



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Amy Wrafter
Dato for fastsettelse av årsregnskapet: 13.05.2024

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, 26.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Other operating income		8 552 148	2 306 476
Sum inntekter		8 552 148	2 306 476
Kostnader			
Employee benefits expense	1	415 861	0
Other operating expenses		8 605 205	2 215 551
Sum kostnader		9 021 066	2 215 551
Driftsresultat		-468 918	90 925
Finansinntekter og finanskostnader			
Other financial income	2	486 213	0
Sum finansinntekter		486 213	0
Other financial expenses	2	0	58 231
Sum finanskostnader		0	58 231
Netto finans		486 213	-58 231
Ordinært resultat før skattekostnad		17 295	32 694
Income tax expense	3	9 485	7 325
Ordinært resultat etter skattekostnad		7 810	25 369
Årsresultat	4	7 810	25 369
Overføringer og disponeringer			
Other equity		7 810	25 369
Sum overføringer og disponeringer		7 810	25 369



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Inventories		716 114	2 246 444
Sum varer		716 114	2 246 444
Fordringer			
Accounts receivables		1 368 605	0
Other short-term receivables		0	783
Sum fordringer		1 368 605	783
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		804 446	22 730
Sum bankinnskudd, kontanter og lignende		804 446	22 730
Sum omløpsmidler		2 889 165	2 269 957
SUM EIENDELER		2 889 165	2 269 957
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity		33 179	25 369
Sum opptjent egenkapital		33 179	25 369



Balanse

Beløp i: NOK	Note	2023	2022
Sum egenkapital	4	63 179	55 369
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other non-current liabilities		102 816	0
Sum annen langsiktig gjeld		102 816	0
Sum langsiktig gjeld		102 816	0
Kortsiktig gjeld			
Tax payable	3	9 485	7 325
Public duties payable		429 129	0
Kortsiktig konserngjeld		1 986 140	1 802 326
Other current liabilities		298 416	404 938
Sum kortsiktig gjeld		2 723 170	2 214 589
Sum gjeld		2 825 986	2 214 589
SUM EGENKAPITAL OG GJELD		2 889 165	2 269 958



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 519892

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Amy Wrafter
Dato for fastsettelse av årsregnskapet: 13.05.2024

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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Brønnøysundregistrene, 19.06.2024



Organisasjonsnr: 928 786 579
AN IORUA AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Other operating income		8 552 148	2 306 476
Sum inntekter		8 552 148	2 306 476
Kostnader			
Employee benefits expense	1	415 861	0
Other operating expenses		8 605 205	2 215 551
Sum kostnader		9 021 066	2 215 551
Driftsresultat		-468 918	90 925
Finansinntekter og finanskostnader			
Other financial income	2	486 213	0
Sum finansinntekter		486 213	0
Other financial expenses	2	0	58 231
Sum finanskostnader		0	58 231
Netto finans		486 213	-58 231
Ordinært resultat før skattekostnad			
Income tax expense	3	9 485	7 325
Ordinært resultat etter skattekostnad		7 810	25 369
Årsresultat	4	7 810	25 369
Overføringer og disponeringer			
Other equity		7 810	25 369
Sum overføringer og disponeringer		7 810	25 369



Organisasjonsnr: 928 786 579
AN IORUA AS

BALANSE

Beløp i: NOK Note 2023 2022

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Sum anleggsmidler 0 0

Omløpsmidler

Varer

Inventories 716 114 2 246 444

Sum varer 716 114 2 246 444

Fordringer

Accounts receivables 1 368 605 0

Other short-term receivables 0 783

Sum fordringer 1 368 605 783

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 804 446 22 730

Sum bankinnskudd,
kontanter og lignende 804 446 22 730

Sum omløpsmidler 2 889 165 2 269 957

SUM EIENDELER 2 889 165 2 269 957

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 4, 5 30 000 30 000

Sum innskutt egenkapital 30 000 30 000

Opptjent egenkapital

Other equity 33 179 25 369

Sum opptjent egenkapital 33 179 25 369

Sum egenkapital 4 63 179 55 369

Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

Other non-current liabilities 102 816 0

Sum annen langsiktig gjeld 102 816 0



Sum langsiktig gjeld		102 816	0
Kortsiktig gjeld			
Tax payable	3	9 485	7 325
Public duties payable		429 129	0
Kortsiktig konserngjeld		1 986 140	1 802 326
Other current liabilities		298 416	404 938
Sum kortsiktig gjeld		2 723 170	2 214 589
Sum gjeld		2 825 986	2 214 589
SUM EGENKAPITAL OG GJELD		2 889 165	2 269 958



Organisasjonsnr: 928 786 579
AN IORUA AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
0

Regnskapsprinsipper

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

Note
1

Antall årsverk i regnskapsåret
1.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets



Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



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

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

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

Att. Vladyslava Druz

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

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

Based on a total evaluation, the view of the tax office is that An Iorua AS may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

Background

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

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

Condition for the permission

According to the Norwegian Accounting Act § 3-4, third paragraph shall "the directors' report and annual accounts (...) be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language".

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the



economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

One of the main goals of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company is a subsidiary of a foreign company and is part of an international group. Furthermore, all key players and partners in this industry understand and use English.

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

Yours sincerely,

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

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



Annual Report 2023 An Iorua AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 928 786 579



Revenue statement

An Iorua AS

Operating income and operating expenses	Note	2023	2022
Other operating income		8 552 148	2 306 476
Total operating income		8 552 148	2 306 476
Employee benefits expense	1	415 861	0
Other operating expenses		8 605 205	2 215 551
Total operating expenses		9 021 066	2 215 551
Operating profit		-468 918	90 925
Financial income and expenses			
Other financial income	2	486 213	0
Other financial expenses	2	0	58 231
Net financial items		486 213	-58 231
Net profit before tax		17 295	32 694
Income tax expense	3	9 485	7 325
Net profit after tax		7 810	25 369
Net profit or loss	4	7 810	25 369
Attributable to			
Other equity		7 810	25 369
Total		7 810	25 369



Balance sheet

An Iorua AS

Assets	Note	31/12/2023	31/12/2022
Current assets			
Inventories		716 114	2 246 444
Debtors			
Accounts receivables		1 368 605	0
Other short-term receivables		0	783
Total receivables		1 368 605	783
Cash and cash equivalents		804 446	22 730
Total current assets		2 889 165	2 269 957
Total assets		2 889 165	2 269 957




Balance sheet


An Iorua AS


Equity and liabilities	Note	31/12/2023	31/12/2022
Equity			
Paid-in capital			
Share capital	4, 5	30 000	30 000
Total paid-up equity		30 000	30 000
Retained earnings			
Other equity		33 179	25 369
Total retained earnings		33 179	25 369
Total equity	4	63 179	55 369
Liabilities			
Other non-current liabilities		102 816	0
Total non-current liabilities		102 816	0
Current liabilities			
Tax payable	3	9 485	7 325
Public duties payable		429 129	0
Liabilities to group companies		1 986 140	1 802 326
Other current liabilities		298 416	404 938
Total current liabilities		2 723 170	2 214 589
Total liabilities		2 825 986	2 214 589
Total equity and liabilities		2 889 165	2 269 957

13/05/2024

The board of An Iorua AS


John David Williamson
chairman of the board


Richard Joyce
member of the board


Paul Jude Boylan
member of the board



Accounting principles

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

Foreign currency

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

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

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

Operating revenues

Income from the sale of goods is recognised on the date of delivery. Services are recognised as they are delivered.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at a tax rate of 22% on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

Classification and valuation of balance sheet items

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

Inventories

Inventories are valued at the lower of acquisition cost and net sale value.

Receivables

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



Note 1 Salary costs and number of employees

Salary costs

	2023	2022
Salaries	266 697	0
Employment tax	149 164	0
Total	415 861	0

In 2023 the company employed 1 person.

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

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

Note 2 Financial income and expenses

Financial income	2023	2022
Other financial income	445	0
Foreign exchange gain	485 768	0
Total financial income	486 213	0

Financial expenses	2023	2022
Foreign exchange loss	0	58 231
Total financial expenses	0	58 231

Note 3 Tax

This year's tax expense	2023	2022
Taxable income:		
Ordinary profit before tax	17 295	32 694
Permanent differences	25 820	604
Taxable income	43 115	33 298

Payable tax	9 485	7 325
Changes in deferred tax assets	0	0
Tax expense on ordinary profit	9 485	7 325

Payable tax in the balance:

Payable tax in the tax charge	9 485	7 325
Payable tax in the balance sheet	9 485	7 325



Note 4 Equity

	Share capital	Other equity	Total equity
Equity 01.01.2023	30 000	25 369	55 369
Result for the year	0	7 810	7 810
As at 31.12.2023	30 000	33 179	63 179

Note 5 Total shares, shareholders etc

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