



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 983 229 301
Organisasjonsform: Aksjeselskap
Foretaksnavn: ARM NORWAY AS
Forretningsadresse: Olav Tryggvasons gate 39-41
7011 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.04.2023 - 31.03.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Kjetil Sørensen
Dato for fastsettelse av årsregnskapet: 30.09.2024

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, 31.12.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		806 885 802	482 755 704
Annen driftsinntekt		0	1 739 100
Sum inntekter		806 885 802	484 494 804
Kostnader			
Lønnskostnad		722 750 669	431 313 469
Avskrivning på varige driftsmidler og immaterielle eiendeler		7 331 471	4 835 851
Annen driftskostnad		24 016 740	16 763 336
Sum kostnader		754 098 880	452 912 656
Driftsresultat		52 786 922	31 582 148
Finansinntekter og finanskostnader			
Annen renteinntekt		2 374 252	599 702
Annen finansinntekt		197 960	36 130
Sum finansinntekter		2 572 212	635 832
Annen rentekostnad		40 255	30 516
Annen finanskostnad		322 177	117 745
Sum finanskostnader		362 432	148 261
Netto finans		2 209 781	487 571
Resultat før skattekostnad		54 996 703	32 069 719
Skattekostnad		12 113 417	7 071 787
Årsresultat		42 883 286	24 997 932
Overføringer og disponeringer			
Udekket tap		42 883 286	24 997 932
Sum overføringer og disponeringer		42 883 286	24 997 932



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel		447 002	373 582
Sum immaterielle eiendeler		447 002	373 582
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner, ol.		15 625 828	11 516 294
Sum varige driftsmidler		15 625 828	11 516 294
Finansielle anleggsmidler			
Andre langsiktige fordringer		6 490 891	3 682 200
Sum finansielle anleggsmidler		6 490 891	3 682 200
Sum anleggsmidler		22 563 721	15 572 076
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer		399 376 382	289 846 379
Andre kortsiktige fordringer		11 637 273	5 598 884
Sum fordringer		411 013 655	295 445 263
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		254 029 682	61 589 803
Sum bankinnskudd, kontanter og lignende		254 029 682	61 589 803
Sum omløpsmidler		665 043 338	357 035 066
SUM EIENDELER		687 607 059	372 607 142



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		612 487	612 487
Overkurs		18 851 754	18 851 754
Annen innskutt egenkapital		162 260 519	162 260 519
Sum innskutt egenkapital		181 724 761	181 724 761
Opptjent egenkapital			
Udekket tap		78 730 546	85 939 960
Sum opptjent egenkapital		-78 730 546	-85 939 960
Sum egenkapital		102 994 215	95 784 800
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld		0	0
Sum annen langsiktig gjeld		0	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		58 151 853	125 912 912
Betalbar skatt		12 186 837	6 601 940
Skyldige offentlige avgifter		332 348 548	12 338 541
Annen kortsiktig gjeld		181 925 605	131 968 949
Sum kortsiktig gjeld		584 612 844	276 822 341
Sum gjeld		584 612 844	276 822 341
SUM EGENKAPITAL OG GJELD		687 607 059	372 607 142



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Annual report for 983229301 ARM NORWAY AS

Business segment and where it is operated

ARM NORWAY AS operates the following business locations: Trondheim and Oslo.

Arm Norway AS works on the research and development of graphics processing.

Company group

Arm Norway AS is a subsidiary company of Arm LTD. The parent company has consolidated financial statements.

The parent company is the only client of the subsidiary. This takes all the risks related to market and currency. For further information on this and corporate social responsibility, please refer to the Arm LTD accounts or website.

Trends in the result and financial position as well as key risks and uncertainties

	01.04.2023 - 31.03.2024	01.04.2022 - 31.03.2023
Revenue	806 885 802	482 755 704
Operation result	52 786 922	32 069 719
Annual result	42 883 286	24 997 932
Balance sheet total	687 607 059	372 607 142
Equity	102 994 215	95 784 800
Equity ratio	15	26

There have been no other issues after the closing of significance to the financial statements.

The financial statements give a true and fair view of the development of the enterprise, for profit in the financial year and the position at the year-end.

The board proposes the following result of the year, which is at NOK 42 883 286 to cover earlier losses.

Dividend	0
Uncovered loss	42 883 286

The company's distributable equity at 31.03 in the fiscal year consists of:

Other equity	-162 260 519
Uncovered loss	78 730 546
Deferred tax assets	447 002
Distributable reserves	-83 082 972

Going concern

The annual accounts are prepared on a going concern basis. The Board confirms that this assumption is valid.

The Company's economic and financial position is very strong. It is expecting growth in the coming years.

Research and development activities

The company has since its establishment actively driven on research and development of graphics processing.



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Investment, financing and liquidity

The total investment in the company during the financial year was NOK 11.4 million.

The company's cash position at 31.03 in the fiscal year was NOK 18.8 million. The Company's ability to finance investments is good.

The company's current liabilities amounted to NOK 584.6 million 31.03. in the fiscal year, compared to NOK 276.8 million 31.03. last year.

The total assets at the end of the financial year NOK 687.6 million, compared with NOK 372.6 million in 31.03. last year.

Equity ratio 31.03. in the year was 15 %, compared with 26 % at 31.03. last year.

The company is exposed to financial risk in various areas, especially currency risk. The goal is to reduce the financial risk to the greatest extent possible. The company's current strategy does not include the use of financial instruments, but this is subject to ongoing assessment by the Board.

Working and staff

The working environment is considered good, and measures are ongoing for efforts for improvement.

Arm Norway conduct an annual survey linked to our company's commitments. The questions explore what it's like to work at the company, our culture, Diversity, Equity, and Inclusion (DEI), and development.

There have been no injuries or accidents in the fiscal year.

Sick Leave

Sick leave in the financial year was 1.67% of total working time. The company considers this to be low, and has not implemented measures to reduce sickness absence.

Equal - opportunities - and discrimination

The board is very conscious and strives to ensure gender equality. Arm Norway AS has a clear focus on diversity and inclusion, and it has been a key role in Arm's growth and success.

Gender distribution in % in the company's board of directors and management

Women	0 %
Men	100 %

The company comes under new regulations regarding gender equality on the board. The board will work to meet the legal requirement by the deadline of 31 December 2024.

According to the Norwegian Equality and Anti-Discrimination Act, ARM Norway AS has an activity- and reporting obligation when it comes to equality and discrimination. The company's report on this work is available on the parent company's website, <https://www.arm.com/company/sustainability/read-our-reports>.

Non-discrimination and accessibility

The company has a large share of foreign workers and the company's clear position that there are no discriminatory attitudes. There is no such attitude and it has therefore not implemented special measures regarding discrimination.

Transparency Act

ARM Norway AS's report in accordance with the Transparency Act will be published on the company's website, <https://www.arm.com/company/sustainability/read-our-reports>.

Enviromental



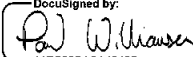
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The company's operations do not pollute the environment.

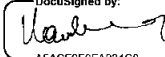
ARM Norway AS acts in accordance with the group's environmental policy statement, which is available on the company's website, <https://www.arm.com/company/sustainability/read-our-reports>.

Trondheim, 30 September 2024


For ARM NORWAY AS

DocuSigned by:

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Paul Nicholas Williamson, styrets leder

DocuSigned by:

A5ACF9F8FA234C0...

Marc Remi Van Canneyt, styremedlem

DocuSigned by:

347A8E5845644D0...

Kjetil Sørensen, styremedlem / daglig leder



Statement of cash flow

(Numbers in 1 000 NOK)	31.03.2023	31.03.2024
Cash flows from operating activities		
Net income before tax	32 069 718	54 996 702
Income taxes paid	-124 462	-787 825
Depreciation	4 835 851	7 331 471
Change in Tr. A/C Receivables	-112 148 064	-109 530 003
Change in liabilities	125 675 356	-67 761 059
Change in accruals	-36 034 647	319 631 598
Net cash from operating activities	14 273 752	203 880 884
Cash flow from investing activities		
Purchase of fixed assets	-6 071 167	-11 441 005
Sale of fixed assets		
Net cash flow from investing activities	-6 071 167	-11 441 005
Cash flow from financing activities		
Payment of equity		
Dividends paid		
Net cash flow from financing activities		
Net increase in cash and cash equivalents	8 202 585	192 439 879
Cash and cash equivalents, beginning of year	53 387 218	61 589 803
Cash and cash equivalents, end of year	61 589 803	254 029 682
	31.03.2023	31.03.2024
Bank deposits etc.	61 589 803	254 029 682
Cash and cash equivalents, end of year	61 589 803	254 029 682



Skattedirektoratet

Saksbehandler Geir Johannessen	Deres dato 26.09.2013	Vår dato 15.10.2013
Telefon 22 66 11 14	Deres referanse Jonas Barlien	Vår referanse 2013/750205

Advokatfirmaet PricewaterhouseCoopers AS
Postboks 6365 Sluppen
7492 TRONDHEIM

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for ARM Norway AS, org. nr. 983 229 301

- Det vises til deres brev 26. september 2013, samt telefonsamtale i sakens anledning. Det søkes om dispensasjon fra kravet til å utarbeide og rapportere årsregnskap og årsberetning på norsk språk for ARM Norway AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering ARM Norway AS dispensasjon fra kravet til å utarbeide og rapportere årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Bakgrunn

ARM Norway AS er heleid datterselskap av det engelske selskapet ARM Ltd.. Selskapet driver utvikling av grafikkprosessorer til blant annet mobiltelefoner, tablets, netbooks, tv-er og printere. Arbeidsspråket er engelsk. Alle parter er profesjonelle aktører. Selskapets omsetning er konserninternt, i all hovedsak til morselskapet i England. Det er ingen norske långivere. Fire av fem styremedlemmer, samt styrets leder, er utenlandske og behersker ikke norsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets 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

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Postboks 9200 Grønland
0134 Oslo
skatteetaten.no/sendepost

Besøksadresse:
Se www.skatteetaten.no
Org.nr. 996250318

Sentralbord
800 80 000
Telefaks
22 17 08 60



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.”

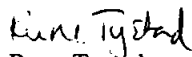
Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “*informative regnskaper for ulike grupper av regnskapsbrukere*”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets 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 Skattedirektoratet lagt særlig vekt på at selskapet er en datterselskap av et utenlandsk selskap. Eierkretsen er således begrenset. Selskapets arbeidsspråk er engelsk, og all kommunikasjon skjer på engelsk. Videre er det vektlagt at selskapet kun har konserninternt salg, og at alle aktører forutsettes å beherske engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

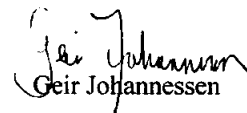


Rune Tystad

seniorrådgiver

Rettsavdelingen, foretaksskatt

Skattedirektoratet


Geir Johannessen



Deloitte AS
Dyre Halses gate 1A
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Norway

+47 73 87 69 00
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To the General Meeting of Arm Norway AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Arm Norway AS (the Company), which comprise the balance sheet as at 31 March 2024, the income statement, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 March 2024, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' 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.

Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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Registriert - Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer 980 211 282

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Deloitte.

Independent auditor's report
Arm Norway 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.

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.

Trondheim, 30 september 2024
Deloitte AS

Morten Alsos
State Authorised Public Accountant
(electronically signed)



Independent auditor's report

Signatør
Alsos, Morten

Dato
2024-10-01

BankID

 Alsos, Morten



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Note 1 - Revenue

Distribution of sales geographically and by business area

(Figures in millions NOK)

	Company total		Development smartphones	
	per 31.03.2024	per 31.03.2023	per 31.03.2024	per 31.03.2023
EU	807	482	807	482
Revenue	807	482	807	482

Transactions with related parties

Arm Ltd

	per 31.03.2024	per 31.03.2023
Arm Ltd	807	482

Note 2 - Labor cost

Specifications of labor cost

	01.04.2023 - 31.03.2024	01.04.2022 - 31.03.2023
Salary	479 135 870	341 828 312
Employers' social contributions	205 575 570	61 010 567
Pension costs	22 211 653	19 282 992
Other benefits	15 827 574	9 089 472
Total	722 750 667	431 211 343

The company has 215 employees in this fiscal year. FTEs 183.

Note 3 - Pension

The company is required to have a pension for employees. The Company has established a service that meets the requirements of the law.

The pension scheme is a defined contribution scheme. Premium Payments to this scheme are expensed as incurred. There is therefore no recognition for this scheme.

All employees are included in the scheme.

Pension cost for 01.04.2023 - 31.03.2024 was NOK 22 211 653.

Note 4 - Salaries and remuneration etc to executives

	Manager	Members of the board
Salary	1 589 799	0
Bonus	2 186 924	0
Pension	161 177	0
Other	6 060 968	0
Total	9 998 868	0

Note 5 - Loans and provision of security to executives

There are no loans or provisions of security for executives.



Note 6 - Assets

	Fixtures, fittings & equipment
Cost per 01.04.2023	51 341 892
+ Addition	11 441 005
- Retirement	-
Cost per 31.03.2024	62 782 897
Accumulated depreciation per 01.04.2023	39 825 598
+ Depreciation	7 331 471
- Acc. Depreciation retirements	-
Accumulated depreciation per 31.03.2024	47 157 069
Book value 31.03.2024	15 625 828
Percentage of annual depreciation	20-33

The economic life of fixed assets is set to 3 - 5 years. Fixed assets are depreciated straight-line over the life.

Note 7 - Audit fees, comprising

Audit	89 440
Other fees	0
Total	89 440

Note 8 - Tenancy agreement

	Annual rent	Deposit
Trondheim 01.02.17 - 30.11.28	8 772 724	6 490 891
Oslo 28.02.23 - 31.03.24	2 867 538	

Note 9 - Other Operation Expenses

	per 31.03.2024	per 31.03.2023
Freight	35 441	62 019
Office	15 487 417	11 157 729
Leasing equipment	493 194	350 607
Tools, furniture etc	661 642	808 985
Repair and maintenance	177 773	238 760
Marketing	38 500	43 187
Other costs	7 122 773	4 204 176
Total	24 016 740	16 865 463



Note 10 - Tax

	per 31.03.2024	per 31.03.2023
Result before tax	54 996 703	32 069 719
+ Permanent and other differences	64 288	74 768
+ Change in temporary differences	333 725	-2 135 670
=Taxable income	55 394 716	30 008 817

Income tax expense

Income tax	12 186 837	6 601 940
Tax payable	12 186 837	6 601 940
Change in deferred tax	-73 420	469 847
Net income tax	12 113 417	7 071 787

Tax payable on net income	12 186 837	6 601 940
Total tax payable net income	12 186 837	6 601 940

Balance tax payable

Tax payable annual income	12 186 837	6 601 940
Tax payable 01.04.2021 - 31.03.2022 / 01.04.2020 - 31.03.2021	5 135 915	5 135 915
Prepayment tax	-4 348 090	-4 348 090
Balance tax payable	12 974 662	7 389 765

Note 11 -Tax-effect by temporary differences that gives deferred tax liability and deferred tax asset.

	31.03.2023	31.03.2024	Change
Fixed assets	-1 493 103	-1 811 831	318 728
Other allocate liability	-205 000	-219 997	14 997
Basis for deferred tax calc.	-1 698 103	-2 031 828	333 725
Deferred tax assets (22 %)	-373 582	-447 002	73 421

Note 12 - Receivables from group companies

	per 31.03.2024	per 31.03.2023
Arm Ltd.	399 376 382	289 846 379
Total	399 376 382	289 846 379

Note 13 - Liquid assets

Per 31.03.2024 tax withholding bank balance	NOK	235 180 615
Withheld taxes at 31.03.2024	NOK	234 955 884

Tax deduction for 2nd term 2024 was paid at maturity 15.05.2024.

Note 14 - Share Capital

The Company has 6 124 870 shares, par value NOK 0,10 , giving a total share capital of NOK 612 487 .
The entity's shares are divided into one class of ordinary shares.



Note 15 - Shareholder list

The Company has one shareholder

Name of shareholder	Number of shares	Ownership
Arm Ltd.	6 124 870	100 %

Note 16 - Equity

	Share Capital	Share premium account	Other paid-in equity	Other Equity	Total
Per 01.04.2023	612 487	18 851 754	162 260 519	-85 939 960	95 784 800
Result				42 883 286	42 883 286
Dividend				0	0
Sharebased payments				-35 673 871	-35 673 871
Per 31.03.2024	612 487	18 851 754	162 260 519	-78 730 545	102 994 215



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Resultatregnskap

	Note	01.04.2023 - 31.03.2024	01.04.2022 - 31.03.2023
Driftsinntekter			
Salgsinntekt		806 885 802	482 755 704
Annen driftsinntekt		0	1 739 100
Sum driftsinntekter		806 885 802	484 494 804
Driftskostnader			
Lønnskostnad		-722 750 669	-431 313 469
Avskrivning på varige driftsmidler og immaterielle eiendeler		-7 331 471	-4 835 851
Annen driftskostnad		-24 016 740	-16 763 336
Sum driftskostnader		-754 098 880	-452 912 656
Driftsresultat		52 786 922	31 582 148
Finansinntekter			
Annen renteinntekt		2 374 252	599 702
Annen finansinntekt		197 960	36 130
Sum finansinntekter		2 572 212	635 832
Finanskostnader			
Annen rentekostnad		-40 255	-30 516
Annen finanskostnad		-322 177	-117 745
Sum finanskostnader		-362 432	-148 261
Netto finans		2 209 781	487 571
Resultat før skattekostnad		54 996 703	32 069 719
Skattekostnad		-12 113 417	-7 071 787
Årsresultat		42 883 286	24 997 932
Overføringer			
Udekket tap		42 883 286	24 997 932
Sum overføringer		42 883 286	24 997 932



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Balanse

	Note	31.03.2024	31.03.2023
EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel		447 002	373 582
Sum immaterielle eiendeler		447 002	373 582
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner, ol.		15 625 828	11 516 294
Sum varige driftsmidler		15 625 828	11 516 294
Finansielle anleggsmidler			
Andre langsiktige fordringer		6 490 891	3 682 200
Sum finansielle anleggsmidler		6 490 891	3 682 200
Sum anleggsmidler		22 563 721	15 572 076
Omløpsmidler			
Fordringer			
Kundefordringer		399 376 382	289 846 379
Andre kortsiktige fordringer		11 637 273	5 598 884
Sum fordringer		411 013 655	295 445 263
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		254 029 682	61 589 803
Sum bankinnskudd, kontanter og lignende		254 029 682	61 589 803
Sum omløpsmidler		665 043 338	357 035 066
SUM EIENDELER		687 607 059	372 607 142



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Balanse

	Note	31.03.2024	31.03.2023
EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		612 487	612 487
Overkurs		18 851 754	18 851 754
Annen innskutt egenkapital		162 260 519	162 260 519
Sum innskutt egenkapital		181 724 761	181 724 761
Opptjent egenkapital			
Udekket tap		-78 730 546	-85 939 960
Sum opptjent egenkapital		-78 730 546	-85 939 960
Sum egenkapital		102 994 215	95 784 800
Gjeld			
Kortsiktig gjeld			
Leverandørgjeld		58 151 853	125 912 912
Betalbar skatt		12 186 837	6 601 940
Skyldige offentlige avgifter		332 348 548	12 338 541
Annen kortsiktig gjeld		181 925 605	131 968 949
Sum kortsiktig gjeld		584 612 844	276 822 341
Sum gjeld		584 612 844	276 822 341
SUM EGENKAPITAL OG GJELD		687 607 059	372 607 142

Trondheim, 30.09.2024

Paul Nicholas Williamson
styrets leder

Marc Remi Van Canneyt
styremedlem

Kjetil Sørensen
styremedlem / daglig leder



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Noter



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Kontantstrømoppstilling

	01.04.2023 - 31.03.2024	01.04.2022 - 31.03.2023
Kontantstrømmer fra operasjonelle aktiviteter		
Resultat før skattekostnad	54 996 703	32 069 719
- Periodens betalte skatt	787 825	124 462
+ Tap / - Vinning ved salg av anleggsmidler	0	-1 739 100
+ Ordinære avskrivninger	7 331 471	4 835 851
+/- Endring i kundefordringer	-109 530 003	-112 148 064
+/- Endring i leverandørgjeld	-67 761 058	125 675 356
+/- Endring i andre tidsavgrensningsposter	319 631 598	-34 295 547
= Netto kontantstrøm fra operasjonelle aktiviteter	203 880 885	14 273 752
Kontantstrømmer fra investeringsaktiviteter		
- Utbetalinger ved kjøp av varige driftsmidler	11 441 005	6 070 652
- Utbetalinger ved kjøp av andre investeringer	0	515
= Netto kontantstrøm fra investeringsaktiviteter	-11 441 005	-6 071 167
Kontantstrømmer fra finansieringsaktiviteter		
= Netto kontantstrøm fra finansieringsaktiviteter	0	0
= Netto endring i kontanter mv	192 439 880	8 202 585
+ Beholdning av kontanter ved årets begynnelse	61 589 803	53 387 218
= Kontantbeholdning ved årets utgang	254 029 683	61 589 804
Kontantbeholdning mv framkommer slik:		
Kontanter og bankinnskudd ved årets utgang	18 849 067	56 153 969
Skattetrekkinnskudd o.l. ved årets utgang	235 180 615	5 435 834
= Beholdning av kontanter mv ved årets utgang	254 029 682	61 589 803