



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 920 239 749  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: UNISOT AS  
Forretningsadresse: Prestmoen 3A  
2040 KLØFTA

### 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: Lars Olle Stephan Nilsson  
Dato for fastsettelse av årsregnskapet: 28.06.2024

### 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, 23.07.2025



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sales revenue		260 140	132 122
Other income		446 114	69 807
<b>Sum inntekter</b>		<b>706 254</b>	<b>201 929</b>
<b>Kostnader</b>			
Employee benefits expense	2	1 308 364	180 434
Other expenses	3, 4	2 346 180	622 495
<b>Sum kostnader</b>		<b>3 654 544</b>	<b>802 929</b>
<b>Driftsresultat</b>		<b>-2 948 290</b>	<b>-601 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		11 747	4 368
Other financial income		27 111	17 194
<b>Sum finansinntekter</b>		<b>38 858</b>	<b>21 562</b>
Other financial expenses		72 373	64 711
<b>Sum finanskostnader</b>		<b>72 373</b>	<b>64 711</b>
<b>Netto finans</b>		<b>-33 515</b>	<b>-43 149</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-2 981 805</b>	<b>-644 149</b>
Tax expense	5		
<b>Ordinært resultat etter skattekostnad</b>		<b>-2 981 805</b>	<b>-644 149</b>
<b>Årsresultat</b>	6, 7	<b>-2 981 805</b>	<b>-644 149</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-2 981 805</b>	<b>-644 149</b>
<b>Totalresultat</b>		<b>-2 981 805</b>	<b>-644 149</b>
<b>Overføringer og disponeringer</b>			
Udekket tap	6	-2 981 805	-644 149
<b>Sum overføringer og disponeringer</b>		<b>-2 981 805</b>	<b>-644 149</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
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### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Development	8	5 394 178	3 435 064
<b>Sum immaterielle eiendeler</b>		<b>5 394 178</b>	<b>3 435 064</b>
<b>Sum anleggsmidler</b>		<b>5 394 178</b>	<b>3 435 064</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		141 322	31 714
Other short-term receivables		90 013	907 305
Konsernfordringer	6	4 450 000	3 148 982
<b>Sum fordringer</b>		<b>4 681 335</b>	<b>4 088 002</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash and cash equivalents		1 398 269	862 547
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 398 269</b>	<b>862 547</b>
<b>Sum omløpsmidler</b>		<b>6 079 605</b>	<b>4 950 549</b>
<b>SUM EIENDELER</b>		<b>11 473 783</b>	<b>8 385 612</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital		43 950	43 950
Overkurs		869 992	869 992
Annen innskutt egenkapital		7 598 982	3 148 982
<b>Sum innskutt egenkapital</b>		<b>8 512 924</b>	<b>4 062 924</b>
<b>Opptjent egenkapital</b>			



### Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Udekket tap		2 981 805	
<b>Sum opptjent egenkapital</b>		<b>-2 981 805</b>	
<b>Sum egenkapital</b>	6, 7	<b>5 531 119</b>	<b>4 062 924</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Konvertible lån	9	4 450 000	3 148 982
<b>Sum annen langsiktig gjeld</b>		<b>4 450 000</b>	<b>3 148 982</b>
<b>Sum langsiktig gjeld</b>		<b>4 450 000</b>	<b>3 148 982</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	9	163 388	397 555
Public duties payable		74 186	55 844
Kortsiktig konserngjeld	9		56 756
Other current liabilities		1 255 090	663 551
<b>Sum kortsiktig gjeld</b>		<b>1 492 664</b>	<b>1 173 706</b>
<b>Sum gjeld</b>		<b>5 942 664</b>	<b>4 322 688</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>11 473 783</b>	<b>8 385 612</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 596494

#### Enheten

Organisasjonsnummer: 920 239 749  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: UNISOT AS  
Forretningsadresse: Bolignummer H0106  
Fjellgata 32B  
0566 OSLO

#### 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: Lars Olle Stephan Nilsson  
Dato for fastsettelse av årsregnskapet: 28.06.2024

#### Revisjon

Selskapet har besluttet at årsregnskapet  
ikke skal revideres: Ja  
Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja

#### Grunnlag for avgivelse

År 2023: Årsregnskap 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, 03.07.2024



Organisasjonsnr: 920 239 749  
UNISOT AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sales revenue		260 140	132 122
Other income		446 114	69 807
<b>Sum inntekter</b>		<b>706 254</b>	<b>201 929</b>
<b>Kostnader</b>			
Employee benefits expense	2	1 308 364	180 434
Other expenses	3, 4	2 346 180	622 495
<b>Sum kostnader</b>		<b>3 654 544</b>	<b>802 929</b>
<b>Driftsresultat</b>		<b>-2 948 290</b>	<b>-601 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		11 747	4 368
Other financial income		27 111	17 194
<b>Sum finansinntekter</b>		<b>38 858</b>	<b>21 562</b>
Other financial expenses		72 373	64 711
<b>Sum finanskostnader</b>		<b>72 373</b>	<b>64 711</b>
<b>Netto finans</b>		<b>-33 515</b>	<b>-43 149</b>
<b>Ordinært resultat før skattekostnad</b>			
Tax expense	5	-2 981 805	-644 149
<b>Ordinært resultat etter skattekostnad</b>		<b>-2 981 805</b>	<b>-644 149</b>
<b>Årsresultat</b>	6, 7	<b>-2 981 805</b>	<b>-644 149</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-2 981 805</b>	<b>-644 149</b>
<b>Totalresultat</b>		<b>-2 981 805</b>	<b>-644 149</b>
<b>Overføringer og disponeringer</b>			
Udekket tap	6	-2 981 805	-644 149
<b>Sum overføringer og disponeringer</b>		<b>-2 981 805</b>	<b>-644 149</b>



Organisasjonsnr: 920 239 749  
UNISOT AS

## BALANSE

Beløp i: NOK Note 2023 2022

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Development 8 5 394 178 3 435 064

Sum immaterielle eiendeler 5 394 178 3 435 064

Sum anleggsmidler 5 394 178 3 435 064

#### Omløpsmidler

##### Varer

##### Fordringer

Accounts receivables 141 322 31 714

Other short-term receivables 90 013 907 305

Konsernfordringer 6 4 450 000 3 148 982

Sum fordringer 4 681 335 4 088 002

##### Bankinnskudd, kontanter og lignende

Bank deposits, cash and cash equivalents 1 398 269 862 547

Sum bankinnskudd, kontanter og lignende 1 398 269 862 547

Sum omløpsmidler 6 079 605 4 950 549

SUM EIENDELER 11 473 783 8 385 612

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital 43 950 43 950

Overkurs 869 992 869 992

Annen innskutt egenkapital 7 598 982 3 148 982

Sum innskutt egenkapital 8 512 924 4 062 924

##### Opptjent egenkapital

Udekket tap 2 981 805

Sum opptjent egenkapital -2 981 805

Sum egenkapital 6, 7 5 531 119 4 062 924

#### Gjeld

##### Langsiktig gjeld

##### Annen langsiktig gjeld



Konvertible lån	9	4 450 000	3 148 982
<b>Sum annen langsiktig gjeld</b>		<b>4 450 000</b>	<b>3 148 982</b>
<b>Sum langsiktig gjeld</b>		<b>4 450 000</b>	<b>3 148 982</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	9	163 388	397 555
Public duties payable		74 186	55 844
Kortsiktig konserngjeld	9		56 756
Other current liabilities		1 255 090	663 551
<b>Sum kortsiktig gjeld</b>		<b>1 492 664</b>	<b>1 173 706</b>
<b>Sum gjeld</b>		<b>5 942 664</b>	<b>4 322 688</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>11 473 783</b>	<b>8 385 612</b>



Organisasjonsnr: 920 239 749  
UNISOT 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.



## DOCUMENT INFO

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Created by: Torje Vingen Sunde at 2024-06-28 08:34 UTC  
Email: torje@unisot.io



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## REQUESTED ACTIONS

Name	Action	Status
Annemie Bergmans	Sign	Signed
Caroline Nilsson	Sign	Signed
Stephan Nilsson	Sign	Signed

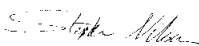
## CERTIFICATE OF COMPLETION

### Signature(s):

Name	Email	IP address	Signature	Signature date	Signature id
Caroline Nilsson	caroline@unisot.io	46.15.220.109		2024-06-28 09:07 UTC	667e7d48878b052eff2b14fa
<small>6203d5508466a15889370f8</small>					
Annemie Bergmans	annemie@unisot.io	91.179.027		2024-06-28 09:23 UTC	667e8123878b05f7d82b150e
<small>647733180c6157db828a6ba0</small>					

SignOnChain Document id: 667e7593878b058e2d2b14e2 See header page for electronic signature information



Stephan Nilsson    stephan@uniso.no    91.179.0.27        2024-06-28 10:11 UTC    667e8c42878b057a152b151d

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# Financial statement 2023 Unisot AS

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Organization number: 920 239 749

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## Income statement

### Unisot AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		260 140	132 122
Other income		446 114	69 807
<b>Total income</b>		<b>706 254</b>	<b>201 929</b>
Employee benefits expense	2	1 308 364	180 434
Other expenses	3, 4	2 346 180	622 495
<b>Total expenses</b>		<b>3 654 544</b>	<b>802 929</b>
<b>Operating profit/loss</b>		<b>-2 948 290</b>	<b>-601 000</b>
<b>Financial income and expenses</b>			
Other interest income		11 747	4 368
Other financial income		27 111	17 194
Other financial expenses		72 373	64 711
<b>Net financial items</b>		<b>-33 515</b>	<b>-43 149</b>
<b>Result before tax</b>		<b>-2 981 805</b>	<b>-644 149</b>
Tax expense	5	0	0
<b>Result for the year</b>	<b>6, 7</b>	<b>-2 981 805</b>	<b>-644 149</b>
<b>Allocation of result for the year</b>			
Loss brought forward	6	2 981 805	644 149
<b>Total brought forward</b>		<b>-2 981 805</b>	<b>-644 149</b>



## Balance sheet

### Unisot AS

Assets	Note	2023	2022
<b>Non-current assets</b>			
<i>Intangible assets</i>			
Development	8	5 394 178	3 435 064
<b>Total intangible assets</b>		<b>5 394 178</b>	<b>3 435 064</b>
<b>Total non-current assets</b>		<b>5 394 178</b>	<b>3 435 064</b>
<b>Current assets</b>			
<i>Receivables</i>			
Accounts receivables		141 322	31 714
Other short-term receivables		90 013	907 305
Receivables from group companies	6	4 450 000	3 148 982
<b>Total receivables</b>		<b>4 681 335</b>	<b>4 088 002</b>
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents		1 398 269	862 547
<b>Total bank deposits, cash and cash equivalents</b>		<b>1 398 269</b>	<b>862 547</b>
<b>Total current assets</b>		<b>6 079 605</b>	<b>4 950 549</b>
<b>Total assets</b>		<b>11 473 783</b>	<b>8 385 612</b>



## Balance sheet

### Unisot AS

Equity and liabilities	Note	2023	2022
<b>Equity</b>			
<i>Paid in equity</i>			
Share capital		43 950	43 950
Share premium reserve		869 992	869 992
Other paid-up equity		7 598 982	3 148 982
<b>Total paid-up equity</b>		<b>8 512 924</b>	<b>4 062 924</b>
<i>Retained earnings</i>			
Uncovered loss		-2 981 805	0
<b>Total retained earnings</b>		<b>-2 981 805</b>	<b>0</b>
<b>Total equity</b>	<b>6, 7</b>	<b>5 531 119</b>	<b>4 062 924</b>
<b>Liabilities</b>			
<i>Other non-current liabilities</i>			
Convertible debt	9	4 450 000	3 148 982
<b>Total non-current liabilities</b>		<b>4 450 000</b>	<b>3 148 982</b>
<i>Current liabilities</i>			
Trade payables	9	163 388	397 555
Public duties payable		74 186	55 844
Liabilities to group companies	9	0	56 756
Other current liabilities		1 255 090	663 551
<b>Total current liabilities</b>		<b>1 492 664</b>	<b>1 173 706</b>
<b>Total liabilities</b>		<b>5 942 664</b>	<b>4 322 688</b>
<b>Total equity and liabilities</b>		<b>11 473 783</b>	<b>8 385 612</b>

The board of Unisot AS

Anna Maria Bergmans  
chairman of the board

Lars Olle Stephan Nilsson  
member of the board/General Manager

Caroline Elisabeth Ingrid Nilsson  
member of the board



## Notes to the financial statement 2023

### Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act, NRS 8, NRS 19 and NRS 4 - Good accounting practice for small companies (NGAAP). The financial statement is presented in NOK. The core activity of the company is to develop software.

### Foreign currency

Monetary foreign currency items are valued at the exchange rate on the balance sheet date. The company holds most of its currency in EUR or USD, converted to NOK on basis of operational need.

### 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

Software developed by the company is included as an intangible asset once it is very likely that the development will result in a clearly identifiable economic gain from the immaterial asset.

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.

### Classification and valuation of current assets

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

### Receivables

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

### Pension liabilities

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

### Change in accounting principle

From and including the financial year 2022, the accounting principle for software development expenses has been changed to NRS 19 Intangible Assets. The new accounting principle entails that software development expenses are activated to the balance sheet as intangible assets.



## Notes to the financial statement 2023

### Note 1 Shareholders

The share capital in Unisot AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	43 950	1,0	43 950
<b>Total</b>	<b>43 950</b>		<b>43 950</b>

### Ownership structure

Shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
UNISOT HOLDING AS	43 950	100,0	100,0

I 2021 ble det foretatt en restrukturering. Tidligere aksjonærer eier nå Unisot AS gjennom Unisot Holding AS.

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

Salary costs	2023	2022
Salaries	1 145 963	197 238
Employment tax (14,1%)	166 144	28 657
Pension costs	22 488	2 674
Other salarycosts	7 890	0
Part of salary expenses activated as intangible asset (development of software)	-34 121	-48 135
<b>Total</b>	<b>1 308 364</b>	<b>180 434</b>

From and including November 2022, 3 of the employees moved employment from Trenob Holding AS to Unisot AS, including the CEO.

### 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.



## Notes to the financial statement 2023

### Note 3 Specification of operating costs by type

	2023	2022
Depreciation	0	0
Write-downs	0	0
Software development	2 203 830	2 240 731
Software development - Activation as intangible asset	-1 915 694	-2 240 730
Management fee	342 368	1 840 650
Management fee - Activation of development to intangible asset	-9 300	-1 146 199
Marketing	751 727	73 057
Accounting fee	92 277	72 150
Travel & conferences	335 653	89 718
Software & database	176 104	271 521
Legal assistance	0	13 200
Consultants	85 758	193 913
R&D grant	0	-857 586
Other costs	274 356	72 070
<b>Total other operating costs</b>	<b>2 337 078</b>	<b>622 495</b>

### Note 4 Management fees and services from related parties

The management consists of 4 people employed in respectively Unisot AS, Unisot Holding AS and Trenob Holding AS. Trenob Holding is the majority shareholder in Unisot Holding AS. Unisot Holding AS owns 100% of Unisot AS, Abendum AS and SeafoodChain Ventures AS. Services from Trenob Holding AS are invoiced to these companies.

Services invoiced from Trenob Holding AS to Unisot AS 2023 (excl VAT):

Management fee	288 185
Marketing Services	351 083
<b>Sum services from Trenob Holding AS</b>	<b>639 268</b>

### CEO remuneration

The CEO was employed in Unisot AS, while also acting as CEO in all of the companies in the Unisot Holding AS group.

CEO remuneration 2023	From Unisot AS	Sum CEO remuneration 2023
Salary	581 765	581 765
Pension	11 340	11 340
Other remuneration	6 005	6 005
<b>Sum remuneration</b>	<b>599 110</b>	<b>599 110</b>



## Notes to the financial statement 2023

## Note 5 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Result before tax	-2 981 805	-644 149
Permanent differences	-1 612	0
Changes in temporary differences	556 500	1 721 326
Allocation of loss to be brought forward	0	-1 077 177
<b>Taxable income</b>	<b>-2 426 917</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	<b>2023</b>	<b>2022</b>	<b>Difference</b>
Accounts receivable	0	-1 022	-1 022
Allocations and more	-941 189	-383 666	557 523
<b>Total</b>	<b>-941 189</b>	<b>-384 689</b>	<b>556 500</b>
Accumulated loss to be brought forward	-18 986 811	-16 559 894	2 426 917
Not included in the deferred tax calculation	19 928 000	0	-19 928 000
<b>Basis for deferred tax assets</b>	<b>0</b>	<b>-16 944 583</b>	<b>-16 944 583</b>
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>-3 727 808</b>	<b>-3 727 808</b>

Deferred tax not included in the balance sheet.

## Note 6 Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Uncovered loss</b>	<b>Paid-in capital</b>	<b>Sum equity capital</b>
As at 01.01.2023	43 950	869 992	0	3 148 982	4 062 924
Provision for group contribution received from Unisot Holding AS				4 450 000	4 450 000
Result for 2023			-2 981 805		-2 981 805
<b>As at 31.12.2023</b>	<b>43 950</b>	<b>869 992</b>	<b>-2 981 805</b>	<b>7 598 982</b>	<b>5 531 119</b>



## Notes to the financial statement 2023

### Note 7 Going concern

The result for 2023 shows a loss of NOK 0 after tax, compared to a loss of NOK 0 in 2022. The total equity is raised from NOK 4 062 924 pr 31.12.2022 to NOK 5 531 119 pr 31.12.2023.

Unisot has secured financing from investors to continue the development of the software in 2024.

The board considers that the going concern conditions are satisfied and the business is operated on this basis.



## Notes to the financial statement 2023

### Note 8 Intangible assets

	R&D
Acquisition cost 01.01.2023	3 435 064
Inflow of purchased intangible assets	0
<i>Self-developed - SOC - Sign On Chain</i>	351 616
<i>Self-developed - UBN - Unisot Base Node &amp; infrastructure</i>	654 387
<i>Self-developed - UBS - Unisot Blockchain Store</i>	125 270
<i>Self-developed - GIM - Global Inventory Management</i>	167 807
<i>Self-developed - DPP - Digital Product Passport</i>	115 588
<i>Self-developed - BDA - Business Data Analytics</i>	0
<i>Self-developed - IEN - IoT Integration Engine</i>	32 110
<i>Self-developed - UID - Unisot ID</i>	243 556
<i>Self-developed - SDC - Secure Document Collaboration</i>	146 087
<i>Self-developed - BDI - Blockchain Data Interchange</i>	339
<i>Self-developed - UTP</i>	24 077
<i>Self-developed - SDD - Supply Chain Due Diligence</i>	33 766
<i>Self-developed - FL</i>	7 147
<i>Self-developed - DCA</i>	11 849
<i>Self-developed - UTS</i>	45 515
Sum inflow of self-developed intangible assets	1 959 114
Inflow of transferred intangible assets	0
Acquisition cost 31.12.2023	5 394 178
Accumulated depreciations 31.12	0
Accumulated write-downs 31.12	0
Reversed write-downs 31.12	0
Book value 31.12.2023	0
Acc. depreciations and write-downs 01.01.2023	0
This year's depreciation	0
This year's write-downs	0
This year's reversal of write-downs	0
Disposal	0
Acc. depreciations and write-downs 31.12.2023	0

### Depreciation

Although Unisot has paying pilot-customers, the system has not been installed for non-pilot customers as of 2022. Based on this, depreciation has not yet been started as of 2022.

### Note 9 Inter-company items between companies in the same group and related parties

	2023	2022
<b>Receivables</b>		
Short-term receivables within the group	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Liabilities</b>		
Loan from Unisot Holding AS	4 450 000	3 148 982
Debt to suppliers within the group (Trenob Holding, accounts payable for management fee)	332 563	213 063
Other short-term liabilities within the group (Liquidity loan from Abendum)	0	0
<b>Total</b>	<b>4 782 563</b>	<b>3 362 045</b>