



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	995 971 003
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	CBK DISTRIBUTUSJON AS
Forretningsadresse:	Gneisveien 30 2020 SKEDSMOKORSET

### Regnskapsår

Årsregnskapets periode:	01.01.2024 - 31.12.2024
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### Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	Thor Eivind Westheim
Dato for fastsettelse av årsregnskapet:	14.05.2025

### 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, 15.07.2025



### Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		302 304 162	297 175 847
<b>Sum inntekter</b>		<b>302 304 162</b>	<b>297 175 847</b>
<b>Kostnader</b>			
Varekostnad		236 558 037	229 740 748
Lønnskostnad		31 184 610	26 015 036
Avskrivning på varige driftsmidler og immaterielle eiendeler		394 089	361 905
Annen driftskostnad		43 653 973	29 596 391
<b>Sum kostnader</b>		<b>311 790 709</b>	<b>285 714 080</b>
<b>Driftsresultat</b>		<b>-9 486 547</b>	<b>11 461 767</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		202 433	174 848
Annen renteinntekt		129 954	147 725
Annen finansinntekt		6 981 913	6 316 644
<b>Sum finansinntekter</b>		<b>7 314 300</b>	<b>6 639 217</b>
Rentekostnad til foretak i samme konsern		1 993 037	1 380 356
Annen rentekostnad		87 497	236 148
Annen finanskostnad		14 065 664	5 997 157
<b>Sum finanskostnader</b>		<b>16 146 198</b>	<b>7 613 661</b>
<b>Netto finans</b>		<b>-8 831 898</b>	<b>-974 444</b>
<b>Resultat før skattekostnad</b>		<b>-18 318 445</b>	<b>10 487 323</b>
Skattekostnad		636 896	2 502 789
<b>Årsresultat</b>		<b>-18 955 341</b>	<b>7 984 534</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag		2 663 814	7 371 902
Overføringer til/fra annen egenkapital		-21 619 154	612 631
<b>Sum overføringer og disponeringer</b>		<b>-24 282 968</b>	<b>-6 759 271</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
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## Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel		604 754	490 318
<b>Sum immaterielle eiendeler</b>		<b>604 754</b>	<b>490 318</b>
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende		931 166	1 199 126
<b>Sum varige driftsmidler</b>		<b>931 166</b>	<b>1 199 126</b>
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap		4 083 406	4 021 978
Lån til foretak i samme konsern			8 992 120
<b>Sum finansielle anleggsmidler</b>		<b>4 083 406</b>	<b>13 014 098</b>
<b>Sum anleggsmidler</b>		<b>5 619 326</b>	<b>14 703 542</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Varer		59 469 147	60 852 238
<b>Sum varer</b>		<b>59 469 147</b>	<b>60 852 238</b>
<b>Fordringer</b>			
Kundefordringer		72 799 669	72 792 374
Andre fordringer		13 807 527	22 828 975
Konsernfordringer		2 663 814	7 371 902
<b>Sum fordringer</b>		<b>89 271 010</b>	<b>102 993 251</b>
<b>Investeringer</b>			
<b>Sum investeringer</b>		<b>0</b>	<b>0</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		920 824	877 062
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>920 824</b>	<b>877 062</b>
<b>Sum omløpsmidler</b>		<b>149 660 981</b>	<b>164 722 551</b>



### Balanse

Beløp i: NOK	Note	2024	2023
<b>SUM EIENDELER</b>		<b>155 280 307</b>	<b>179 426 093</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital		6 000 000	6 000 000
Overkurs		1 500 000	1 500 000
Annen innskutt egenkapital		0	0
<b>Sum innskutt egenkapital</b>		<b>7 500 000</b>	<b>7 500 000</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		46 957 972	65 913 312
<b>Sum opptjent egenkapital</b>		<b>46 957 972</b>	<b>65 913 312</b>
<b>Sum egenkapital</b>		<b>54 457 972</b>	<b>73 413 312</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Sum avsetninger for forpliktelser</b>		<b>0</b>	<b>0</b>
<b>Annen langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Sum annen langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Gjeld til kredittinstitusjoner		27 733 203	37 543 729
Leverandørgjeld		39 650 893	34 371 058
Skyldige offentlige avgifter		15 596 552	15 833 821
Kortsiktig konserngjeld		3 415 146	9 451 157
Annen kortsiktig gjeld		14 426 545	8 813 017
<b>Sum kortsiktig gjeld</b>		<b>100 822 339</b>	<b>106 012 782</b>
<b>Sum gjeld</b>		<b>100 822 339</b>	<b>106 012 782</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>155 280 311</b>	<b>179 426 094</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
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## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 596523

#### Enheten

Organisasjonsnummer: 995 971 003  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CBK DISTRIBUTUSJON AS  
Forretningsadresse: Gneisveien 30  
2020 SKEDSMOKORSET

#### Regnskapsår

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Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

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

#### Årsregnskapet fastsatt av kompetent organ

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Brønnøysundregistrene, 03.07.2025



Organisasjonsnr: 995 971 003  
CBK DISTRIBUTJON AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
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CBK DISTRIBUTJON AS

## BALANSE

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<b>SUM EIENDELER</b>		<b>155 280 307</b>	<b>179 426 093</b>

## BALANSE - EGENKAPITAL OG GJELD



<b>Egenkapital</b>		
<b>Innskutt egenkapital</b>		
Selskapskapital	6 000 000	6 000 000
Overkurs	1 500 000	1 500 000
Annen innskutt egenkapital	0	0
<b>Sum innskutt egenkapital</b>	<b>7 500 000</b>	<b>7 500 000</b>
<b>Opptjent egenkapital</b>		
Annen egenkapital	46 957 972	65 913 312
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<b>Sum egenkapital</b>	<b>54 457 972</b>	<b>73 413 312</b>
<b>Gjeld</b>		
<b>Langsiktig gjeld</b>		
Sum avsetninger for forpliktelses	0	0
Annen langsiktig gjeld	0	0
<b>Sum langsiktig gjeld</b>	<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>		
Gjeld til kredittinstitusjoner	27 733 203	37 543 729
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<b>SUM EGENKAPITAL OG GJELD</b>	<b>155 280 311</b>	<b>179 426 094</b>



Organisasjonsnr: 995 971 003  
CBK DISTRIBUTJON AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

1

### Regnskapsprinsipper

The financial statement is prepared in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway. The financial year runs from 01.01 until 31.12. The company has not prepared consolidated financial statements pursuant to Section 3-8 of the Norwegian Accounting Act, as it is part of a larger group that prepares and publishes consolidated financial statements in accordance with EEA regulations. Revenue Recognition of revenue on sale of goods occurs at the time of delivery. Revenue from services are recognised in line with the service being provided. Classification of balance sheet items Current assets and liabilities include those balances that fall due within one year of the statement date, as well as balances relating to inventory and goods for sale. Other balances are classified as non-current assets and liabilities. Current assets are valued at the lower of acquisition cost and real cost. Current liabilities are held at the nominal amount at the time of establishment. Non-current assets are initially held at acquisition cost and is impaired to real value if a loss of value occurs that is not temporary. Non-current assets with a limited lifespan is depreciated using the straight-line method. Non-current liabilities are held at the nominal amount at the time of establishment. Receivables Trade and other receivables are held at its nominal value less provisions for bad debt. Provisions for losses are based on individual assessment of each receivable balance. In addition a general impairment is made to account for expected losses on receivables. Inventory Inventory of goods are valued at the lowest of cost and real value. Currencies Cash balances in foreign currencies are held at the exchange rate at the end of the accounting year. Property, plant and equipment PPE are depreciated over its estimated useful life. Direct maintenance of PPE are expenses through operating expenses. Improvements and other investments in PPE are added to the balance of the asset and are depreciated in line with the useful life of the asset. If net realisable value is lower than book value, the asset will be impaired to its net realisable value. Net realisable is the higher of net sales value and value in use. The value in use is the present value of future cash flows generated by the asset. Intangible assets Expenses for research and development are capitalised if the criteria for capitalisation is met. The criteria for capitalisation are met when it is deemed more likely than not that the future economic benefits of the assets will flow to the entity and the acquisition cost of the asset can be reasonably measured. Shares and other financial assets Shares and other financial assets are held at the lowest of acquisition cost and real value. Long term investments are classified as non-current assets, and short-term investments are classified as current. Guarantees Guarantee liabilities are provided for in accordance with expected future obligations. Taxes The tax expense in the statement of profit and loss includes the tax payable relating to the accounting period and any changes in deferred taxation. Deferred tax is calculated based on temporary differences between accounting- and tax values, in addition to tax benefit from accounting loss brought forward, with the corresponding tax for the specific country. Tax increasing and tax reducing temporary differences that is reversed or can be reversed in the same period is equalled and shown as net value. Net deferred tax is capitalised if it is reasonably likely it will be possible to utilise.

## Note



1

Er det usikkerhet om fortsatt drift?: Nei

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



Statsautoriserte revisorer  
Ernst & Young AS  
Stortorvet 7, 0155 Oslo  
Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00  
www.ey.no  
Medlemmer av Den norske Revisorforening

To the General Meeting in CBK Distribusjon AS

## INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the financial statements of CBK Distribusjon AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement and 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 December 2024 and its financial performance and 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 in accordance with the requirements of the 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)* (the 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 information in the Board of Directors' report. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or otherwise the information in 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.



**Shape the future  
with confidence**

## **Responsibilities of management for the financial statements**

Management is responsible for the preparation of the 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 and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

## **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 the 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, 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 fair presentation.

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.

Independent auditor's report - CBK Distribusjon AS 2024

A member firm of Ernst & Young Global Limited

Pennco Dokumentnøkkel: UEJES-EPP4N-ABG9B-KZCUU-W5QQ9-AEGH8



**Shape the future  
with confidence**

Oslo, 16 May 2025  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Asbjørn Ler  
State Authorised Public Accountant (Norway)

Pemso Dokumentnøkkel: UJEJES-EPP4N-ABG9B-KZCJU-W5QQ9-AEGH8

Independent auditor's report - CBK Distribusjon AS 2024

A member firm of Ernst & Young Global Limited



# PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

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

## Ler, Asbjørn

Statsautorisert revisor

På vegne av: EY

Serienummer: no\_bankid:9578-5997-4-395226

IP: 147.161.xxx.xxx

2025-05-16 09:21:24 UTC



Penneo Dokumentnøkkel: UEJES-EPP4N-ABG9B-KZCIU-W5QQ9-AEGH8

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## The board of directors' report 2024 for CBK Distribusjon AS

Company ID: 995 971 003

### The business

The company, wholly owned by EH Technologies AS, has its office in Lillestrøm municipality. The company imports and distributes a range of Audio Video (AV) products, as well as IT and computer accessory products, to business customers of varying sizes in the Norwegian market. The company's primary customers are IT system integrators and service providers, along with a large number of smaller retailers.

In recent years, the company expanded into the Nordic region through acquisitions and new establishments in Finland, Sweden, and Denmark. Following a strategic review in 2024, the company decided to refocus its operations on the core markets of Norway and Sweden. As part of this decision, CBK Finland Oy and CBK Denmark ApS will be liquidated during 2025. CBK Sweden AB will continue operations and will handle EU-based customer business from 2025.

### Financial performance and position

In the opinion of the board of directors, the annual financial statements provide a true and fair view of the company's performance and position for the financial year 2024.

Total revenue in 2024 amounted to NOK 302,304,162, an increase of 1,7% the previous year. The net result for the year was a loss of NOK 18,988,340. This loss is primarily attributable to the closure and planned liquidation of CBK Finland Oy and CBK Denmark ApS.

The outlook for 2025 is positive. The company will continue to develop both new and existing customer relationships and expand its product offering. The strategic decision to refocus on the Norwegian and Swedish markets is expected to yield positive results.

No significant events have occurred after the year-end that would materially affect the assessment of the company's financial position.

### Going concern

The board of directors and the managing director have jointly assessed the company's ability to continue as a going concern. This assessment is based on a thorough review of the company's financial position and business prospects. The financial statements 2024 have been prepared under the assumption of going concern.

### Cash flow and balance sheet

The company has an intra-group overdraft facility (classified as inter-group balance in the balance sheet) with the parent company Bimo Kapital AS. The facility was increased by NOK 471,472 during the year.

### Liquidity and financial risk

The company has a good liquidity situation and has no external bank debt. It maintains an overdraft with the parent company Bimo Kapital AS. The majority of the company's purchases are made in foreign currencies, exposing it to currency risk. The company actively monitors exchange rates and market developments, taking swift measures to mitigate currency exposure as needed. Financial risk is monitored by the company's CFO and reported to the board.

### Research and development

CBK is not currently involved in any R&D activities.

### Working environment

The company is committed to fostering a diverse, inclusive and non-discriminatory work environment. All employees are treated equally regardless of their gender, religion, or ethnicity.



A whistleblower policy and anonymous reporting channel are in place to uphold a culture of integrity and trust.

The use of temporary and part-time positions is limited and based on individual employee preferences. During the year, 90 days of paternity leave were registered, and there were no days of maternity leave. The working environment is considered good, with no reported work-related injuries in 2024. Sick leave amounted to 4,45%, with no ongoing long-term sick leave at year-end.

Hiring, promotion, and compensation decisions are made without regard to gender, religion or ethnicity. The company actively promotes diversity in the workforce.

At year-end, women represented 25,8% of total full-time equivalents (8 out of 31). The average salary for male was 110% of that for female employees, due primarily to a higher proportion of men in executive roles. The group adheres to the principle of equal pay for equal work.

The company's board consists of two men.

#### **Environment, quality and ESG**

The company's operations do not result in material environmental pollution. Product returns and recycling are managed through an agreement with ERP Norway AS. The company is certified in quality and environmental management according to ISO 9001 and ISO 14001 standards and was successfully recertified in 2024.

CBK prepares an annual ESG report (environment, social and governance), which is published on the company's website.

#### **The Transparency Act**

The Transparency Act has been implemented at board level within CBK Distribusjon AS. The company also assumes group-level responsibility, ensuring that all subsidiaries work to uphold human rights and decent working conditions. A transparency report is published annually on the company's website.

#### **Insurance for the members of the board and the managing director**

The company has an insurance policy covering the members of the board of directors and the managing director. The coverage excludes gross negligence and willful misconduct. The insurance covers up to MNOK 50.

#### **Proposal for allocation of the annual result**

The board proposes the following allocation of the annual loss:

Transfer from other equity:	NOK 18,955,340
<b>Total allocation:</b>	<b>NOK 18,955,340</b>



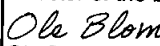
Oslo, 14.05.2025

Lars Jervan  
Director of the board

Morten F. Angelil  
Board member

Ole Blom  
CEO



<b>Balance sheet</b>			
<b>CBK Distribusjon AS</b>			
<b>Equity and Liabilities</b>		<b>2024</b>	<b>2023</b>
<b>Ordinary share capital</b>			
Share capital	9;5	6 000	6 000
Additional paid-in capital			
<b>Total ordinary share capital</b>		<b>6 000</b>	<b>6 000</b>
<b>Retained earnings</b>			
Retained earnings	5	48 458	67 413
<b>Total retained earnings</b>		<b>48 458</b>	<b>67 413</b>
<b>Total equity</b>		<b>54 458</b>	<b>73 413</b>
<b>Liabilities</b>			
<b>Other non-current liabilities</b>			
Long-term debt			2 316
<b>Total other non-current liabilities</b>		<b>0</b>	<b>2 316</b>
<b>Current liabilities</b>			
Current liabilities	7	27 733	37 544
Trade payables	7	39 651	32 055
Public Duties		15 597	15 834
Debt to group companies	7	3 415	9 451
Other current liabilities	7	14 427	8 813
<b>Total current liabilities</b>		<b>100 822</b>	<b>103 697</b>
<b>Total liabilities</b>		<b>100 822</b>	<b>106 013</b>
<b>Total equity and liabilities</b>		<b>155 280</b>	<b>179 426</b>
 Board of CBK Distribusjon AS 14.05.2025			
			
Lars Jervan Director of the board		Morten F. Angelil Director	
 Ole Blom CEO			
CBK Distribusjon AS		Fig in NOK 1 000	



<b>Statement of cash flows</b>		
<b>CBK Distribusjon AS</b>		
	<b>Group</b>	
	<b>2024</b>	<b>2023</b>
<b>Cash flow from operations</b>		
Profit before tax	(18 318)	10 487
Depreciation	394	362
Change in trade receivables, inventory and trade payables	8 972	6 608
Change in other current asset and liabilities	12 353	(20 456)
<b>Net cash flows from operations</b>	<b>A</b>	<b>(2 999)</b>
<b>Cash flow from investments</b>		
Purchase of PPE and capitalized cost	(161)	(195)
Purchase of shares in subsidiary companies	(61)	(1 286)
<b>Net cash flow from investments</b>	<b>B</b>	<b>(1 481)</b>
<b>Cash flow from financing</b>		
Change in group credit facility	(9 811)	4 434
Increase/(decrease) of non-current liabilities	(2 316)	(192)
Change in non-current receivables	8 992	259
<b>Net cash flow from financing activities</b>	<b>C</b>	<b>4 501</b>
<b>Net change in cash and cash equivalents</b>	<b>A+B+C</b>	<b>21</b>
Balance of cash and cash equivalents at 01.01	877	856
<b>Balance of cash and cash equivalents at 31.12</b>	<b>921</b>	<b>877</b>

CBK Distribusjon AS

Fig. in NOK 1 000



Fig.in NOK:1 000

**Notes 2024**  
**CBK Distribusjon AS**

**Note 1: Accounting principles**

The financial statement is prepared in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway. The financial year runs from 01.01 until 31.12.

**Revenue**

Recognition of revenue on sale of goods occur at the time of delivery. Revenue from services are recognised in line with the service being provided.

**Classification of balance sheet items**

Current assets and liabilities include those balances that fall due within one year of the statement date, as well as balances relating to inventory and goods for sale. Other balances are classified as non-current assets and liabilities.

Current assets are valued at the lower of acquisition cost and real cost. Current liabilities are held at the nominal amount at the time of establishment.

Non-current assets are initially held at acquisition cost and is impaired to real value if a loss of value occurs that is not temporary. Non-current assets with a limited lifespan is depreciated using the straight-line method. Non-current liabilities are held at the nominal amount at the time of establishment.

**Receivables**

Trade and other receivables are held at its nominal value less provisions for bad debt. Provisions for losses are based on individual assessment of each receivable balance. In addition a general impairment is made to account for expected losses on receivables.

**Inventory**

Inventory of goods are valued at the lowest of cost and real value.

**Currencies**

Cash balances in foreign currencies are held at the exchange rate at the end of the accounting year.

**Property, plant and equipment**

PPE are depreciated over its estimated useful life. Direct maintenance of PPE are expenses through operating expenses. Improvements and other investments in PPE are added to the balance of the asset and are depreciated in line with the useful life of the asset. If net realisable value is lower than book value, the asset will be impaired to its net realisable value. Net realisable is the higher of net sales value and value in use. The value in use is the present value of future cash flows generated by the asset.

**Intangible assets**

Expenses for research and development are capitalised if the criteria for capitalisation is met. The criteria for capitalisation are met when it is deemed more likely than not that the future economic benefits of the assets will flow to the entity and the acquisition cost of the asset can be reasonably measured.

**Shares and other financial assets**

Shares and other financial assets are held at the lowest of acquisition cost and real value.

Long term investments are classified as non-current assets, and short-term investments are classified as current.

**Guarantees**

Guarantee liabilities are provided for in accordance with expected future obligations.

**Taxes**

The tax expense in the statement of profit and loss includes the tax payable relating to the accounting period and any changes in deferred taxation. Deferred tax is calculated based on temporary differences between accounting- and tax values, in addition to tax benefit from accounting loss brought forward, with the corresponding tax for the specific country.

Tax increasing and tax reducing temporary differences that is reversed or can be reversed in the same period is equalled and shown as net value. Net deferred tax is capitalised if it is reasonably likely it will be possible to utilise.

**Note 2: Personnel expenses, employees, benefits, employee loans and auditor remuneration**

Personnel expenses	2024	2023
Salaries		
Employers taxation	27 236	22 545
Pension expenses	3 880	3 451
Other benefits *	1 110	941
Total	-1 041	-922
	31 185	26 019

Average FTE's in period	32,0	32,0
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**Figures in NOK**

**Executive compensation**

Salaries and other	
Andre godtgjørelser	1 506 600
Pensjonsutgifter	8 568
	70 870

**Pensions**

The company is obliged to have a pension scheme according to the Mandatory Occupational Pension Act. The company's pension arrangements meet the requirements of this law.

**Auditor**

Auditor remuneration is based on the following services:

	2024	2023
Financial Audit		
Other services, including assurance	167	188
Total	167	4
	167	192

**Note 3: Intangible assets and Property, Plant and Equipment**

	Trademark/ Licenses	Machinery/ equipment	Total
Cost of acquisition 01.01			
Additions	388	2 116	2 504
Disposals		161	161
Cost of acquisition 31.12	388	2 277	2 665
Accumulated amortisation 31.12	-388	-1 346	-1 734
Net value at 31.12	0	931	931
Depreciation and Amortisation in period Jan - Dec	0	-394	-394
	0-5år Straight-line	5-5år Straight-line	



Fig in NOK 1 000

## Note 4: Tax

### Tax calculation:

	2024	2023
Tax on profit		
Change deferred tax	-2 348	2 166
Net tax expenses in P&L	-1 711	337
	637	2 503

### This year's tax cost is divided into:

	2024	2023
Profit before tax		
Differences previous year	-18 318	10 487
Permanent differences		393
Temporary differences	21 213	496
Taxable income/(loss)	-520	-1 532
	3 415	9 844

	2024	2023
Tax on profit	751	2 166

### Specification of basis for deferred tax:

	2024	2023	Change
Fixed assets	-780	-832	72
Inventory	-1 600	-884	-736
Receivables	-389	-533	144
Base for deferred tax	-2 769	-2 229	-520

	2024	2023	
Deferred tax/(tax asset)	-605	-490	-114

## Note 5: Equity

	Share capital	Premium fund	Other Equity paid in	Other Equity paid in	Total
Equity at 01.01	6 000	1 500	6 068	59 846	73 413
Group contribution distributed				(2 664)	(2 664)
Group contribution received				2 664	2 664
Net profit				(18 955)	(18 955)
Equity at 31.12	6 000	1 500	6 068	40 890	54 458

## Note 6: Inventory

	2024	2023
Goods for resale		
Non-current goods	61 069	61 716
Total	-1 600	-864
	69 469	60 852

## Note 7: Balances with owners and associate companies

	2024	2023
Purchases		
Services from group companies	2 516	3 538

All transactions with related parties are based on agreements with the group and take place at arm's length.

### Receivables to associate companies

	2024	2023
Account receivable		
Group contribution	16 708	29 704
Total	3 415	7 372
	20 123	7 372

### Liabilities to associate companies

	2024	2023
Account payable		
Short term debt	1 237	2 316
Overdraft (Included in the parent company's facilities)	945	
Group contribution	27 733	27 218
Total	2 864	9 451
	32 579	38 985

The liquidation of CBK Finland Oy and CBK Denmark ApS influence the 2024 numbers. Long term loans of MNOK 10.6 (finance cost) and short term receivables of MNOK 10.2 (other operations cost) were taken as loss.

## Note 8: Cash and cash equivalents

### Restricted funds:

	2024	2023
Funds for taxation		
Total	921	877
	921	877

## Note 9: Share capital and shareholder information

### Share capital consist of:

	Number	Value	Share capital	Ownership	Votingshare
Bimo Kapital AS	100 000	60	6 000 000	100,00 %	100,00 %
Total			6 000 000	100,00 %	100,00 %



<b>Statement of Profit and Loss</b>		
<b>CBK Distribusjon AS</b>		
	<b>2024</b>	<b>2023</b>
<b>Revenue</b>		
Sales revenue	302 304	297 176
<b>Total revenue</b>	<b>302 304</b>	<b>297 176</b>
<b>Operating expenses</b>		
Cost of goods sold	236 558	229 741
Personnel expenses	2 31 185	26 015
Depreciation	3 394	362
Other operating expenses	43 654	29 596
<b>Total operating expenses</b>	<b>311 791</b>	<b>285 714</b>
<b>Operating profit</b>	<b>(9 487)</b>	<b>11 462</b>
<b>Finance income and expenses</b>		
Interest income	332	323
Other finance income	6 982	6 317
Interest expenses	(2 081)	(1 617)
Other finance expenses	(14 066)	(5 997)
<b>Net finance</b>	<b>(8 832)</b>	<b>(974)</b>
<b>Profit before tax</b>	<b>(18 318)</b>	<b>10 487</b>
Income tax expenses	4 (637)	(2 503)
<b>Net profit/(loss)</b>	<b>(18 955)</b>	<b>7 985</b>
<b>Attributable to:</b>		
Other equity	5 (18 955)	7 985
<b>Total distributed</b>	<b>(18 955)</b>	<b>7 985</b>

CBK Distribusjon AS

Fig in NOK 1 000



<b>Balance sheet</b>		
<b>CBK Distribusjon AS</b>		
<b>Assets</b>	<b>2024</b>	<b>2023</b>
<b>Non-current assets</b>		
<b>Intangible assets</b>		
Deferred tax asset	4 605	490
<b>Total intangible assets</b>	<b>605</b>	<b>490</b>
<b>Property, plant and equipment</b>		
Property, plant and equipment	3 931	1 199
<b>Total property, plant and equipment</b>	<b>931</b>	<b>1 199</b>
<b>Non-current investments</b>		
Investments in group companies	4 083	4 022
Other receivables		8 992
<b>Total non-current investments</b>	<b>4 083</b>	<b>13 014</b>
<b>Total non-current assets</b>	<b>5 619</b>	<b>14 704</b>
<b>Current assets</b>		
<b>Inventories</b>		
Inventories	6 59 469	60 852
<b>Receivables</b>		
Account receivables	7 72 800	72 792
Other receivables	7 16 471	30 201
<b>Total receivables</b>	<b>89 271</b>	<b>102 993</b>
<b>Cash and cash equivalents</b>	<b>8 921</b>	<b>877</b>
<b>Total current assets</b>	<b>149 661</b>	<b>164 723</b>
<b>Total assets</b>	<b>155 280</b>	<b>179 426</b>

CBK Distribusjon AS

Fig. in NOK 1 000



## The board of directors' report 2024 for CBK Distribusjon AS

Company ID: 995 971 003

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<b>Total allocation:</b>	<b>NOK 18,955,340</b>



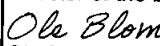
Oslo, 14.05.2025

Lars Jervan  
Director of the board

Morten F. Angelil  
Board member

Ole Blom  
CEO



<b>Balance sheet</b>			
<b>CBK Distribusjon AS</b>			
<b>Equity and Liabilities</b>		<b>2024</b>	<b>2023</b>
<b>Ordinary share capital</b>			
Share capital	9;5	6 000	6 000
Additional paid-in capital			
<b>Total ordinary share capital</b>		<b>6 000</b>	<b>6 000</b>
<b>Retained earnings</b>			
Retained earnings	5	48 458	67 413
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<b>Liabilities</b>			
<b>Other non-current liabilities</b>			
Long-term debt			2 316
<b>Total other non-current liabilities</b>		<b>0</b>	<b>2 316</b>
<b>Current liabilities</b>			
Current liabilities	7	27 733	37 544
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Board of CBK Distribusjon AS 14.05.2025			
 Lars Jervan Director of the board		 Morten F. Angelil Director	
 Ole Blom CEO			
CBK Distribusjon AS		Fig in NOK 1 000	



<b>Statement of cash flows</b>		
<b>CBK Distribusjon AS</b>		
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CBK Distribusjon AS

Fig. in NOK 1 000



Fig.in NOK:1 000

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**CBK Distribusjon AS**

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Current assets and liabilities include those balances that fall due within one year of the statement date, as well as balances relating to inventory and goods for sale. Other balances are classified as non-current assets and liabilities.

Current assets are valued at the lower of acquisition cost and real cost. Current liabilities are held at the nominal amount at the time of establishment.

Non-current assets are initially held at acquisition cost and is impaired to real value if a loss of value occurs that is not temporary. Non-current assets with a limited lifespan is depreciated using the straight-line method. Non-current liabilities are held at the nominal amount at the time of establishment.

**Receivables**

Trade and other receivables are held at its nominal value less provisions for bad debt. Provisions for losses are based on individual assessment of each receivable balance. In addition a general impairment is made to account for expected losses on receivables.

**Inventory**

Inventory of goods are valued at the lowest of cost and real value.

**Currencies**

Cash balances in foreign currencies are held at the exchange rate at the end of the accounting year.

**Property, plant and equipment**

PPE are depreciated over its estimated useful life. Direct maintenance of PPE are expenses through operating expenses. Improvements and other investments in PPE are added to the balance of the asset and are depreciated in line with the useful life of the asset. If net realisable value is lower than book value, the asset will be impaired to its net realisable value. Net realisable is the higher of net sales value and value in use. The value in use is the present value of future cash flows generated by the asset.

**Intangible assets**

Expenses for research and development are capitalised if the criteria for capitalisation is met. The criteria for capitalisation are met when it is deemed more likely than not that the future economic benefits of the assets will flow to the entity and the acquisition cost of the asset can be reasonably measured.

**Shares and other financial assets**

Shares and other financial assets are held at the lowest of acquisition cost and real value.

Long term investments are classified as non-current assets, and short-term investments are classified as current.

**Guarantees**

Guarantee liabilities are provided for in accordance with expected future obligations.

**Taxes**

The tax expense in the statement of profit and loss includes the tax payable relating to the accounting period and any changes in deferred taxation. Deferred tax is calculated based on temporary differences between accounting- and tax values, in addition to tax benefit from accounting loss brought forward, with the corresponding tax for the specific country.

Tax increasing and tax reducing temporary differences that is reversed or can be reversed in the same period is equalled and shown as net value. Net deferred tax is capitalised if it is reasonably likely it will be possible to utilise.

**Note 2: Personnel expenses, employees, benefits, employee loans and auditor remuneration**

Personnel expenses	2024	2023
Salaries		
Employers taxation	27 236	22 545
Pension expenses	3 880	3 451
Other benefits *	1 110	941
<b>Total</b>	<b>31 185</b>	<b>26 018</b>

Average FTE's in period	32,0	32,0
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**Figures in NOK**

**Executive compensation**

Salaries and other	1 506 600
Andre godtgjærelser	8 568
Pensjonsutgifter	70 870

**Pensions**

The company is obliged to have a pension scheme according to the Mandatory Occupational Pension Act. The company's pension arrangements meet the requirements of this law.

**Auditor**

Auditor remuneration is based on the following services:

	2024	2023
Financial Audit		
Other services, including assurance	167	188
<b>Total</b>	<b>167</b>	<b>192</b>

**Note 3: Intangible assets and Property, Plant and Equipment**

	Trademark/ Licenses	Machinery/ equipment	Total
Cost of acquisition 01.01			
Additions	388	2 116	2 504
Disposals		161	161
Cost of acquisition 31.12	388	2 277	2 665
Accumulated amortisation 31.12	-388	-1 346	-1 734
<b>Net value at 31.12</b>	<b>0</b>	<b>931</b>	<b>931</b>
Depreciation and Amortisation in period Jan - Dec	0	-394	-394
	0-5år Straight-line	5-5år Straight-line	



Fig in NOK 1 000

## Note 4: Tax

### Tax calculation:

	2024	2023
Tax on profit		
Change deferred tax	-2 348	2 166
Net tax expenses in P&L	-1 711	337
	637	2 503

### This year's tax cost is divided into:

	2024	2023
Profit before tax		
Differences previous year	-18 318	10 487
Permanent differences		393
Temporary differences	21 213	496
Taxable income/(loss)	-520	-1 532
	3 415	9 844

	2024	2023
Tax on profit	751	2 166

### Specification of basis for deferred tax:

	2024	2023	Change
Fixed assets	-760	-832	72
Inventory	-1 600	-884	-736
Receivables	-389	-533	144
Base for deferred tax	-2 749	-2 229	-520

	2024	2023	
Deferred tax/(tax asset)	-605	-490	-114

## Note 5: Equity

	Share capital	Premium fund	Other Equity paid in	Other Equity paid in	Total
Equity at 01.01	6 000	1 500	6 068	59 846	73 413
Group contribution distributed				(2 664)	(2 664)
Group contribution received				2 664	2 664
Net profit				(18 955)	(18 955)
Equity at 31.12	6 000	1 500	6 068	40 890	54 458

## Note 6: Inventory

	2024	2023
Goods for resale		
Non-current goods	61 069	61 716
Total	-1 600	-864
	69 469	60 852

## Note 7: Balances with owners and associates companies

	2024	2023
Purchases		
Services from group companies	2 516	3 538

All transactions with related parties are based on agreements with the group and take place at arm's length.

### Receivables to associates companies

	2024	2023
Account receivable		
Group contribution	16 708	29 704
Total	3 415	7 372
	20 123	7 372

### Liabilities to associates companies

	2024	2023
Account payable		
Short term debt	1 237	2 316
Overdraft (Included in the parent company's facilities)	945	
Group contribution	27 733	27 218
Total	2 864	9 451
	32 579	38 985

The liquidation of CBK Finland Oy and CBK Denmark ApS influence the 2024 numbers. Long term loans of MNOK 10.6 (finance cost) and short term receivables of MNOK 10.2 (other operations cost) were taken as loss.

## Note 8: Cash and cash equivalents

### Restricted funds:

	2024	2023
Funds for taxation		
Total	921	877
	921	877

## Note 9: Share capital and shareholder information

### Share capital consist of:

	Number	Value	Share capital	Ownership	Votingshare
Bimo Kapital AS	100 000	60	6 000 000	100,00 %	100,00 %
Total			6 000 000	100,00 %	100,00 %



<b>Statement of Profit and Loss</b>		
<b>CBK Distribusjon AS</b>		
	<b>2024</b>	<b>2023</b>
<b>Revenue</b>		
Sales revenue	302 304	297 176
<b>Total revenue</b>	<b>302 304</b>	<b>297 176</b>
<b>Operating expenses</b>		
Cost of goods sold	236 558	229 741
Personnel expenses	2 31 185	26 015
Depreciation	3 394	362
Other operating expenses	43 654	29 596
<b>Total operating expenses</b>	<b>311 791</b>	<b>285 714</b>
<b>Operating profit</b>	<b>(9 487)</b>	<b>11 462</b>
<b>Finance income and expenses</b>		
Interest income	332	323
Other finance income	6 982	6 317
Interest expenses	(2 081)	(1 617)
Other finance expenses	(14 066)	(5 997)
<b>Net finance</b>	<b>(8 832)</b>	<b>(974)</b>
<b>Profit before tax</b>	<b>(18 318)</b>	<b>10 487</b>
Income tax expenses	4 (637)	(2 503)
<b>Net profit/(loss)</b>	<b>(18 955)</b>	<b>7 985</b>
<b>Attributable to:</b>		
Other equity	5 (18 955)	7 985
<b>Total distributed</b>	<b>(18 955)</b>	<b>7 985</b>

CBK Distribusjon AS

Fig in NOK 1 000



<b>Balance sheet</b>		
<b>CBK Distribusjon AS</b>		
<b>Assets</b>	<b>2024</b>	<b>2023</b>
<b>Non-current assets</b>		
<b>Intangible assets</b>		
Deferred tax asset	4 605	490
<b>Total intangible assets</b>	<b>605</b>	<b>490</b>
<b>Property, plant and equipment</b>		
Property, plant and equipment	3 931	1 199
<b>Total property, plant and equipment</b>	<b>931</b>	<b>1 199</b>
<b>Non-current investments</b>		
Investments in group companies	4 083	4 022
Other receivables		8 992
<b>Total non-current investments</b>	<b>4 083</b>	<b>13 014</b>
<b>Total non-current assets</b>	<b>5 619</b>	<b>14 704</b>
<b>Current assets</b>		
<b>Inventories</b>		
Inventories	6 59 469	60 852
<b>Receivables</b>		
Account receivables	7 72 800	72 792
Other receivables	7 16 471	30 201
<b>Total receivables</b>	<b>89 271</b>	<b>102 993</b>
<b>Cash and cash equivalents</b>	8 921	877
<b>Total current assets</b>	<b>149 661</b>	<b>164 723</b>
<b>Total assets</b>	<b>155 280</b>	<b>179 426</b>

CBK Distribusjon AS

Fig. in NOK 1 000



Skatteetaten

Vår dato 05.10.2023	Din/Deres dato 04.09.2023	Saksbehandler Lars Waaltorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2023/5496155	Postadresse Postboks 9200 Grønland 0134 OSLO

CBK DISTRIBUTUSJON AS  
Postboks 1618 Vika  
0119 OSLO

Att. Ole Blom

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for CBK Distribusjon AS, org.nr. 995 971 003

Vi viser til deres brev mottatt 4. september 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for CBK Distribusjon AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering CBK Distribusjon 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

CBK Distribusjon AS er eid av et norsk selskap. Selskapet har som formål «Engroshandel med datamaskiner, tilleggsutstyr til datamaskiner og programvare og annet som står i naturlig forbindelse med dette». Produktene markedsføres og selges internasjonalt, og selskapets leverandører er hovedsakelig utenlandske.

### Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:



"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

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

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet har kun én eier. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waaltorp  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*