



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 928 236 544  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: YABIE NORWAY AS  
Forretningsadresse: Tykkemyr 1  
1597 MOSS

### Regnskapsår

Årsregnskapets periode: 01.10.2022 - 30.09.2023

### 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: Robert Karlsson  
Dato for fastsettelse av årsregnskapet: 12.04.2024

### 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, 28.02.2025



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Net sales		12 573 850	1 180 313
Other operating income		8 496 478	2 793 372
<b>Sum inntekter</b>		<b>21 070 328</b>	<b>3 973 685</b>
<b>Kostnader</b>			
Raw materials and consumables		11 487 975	1 377 667
Employee benefit expenses	2	5 394 403	1 838 452
Depreciation amortization of tangible and intangible assets		14 910	
Other operating expenses		2 181	
Other external costs		3 752 499	715 863
<b>Sum kostnader</b>		<b>20 651 968</b>	<b>3 931 982</b>
<b>Driftsresultat</b>		<b>418 360</b>	<b>41 703</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		1 727	
<b>Sum finansinntekter</b>		<b>1 727</b>	
Annen rentekostnad		105 741	12 196
<b>Sum finanskostnader</b>		<b>105 741</b>	<b>12 196</b>
<b>Netto finans</b>		<b>-104 014</b>	<b>-12 196</b>
<b>Ordinært resultat før skattekostnad</b>		<b>314 346</b>	<b>29 507</b>
Tax on profit for the year		68 080	8 287
<b>Ordinært resultat etter skattekostnad</b>		<b>246 266</b>	<b>21 220</b>
<b>Årsresultat</b>		<b>246 266</b>	<b>21 220</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Equipment, tools, fixtures and fittings	3	34 790	49 700
<b>Sum varige driftsmidler</b>		<b>34 790</b>	<b>49 700</b>
<b>Sum anleggsmidler</b>		<b>34 790</b>	<b>49 700</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivable - trade		2 921 228	
Konsernfordringer		18 403 771	3 085 605
Krav på innbetaling av selskapskapital		338 766	320 681
<b>Sum fordringer</b>		<b>21 663 765</b>	<b>3 406 286</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and bank balances		1 558 995	2 206 261
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 558 995</b>	<b>2 206 261</b>
<b>Sum omløpsmidler</b>		<b>23 222 760</b>	<b>5 612 547</b>
<b>SUM EIENDELER</b>		<b>23 257 550</b>	<b>5 662 247</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital		30 000	30 000
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>
<b>Opptjent egenkapital</b>			



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Profit or loss brought forward		21 220	
Profit for the year		246 266	21 220
<b>Sum opptjent egenkapital</b>		<b>267 486</b>	<b>21 220</b>
<b>Sum egenkapital</b>		<b>297 486</b>	<b>51 220</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld		2 601 055	1 201 055
<b>Sum annen langsiktig gjeld</b>		<b>2 601 055</b>	<b>1 201 055</b>
<b>Sum langsiktig gjeld</b>		<b>2 601 055</b>	<b>1 201 055</b>
<b>Kortsiktig gjeld</b>			
Tax liability		69 797	8 287
Kortsiktig konserngjeld		2 964 789	1 681 925
Other current liabilities		313 942	690 779
Accounts payable - trade		973 388	92 645
Accrued expenses and deferred income		16 037 093	1 936 336
<b>Sum kortsiktig gjeld</b>		<b>20 359 009</b>	<b>4 409 972</b>
<b>Sum gjeld</b>		<b>22 960 064</b>	<b>5 611 027</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>23 257 550</b>	<b>5 662 247</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 679873

#### Enheten

Organisasjonsnummer: 928 236 544  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: YABIE NORWAY AS  
Forretningsadresse: Tykkemyr 1  
1597 MOSS

#### Regnskapsår

Årsregnskapets periode: 01.10.2022 - 30.09.2023

#### 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: Robert Karlsson  
Dato for fastsettelse av årsregnskapet: 12.04.2024

#### Revisjon

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, 29.07.2024



Organisasjonsnr: 928 236 544  
YABIE NORWAY AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Net sales		12 573 850	1 180 313
Other operating income		8 496 478	2 793 372
<b>Sum inntekter</b>		<b>21 070 328</b>	<b>3 973 685</b>
<b>Kostnader</b>			
Raw materials and consumables		11 487 975	1 377 667
Employee benefit expenses	2	5 394 403	1 838 452
Depreciation amortization of tangible and intangible assets		14 910	
Other operating expenses		2 181	
Other external costs		3 752 499	715 863
<b>Sum kostnader</b>		<b>20 651 968</b>	<b>3 931 982</b>
<b>Driftsresultat</b>		<b>418 360</b>	<b>41 703</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		1 727	
<b>Sum finansinntekter</b>		<b>1 727</b>	
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<b>Netto finans</b>		<b>-104 014</b>	<b>-12 196</b>
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Tax on profit for the year		314 346	29 507
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<b>Årsresultat</b>		<b>246 266</b>	<b>21 220</b>



Organisasjonsnr: 928 236 544  
YABIE NORWAY AS

## BALANSE

Beløp i: NOK	Note	2023	2022
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### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Equipment, tools, fixtures and fittings	3	34 790	49 700
<b>Sum varige driftsmidler</b>		<b>34 790</b>	<b>49 700</b>

<b>Sum anleggsmidler</b>		<b>34 790</b>	<b>49 700</b>
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#### Omløpsmidler

#### Varer

#### Fordringer

Accounts receivable - trade		2 921 228	
Konsernfordringer		18 403 771	3 085 605
Krav på innbetaling av selskapskapital		338 766	320 681
<b>Sum fordringer</b>		<b>21 663 765</b>	<b>3 406 286</b>

#### Bankinnskudd, kontanter og lignende

Cash and bank balances		1 558 995	2 206 261
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 558 995</b>	<b>2 206 261</b>

<b>Sum omløpsmidler</b>		<b>23 222 760</b>	<b>5 612 547</b>
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<b>SUM EIENDELER</b>		<b>23 257 550</b>	<b>5 662 247</b>
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### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Share capital		30 000	30 000
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>

#### Opptjent egenkapital

Profit or loss brought forward		21 220	
Profit for the year		246 266	21 220
<b>Sum opptjent egenkapital</b>		<b>267 486</b>	<b>21 220</b>

<b>Sum egenkapital</b>		<b>297 486</b>	<b>51 220</b>
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#### Gjeld



<b>Langsiktig gjeld</b>		
<b>Annen langsiktig gjeld</b>		
Langsiktig konserngjeld	2 601 055	1 201 055
<b>Sum annen langsiktig gjeld</b>	<b>2 601 055</b>	<b>1 201 055</b>
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Tax liability	69 797	8 287
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Accrued expenses and deferred income	16 037 093	1 936 336
<b>Sum kortsiktig gjeld</b>	<b>20 359 009</b>	<b>4 409 972</b>
<b>Sum gjeld</b>	<b>22 960 064</b>	<b>5 611 027</b>
<b>SUM EGENKAPITAL OG GJELD</b>	<b>23 257 550</b>	<b>5 662 247</b>



Organisasjonsnr: 928 236 544  
YABIE NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

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### Regnskapsprinsipper

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted for small companies in Norway. The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes. Revenue The companys main source of revenue consists of POS system sales. The company applies a revenue model where each contracts' total revenue is allocated according to it's respective economic costs and duration. Revenue is divided into license, hardware, and service. The license revenue is periodized according to contract length. Revenue associated with hardware and service (implementation) is recognized upon delivery and change of ownership. For packaged deals their respective composition is represented in allocation to different revenue streams. Classification of balance sheet items Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets. Purchase costs The purchase cost of assets includes the cost price for the asset, adjusted for bonuses, discounts and other rebates received, and purchase costs (freight, customs fees, public fees which are non-refundable and any other direct purchase costs). Purchases in foreign currencies are reflected in the balance sheet at the exchange rate at the transaction date. Assets Other fixed assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Impairment tests are carried out yearly Debtors Other debtors, both current and long term, are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. When the effect of a writedown is insignificant for accounting purposes this is, however, not carried out. Provisions for bad debts are valued the same way as for trade debtors. Liabilities Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount. Taxes The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net. Deferred tax is reflected at nominal value. Key figure definitions Net income- The companes main income Balance Sheet Total Equity Ratio % Adjusted Equity (Equity and non texable reservse with the reducation of deffered TAX in proporation to the balance sheet total)



**Note**

2

**Antall årsverk i regnskapsåret**

6240.00

Sum Beløp

**Note**

3

**Varige driftsmidler og immaterielle eiendeler**

Anskaffelseskost 01.01. Varige driftsmidler Immaterielle eiend.  
49700.00

Tilgang i året Varige driftsmidler Immaterielle eiend.  
49700.00

Samlede av-/nedskrivn. Varige driftsmidler Immaterielle eiend.  
-14910.00

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

**Anskaffelseskost - balanseførte lånekostnader, egentilvirkede anleggsmidler**

**Goodwill spesifisert for hvert enkelt virksomhetskjøp**

**Avskrivningsplan for goodwill som er lenger enn fem år - begrunnelse**

**Mer om varige driftsmidler/immaterielle eiendeler**

**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





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N-0306 Oslo

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Internet [www.kpmg.no](http://www.kpmg.no)  
Enterprise 935 174 627 MVA

To the General Meeting of Yabie Norway AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Yabie Norway AS (the Company), which comprise the balance sheet as at 30 September 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 30 September 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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Statsautoriserte 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	Ålesund
Drammen	Kristiansand	Straume	



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, 26 January 2024  
KPMG AS

Svein Arthur Lyngroth  
State Authorised Public Accountant



Annual Report for  
**Yabie Norway AS**  
928236544

The financial year  
**2022-10-01 - 2023-09-30**

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### **Certificate of approval**

The undersigned member of the board of the Yabie Norway AS hereby certifies that this copy of the Annual Report is a true duplicate, and that the Income Statement and Balance Sheet were adopted by the AGM on \_\_\_\_\_. The meeting also decided to approve the Board of Directors' proposal for distribution of profits.

City and date

Robert Karlsson  
Chairman of the Board

Penneo document key: 36GCA-BZAJC-2YMBK-LPJHZ-C50AM-LYLMG



**Yabie Norway AS**  
928236544

1(7)

## Directors' Report

The Board of Directors and the managing director of Yabie Norway AS, 928236544, with its registered office in , may hereby submit the Annual Report for the financial year 2022-10-01 - 2023-09-30.

## Company overview

The company's purpose is to sell, market and deliver Yabie POS solutions to Norwegian customers.

The annual report is prepared in NOK.

## Development of company operations, result and position

	2023-09-30	2022-09-30	Amounts in NOK
Net sales	12 573 850	1 180 313	
Balance Sheet Total	23 257 550	5 662 247	
Equity ratio, %	1,3	0,9	
Definitions: see note			

## Equity

	Share capital	Non-restricted equity	Total
<b>Restricted equity</b>			
At beginning of year	30 000	21 220	51 220
Annual Revenue		246 266	246 266
	<b>30 000</b>	<b>267 486</b>	<b>297 486</b>

## Proposed allocation of company profit or loss

The Board of Directors proposes that non-restricted equity, NOK 267 486, is appropriated as follows:

	Amounts in NOK
Other (is specified)	21 220
Carried forward	246 266
	<b>267 486</b>

Regarding the results and position in general, reference is made to the subsequent results and balance sheet with the associated notes

Penneo document key: 36GCA-BZAJC-2YMBK-LPJHZ-C50AM-LYLMG



## Income Statement

<i>Amounts in NOK</i>	<i>Note</i>	<i>2022-10-01- 2023-09-30</i>	<i>2021-11-16- 2022-09-30</i>
Net sales		12 573 850	1 180 313
Other operating income		8 496 478	2 793 372
		<u>21 070 328</u>	<u>3 973 685</u>
<b>Operating expenses</b>			
Raw materials and consumables		-11 487 975	-1 377 667
Other external costs		-3 752 499	-715 863
Employee benefit expenses	2	-5 394 403	-1 838 452
Depreciation/amortization and impairment of tangible and intangible assets		-14 910	-
Other operating expenses		-2 181	-
		<u>418 360</u>	<u>41 703</u>
<b>Operating profit</b>			
<b>Profit from financial items</b>			
Other interest income and similar income		1 727	-
Interest expenses and similar expenses		-105 741	-12 196
		<u>314 346</u>	<u>29 507</u>
<b>Profit after financial items</b>			
<b>Profit before tax</b>		<u>314 346</u>	<u>29 507</u>
Tax on profit for the year		-68 080	-8 287
		<u>246 266</u>	<u>21 220</u>
<b>Net profit for the year</b>			

Penneo document key: 36GCA-BZAJC-2YMBK-LPJHZ-C5OAM-LYLMG



Yabie Norway AS  
928236544

3(7)

## Balance Sheet

<i>Amounts in NOK</i>	<i>Note</i>	<i>2023-09-30</i>	<i>2022-09-30</i>
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Tangible assets</b>			
Equipment, tools, fixtures and fittings	3	34 790	49 700
		<u>34 790</u>	<u>49 700</u>
<b>Total fixed assets</b>		<u>34 790</u>	<u>49 700</u>
<b>Current assets</b>			
<b>Current receivables</b>			
Accounts receivable - trade		2 921 228	-
Receivables from group companies		18 403 771	3 085 605
Prepaid expenses and accrued income		<u>338 766</u>	<u>320 681</u>
		21 663 765	3 406 286
<b>Cash and bank balances</b>		<u>1 558 995</u>	<u>2 206 261</u>
<b>Total current assets</b>		<u>23 222 760</u>	<u>5 612 547</u>
<b>TOTAL ASSETS</b>		<u>23 257 550</u>	<u>5 662 247</u>

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Yabie Norway AS  
928236544

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### Balance Sheet

Amounts in NOK	Note	2023-09-30	2022-09-30
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<i>Restricted equity</i>			
Share capital		30 000	30 000
		<u>30 000</u>	<u>30 000</u>
<i>Non-restricted equity</i>			
Profit or loss brought forward		21 220	-
Profit for the year		246 266	21 220
		<u>267 486</u>	<u>21 220</u>
<b>Total equity</b>		<u>297 486</u>	<u>51 220</u>
<b>Non-current liabilities</b>			
Liabilities to group companies		2 601 055	1 201 055
		<u>2 601 055</u>	<u>1 201 055</u>
<b>Current liabilities</b>			
Accounts payable - trade		973 388	92 645
Liabilities to group companies		2 964 789	1 681 925
Tax liability		69 797	8 287
Other current liabilities		313 942	690 779
Accrued expenses and deferred income		16 037 093	1 936 336
		<u>20 359 009</u>	<u>4 409 972</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>23 257 550</u>	<u>5 662 247</u>

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### **Signatures**

City and date

Robert Karlsson  
Chairman of the Board

Jone Eie  
Managing director

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## Notes

### Note 1 Accounting principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted for small companies in Norway.

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

#### Revenue

The company's main source of revenue consists of POS system sales. The company applies a revenue model where each contract's total revenue is allocated according to its respective economic costs and duration. Revenue is divided into license, hardware, and service. The license revenue is periodized according to contract length. Revenue associated with hardware and service (implementation) is recognized upon delivery and change of ownership. For packaged deals their respective composition is represented in allocation to different revenue streams.

#### Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

#### Purchase costs

The purchase cost of assets includes the cost price for the asset, adjusted for bonuses, discounts and other rebates received, and purchase costs (freight, customs fees, public fees which are non-refundable and any other direct purchase costs). Purchases in foreign currencies are reflected in the balance sheet at the exchange rate at the transaction date.

#### Assets

Other fixed assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Impairment tests are carried out yearly.

#### Debtors

Other debtors, both current and long term, are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. When the effect of a writedown is insignificant for accounting purposes this is, however, not carried out. Provisions for bad debts are valued the same way as for trade debtors.

#### Liabilities

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.

#### Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Deferred tax is reflected at nominal value.

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Key figure definitions

Net income- The companies main income

Balance Sheet Total

Equity Ratio %

Adjusted Equity (Equity and non taxable reservse with the reducation of deffered TAX in proporation to the balance sheet total)

## Note 2 Employees and personnel costs

### Average number of employees

	2022-10-01- 2023-09-30	2021-11-16- 2022-09-30
Men	3	2
Women	-	-
<b>Total</b>	<b>3</b>	<b>2</b>

## Note 3 Equipment, tools and installations

	2023-09-30	2022-09-30
<i>Accumulated cost of acquisitions</i>		
- At beginning of year	49 700	
- New acquisitions		49 700
	<u>49 700</u>	<u>49 700</u>
-Business combinations		-
-Reversed depreciation of disposals and scrap		-
-Depreciation for the year	-14 910	
	<u>-14 910</u>	<u>-</u>
<b>Carrying amount at year-end</b>	<b>34 790</b>	<b>49 700</b>

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

## Jone Eie

Daglig leder

På vegne av: Yabie Norway AS

Serienummer: 9578-5998-4-954970

IP: 85.164.xxx.xxx

2024-01-22 11:01:23 UTC



## ROBERT KARLSSON

Styreleder

På vegne av: Yabie Norway AS

Serienummer: 19740704xxxx

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YABIE NORWAY AS  
Tykkemyr 1  
1597 MOSS

Att. Svein Arthur Lyngroth, KPMG AS

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Yabie Norway AS, org.nr. 928 236 544

Vi viser til deres henvendelse av 22. september 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Yabie Norway AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Yabie 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

Yabie Norway AS er eid av et utenlandsk selskap. Selskapet har som formål «Salg av POS-systemer og andre tekniske detaljhandelsløsninger». Skriftlig kommunikasjon og dokumentasjon i selskapet er på engelsk. Selskapets styreleder er utenlandsk.

### 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 direkte eid av et utenlandsk selskap. 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.*