



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 918 857 591
Organisasjonsform: Aksjeselskap
Foretaksnavn: DAIFUKU SELF SERVICE TECHNOLOGIES AS
Forretningsadresse: c/o Advokatfirmaet CLP
Sommerrogata 13
0255 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: Kjetil Vågen
Dato for fastsettelse av årsregnskapet: 18.08.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 17.07.2024



Resultatregnskap

| Beløp i: NOK | Note | 2022 | 2021 |
|---|------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Revenue | | 699 597 | 651 163 |
| Other income | | 9 811 360 | 9 979 055 |
| Sum inntekter | | 10 510 957 | 10 630 218 |
| Kostnader | | | |
| Raw materials and consumables used | | | 6 243 |
| Employee benefits expense | 1 | 3 896 630 | 6 942 548 |
| Depreciation and amortisation expenses | 2 | 16 296 | 19 080 |
| Nedskrivning av varige driftsmidler og immaterielle eiendeler | 2 | | |
| Other expenses | 1 | 6 125 247 | 3 077 717 |
| Sum kostnader | | 10 038 172 | 10 045 588 |
| Driftsresultat | | 472 786 | 584 630 |
| Finansinntekter og finanskostnader | | | |
| Other financial income | | 59 167 | |
| Sum finansinntekter | | 59 167 | |
| Annen rentekostnad | | 3 684 | 3 099 |
| Other financial expenses | | | 255 416 |
| Sum finanskostnader | | 3 684 | 258 515 |
| Netto finans | | 55 484 | -258 515 |
| Ordinært resultat før skattekostnad | | 528 269 | 326 115 |
| Income tax expense | 3 | 115 699 | 72 620 |
| Ordinært resultat etter skattekostnad | | 412 570 | 253 495 |
| Årsresultat | 4 | 412 570 | 253 495 |
| Årsresultat etter minoritetsinteresser | | 412 570 | 253 495 |
| Totalresultat | | 412 570 | 253 495 |



Resultatregnskap

| Beløp i: NOK | Note | 2022 | 2021 |
|--|-------------|----------------|----------------|
| Overføringer og disponeringer | | | |
| Udekket tap | | 412 570 | 253 495 |
| Sum overføringer og disponeringer | | 412 570 | 253 495 |



Balanse

| Beløp i: NOK | Note | 2022 | 2021 |
|--|------|------------------|------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Development | 2 | | |
| Concessions, patents, licences, trademarks, and similar rights | 2 | | |
| Utsatt skattefordel | 2, 3 | | |
| Goodwill | 2 | | |
| Varige driftsmidler | | | |
| Equipment and other movables | 2 | 19 892 | 36 188 |
| Sum varige driftsmidler | | 19 892 | 36 188 |
| Finansielle anleggsmidler | | | |
| Lån til foretak i samme konsern | 5 | | |
| Sum anleggsmidler | | 19 892 | 36 188 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Accounts receivables | | 170 364 | 53 328 |
| Other short-term receivables | | 93 520 | 3 910 834 |
| Konsernfordringer | 5 | 672 903 | |
| Sum fordringer | | 936 787 | 3 964 162 |
| Bankinnskudd, kontanter og lignende | | | |
| Cash and cash equivalents | 6 | 519 439 | 1 760 518 |
| Sum bankinnskudd, kontanter og lignende | | 519 439 | 1 760 518 |
| Sum omløpsmidler | | 1 456 226 | 5 724 680 |
| SUM EIENDELER | | 1 476 118 | 5 760 867 |

BALANSE - EGENKAPITAL OG GJELD



Balanse

| Beløp i: NOK | Note | 2022 | 2021 |
|---------------------------------|------|------------------|------------------|
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Share capital | 7 | 30 000 | 30 000 |
| Annen innskutt egenkapital | 4 | | |
| Sum innskutt egenkapital | | 30 000 | 30 000 |
| Opptjent egenkapital | | | |
| Reserve for valuation variances | 4 | | |
| Other equity | 4 | 865 805 | 453 235 |
| Sum opptjent egenkapital | | 865 805 | 453 235 |
| Sum egenkapital | | 895 805 | 483 235 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Utsatt skatt | 3 | | |
| Annen langsiktig gjeld | | | |
| Sum langsiktig gjeld | | 0 | 0 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | | 39 912 | 381 243 |
| Tax payable | 3 | 115 699 | 72 620 |
| Public duties payable | | 172 295 | 412 522 |
| Kortsiktig konserngjeld | 5 | | 3 504 730 |
| Other current liabilities | | 252 407 | 906 517 |
| Sum kortsiktig gjeld | | 580 313 | 5 277 633 |
| Sum gjeld | | 580 313 | 5 277 633 |
| SUM EGENKAPITAL OG GJELD | | 1 476 118 | 5 760 867 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 733120

Enheten

Organisasjonsnummer: 918 857 591
Organisasjonsform: Aksjeselskap
Foretaksnavn: DAIFUKU SELF SERVICE TECHNOLOGIES AS
Forretningsadresse: c/o Advokatfirmaet CLP Sommerrogata 13 0255 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: Kjetil Vågen
Dato for fastsettelse av årsregnskapet: 18.08.2023

Revisjon

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 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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, 05.10.2023



Organisasjonsnr: 918 857 591
DAIFUKU SELF SERVICE TECHNOLOGIES
AS

RESULTATREGNSKAP

| Beløp i: NOK | Note | 2022 | 2021 |
|---|-------------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Revenue | | 699 597 | 651 163 |
| Other income | | 9 811 360 | 9 979 055 |
| Sum inntekter | | 10 510 957 | 10 630 218 |
| Kostnader | | | |
| Raw materials and consumables used | | | 6 243 |
| Employee benefits expense | 1 | 3 896 630 | 6 942 548 |
| Depreciation and amortisation expenses | 2 | 16 296 | 19 080 |
| Nedskrivning av varige driftsmidler og immaterielle eiendeler | 2 | | |
| Other expenses | 1 | 6 125 247 | 3 077 717 |
| Sum kostnader | | 10 038 172 | 10 045 588 |
| Driftsresultat | | 472 786 | 584 630 |
| Finansinntekter og finanskostnader | | | |
| Other financial income | | 59 167 | |
| Sum finansinntekter | | 59 167 | |
| Annen rentekostnad | | 3 684 | 3 099 |
| Other financial expenses | | | 255 416 |
| Sum finanskostnader | | 3 684 | 258 515 |
| Netto finans | | 55 484 | -258 515 |
| Ordinært resultat før skattekostnad | | | |
| Income tax expense | 3 | 115 699 | 72 620 |
| Ordinært resultat etter skattekostnad | | 412 570 | 253 495 |
| Årsresultat | 4 | 412 570 | 253 495 |
| Årsresultat etter minoritetsinteresser | | 412 570 | 253 495 |
| Totalresultat | | 412 570 | 253 495 |
| Overføringer og disponeringer | | | |
| Udekket tap | | 412 570 | 253 495 |
| Sum overføringer og disponeringer | | 412 570 | 253 495 |





Organisasjonsnr: 918 857 591
DAIFUKU SELF SERVICE TECHNOLOGIES
AS

BALANSE

| <u>Beløp i: NOK</u> | <u>Note</u> | <u>2022</u> | <u>2021</u> |
|--|-------------|------------------|------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Development | 2 | | |
| Concessions, patents, licences, trademarks, and similar rights | 2 | | |
| Utsatt skattefordel | 2, 3 | | |
| Goodwill | 2 | | |
| Varige driftsmidler | | | |
| Equipment and other movables | 2 | 19 892 | 36 188 |
| Sum varige driftsmidler | | 19 892 | 36 188 |
| Finansielle anleggsmidler | | | |
| Lån til foretak i samme konsern | 5 | | |
| Sum anleggsmidler | | 19 892 | 36 188 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Accounts receivables | | 170 364 | 53 328 |
| Other short-term receivables | | 93 520 | 3 910 834 |
| Konsernfordringer | 5 | 672 903 | |
| Sum fordringer | | 936 787 | 3 964 162 |
| Bankinnskudd, kontanter og lignende | | | |
| Cash and cash equivalents | 6 | 519 439 | 1 760 518 |
| Sum bankinnskudd, kontanter og lignende | | 519 439 | 1 760 518 |
| Sum omløpsmidler | | 1 456 226 | 5 724 680 |
| SUM EIENDELER | | 1 476 118 | 5 760 867 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Share capital | 7 | 30 000 | 30 000 |



| | | | |
|------------------------------------|---|------------------|------------------|
| Annen innskutt egenkapital | 4 | | |
| Sum innskutt egenkapital | | 30 000 | 30 000 |
| Opptjent egenkapital | | | |
| Reserve for valuation variances | 4 | | |
| Other equity | 4 | 865 805 | 453 235 |
| Sum opptjent egenkapital | | 865 805 | 453 235 |
| Sum egenkapital | | 895 805 | 483 235 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Utsatt skatt | 3 | | |
| Annen langsiktig gjeld | | | |
| Sum langsiktig gjeld | | 0 | 0 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | | 39 912 | 381 243 |
| Tax payable | 3 | 115 699 | 72 620 |
| Public duties payable | | 172 295 | 412 522 |
| Kortsiktig konserngjeld | 5 | | 3 504 730 |
| Other current liabilities | | 252 407 | 906 517 |
| Sum kortsiktig gjeld | | 580 313 | 5 277 633 |
| Sum gjeld | | 580 313 | 5 277 633 |
| SUM EGENKAPITAL OG GJELD | | 1 476 118 | 5 760 867 |



Organisasjonsnr: 918 857 591
DAIFUKU SELF SERVICE TECHNOLOGIES
AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
7

Antall årsverk i regnskapsåret
3.00

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

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

| | | |
|--|--------------|------------------|
| <u>Samlet beløp - tilknyttet selskap</u> | <u>Årets</u> | <u>Fjorårets</u> |
|--|--------------|------------------|

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - foretak i samme konsern</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---|--------------|------------------|

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - foretak i samme konsern</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---|--------------|------------------|

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - felles kontrollert virksomhet</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---|--------------|------------------|

| | |
|----------------------|--------------|
| <u>Pantstillelse</u> | <u>Beløp</u> |
|----------------------|--------------|

| | | | |
|----------------------------------|---------------|------------------|-------------------------|
| <u>Beholdning av egne aksjer</u> | <u>Antall</u> | <u>Pålydende</u> | <u>Andel av aksjek.</u> |
|----------------------------------|---------------|------------------|-------------------------|



Financial statements 2022

Daifuku Self Service Technologies AS

Org.no.: 918 857 591



Income statement

Daifuku Self Service Technologies AS

| Operating income and operating expenses | Note | 2022 | 2021 |
|--|-------------|-------------------|-------------------|
| Revenue | | 699 597 | 651 163 |
| Other income | | 9 811 360 | 9 979 055 |
| Total income | | 10 510 957 | 10 630 218 |
| Raw materials and consumables used | | 0 | 6 243 |
| Employee benefits expense | 1 | 3 896 630 | 6 942 548 |
| Depreciation and amortisation expenses | 2 | 16 296 | 19 080 |
| Other expenses | 1 | 6 125 247 | 3 077 717 |
| Total expenses | | 10 038 172 | 10 045 588 |
| Operating profit | | 472 786 | 584 630 |
| Financial income and expenses | | | |
| Other financial income | | 59 167 | 0 |
| Other interest expenses | | 3 684 | 3 099 |
| Other financial expenses | | 0 | 255 416 |
| Net financial items | | 55 484 | -258 515 |
| Net profit before tax | | 528 269 | 326 115 |
| Income tax expense | 3 | 115 699 | 72 620 |
| Net profit after tax | | 412 570 | 253 495 |
| Net profit or loss | 4 | 412 570 | 253 495 |
| Attributable to | | | |
| Transferred to other equity | | -412 570 | -253 495 |
| Total | | 412 570 | 253 495 |



Balance sheet

Daifuku Self Service Technologies AS

| Assets | Note | 2022 | 2021 |
|--|------|------------------|------------------|
| Property, plant and equipment | | | |
| Equipment and other movables | 2 | 19 892 | 36 188 |
| Total property, plant and equipment | | 19 892 | 36 188 |
| Total non-current assets | | 19 892 | 36 188 |
| Current assets | | | |
| Debtors | | | |
| Accounts receivables | | 170 364 | 53 328 |
| Other short-term receivables | | 93 520 | 3 910 834 |
| Receivables from group companies | 5 | 672 903 | 0 |
| Total receivables | | 936 787 | 3 964 162 |
| Investments | | | |
| Cash and cash equivalents | 6 | 519 439 | 1 760 518 |
| Total current assets | | 1 456 226 | 5 724 680 |
| Total assets | | 1 476 118 | 5 760 867 |



Balance sheet

Daifuku Self Service Technologies AS

| Equity and liabilities | Note | 2022 | 2021 |
|-------------------------------------|------|------------------|------------------|
| Equity | | | |
| Paid-in capital | | | |
| Share capital | 7 | 30 000 | 30 000 |
| Total paid-up equity | | 30 000 | 30 000 |
| Retained earnings | | | |
| Other equity | 4 | 865 805 | 453 235 |
| Total retained earnings | | 865 805 | 453 235 |
| Total equity | | 895 805 | 483 235 |
| Liabilities | | | |
| Current liabilities | | | |
| Trade payables | | 39 912 | 381 243 |
| Tax payable | 3 | 115 699 | 72 620 |
| Public duties payable | | 172 295 | 412 522 |
| Liabilities to group companies | 5 | 0 | 3 504 730 |
| Other current liabilities | | 252 407 | 906 517 |
| Total current liabilities | | 580 313 | 5 277 633 |
| Total liabilities | | 580 313 | 5 277 633 |
| Total equity and liabilities | | 1 476 118 | 5 760 867 |

18.08.2023

The board of Daifuku Self Service Technologies AS

Bradley Michael Jackson
chairman of the board

Kjetil Vågen
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.

Operating revenues

Income from the sale of goods is recognised on the date of delivery. Services are posted to income 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 the tax rate at 22% on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. Net deferred tax assets are recognized in the balance sheet to the extent that they are likely that this can be exploited.

Classification and valuation of fixed assets

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

Classification and valuation of current assets

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

Receivables

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



Note 1 Payroll expenses, number of employees, remunerations, loans to employees, etc.

| Payroll expenses | 2022 | 2021 |
|----------------------------|------------------|------------------|
| Salaries/wages | 2 945 851 | 5 930 629 |
| Payment tax | 538 584 | 818 377 |
| Pension expenses | 157 042 | 308 954 |
| Expensed holiday allowance | 255 152 | -115 412 |
| Total | 3 896 630 | 6 942 547 |

| | | |
|---|---|---|
| Man-labour years in the accounting year | 3 | 5 |
|---|---|---|

Remuneration to leading personnel

| | |
|---------------|---------------|
| Directors fee | 60 000 |
| Total | 60 000 |

The company does not have a general manager. The day-to-day management is carried out by person employed at the group level.

No loans/securities have been granted to the board chairman or other related parties.

The company has contribution pension plan for its employees. This year's expenditure corresponds to paid insurance premium.

The company is required to have a mandatory occupational pension scheme in accordance with the Norwegian law on required occupational pension ("Lov om obligatorisk tjenstepensjon"). The company's pension scheme meets the requirements of that law.

| Expensed audit fee (excluding VAT) | 2022 | 2021 |
|---|----------------|----------------|
| Statutory audit | 138 699 | 85 437 |
| Technical assistance with financial statements | 34 100 | 32 500 |
| Tax advisory fee (incl. technical assistance with tax return) | 34 100 | 32 500 |
| Other services (assistance with applications & VAT) | 0 | 0 |
| Total audit fees | 206 899 | 150 437 |



Note 2 Fixed assets

| | Fixtures and fittings, tools, office machinery and equipment | Total fixed assets |
|---|--|--------------------|
| Acquisition cost 01.01.2022 | 224 548 | 224 548 |
| Addition of plant and equipment purchased | 0 | 0 |
| Disposal of plant and equipment sold | 0 | 0 |
| Acquisition cost 31.12.2022 | 224 548 | 224 548 |
| Accumulated depreciation 31.12.2022 | -204 656 | -204 656 |
| Book value as at 31.12.2022 | 19 892 | 19 892 |
| The year's depreciation | 16 296 | 16 296 |
| Expected useful life | 3 years | |
| Depreciation plan | Straight line | |

Note 3 Tax

| This year's tax expense | 2022 | 2021 |
|--|----------------|----------------|
| Entered tax on ordinary profit/loss: | | |
| Payable tax | 115 699 | 72 620 |
| Changes in deferred tax assets | 0 | 0 |
| Tax expense on ordinary profit/loss | 115 699 | 72 620 |
| Taxable income: | | |
| Ordinary profit/loss before tax | 528 269 | 326 115 |
| Permanent differences | 0 | 11 553 |
| Changes temporary differences | -2 365 | -7 579 |
| Taxable income | 525 904 | 330 089 |
| Payable tax in the balance: | | |
| Payable tax on this year's result | 115 699 | 72 620 |
| Total payable tax in the balance | 115 699 | 72 620 |

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences:

| | 2022 | 2021 |
|--|----------------|----------------|
| Tangible fixed assets | -23 650 | -26 015 |
| Total | -23 650 | -26 015 |
| Not included in the deferred tax calculation | 23 650 | 26 015 |
| Deferred tax assets (22 %) | 0 | 0 |

In accordance with Good accounting practice for small companies, no deferred tax assets are recognized in the balance sheet.



Note 4 Equity

| | Share capital | Other equity | Total equity |
|--------------------------|---------------|----------------|----------------|
| Equity 01.01. | 30 000 | 453 235 | 483 235 |
| Profit/loss for the year | | 412 570 | 412 570 |
| As at 31.12.2022 | 30 000 | 865 805 | 895 805 |

Note 5 Inter-company items between companies in the same group etc.

| | 2022 | 2021 |
|-----------------------------|----------------|----------|
| Companies in the same group | 672 903 | 0 |
| Total | 672 903 | 0 |

| Other current liabilities | 2022 | 2021 |
|-----------------------------|----------|------------------|
| Companies in the same group | 0 | 3 504 730 |
| Total | 0 | 3 504 730 |

Note 6 Restricted bank deposits, overdraft facilities

| Restricted bank deposits | 2022 | 2021 |
|--------------------------|--------|---------|
| Withholding tax account | 77 304 | 278 027 |

Note 7 Total shares, shareholders etc

Issued capital consists of 30 000 shares with a face value at NOK 1.
All the shares are owned by Daifuku Oceania Ltd., with business address:

Auckland Head Office
8 Antares Place, Rosedale
Auckland 0632
NEW ZEALAND

Daifuku Oceania Ltd. prepares group accounts where Daifuku Self Service Technologies is included.



To the General Meeting of Daifuku Self Service Technologies AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Daifuku Self Service Technologies AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 2022, 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.

Other Matters

The Company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (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.

PricewaterhouseCoopers AS, Gravane 26, Postboks 447, NO-4664 Kristiansand
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Kristiansand, 28 September 2023
PricewaterhouseCoopers AS

Gorm F. Nymark
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

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| Nymark, Gorm Frode | BANKID_MOBILE | 2023-09-28 13:24 |

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|-------------------------------|-------------------------------|---|
| Our date 02.07.2020 | Your date 05.06.2020 | Case officer Lars Waalorp |
| 800 80 000 skatteetaten.no | Your reference | Telephone +4732212244 |
| Org. nr. 974761076 | Our reference 2020/5520059 | Postal address Postboks 9200 Grønland 0134 OSLO |

ADVOKATFIRMAET PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

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

Att. Eva Elise Volmert Køste

Permission to prepare the annual accounts and directors' report in English language for Daifuku Self Service Technologies AS, org. no 918 857 591

With reference to your letter dated 5 June 2020 with respect to the above matter regarding Daifuku Self Service Technologies AS.

Based on a total evaluation, the view of the tax office is that Daifuku Self Service Technologies 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

Daifuku Self Service Technologies AS is a private limited company 100 % owned by a foreign company. The registered activity is to own, develop and market mechanical and technological solutions for self-service luggage handling, as well as all other types of business naturally related to the above. The company is part of a group of companies where the working language and internal reporting are in English. The chairman of the board is not Norwegian.

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. 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,

Lars Waalorp
Senior Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

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