



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	924 728 469
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	REMOLD HOLDING AS
Forretningsadresse:	Jåttåvågveien 7 4020 STAVANGER

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:	Ove Martin Juul
Dato for fastsettelse av årsregnskapet:	30.01.2025

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, 04.02.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	2	437 500	
Other expenses	2	4 845 733	589 935
Sum kostnader		5 283 233	589 935
Driftsresultat		-5 283 233	-589 935
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		1 605 998	
Annen renteinntekt		1 774 977	
Other financial income		112 787 476	
Sum finansinntekter		116 168 451	
Write-down of financial assets		18 051 023	1 444 692 906
Rentekostnad til foretak i samme konsern		1 191 257	
Annen rentekostnad		17	
Other financial expenses		34 474 807	1 935
Sum finanskostnader		53 717 105	1 444 694 841
Netto finans		62 451 347	-1 444 694 841
Ordinært resultat før skattekostnad		57 168 114	-1 445 284 776
Income tax expense	3	44 115	
Ordinært resultat etter skattekostnad		57 124 000	-1 445 284 776
Årsresultat		57 124 000	-1 445 284 776
Årsresultat etter minoritetsinteresser		57 124 000	-1 445 284 776
Totalresultat		57 124 000	-1 445 284 776
Overføringer og disponeringer			
From share premium	4	-305 201 236	-2 245 910 713
Tilleggsutbytte	4	305 290 072	800 940 903
To/from other equity	4	57 124 000	-314 966



Resultatregnskap

Beløp i: NOK	Note	2024	2023
To/from other paid-in capital	4	-88 836	
Sum overføringer og disponeringer		57 124 000	-1 445 284 776



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	5	148 671 094	430 509 945
Lån til foretak i samme konsern	6	7 381 116	
Sum finansielle anleggsmidler		156 052 210	430 509 945
Sum anleggsmidler		156 052 210	430 509 945
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables	6	19 778 812	631 598 656
Sum fordringer		19 778 812	631 598 656
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		40 997 465	911 163
Sum bankinnskudd, kontanter og lignende		40 997 465	911 163
Sum omløpsmidler		60 776 277	632 509 818
SUM EIENDELER		216 828 487	1 063 019 763
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 7	30 000	30 000
Overkurs	4	125 855 092	431 056 328
Annen innskutt egenkapital	4		88 836
Sum innskutt egenkapital		125 885 092	431 175 164



Balanse

Beløp i: NOK	Note	2024	2023
Opptjent egenkapital			
Other equity	4	34 539 879	
Sum opptjent egenkapital		34 539 879	
Sum egenkapital		160 424 971	431 175 164
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			4 221
Tax payable	3		
Public duties payable		39 594	
Utbytte	6, 8	50 515 072	631 540 903
Other current liabilities	6	5 848 850	299 475
Sum kortsiktig gjeld		56 403 516	631 844 599
Sum gjeld		56 403 516	631 844 599
SUM EGENKAPITAL OG GJELD		216 828 487	1 063 019 763



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 304838

Enheten

Organisasjonsnummer: 924 728 469
Organisasjonsform: Aksjeselskap
Foretaksnavn: REMOLD HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Ove Martin Juul
Dato for fastsettelse av årsregnskapet: 30.01.2025

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
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 2024: Årsregnskap 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, 03.02.2025

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 924 728 469
REMOLD HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	2	437 500	
Other expenses	2	4 845 733	589 935
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Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		1 605 998	
Annen renteinntekt		1 774 977	
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Organisasjonsnr: 924 728 469
REMOLD HOLDING AS

BALANSE

Beløp i: NOK	Note	2024	2023
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BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap	5	148 671 094	430 509 945
Lån til foretak i samme konsern	6	7 381 116	
Sum finansielle anleggsmidler		156 052 210	430 509 945
Sum anleggsmidler		156 052 210	430 509 945

Omløpsmidler

Varer

Fordringer

Other short-term receivables	6	19 778 812	631 598 656
Sum fordringer		19 778 812	631 598 656

Bankinnskudd, kontanter og lignende

Cash and cash equivalents		40 997 465	911 163
Sum bankinnskudd, kontanter og lignende		40 997 465	911 163
Sum omløpsmidler		60 776 277	632 509 818

SUM EIENDELER		216 828 487	1 063 019 763
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	4, 7	30 000	30 000
Overkurs	4	125 855 092	431 056 328
Annen innskutt egenkapital	4		88 836
Sum innskutt egenkapital		125 885 092	431 175 164

Opptjent egenkapital

Other equity	4	34 539 879	
Sum opptjent egenkapital		34 539 879	

Sum egenkapital		160 424 971	431 175 164
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Sum langsiktig gjeld		0	0
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Kortsiktig gjeld			
Leverandørgjeld			4 221
Tax payable	3		
Public duties payable		39 594	
Utbytte	6, 8	50 515 072	631 540 903
Other current liabilities	6	5 848 850	299 475
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Sum gjeld		56 403 516	631 844 599
SUM EGENKAPITAL OG GJELD		216 828 487	1 063 019 763



Organisasjonsnr: 924 728 469
REMOLD HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
0.00

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.



Skatteetaten

Vår dato
30.01.2025

Din/Deres dato
Vibeke Home

800 80 000
Skatteetaten.no

Din/Deres referanse
Telefon
48123176

Org.nr
974761076

Vår referanse
2020/5120732
Postadresse
Postboks 9200 Grønland
0134 OSLO

HV NEF INVEST JOTA AS
Att.Ove Martin Juul
Postboks 8120
4068 STAVANGER
Norge

Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 14. januar 2025 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

HV IV Holding AS	org.nr. 919 604 778
HV V Holding AS	org.nr. 914 148 308
HV VI Holding AS	org.nr. 999 178 359
HV VI Invest Sierra AS	org.nr. 928 336 913
HV VII Invest Dags AS	org.nr. 913 641 043
Circle Group AS	org.nr. 913 640 969
HV VII Invest Juliet AS	org.nr. 914 480 787
Hav Energy Holding AS	org.nr. 815 672 852
HV VII Invest Shankly AS	org.nr. 916 162 537
HV VII Invest Shankly II AS	org.nr. 916 162 529
North Sea Strategic Investments AS	org.nr. 916 162 545
HV NEF Invest Jota AS	org.nr. 925 979 260
HV NEF Invest Romeo AS	org.nr. 927 612 364
HV Celsio Invest AS	org.nr. 928 513 378
HV Celsio Invest II AS	org.nr. 928 657 698
HV Celsio Holding AS	org.nr. 928 657 965
HV NEF Invest Zero AS	org.nr. 928 513 254
HV Aneo Holding AS	org.nr. 928 786 617
HV NEF Invest Victor AS	org.nr. 929 264 304
HV Cadre Holding AS	org.nr. 929 264 282
HV NEF Invest Rho AS	org.nr. 929 264 142
HV Skygard Holding AS	org.nr. 929 264 290
HV NEF Invest Reda AS	org.nr. 932 255 820
HV Daytona Holding AS	org.nr. 932 255 758
Daytona HoldCo AS	org.nr. 932 255 782
HV Storm Co-invest AS	org.nr. 928 786 854



Remold Holding AS	org.nr. 924 728 469
Sval Energi Group AS	org.nr. 930 060 879
Sval Energi Invest II AS	org.nr. 923 862 943
HV Storm Holding AS	org.nr. 927 733 242

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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

Selskapene som er opplistet er norske investerings- og holdingselskaper hel- eller deleid av HitecVision private equity fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer.

Selskapenes formål er å «Investere i, eie og utvikle andre selskaper og alt som står i forbindelse med dette». Selskapene investerer i energibransjen.

Engelsk er arbeidsspråk i selskapene og for tilknyttede parter, samt i de selskaper hvor selskapene har foretatt eller vil foreta sine investeringer. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk og finansiell profesjon som i stor grad benytter engelsk som arbeidsspråk. Selskapene har ingen eksterne kunder.

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 selskapene er investerings- og holdingselskaper som er hel- eller deleid av HitecVision private equity fond. Videre er det vektlagt at selskapene driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



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Financial Statements

2024

Remold Holding AS

Org.no.:924 728 469



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Remold Holding AS

Board of Directors' report

Introduction

Remold Holding AS (the "Company") with reg.no 924 728 469 is an investment company based in Stavanger. Per 31.12.2024 the Company held shares in GM Group Plc, Teresoft AS and Agility Group AS.

Financial results

Net profit in 2024 was NOK 57 124 000 compared to a loss of NOK 1 445 284 776 in 2023. Allocation of this years' profit is transferred to other equity. Equity ratio as of 31.12.2024 is 74 %.

Share capital and shareholders

HV IV Holding AS, HV V Holding AS and HV VI Holding AS are the main shareholders of the Company, holding 100% of the shares.

Employees and the working environment

The Company has no employees. The board consists of two men. The board has not found it necessary to take special actions with regard to equal opportunities.

Directors & Officers Insurance

The Company has a Directors & Officers Insurance in place which covers liability for financial loss of third parties due to neglect, error or omissions from any directors, officers or employees of the Company in their capacity of such position. The insurance does not cover damage to persons or property.

Environmental issues


The Company's operations do not pollute the environment.

Going concern

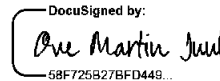
In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern.

Stavanger, 30.01.2025

The board of Remold Holding AS

Signed by:

EF83976D492E4CB...

Jone Skaara
Chair of the board

DocuSigned by:

58F725927BFD449...

Ove Martin Juul
Board member



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Revenue statement			
Remold Holding AS			
Operating income and operating expenses (NOK)	Note	2024	2023
Employee benefits expense	2	437 500	0
Other expenses	2	4 845 733	589 935
Total expenses		5 283 233	589 935
Operating profit		-5 283 233	-589 935
Financial income and expenses			
Interest income from group companies		1 605 998	0
Other interest income		1 774 977	0
Other financial income		112 787 476	0
Write-down of financial assets		18 051 023	1 444 692 906
Interest expense to group companies		1 191 257	0
Other interest expenses		17	0
Other financial expenses		34 474 807	1 935
Net financial items		62 451 347	-1 444 694 841
Net profit (-loss) before tax		57 168 114	-1 445 284 776
Income tax expense	3	44 115	0
Net profit (-loss)		57 124 000	-1 445 284 776
Allocation of net profit (-loss)			
Additional dividend	4	305 290 072	800 940 903
From share premium	4	-305 201 236	-2 245 910 713
To/from other equity	4	57 124 000	-314 966
To/from other paid-in capital	4	-88 836	0
Total allocation		57 124 000	-1 445 284 776

Remold Holding AS

Side 3



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Balance sheet			
Remold Holding AS			
Assets (NOK)	Note	2024	2023
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	5	148 671 094	430 509 945
Loan to group companies	6	7 381 116	0
Total non-current financial assets		156 052 210	430 509 945
Total non-current assets		156 052 210	430 509 945
Current assets			
Debtors			
Other short-term receivables	6	19 778 812	631 598 656
Total receivables		19 778 812	631 598 656
Cash and cash equivalents		40 997 465	911 163
Total current assets		60 776 277	632 509 818
Total assets		216 828 487	1 063 019 763

Remold Holding AS

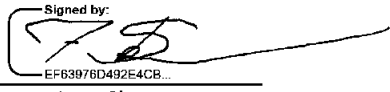
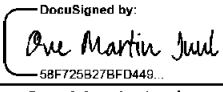
Page 4



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Balance sheet			
Remold Holding AS			
Equity and liabilities (NOK)	Note	2024	2023
Paid-in capital			
Share capital	4, 7	30 000	30 000
Share premium	4	125 855 092	431 056 328
Other paid-in capital	4	0	88 836
Total paid-in capital		125 885 092	431 175 164
Retained earnings			
Other equity	4	34 539 879	0
Total retained earnings		34 539 879	0
Total equity		160 424 971	431 175 164
Liabilities			
Current liabilities			
Trade payables		0	4 221
Public duties payable		39 594	0
Dividends	6, 8	50 515 072	631 540 903
Other current liabilities	6	5 848 850	299 475
Total current liabilities		56 403 516	631 844 599
Total liabilities		56 403 516	631 844 599
Total equity and liabilities		216 828 487	1 063 019 763

Stavanger, 30.01.2025
The board of Remold Holding AS

<p>Signed by:</p>  <p>EF63976D492E4CB...</p> <p>Jone Skaara Chair of the board</p>	<p>DocuSigned by:</p>  <p>58F725B27BFD449...</p> <p>Ove Martin Juul Board member</p>
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Remold Holding AS Page 5



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Cash flow statement			
Remold Holding AS			
(NOK)	Note	2024	2023
Cash flows from operating activities			
Profit/loss before tax		57 168 114	-1 445 284 776
Impairment of shares in subsidiary		18 051 023	1 444 692 906
Change in accounts payable		-4 221	-387
P&L effect of dividends received and realised shares		-41 950 543	0
Change in other accrual items		-6 601 591	299 147
Net cash flows from operating activities		26 662 782	-293 111
Cash flows from investment activities			
Proceeds from merger		295 227	0
Proceeds from sale of shares		281 538 455	0
Dividend from subsidiaries		623 894 338	169 000 000
Net cash flows from investment activities		905 728 020	169 000 000
Cash flows from financing activities			
Payment of dividend		-892 304 500	-169 400 000
Net cash flows from financing activities		-892 304 500	-169 400 000
Net change in cash and cash equivalents		40 086 302	-693 111
Cash and cash equivalents at the start of the period		911 163	1 604 273
Cash and cash equivalents at the end of the period		40 997 465	911 163



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REMOLD HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 1 Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards.

Remold Invest AS and Remold AS were merged into Remold Holding AS on 19 October 2024. The mergers were implemented with tax and accounting continuity as of 1 January 2024. The corresponding figures for 2023 have not been restated.

Valuation and classification of assets and liabilities

Net current assets and liabilities comprise receivables and payables due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value.

Fixed asset are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the reduction in value is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

Trade and other receivables

Trade receivables and other receivables are carried at fair value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date. Bad debts are written off when identified.

Shares in subsidiaries and associates

Subsidiaries and investments in associates are carried at cost in the parent company accounts. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Dividends and group contributions are recognised as other financial income.

Foreign currency translation

Foreign currency transactions are translated using the exchange rate prevailing at the date of the transaction. Balances in foreign currency are translated using the exchange rates prevailing at the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

General and administrative expenses

In principle, general and administrative expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

Tax

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.

Group affiliation

Consolidated financial statements are not prepared as the shares in the subsidiary have been acquired with an intention of temporary ownership, cf. Section 3-8 of the Accounting Act (Regnskapsloven).



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REMOLD HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 2 Number of employees, remuneration, loans to employees etc.

Wages	2024	2023
Salaries	0	0
Social security costs	0	0
Pension costs	0	0
Other benefits	0	0
Sum	0	0
Average number of employees:	0	0

Compensation of key management personnel	Salary	Other remuneration
General Manager	0	0
Board of Directors	437 500	0

Auditor

Auditors' fee for 2024 was NOK 774 800.

Fees for other assurance engagements was NOK 0.

VAT is included in the figures of auditor's fee.



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REMOLD HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 3 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	44 115	0
Tax expense on ordinary profit/loss	44 115	0
Taxable income:		
Result before tax	57 168 114	-1 445 284 776
Permanent differences	-71 731 211	1 445 145 907
Taxable income	-14 563 096	-138 869
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2024	2023	Difference
Accumulated loss to be brought forward	-31 975 092	-17 411 996	14 563 096
Not included in the deferred tax calculation	31 975 092	17 411 996	-14 563 096
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



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REMOLD HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 4 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Total equity
As of 01.01.2024	30 000	431 056 328	88 836	0	431 175 164
Mergers				4 635 880	4 635 880
Group contribution				-27 220 000	-27 220 000
Dividend		-305 201 236	-88 836		-305 290 072
Net profit				57 124 000	57 124 000
As of 31.12.2024	30 000	125 855 092	0	34 539 879	160 424 971

Note 5 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2023	Equity as of 31.12.2023	Booked value as of 31.12
Teresoft AS	Stavanger	97.4 %	3 099 687	9 911 378	21 930 093
Agility Group AS	Skien	100 %	-510 219	105 202 401	1
GM Group PLC	Malta	92.3 %	EUR 1 188 790*	EUR 34 307 408*	126 741 000

*Figures from 2022.

Note 6 Balances with group and associated companies

Receivables	2024	2023
Teresoft AS	5 381 116	0
Agility AS	2 000 000	0
Remold Invest AS - Dividend	0	631 591 765
Sum	7 381 116	631 591 765

Debt	2024	2023
HV VI Holding AS - Dividend	23 337 963	291 771 897
HV IV Holding AS - Dividend	19 953 453	249 458 657
HV V Holding AS - Dividend	7 223 655	90 310 349
Teresoft AS - Group contribution	5 381 116	0
Sum	55 896 187	631 540 903



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REMOLD HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 7 Shareholders

The share capital in Remold Holding AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	30 000 000	0,001	30 000

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
HV VI Holding AS	13 860 000	46.2 %
HV IV Holding AS	11 850 000	39.5 %
HV V Holding AS	4 290 000	14.3 %
Total number of shares	30 000 000	100 %

Note 8 Guarantees

Guarantees issued at 31 December 2024	Amount
Guarantees under the SpareBank 1 Sør-Norge facilities	
Performance guarantee	1 976 453
Rental guarantee	19 028 163
Sum	21 004 616

Note 9 Subsequent events

In December 2024, Remold Holding AS signed an SPA to sell 100% of the shares in Agility Group AS to Westcon. The transaction closed on 15 January 2025. As part of the transaction the Company released NOK 13 217 850 of bank guarantees (ref note 8).



Deloitte.

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To the General Meeting of Remold Holding AS

INDEPENDENT AUDITOR'S REPORT

Opinion

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

In our opinion

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

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

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

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

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

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

Responsibilities of Management for the Financial Statements

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

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Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282



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Independent auditor's report
Remold Holding AS

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Stavanger, 30 January 2025
Deloitte AS

Ommund Skailand
State Authorised Public Accountant
(electronically signed)



Independent auditor's rep...mold Holding AS - 2024

Name	Date
Skailand, Ommund	2025-01-30

Identification

 bankID Skailand, Ommund



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