



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

| | |
|----------------------|-------------------------------|
| Organisasjonsnummer: | 882 456 412 |
| Organisasjonsform: | Aksjeselskap |
| Foretaksnavn: | NORDHEALTH NORWAY AS |
| Forretningsadresse: | Eikremsvingen 9 6422 MOLDE |

Regnskapsår

| | |
|-------------------------|-------------------------|
| Årsregnskapets periode: | 01.01.2023 - 31.12.2023 |
|-------------------------|-------------------------|

Konsern

| | |
|---------------------------|-----|
| Morselskap i konsern: | Ja |
| Konsernregnskap lagt ved: | 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: | Arnt Steven Ropstad |
| 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, 09.07.2025



Resultatregnskap

| Beløp i: NOK | Note | 2023 | 2022 |
|--|------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Salgsinntekt | | 48 300 912 | 52 798 485 |
| Sum inntekter | | 48 300 912 | 52 798 485 |
| Kostnader | | | |
| Varekostnad | | 7 032 631 | 6 538 966 |
| Lønnskostnad | 1, 2 | 17 159 369 | 17 498 363 |
| Avskrivning på varige driftsmidler og immaterielle eiendeler | 3 | 1 127 477 | 987 799 |
| Annen driftskostnad | 4 | 5 922 449 | 8 089 969 |
| Sum kostnader | | 31 241 925 | 33 115 096 |
| Driftsresultat | | 17 058 986 | 19 683 389 |
| Finansinntekter og finanskostnader | | | |
| Renteinntekt fra foretak i samme konsern | | 334 889 | 0 |
| Annen renteinntekt | | 413 589 | 215 958 |
| Annen finansinntekt | | 12 887 | 39 518 |
| Sum finansinntekter | | 761 364 | 255 476 |
| Annen rentekostnad | | 6 399 | 8 322 |
| Annen finanskostnad | | 92 103 | 116 775 |
| Sum finanskostnader | | 98 502 | 125 098 |
| Netto finans | | 662 862 | 130 378 |
| Resultat før skattekostnad | | 17 721 848 | 19 813 767 |
| Skattekostnad | 5, 6 | 3 898 797 | 4 285 368 |
| Årsresultat | | 13 823 051 | 15 528 399 |
| Overføringer og disponeringer | | | |
| Avgitt konsernbidrag | | 12 993 969 | 14 530 556 |
| Annen egenkapital | | 829 082 | 997 843 |
| Sum overføringer og disponeringer | | 13 823 051 | 15 528 399 |



Balanse

| Beløp i: NOK | Note | 2023 | 2022 |
|--|------|-------------------|-------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Konsesjoner, patenter, lisenser, varemerker ol. | | 2 544 277 | 3 332 860 |
| Utsatt skattefordel | 5, 6 | 87 184 | 321 016 |
| Sum immaterielle eiendeler | | 2 631 461 | 3 653 876 |
| Varige driftsmidler | | | |
| Driftsløsøre, inventar, verktøy, kontormaskiner, ol. | 3 | 433 106 | 772 000 |
| Sum varige driftsmidler | | 433 106 | 772 000 |
| Finansielle anleggsmidler | | | |
| Investering i datterselskap | 7 | 10 744 481 | 10 744 481 |
| Sum finansielle anleggsmidler | | 10 744 481 | 10 744 481 |
| Sum anleggsmidler | | 13 809 048 | 15 170 357 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Kundefordringer | | 3 789 529 | 2 140 802 |
| Andre kortsiktige fordringer | | 1 261 519 | 946 341 |
| Konsernfordringer | 7 | 23 747 977 | 13 146 343 |
| Sum fordringer | | 28 799 025 | 16 233 487 |
| Investeringer | | | |
| Sum investeringer | | 0 | 0 |
| Bankinnskudd, kontanter og lignende | | | |
| Bankinnskudd, kontanter og lignende | 8 | 13 224 396 | 15 078 149 |
| Sum bankinnskudd, kontanter og lignende | | 13 224 396 | 15 078 149 |
| Sum omløpsmidler | | 42 023 421 | 31 311 636 |
| SUM EIENDELER | | 55 832 469 | 46 481 992 |



Balanse

| Beløp i: NOK | Note | 2023 | 2022 |
|--|------|-------------------|-------------------|
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Aksjekapital | 9 | 2 774 751 | 2 774 751 |
| Overkurs | 9 | 6 439 096 | 6 439 096 |
| Annen innskutt egenkapital | 9 | 493 477 | 493 477 |
| Sum innskutt egenkapital | | 9 707 324 | 9 707 324 |
| Opptjent egenkapital | | | |
| Annen egenkapital | 9 | 4 568 904 | 3 739 823 |
| Sum opptjent egenkapital | | 4 568 904 | 3 739 823 |
| Sum egenkapital | | 14 276 228 | 13 447 146 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Sum avsetninger for forpliktelser | | 0 | 0 |
| Annen langsiktig gjeld | | | |
| Sum annen langsiktig gjeld | | 0 | 0 |
| Sum langsiktig gjeld | | 0 | 0 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | | 84 493 | 427 049 |
| Betalbar skatt | 5, 6 | 0 | 58 177 |
| Skyldige offentlige avgifter | 8 | 720 436 | 10 259 579 |
| Kortsiktig konserngjeld | 7 | 36 397 670 | 18 628 918 |
| Annen kortsiktig gjeld | | 4 353 643 | 3 661 123 |
| Sum kortsiktig gjeld | | 41 556 241 | 33 034 846 |
| Sum gjeld | | 41 556 241 | 33 034 846 |
| SUM EGENKAPITAL OG GJELD | | 55 832 469 | 46 481 992 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 662638

Enheten

Organisasjonsnummer: 882 456 412
Organisasjonsform: Aksjeselskap
Foretaksnavn: NORDHEALTH NORWAY AS
Forretningsadresse: Eikremsvingen 9
6422 MOLDE

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Arnt Steven Ropstad
Dato for fastsettelse av årsregnskapet: 28.06.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: 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, 23.07.2024

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 882 456 412
NORDHEALTH NORWAY AS

RESULTATREGNSKAP

| Beløp i: NOK | Note | 2023 | 2022 |
|--|-------------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Salgsinntekt | | 48 300 912 | 52 798 485 |
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| Driftsresultat | | 17 058 986 | 19 683 389 |
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| Sum finanskostnader | | 98 502 | 125 098 |
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Organisasjonsnr: 882 456 412
NORDHEALTH NORWAY AS

BALANSE

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|--|------|-------------------|-------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
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| BALANSE - EGENKAPITAL OG GJELD | | | |



| | | | |
|-----------------------------------|------|-------------------|-------------------|
| Egenkapital | | | |
| Innskutt egenkapital | | | |
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Organisasjonsnr: 882 456 412
NORDHEALTH NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

Accounting principles: The annual accounts have been drawn up in accordance with the Accounting Act and good accounting practice for small companies. Current assets and short-term liabilities Current assets and short-term liabilities normally include items due for payment within one year after the last day of the accounting year, as well as items that are linked to the cycle of goods. Current assets are assessed at the lowest value of acquisition cost and assumed fair value (lowest value principle). Fixed assets and long-term debt Fixed assets include assets intended for permanent ownership and use for the business. Fixed assets are valued at acquisition cost. Fixed assets are entered in the balance sheet and amortization on a straight-line basis over the asset's expected economic life. Lifetime is determined by the amortization rates stated in the note information. Fixed assets are written down to fair value in the event of a decline in value that is not expected to be of a temporary nature. Write-downs are reversed when the basis for the write-down is no longer found to be present. Long-term debt is debt that does not fall under the definition of short-term debt. Income recognition The company sells software licenses and related services to its customers, including support etc. The company recognizes income from the sale of licenses monthly and accrued services are recognized as income in line with the performance. Currency Monetary items in foreign currency are assessed according to the current exchange rate of the currency following the quotation on the last day of the financial year. Amounts in currency are entered on an ongoing basis at the current exchange rate, the difference between the exchange rate on the invoice date and the payment date is booked as a currency loss or currency gain. Receivables Accounts receivable are entered in the balance sheet at face value after deduction for provisions for foreseeable losses. Provision for Other receivables is also subject to a corresponding assessment. Tax The tax cost in the profit and loss account includes the period's payable tax which is offset and due for payment in the next financial year in addition to the change in deferred tax. Deferred tax is calculated with the tax rate at the end of the accounting year (0 %) on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values. In the calculation, the tax loss that can be carried forward at the end of the financial year is also included. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are offset and netted. Research and development The company carries out its own development which is covered by the rules on own research and development. Expenses are entered on the balance sheet to the extent that the criteria for entry on the balance sheet are met. This means that such expenses are recognized in the balance sheet when, and from that point in time, it is considered probable that the future financial benefits associated with the assets will flow to the company, and the acquisition cost can be reliably measured. Intangible assets entered in the balance sheet are depreciated on a straight-line basis over their expected lifetime. Shares in subsidiaries A subsidiary is a company in which the parent company has control, and thus decisive influence on the unit's financial and operational strategy, normally by owning more than half of the voting capital. An overview of companies that are subsidiaries is given in a numbered note to the accounts. Shares in subsidiaries are valued according to the cost method in the company accounts. The cost price is increased when the parent company adds increased equity to the subsidiary through capital expansion, or when a group contribution is made from the



parent company to the subsidiary. Dividends and group contributions received are initially recognized as income, but only to the extent that dividends and group contributions received do not significantly exceed our share of earned equity in the company during our ownership period. Dividends received which, according to this assessment, are not recognized as income, will be recognized as a reduction of the acquisition cost. The parent company accounts for dividends and group contributions in the same year that the subsidiary allocates the amount. Public grants Public grants are recognized as income or are recognized as a reduction of the asset in the period in which the grant applies.

Note

2

Antall årsverk i regnskapsåret

18.00

Note

1

Spesifisering av resultatregnskapet

Lønnskostnader

| | | |
|---------------------------|--------------|------------------|
| <u>Lønn</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 14383873.00 | 15269754.00 |
| <u>Folketrygdavgift</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 2041659.00 | 2184750.00 |
| <u>Pensjonskostnader</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 627478.00 | 558554.00 |
| <u>Andre ytelser</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 106359.00 | -514695.00 |
| <u>Sum lønnskostnader</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 17159369.00 | 17498363.00 |

Note

Ekstraordinære inntekter og kostnader

| | |
|---------------------------------|--|
| <u>Sum</u> | <u>Beløp</u> |
| <u>Balanseført verdi 31.12.</u> | <u>Varige driftsmidler Immaterielle eiend.</u> |

Note

7

Konsern, tilknyttet selskap m.v.

Investering som regnskapsføres etter egenkapitalmetoden

Konsernregnskap



Årsregnskap for
NORDHEALTH NORWAY AS
882456412
Regnskapsår
01.01.2023 - 31.12.2023



NORDHEALTH NORWAY AS
882 456 412

Resultatregnskap

| | Note | 2023 | 2022 |
|--|------|--------------------|--------------------|
| Driftsinntekter | | | |
| Salgsinntekt | | 48 300 912 | 52 798 485 |
| Sum driftsinntekter | | 48 300 912 | 52 798 485 |
| Driftskostnader | | | |
| Varekostnad | | -7 032 631 | -6 538 966 |
| Lønnskostnad | 1, 2 | -17 159 369 | -17 498 363 |
| Avskrivning på varige driftsmidler og immaterielle eiendeler | 3 | -1 127 477 | -987 799 |
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| Finanskostnader | | | |
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| Annen finanskostnad | | -92 103 | -116 775 |
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| Netto finans | | 662 862 | 130 378 |
| Resultat før skattekostnad | | 17 721 848 | 19 813 767 |
| Skattekostnad | 5, 6 | -3 898 797 | -4 285 368 |
| Årsresultat | | 13 823 051 | 15 528 399 |
| Overføringer | | | |
| Avgitt konsernbidrag | | 12 993 969 | 14 530 556 |
| Annen egenkapital | | 829 082 | 997 843 |
| Sum overføringer | | 13 823 051 | 15 528 399 |



NORDHEALTH NORWAY AS
882 456 412

Balanse

| | Note | 31.12.2023 | 31.12.2022 |
|--|------|-------------------|-------------------|
| EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Konsesjoner, patenter, lisenser, varemerker ol. | | 2 544 277 | 3 332 860 |
| Utsatt skattefordel | 5, 6 | 87 184 | 321 016 |
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NORDHEALTH NORWAY AS
882 456 412

Balanse

| | Note | 31.12.2023 | 31.12.2022 |
|---------------------------------|------|-------------------|-------------------|
| EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Aksjekapital | 9 | 2 774 751 | 2 774 751 |
| Overkurs | 9 | 6 439 096 | 6 439 096 |
| Annen innskutt egenkapital | 9 | 493 477 | 493 477 |
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| Opptjent egenkapital | | | |
| Annen egenkapital | 9 | 4 568 904 | 3 739 823 |
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| Sum egenkapital | | 14 276 228 | 13 447 146 |
| Gjeld | | | |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | | 84 493 | 427 049 |
| Betalbar skatt | 5, 6 | 0 | 58 177 |
| Skyldige offentlige avgifter | 8 | 720 436 | 10 259 579 |
| Kortsiktig konserngjeld | 7 | 36 397 670 | 18 628 918 |
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| Sum gjeld | | 41 556 241 | 33 034 846 |
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Molde, 28.06.2024

Charles William Macbain
styrets leder / daglig leder

Janne Heikki Huttunen
styremedlem

Mari Elina Orttenvuori
styremedlem



NORDHEALTH NORWAY AS
882 456 412

Noter

Regnskapsprinsipper

Accounting principles:

The annual accounts have been drawn up in accordance with the Accounting Act and good accounting practice for small companies.

Current assets and short-term liabilities

Current assets and short-term liabilities normally include items due for payment within one year after the last day of the accounting year, as well as items that are linked to the cycle of goods. Current assets are assessed at the lowest value of acquisition cost and assumed fair value (lowest value principle).

Fixed assets and long-term debt

Fixed assets include assets intended for permanent ownership and use for the business. Fixed assets are valued at acquisition cost. Fixed assets are entered in the balance sheet and amortization on a straight-line basis over the asset's expected economic life. Lifetime is determined by the amortization rates stated in the note information. Fixed assets are written down to fair value in the event of a decline in value that is not expected to be of a temporary nature. Write-downs are reversed when the basis for the write-down is no longer found to be present. Long-term debt is debt that does not fall under the definition of short-term debt.

Income recognition

The company sells software licenses and related services to its customers, including support etc. The company recognizes income from the sale of licenses monthly and accrued services are recognized as income in line with the performance.

Currency

Monetary items in foreign currency are assessed according to the current exchange rate of the currency following the quotation on the last day of the financial year. Amounts in currency are entered on an ongoing basis at the current exchange rate, the difference between the exchange rate on the invoice date and the payment date is booked as a currency loss or currency gain.

Receivables

Accounts receivable are entered in the balance sheet at face value after deduction for provisions for foreseeable losses. Provision for Other receivables is also subject to a corresponding assessment.

Tax

The tax cost in the profit and loss account includes the period's payable tax which is offset and due for payment in the next financial year in addition to the change in deferred tax. Deferred tax is calculated with the tax rate at the end of the accounting year (0 %) on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values. In the calculation, the tax loss that can be carried forward at the end of the financial year is also included. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are offset and netted.

Research and development

The company carries out its own development which is covered by the rules on own research and development. Expenses are entered on the balance sheet to the extent that the criteria for entry on the balance sheet are met. This means that such expenses are recognized in the balance sheet when, and from that point in time, it is considered probable that the future financial benefits associated with the assets will flow to the company, and the acquisition cost can be reliably measured. Intangible assets entered in the balance sheet are depreciated on a straight-line basis over their expected lifetime.

Shares in subsidiaries



NORDHEALTH NORWAY AS 882 456 412

A subsidiary is a company in which the parent company has control, and thus decisive influence on the unit's financial and operational strategy, normally by owning more than half of the voting capital. An overview of companies that are subsidiaries is given in a numbered note to the accounts.

Shares in subsidiaries are valued according to the cost method in the company accounts. The cost price is increased when the parent company adds increased equity to the subsidiary through capital expansion, or when a group contribution is made from the parent company to the subsidiary. Dividends and group contributions received are initially recognized as income, but only to the extent that dividends and group contributions received do not significantly exceed our share of earned equity in the company during our ownership period. Dividends received which, according to this assessment, are not recognized as income, will be recognized as a reduction of the acquisition cost. The parent company accounts for dividends and group contributions in the same year that the subsidiary allocates the amount.

Public grants

Public grants are recognized as income or are recognized as a reduction of the asset in the period in which the grant applies.

Note 1 - Lønnskostnader

| Spesifikasjon av lønnskostnader | 2023 | 2022 |
|---------------------------------|-------------------|-------------------|
| Lønn | 14 383 873 | 15 269 754 |
| Arbeidsgiveravgift | 2 041 659 | 2 184 750 |
| Pensjonskostnader | 627 478 | 558 554 |
| Andre relaterte ytelser | 106 359 | -514 695 |
| Sum | 17 159 369 | 17 498 363 |

Note 2 - Antall årsverk

Antall årsverk sysselsatt i regnskapsåret: 18

Note 3 - Varige driftsmidler/anleggsmidler

| Varige driftsmidler | Driftsløse, inventar o.l | Immaterielle eiendeler | Sum |
|--|--------------------------|------------------------|-------------------|
| Anskaffelseskost pr 01.01 | 1 081 827 | 19 885 837 | 20 967 664 |
| Tilgang i året | 0 | 0 | 0 |
| Avgang i året | 0 | 0 | 0 |
| Anskaffelseskost pr 31.12 | 1 081 827 | 19 885 837 | 20 967 664 |
| Akkumulert av- og nedskrivninger 01.01 | -309 825 | -16 552 978 | -16 862 803 |
| Akkumulert av- og nedskrivninger 31.12 | -648 721 | -17 341 562 | -17 990 283 |
| Balanseført verdi pr 31.12 | 433 106 | 2 544 275 | 2 977 381 |
| Årets av- og nedskrivninger | 338 896 | 788 584 | 1 127 480 |
| Økonomisk levetid | 3 - 5 | 5 - 10 | |
| Avskrivningsplan | Lineær | Lineær | |

Note 4 - Revisjon

| Godtgjørelse til revisor | 2023 | 2022 |
|-------------------------------------|----------------|----------------|
| Revisjon | 103 162 | 139 574 |
| Andre tjenester | 0 | 0 |
| Sum godtgjørelse til revisor | 103 162 | 139 574 |



NORDHEALTH NORWAY AS
882 456 412

Note 5 - Spesifisering av skatt

| Skattekostnad | 2023 | 2022 |
|--|------------------|-------------------|
| Betalbar skatt på alminnelig inntekt | 3 664 965 | 4 229 919 |
| +/- Endringer i utsatt skatt/utsatt skattefordel | 233 832 | 128 829 |
| Skattekostnad | 3 898 797 | 4 358 748 |
| Skattepliktig inntekt | | |
| Resultat før skatt | 17 721 848 | 19 813 767 |
| Permanente forskjeller | -39 | -1 273 |
| +/- Endring i midlertidige forskjeller | -1 062 875 | -585 591 |
| +/- Mottatt/avgitt konsernbidrag | -16 658 934 | 0 |
| Skattepliktig inntekt | 0 | 19 226 903 |
| Betalbar skatt i balansen | | |
| Betalbar skatt på årets resultat | 3 664 965 | 8 328 281 |
| Betalbar skatt på konsernbidrag | -3 664 965 | -4 098 362 |
| Sum betalbar skatt i balansen | 0 | 4 229 919 |

Note 6 - Midlertidige forskjeller - utsatt skatt/skattefordel

Utsatt skatt/utsatt skattefordel i balansen avsettes på grunnlag av forskjeller mellom regnskapsmessige og skattemessige verdier i henhold til norsk regnskapsstandard for skatt.

Midlertidige skatteøkende og skattereduserende forskjeller som kan utlignes er nettoført.

| Midlertidige forskjeller knyttet til: | 01.01.2023 | 31.12.2023 | Endring |
|---|-------------------|-------------------|-------------------|
| Anleggsmidler | -413 703 | -490 527 | 76 824 |
| Omløpsmidler | -1 045 461 | 94 238 | -1 139 699 |
| Netto forskjeller | -1 459 164 | -396 289 | -1 062 875 |
| Sum midlertidige forskjeller som påvirker betalbar skatt | -1 459 164 | -396 289 | -1 062 875 |
| Utsatt skattefordel 31.12.2023 basert på 22 % | -321 016 | -87 184 | -233 832 |

Note 7 - Konsern, tilknyttet selskap m.v.

Konsernregnskap

Morselskapets navn

Nordhealt AS

Forretningskontor for morselskapet

Bærum

Note 8 - Bankinnskudd

| | 31.12.2023 |
|---|-------------------|
| I posten for bankinnskudd inngår egen konto for bundne skattetrekksmidler med | 861 170 |
| Skyldig skattetrekk | -514 068 |



NORDHEALTH NORWAY AS
882 456 412

Note 9 - Egenkapital

| | Aksjekapital | Overkurs | Annen innsk. EK | Opptjent egenkapital | Sum |
|-------------------------------|---------------------|------------------|----------------------------|---------------------------------|-------------------|
| Egenkapital 31.12.2022 | 2 774 751 | 6 439 096 | 493 477 | 3 739 823 | 13 447 146 |
| Årsresultat | 0 | 0 | 0 | 13 823 051 | 13 823 051 |
| - Avgitt konsernbidrag | 0 | 0 | 0 | -12 993 969 | -12 993 969 |
| Egenkapital 31.12.2023 | 2 774 751 | 6 439 096 | 493 477 | 4 568 904 | 14 276 228 |



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To the General Meeting of Nordhealth Norway AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Nordhealth Norway 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 Board of Directors and the Managing Director 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.

Offices in:

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Statsautoriserede revisorer - medlemmer av Den norske Revisorforening

| | | | |
|---------|--------------|------------|------------|
| Oslo | Elverum | Mo i Rana | Tromsø |
| Alta | Finnsnes | Molde | Trondheim |
| Arendal | Hamar | Sandefjord | Tynset |
| Bergen | Haugesund | Stavanger | Ulsteinvik |
| Bodo | Knarvik | Stord | Alesund |
| Drammen | Kristiansand | Straume | |

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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 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.

Oslo

KPMG AS

Fredrik Weiseth
State Authorised Public Accountant
(This document is signed electronically)

Penneo document key: 6XEG7-0ECFG-FYA2W-BETG5-2C2PF-7DT00



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Weiseth, Fredrik

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: no_bankid:9578-5995-4-628515

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**Financial Statements 2023
for
Nordhealth Norway AS**

Organization no. 882456412



Nordhealth Norway AS

Income statement

| | Note | 2023 | 2022 |
|--|------|-------------------|-------------------|
| OPERATING REVENUE AND EXPENCES | | | |
| Operating revenue | | | |
| Revenue | 1 | 48 300 912 | 52 798 485 |
| Total operating revenue | | 48 300 912 | 52 798 485 |
| Operating expenses | | | |
| Raw materials and consumables used | | 7 032 631 | 6 538 966 |
| Employee benefits expense | 2 | 17 159 369 | 17 498 363 |
| Depreciation and amortization expenses | 3 | 1 127 477 | 987 799 |
| Other operating expenses | | 5 922 448 | 8 089 969 |
| Total operating expenses | | 31 241 925 | 33 115 096 |
| OPERATING PROFIT OR LOSS | | 17 058 987 | 19 683 389 |
| FINANCIAL INCOME AND EXPENSES | | | |
| Financial income | | | |
| Interest from group companies | | 334 889 | 0 |
| Other interests | | 413 589 | 215 958 |
| Other financial income | | 12 887 | 39 518 |
| Total financial income | | 761 364 | 255 476 |
| Financial expenses | | | |
| Other interests | | 6 399 | 8 322 |
| Other financial expense | | 92 103 | 116 775 |
| Total financial expenses | | 98 502 | 125 098 |
| NET FINANCIAL INCOME AND EXPENCES | | 662 862 | 130 378 |
| ORDINARY RESULT BEFORE TAXES | | 17 721 849 | 19 813 767 |
| Tax on ordinary result | 4,5 | 3 898 797 | 4 285 368 |
| ORDINARY RESULT | | 13 823 051 | 15 528 399 |
| ALLOCATION | | | |
| Given group contribution | | 12 993 969 | 14 530 556 |
| To/from other equity | | 829 083 | 997 843 |
| TOTAL ALLOCATION | | 13 823 052 | 15 528 399 |



Nordhealth Norway AS

Balance sheet pr. 31.12.2023

| | Note | 31.12.2023 | 31.12.2022 |
|--|------|-------------------|-------------------|
| ASSETS | | | |
| FIXED ASSETS | | | |
| Intangible assets | | | |
| Concessions, patents, licences, trade marks | 3 | 2 544 277 | 3 332 860 |
| Deferred tax asset | 5 | 87 184 | 321 016 |
| Total intangible assets | | 2 631 461 | 3 653 876 |
| Tangible assets | | | |
| Fixtures and fittings, office machinery etc. | 3 | 433 106 | 772 000 |
| Total tangible assets | | 433 106 | 772 000 |
| Financial fixed assets | | | |
| Investments in subsidiaries | 6 | 10 744 481 | 10 744 481 |
| Total financial fixed assets | | 10 744 481 | 10 744 481 |
| TOTAL FIXED ASSETS | | 13 809 048 | 15 170 357 |
| CURRENT ASSETS | | | |
| Receivables | | | |
| Trade receivables | | 3 789 529 | 2 117 413 |
| Receivables on group companies | 6 | 23 747 977 | 13 169 732 |
| Other short-term receivables | | 1 261 519 | 946 341 |
| Total receivables | | 28 799 025 | 16 233 487 |
| Bank deposits, cash in hand | | | |
| Bank deposits, cash in hand | 7 | 13 224 396 | 15 078 149 |
| Total bank deposits, cash in hand | | 13 224 396 | 15 078 149 |
| TOTAL CURRENT ASSETS | | 42 023 421 | 31 311 636 |
| TOTAL ASSETS | | 55 832 469 | 46 481 992 |

Financial Statements for Nordhealth Norway AS

Organization no. 882456412

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ZEFORT Sign



Nordhealth Norway AS

Balance sheet pr. 31.12.2023

| | Note | 31.12.2023 | 31.12.2022 |
|-------------------------------------|------|-------------------|-------------------|
| EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| Paid-in equity | | | |
| Share capital | 8 | 2 774 751 | 2 774 751 |
| Share premium reserve | 8 | 6 439 096 | 6 439 096 |
| Other paid-in equity | 8 | 493 477 | 493 477 |
| Total paid-in equity | | 9 707 324 | 9 707 324 |
| Retained earnings | | | |
| Other equity | 8 | 4 568 904 | 3 739 823 |
| Total retained earnings | | 4 568 904 | 3 739 823 |
| TOTAL EQUITY | | 14 276 228 | 13 447 146 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Accounts payable | | 84 493 | 427 049 |
| Income tax payable | | 0 | 58 177 |
| Public duties payable | | 720 436 | 10 049 660 |
| Liabilities to group companies | 6 | 36 397 670 | 18 628 918 |
| Other currents liabilities | | 4 353 643 | 3 871 042 |
| TOTAL CURRENT LIABILITIES | | 41 556 241 | 33 034 846 |
| TOTAL LIABILITIES | | 41 556 241 | 33 034 846 |
| TOTAL EQUITY AND LIABILITIES | | 55 832 469 | 46 481 992 |

Molde, 29.6.2024


ZEFORT Sign

Mari Elina Orttenvuori
Board member


ZEFORT Sign

Charles William Macbain
Board leader/ CEO


ZEFORT Sign

Janne Heikki Huttunen
Board member



Nordhealth Norway AS

Notes 2023

Accounting principles:

The annual accounts has been prepared in accordance with the Accounting Act and good accounting practice for small companies.

Current assets and short-term liabilities

Current assets and short-term liabilities normally include items due for payment within one year after the last day of the accounting year, as well as items that are linked to the cycle of goods. Current assets are assessed at the lowest value of acquisition cost and assumed fair value (lowest value principle).

Fixed assets and long-term debt

Fixed assets include assets intended for permanent ownership and use for the business. Fixed assets are valued at acquisition cost. Fixed assets are entered in the balance sheet and amortization on a straight-line basis over the asset's expected economic life. Lifetime is determined by the amortization rates stated in the note information. Fixed assets are written down to fair value in the event of a decline in value that is not expected to be of a temporary nature. Write-downs are reversed when the basis for the write-down is no longer found to be present. Long-term debt is debt that does not fall under the definition of short-term debt.

Income recognition

The company sells software licenses and related services to its customers, including support etc. Revenue is recognized when the service is rendered.

Currency

Monetary items in foreign currency are revaluated according to the current exchange rate of the currency following the quotation on the last day of the financial year. Amounts in currency are entered on an ongoing basis at the current exchange rate, the difference between the exchange rate on the invoice date and the payment date is booked as a currency loss or currency gain.

Receivables

Accounts receivable are entered in the balance sheet at face value after deduction for provisions for foreseeable losses. Provision for Other receivables is also subject to a corresponding assessment.

Tax

The tax cost in the profit and loss account includes the period's payable tax which is offset and due for payment in the next financial year in addition to the change in deferred tax. Deferred tax is calculated with the tax rate at the end of the accounting year (22 %) on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values. In the calculation, the tax loss that can be carried forward at the end of the financial year is also included. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are offset and netted.

Shares in subsidiaries

A subsidiary is a company in which the parent company has control, and thus decisive influence on the unit's financial and operational strategy, normally by owning more than half of the voting capital. An overview of companies that are subsidiaries is given in a numbered note to the accounts.

Notes for Nordhealth Norway AS

Organization no. 882456412



Nordhealth Norway AS

Notes 2023

Shares in subsidiaries are valued according to the cost method in the company accounts. The cost price is increased when the parent company adds increased equity to the subsidiary through capital expansion, or when a group contribution is made from the parent company to the subsidiary. Dividends and group contributions received are initially recognized as income, but only to the extent that dividends and group contributions received do not significantly exceed our share of earned equity in the company during our ownership period. Dividends received which, according to this assessment, are not recognized as income, will be recognized as a reduction of the acquisition cost. The parent company accounts for dividends and group contributions in the same year that the subsidiary allocates the amount.

Public grants

Public grants are recognized as income or are recognized as a reduction of the asset in the period in which the grant applies.

Note 1 - Revenue

Distribution of sales geographically

| (Number in 1000 NOK) | Total for company |
|----------------------|-------------------|
| | This year |
| Norway | 35 655 |
| Sweden | 1 159 |
| Finland | 11 465 |
| Other | 22 |
| Total | 48 301 |

Note 2 - Employee benefits expense

The company has 18 Full time equivalents in the financial year.

| Specification of salary expenses | 2023 | 2022 |
|----------------------------------|-------------------|-------------------|
| Salaries | 14 383 873 | 15 269 754 |
| Employer's tax | 2 041 659 | 2 184 750 |
| Pensions | 627 478 | 558 554 |
| Other salary-related benefits | 106 359 | -514 695 |
| Total | 17 159 369 | 17 498 363 |

Salary and board remuneration etc. to leading persons

There is no loan or other benefits to leading persons in the company.

Notes for Nordhealth Norway AS

Organization no. 882456412



Nordhealth Norway AS

Notes 2023

Note 3 - Depreciation and amortisation expenses

| | Concessions, patents, licences, trade marks | Fixtures and fittings, office machinery etc. | SUM |
|-------------------------|--|---|------------|
| Acquisition value 1/1 | 19 885 837 | 1 081 827 | 20 967 664 |
| + Increases | 0 | 0 | 0 |
| - Deductions | 0 | 0 | 0 |
| Acquisition value 31/12 | 19 885 837 | 1 081 827 | 20 967 664 |
| Amortization 1/1 | 16 552 978 | 309 825 | 16 862 303 |
| + Amortization | 788 584 | 338 896 | 1 127 480 |
| Amortization 31/12 | 17 341 562 | 648 721 | 17 990 283 |
| Net book value 31/12 | 2 544 275 | 433 106 | 2 977 381 |
| Years rate for amor. | 5 - 10 | 3 - 5 | |

Note 4 - Tax on ordinary result

Specification of this year's tax base:

| | |
|---|-------------------|
| Profit before taxes | 17 721 848 |
| + Permanent differences | -39 |
| + Change in temporary differences | -1 062 875 |
| = Income before deductions for group contributions | 16 658 934 |
| - Group contribution made | 16 658 934 |
| = Income | 0 |

Specification of the year's tax cost:

| | |
|---|------------------|
| Calculated tax on the year's profit | 3 664 965 |
| = Total tax payable | 3 664 965 |
| - Too much previously set aside | 0 |
| +/- Change in deferred tax (booked) | 0 |
| +/- Change in deferred tax benefit (booked) | 233 832 |
| = Ordinary tax cost | 3 898 797 |
| Tax rate in the income year | 22 |

Tax payable in the balance sheet consists of

| | |
|---|------------|
| Total tax payable | 3 664 965 |
| +/- Effect of tax on group contributions | -3 664 965 |
| = Payable tax in the balance sheet | 0 |

Notes for Nordhealth Norway AS

Organization no. 882456412



Nordhealth Norway AS

Notes 2023

Note 5 - Deferred tax asset

Deferred tax/deferred tax asset

| | 2023 | 2022 |
|--------------------------------------|-----------------|-------------------|
| + Fixed assets | -490 527 | -413 703 |
| + Receivables | 94 238 | -1 045 461 |
| = Deferred tax basis | -396 289 | -1 459 164 |
| Deferred tax | 0 | 0 |
| Negative basis deferred tax | 396 289 | 1 459 164 |
| = Basis of deferred tax asset | 396 289 | 1 459 164 |
| Deferred tax asset | 87 184 | 321 016 |
| Basis not booked deferred tax asset | 0 | 0 |
| Deferred tax asset not booked | 0 | 0 |
| Deferred tax asset booked | 87 184 | 321 016 |

Note 6 - Investments in subsidiaries

The company is part of a larger group that prepares consolidated financial statements, consolidated Financial Statement can be obtained by contacting the parent company Nordhealth AS with an office in Bærum.

The company has the following subsidiaries (figures in NOK 1,000):

| Subsidiaries: | Ownership% | Voting% | Annual result | Balance Equity 31.12. |
|-----------------------|------------|---------|---------------|-----------------------|
| Nordhealth Denmark AS | 100 | 100 | 1 882 585 | 8 009 118 |
| Nordhealth Sweden AB | 100 | 100 | 1 034 804 | 5 563 862 |

Group receivables and debts:

| Group in the balance sheet: | Pr 31.12. | Pr 01.01. |
|-----------------------------|------------|------------|
| Short-term receivables | 23 747 977 | 13 169 732 |
| Short-term debt | 36 397 670 | 18 628 918 |

Notes for Nordhealth Norway AS

Organization no. 882456412



Nordhealth Norway AS

Notes 2023

Note 7 - Bank deposits

Tax-deductible deposits is pr 31.12.this year kr 861 170 and was pr 31.12. last year kr 624 280.

Note 8 - Equity

| | Share capital | Share premium reserve | Other paid-in equity | Other equity |
|---------------------|------------------|-----------------------|----------------------|------------------|
| Pr 1.1. | 2 774 751 | 6 439 096 | 493 477 | 3 739 823 |
| + From year results | 0 | 0 | 0 | 13 823 051 |
| Group contribution | 0 | 0 | 0 | -12 993 969 |
| =Pr 31.12. | 2 774 751 | 6 439 096 | 493 477 | 4 568 904 |

Notes for Nordhealth Norway AS

Organization no. 882456412

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9/9

ZEFORT Sign



Signatures



Mari Laine

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2024-06-28 11:03:46 UTC



Charles Macbain

charles.macbain@nordhealth.com

Authentications: Zefort account, Email

2024-06-28 11:03:52 UTC



Janne Huttunen

janne.huttunen@nordhealth.com

Authentications: Zefort account, Email

2024-06-28 11:03:58 UTC

Signed with

ZEFORT Sign





Skatteetaten

Vår dato
30.09.2022

Din/Deres dato
20.09.2022

Saksbehandler
Lars Waalorp

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Vår referanse
2022/5794985

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NORDHEALTH NORWAY AS
Eikremsvingen 9
6422 MOLDE

Att. Arnt Steven Ropstad, Lundens Regnskapservice AS

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Nordhealth Norway AS, org.nr. 882 456 412

Vi viser til deres henvendelse av 20. september 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Nordhealth Norway AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Nordhealth Norway 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

Nordhealth Norway AS er eid av et norsk selskap som er notert på Euronext Growth og er en del av et internasjonalt konsern. Selskapet driver virksomhet innen utvikling og salg av IT-løsninger innenfor veterinærbransjen. Selskapets har flere internasjonale kunder og leverandører, og styrelederen og styremedlemmene i selskapet 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 som er notert på Euronext Growth og er en del av et internasjonalt konsern. 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
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.