of the Company and its subsidiaries and the general corporate and working capital requirements of the Group. Further, the Company's indirect parent, Aurora Group plc have entered into an indenture governing the MUSD 100 aggregate principal amount of 13,5% Senior Secured Notes due 2027, with The Bank of New York Mellon as trustee and U.S. notes collateral agent.

Leidang Industripartner AS shall accede to the Senior Secured Facility Agreement as a guarantor, and the intercreditor agreement, among others, the Ultimate Parent, SpareBank 1 SR-Bank ASA as credit facility agent, The Bank of New York Mellon as senior secured bond trustee and Nordic Trustee AS as security agent for the secured parties.

In addition, Leidang Industripartner AS has entered into the Indenture, such that the Company's granting of guarantee and security have become effective upon having completed the formal procedures in accordance with and pursuant to Section 8-10 of the Companies Act, including filing of the Board's statement with the Norwegian Register of Business Enterprises.

Leidang Industripartner AS has entered into the following security documents with the Security Agent for the creation of security under or in relation to the Debt Documents:

- a first priority pledge over 100% of the shares Apply AS holds in Leidang Industripartner AS
- a first priority floating charge over its account receivables
- a first priority floating charge over its inventory; and
- a first priority floating charge over its machinery and plant.

In consideration for becoming a guarantor under the Debt Documents, and providing the security under the Security Documents, the Buyer will pay a guarantee commission per annum.

Note 9 Shareholders

The share capital in Leidang Industripartner AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	30 000	1	30 000
Total	30 000		30 000

Ownership structure

Shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Apply AS	30 000	100,0	100,0

The group accounts are prepared by More Holdco Apply AS and can be obtained from their headquarters at Moseidsletta 122, Stavanger.