



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 928 786 579
Organisasjonsform: Aksjeselskap
Foretaksnavn: AN IORUA AS
Forretningsadresse: c/o TMF Norway AS
Hagaløkkveien 26
1383 ASKER

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Grace Macken
Dato for fastsettelse av årsregnskapet: 21.05.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 26.06.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		8 446 890	8 552 148
Sum inntekter		8 446 890	8 552 148
Kostnader			
Employee benefits expense	1	0	415 861
Other operating expenses		8 143 553	8 605 205
Sum kostnader		8 143 553	9 021 066
Driftsresultat		303 337	-468 918
Finansinntekter og finanskostnader			
Other financial income	2	65 014	486 213
Sum finansinntekter		65 014	486 213
Other financial expenses	2	188 172	0
Sum finanskostnader		188 172	0
Netto finans		-123 158	486 213
Resultat før skattekostnad		180 179	17 295
Income tax expense	3	41 815	9 485
Årsresultat	4	138 364	7 810
Overføringer og disponeringer			
Other equity		138 364	7 810
Sum overføringer og disponeringer		138 364	7 810



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Work in progress		610 517	716 114
Sum varer		610 517	716 114
Fordringer			
Account receivables		3 778 746	1 368 605
Konsernfordringer		3 977 811	0
Sum fordringer		7 756 557	1 368 605
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		417 960	804 446
Sum bankinnskudd, kontanter og lignende		417 960	804 446
Sum omløpsmidler		8 785 034	2 889 165
SUM EIENDELER		8 785 034	2 889 165
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity		171 543	33 179
Sum opptjent egenkapital		171 543	33 179



Balanse

Beløp i: NOK	Note	2024	2023
Sum egenkapital	4	201 543	63 179
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other non-current liabilities		0	102 816
Sum annen langsiktig gjeld		0	102 816
Sum langsiktig gjeld		0	102 816
Kortsiktig gjeld			
Tax payable	3	41 815	9 485
Public duties payable		390 801	429 129
Kortsiktig konserngjeld		7 524 313	1 986 140
Other current liabilities		626 562	298 416
Sum kortsiktig gjeld		8 583 491	2 723 170
Sum gjeld		8 583 491	2 825 986
SUM EGENKAPITAL OG GJELD		8 785 034	2 889 165



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 512831

Enheten

Organisasjonsnummer: 928 786 579
Organisasjonsform: Aksjeselskap
Foretaksnavn: AN IORUA AS
Forretningsadresse: c/o TMF Norway AS
Hagaløkkveien 26
1383 ASKER

Regnskapsår

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Grace Macken
Dato for fastsettelse av årsregnskapet: 21.05.2025

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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, 25.06.2025



Organisasjonsnr: 928 786 579
AN IORUA AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		8 446 890	8 552 148
Sum inntekter		8 446 890	8 552 148
Kostnader			
Employee benefits expense	1	0	415 861
Other operating expenses		8 143 553	8 605 205
Sum kostnader		8 143 553	9 021 066
Driftsresultat		303 337	-468 918
Finansinntekter og finanskostnader			
Other financial income	2	65 014	486 213
Sum finansinntekter		65 014	486 213
Other financial expenses	2	188 172	0
Sum finanskostnader		188 172	0
Netto finans		-123 158	486 213
Resultat før skattekostnad		180 179	17 295
Income tax expense	3	41 815	9 485
Årsresultat	4	138 364	7 810
Overføringer og disponeringer			
Other equity		138 364	7 810
Sum overføringer og disponeringer		138 364	7 810



Organisasjonsnr: 928 786 579
AN IORUA AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Work in progress		610 517	716 114
Sum varer		610 517	716 114
Fordringer			
Account receivables		3 778 746	1 368 605
Konsernfordringer		3 977 811	0
Sum fordringer		7 756 557	1 368 605
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		417 960	804 446
Sum bankinnskudd, kontanter og lignende		417 960	804 446
Sum omløpsmidler		8 785 034	2 889 165
SUM EIENDELER		8 785 034	2 889 165
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity		171 543	33 179
Sum opptjent egenkapital		171 543	33 179
Sum egenkapital	4	201 543	63 179
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other non-current liabilities		0	102 816
Sum annen langsiktig gjeld		0	102 816
Sum langsiktig gjeld		0	102 816



Kortsiktig gjeld			
Tax payable	3	41 815	9 485
Public duties payable		390 801	429 129
Kortsiktig konserngjeld		7 524 313	1 986 140
Other current liabilities		626 562	298 416
Sum kortsiktig gjeld		8 583 491	2 723 170
Sum gjeld		8 583 491	2 825 986
SUM EGENKAPITAL OG GJELD		8 785 034	2 889 165



Organisasjonsnr: 928 786 579
AN IORUA AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

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

Note

1

Antall årsverk i regnskapsåret

0.00

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.



RSM Norge AS

Ruseløkkveien 30, 0251 Oslo
Pb 1312 Vika, 0112 Oslo
Org.nr: 982 316 588 MVA

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www.rsmnorge.no

To the General Meeting of An Iorua AS

Independent Auditor's Report

Opinion

We have audited the financial statements of An Iorua AS (the Company) showing a profit of NOK 138 364. The financial statements comprise the balance sheet as at 31 December 2024, 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 2024, 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 Board of Directors for the Financial Statements

The Board of Directors (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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

THE POWER OF BEING UNDERSTOOD ASSURANCE | TAX | CONSULTING

RSM Norge AS (company number 982316588), RSM Advokatfirma AS (company number 914095573), RSM Norge Kompetanse AS (company number 925107492), RSM Advokatfirma AS and RSM Norge Kompetanse AS are affiliates of RSM Norge AS. RSM Norge AS is a member of the RSM Network and trades as RSM. RSM is the trading name used by the members of the RSM Network. Each member of the RSM Network is an independent assurance, tax and consulting firm each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

Per memo Dokumentnøkkel: S1WHR-RZMUL-YDC9Z-00CJE-JNPPQ-B4OU4





Independent Auditor's Report 2024 for An Iorua AS



Auditor's Responsibilities for the Audit of the Financial Statements

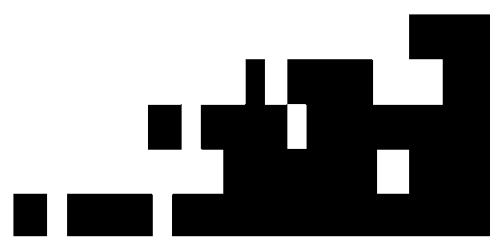
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 22 May 2025
RSM Norge AS

Martin Alzibawi
State Authorised Public Accountant
(This document is signed electronically)

Penneo Dokumentnøkkel: S1WHR-RZMUL-YDC9Z-00CJE-JNPP0-B40U4





PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Alzibawi, Martin Majed

Statsautorisert revisor

På vegne av: RSM Norge AS

Serienummer: no_bankid:9578-5999-4-2837042

IP: 188.95.xxx.xxx

2025-05-22 13:02:43 UTC



Penneo Dokumentnøkkel:STWHR-RZMUL-YDC9Z-00CJE-JNPP0-B40U4

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Annual Report 2024 An Iorua AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 928 786 579



Revenue statement

An Iorua AS

Operating income and operating expenses	Note	2024	2023
Revenue		8 446 890	8 552 148
Total operating income		8 446 890	8 552 148
Employee benefits expense	1	0	415 861
Other operating expenses		8 143 553	8 605 205
Total operating expenses		8 143 553	9 021 066
Operating profit		303 337	-468 918
Financial income and expenses			
Other financial income	2	65 014	486 213
Other financial expenses	2	188 172	0
Net financial items		-123 158	486 213
Net profit before tax		180 179	17 295
Income tax expense	3	41 815	9 485
Net profit after tax		138 364	7 810
Net profit or loss	4	138 364	7 810
Attributable to			
Other equity		138 364	7 810
Total		138 364	7 810



Balance sheet

An Iorua AS

Assets	Note	31/12/2024	31/12/2023
Current assets			
Work in progress		610 517	716 114
Debtors			
Accounts receivables		3 778 746	1 368 605
Receivables from group companies		3 977 811	0
Total receivables		7 756 557	1 368 605
Cash and cash equivalents		417 960	804 446
Total current assets		8 785 034	2 889 165
Total assets		8 785 034	2 889 165

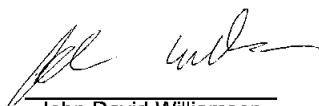


Balance sheet

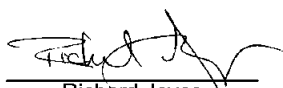
An Iorua AS

Equity and liabilities	Note	31/12/2024	31/12/2023
Equity			
Paid-in capital			
Share capital	4, 5	30 000	30 000
Total paid-up equity		30 000	30 000
Retained earnings			
Other equity		171 543	33 179
Total retained earnings		171 543	33 179
Total equity	4	201 543	63 179
Liabilities			
Other non-current liabilities			
Other non-current liabilities		0	102 816
Total non-current liabilities		0	102 816
Current liabilities			
Tax payable	3	41 815	9 485
Public duties payable		390 801	429 129
Liabilities to group companies		7 524 313	1 986 140
Other current liabilities		626 562	298 416
Total current liabilities		8 583 491	2 723 170
Total liabilities		8 583 491	2 825 986
Total equity and liabilities		8 785 034	2 889 165

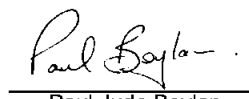
21/05/2025
The board of An Iorua AS



John David Williamson
chairman of the board



Richard Joyce
member of the board



Paul Jude Boylan
member of the board



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.

All transactions in foreign currency are recorded to exchange rate of the date of transaction.

Exchange differences are classified as other financial income or other financial expenses in the financial statements.

Operating revenues

Income from the sale of goods is recognised on the date of delivery. Services are recognised 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 a tax rate of 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 balance sheet items

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 recognised 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.



Note 1 Salary costs and number of employees

Salary costs

	2024	2023
Salaries	0	266 696
Employment tax	0	149 164
Total	0	415 861

In 2024 the company employed 0 people.

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.

No remuneration has been paid to the company's board, and no loans or security have been provided to the Board members.

Note 2 Financial income and expenses

Financial income	2024	2023
Other financial income	1 396	445
Foreign exchange gain	63 618	485 768
Total financial income	65 014	486 213

Financial expenses	2024	2023
Foreign exchange loss	188 172	0
Total financial expenses	188 172	0

Note 3 Tax

This year's tax expense	2024	2023
Taxable income:		
Ordinary profit before tax	180 179	17 295
Permanent differences	9 891	25 820
Taxable income	190 070	43 115

Payable tax	41 815	9 485
Changes in deferred tax assets	0	0
Tax expense on ordinary profit	41 815	9 485

Payable tax in the balance:

Payable tax in the tax charge	41 815	9 485
Payable tax in the balance sheet	41 815	9 485



Note 4 Equity

	Share capital	Other equity	Total equity
Equity 01.01.2024	30 000	33 179	63 179
Result for the year	0	138 364	138 364
As at 31.12.2024	30 000	171 543	201 543

Note 5 Total shares, shareholders etc

An Iorua AS is included in the consolidated financial statements of Anchorbuoy Limited which can be obtained at Bridge Chambers, West Quay, Ramsey, IM8 1DL Isle of Man.



Our date 15.11.2022	Your date 03.11.2022	Case officer Vibeke Horne
800 80 000 skatteetaten.no	Your reference AR513970236	Telephone +4790518192
Org. nr. 974761076	Our reference 2022/5897638	Postal address Postboks 9200 Grønland 0134 OSLO

AN IORUA AS
c/o TMF Norway AS, Postboks 173
1371 ASKER

Callers from abroad, please call +47 22 07 70 00

Att. Vladyslava Druz

Permission to prepare the annual accounts and directors' report in English language for An Iorua AS, org. no 928 786 579

With reference to your letter received 3 November 2022 with respect to the above matter regarding An Iorua AS.

Based on a total evaluation, the view of the tax office is that An Iorua 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 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

An Iorua AS is a subsidiary of a foreign company and is part of an international group. The company's purpose is to provide construction consultancy services. English is the commonly used language within this industry and within the structure of which the company is part, the international intercompany communication is in English.

The board members are not Norwegian citizens and do not have any knowledge of the Norwegian language.

Condition for the permission

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:

"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.”

One of the main goals 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 tax office has emphasized that the company is a subsidiary of a foreign company and is part of an international group. Furthermore, all key players and partners in this industry understand and use English.

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

Yours sincerely,

Vibeke Horne
Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

This document has been electronically approved and therefore has no handwritten signatures.