



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 924 801 026
Organisasjonsform: Aksjeselskap
Foretaksnavn: BENESTAD SOLUTIONS AS
Forretningsadresse: Joseph Kellers vei 20
3408 TRANBY

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: 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: Elisabeth Bodin
Dato for fastsettelse av årsregnskapet: 23.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 06.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue	1	156 412 824	121 726 944
Sum inntekter		156 412 824	121 726 944
Kostnader			
Raw materials and consumables used		50 482 005	37 395 658
Personnel expenses	2	38 865 119	35 083 838
Depreciation and amortization	3, 4	2 227 592	2 186 280
Nedskrivning av varige driftsmidler og immaterielle eiendeler	3, 4		
Other expenses	2	40 740 608	31 804 044
Sum kostnader		132 315 325	106 469 820
Driftsresultat		24 097 499	15 257 124
Finansinntekter og finanskostnader			
Annen renteinntekt		578 202	188 202
Other financial income		327 366	199 719
Sum finansinntekter		905 568	387 921
Annen rentekostnad		12 974	2 163
Other financial expenses		143 264	150 731
Sum finanskostnader		156 238	152 893
Netto finans		749 330	235 027
Ordinært resultat før skattekostnad		24 846 829	15 492 151
Income tax expense	5	5 100 385	3 424 614
Ordinært resultat etter skattekostnad		19 746 444	12 067 537
Årsresultat		19 746 444	12 067 537
Årsresultat etter minoritetsinteresser		19 746 444	12 067 537
Totalresultat		19 746 444	12 067 537



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Overføringer og disponeringer			
Konsernbidrag		16 714 130	11 794 681
Other equity		3 032 314	272 857
Sum overføringer og disponeringer		19 746 444	12 067 537



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Reaserch and development	3	7 848 699	3 569 530
Utsatt skattefordel	5		
Goodwill	3		
Sum immaterielle eiendeler		7 848 699	3 569 530
Varige driftsmidler			
Machinery, equipment etc	4	19 891 905	16 696 648
Sum varige driftsmidler		19 891 905	16 696 648
Finansielle anleggsmidler			
Lån til tilknyttet selskap og felles kontrollert virksomhet	7		
Sum anleggsmidler		27 740 604	20 266 178
Omløpsmidler			
Varer			
Sum varer	6	47 024 708	33 069 211
Fordringer			
Accounts receivables	7	41 333 903	33 892 823
Other short term recivables		3 358 830	1 619 171
Sum fordringer		44 692 733	35 511 994
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	8	9 510 520	10 436 203
Sum bankinnskudd, kontanter og lignende		9 510 520	10 436 203
Sum omløpsmidler		101 227 961	79 017 407
SUM EIENDELER		128 968 565	99 283 586

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2023	2022
Egenkapital			
Innskutt egenkapital			
Share capital (50 shares of NOK 2 000)	9, 10	100 000	100 000
Overkurs	10	200 000	200 000
Sum innskutt egenkapital		300 000	300 000
Opptjent egenkapital			
Other equity	10	59 670 433	56 616 915
Sum opptjent egenkapital		59 670 433	56 616 915
Sum egenkapital		59 970 433	56 916 915
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5	1 364 730	978 587
Sum avsetninger for forpliktelser		1 364 730	978 587
Annen langsiktig gjeld			
Sum langsiktig gjeld		1 364 730	978 587
Kortsiktig gjeld			
Leverandørgjeld	7	16 947 062	7 663 852
Public duties payable		5 254 603	3 817 525
Kortsiktig konserngjeld	7, 7	21 428 372	11 794 681
Other current liabilities	11	24 003 365	18 112 025
Sum kortsiktig gjeld		67 633 402	41 388 083
Sum gjeld		68 998 132	42 366 671
SUM EGENKAPITAL OG GJELD		128 968 565	99 283 586



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 604529

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Brønnøysundregistrene, 09.07.2024



Organisasjonsnr: 924 801 026
BENESTAD SOLUTIONS AS

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BENESTAD SOLUTIONS AS

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Organisasjonsnr: 924 801 026
BENESTAD SOLUTIONS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
51.00

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 02.12.2022	Din/Deres dato 15.11.2022	Saksbehandler Anne Kristine Kolflaath
800 80 000 Skatteetaten.no	Din/Deres referanse AR515662479	Telefon 94523701
Org.nr 974761076	Vår referanse 2022/6037041	Postadresse Postboks 9200 Grønland 0134 OSLO

U.off.

BENESTAD SOLUTIONS AS
Postboks 73
3401 LIER

Att. Egil Bøyum

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Benestad Solutions AS' (org.nr. 324 801 026) søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Benestad Solution AS er eid av Aker Solutions Holding AS. Aker Solutions ASA er konsernspiss i Aker Solutions-konsernet og har tillatelse til å benytte engelsk språk. Aker Solutions-konsernet er gjennom datterselskaper og tilknyttede selskaper en ledende global leverandør av undervannsteknologi og avanserte produkter og ingeniørtjenester for utvikling og oppgradering av oljefelt. Benestad Solutions AS er et operativt selskap som driver produksjon av spesialtilpassede glass-/keramikk-til-metall-forseglede produkter. Virksomheten er rettet mot internasjonale bransjer, særlig olje-, gass- og forsvarsindustriene. Arbeidsspråket er engelsk. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet inngår i et konsern hvor konsernspissen har dispensasjon til å benytte engelsk. Konsernets arbeidsspråk er engelsk, og all kommunikasjon skjer på engelsk. Videre er det vektlagt at konsernet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk språk.

Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Tone Hørgård
Underdirektør
Innsats, storbedrift
Skatteetaten

Anne Kristine Kolflaath

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



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Annual Report 2023 Benestad Solutions AS

Org.no.: 924 801 026



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Board of Directors Report 2023 for Benestad Solutions AS

Nature and location of the business

Benestad Solutions AS (BS) is a manufacturing company located at Tranby in Viken.

The company's vision "Connectivity where reliability matters" means being the world's leading supplier of glass for metal penetrators, connectors and sensor probes to the subsea and defense industries.

Overview of development and results

The company has had an increase in revenue of 28,5% last year. The pre-tax profit ratio is 15,88%, increased from the previous year.

BS has an equity ratio of 46,5%. Throughout 2023, the company has maintained a historically stable high turnover primarily driven by high activity in the defense and oil & gas sector. The revenue for 2024 is expected to be at the same level as in 2023. The basis for the development of new products towards direct customers in 2024 will be continued and reinforced in the coming year.

Net cash flow was negative NOK 0,9 million in 2023, compared to negative NOK 35,9 million in 2022. Payment of group contribution NOK 11,8 million the main reason for negative cash flow in 2023. Investments in equipment and capitalized research and development throughout the year totaled to negative NOK 11,5 million, compared to negative NOK 4,7 million in 2022.

The company also conducts product development within the Power segment to develop more standard products suitable for use within the renewable energy sector especially within floating offshore wind. There is a continuous focus on streamlining and cost follow-up in both production and other parts of the organization. Benestad maintain a strong focus on balancing order intake of established products and development of new products. Generally, increases in cost combined with price pressure volume variations on standard products may contribute to a reduces contribution margin going forward.

The company is 100% owned by Aker Solutions Holding AS.



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The Board is of the opinion that the annual accounts provide a true and fair picture of the company's assets and liabilities, financial position and results.

Key risks and uncertainties

The company is still highly exposed to the subsea industry, with a relatively small single source customer portfolio, and will be affected by significant market and technology changes in this industry. This is mitigated through long-term customer agreements based on close cooperation in product development, qualification, and production. The work from previous years to further develop products and reach customer groups outside the subsea area will remain important.

Product development within the power segment will enable Benestad to penetrate new markets and allow the company to support the ongoing energy change.

The general uncertainty in the world economy and regions with unrest maintain uncertain with regards to supply chain and energy cost as well as Norwegian currency vs global currencies. The company has worked on securing raw materials while updating our contracts to balance the risk together with our clients.

Financial risk

The company has solid equity and satisfactory ability to pay. Stable earnings are expected in the coming years. External funding is not used. The majority of the customer base has a long history, and consists mainly of large, solid businesses. Exchange rate fluctuations are a theoretical risk area for the company, but in practice have not caused major challenges so far in the company's history. Significant market changes for main customers are mainly among the most important risk factors. We expect a reduction within some of the standard productions into 2025.

Research and development activities

The company has strengthened its product department with experts within mechanical, process, project, as well as system engineering. Further, this will enable the department to assign sufficient resources to the company's Competence Improvement Program, and improvement of our critical production processes.

The Power Connector development project has evolved to include an entire Power String with accessories. The Power Connector will be qualified for a voltage rating of 66 kV. The 66 kV development is a part of the Green Platform Ocean Grid project, which is partly funded by the Research Council of Norway and Innovation Norway. The project will develop new technology, knowledge, and solutions to reduce the cost of establishing the offshore grid necessary to realize the potential of offshore wind. The 66 kV development is part of the Subsea Substation sub-project in the Ocean grid project.



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When the qualification is completed, the products will be ready for market, by 2025 (66kV). The primary market for the 66 kV power connector is floating offshore wind.

Work environment

Sick leave in the company totaled 569 days in 2023, which amounted to 4.35%. Adjusted for long-term absence, sickness absence amounted to 3.2%. The Board takes note of this and will continue its efforts to reduce sick leave. No serious work accidents or accidents have occurred or been reported during the year that have resulted in major damage to materials or employees. The working environment is considered good, and continuous improvements are being made.

Management and Board of Directors

The directors and officers of Benestad Solutions AS are covered under an Aker group Director & Officer's Liability Insurance (D&O). The insurance covers personal legal liabilities including defense and legal costs. The cover also includes employees in managerial positions or employees who become named in a claim or investigation.

Equality

As of the end of the year, the company has 60 employees, and the proportion of women is 20 employees (33%). Of these, 30% are in administrative positions, while the proportion of women in management positions amounts to 22%. The company has a total of 2 women employed in part-time positions. At the turn of the year, an additional 11 people were hired in whole or in part. The agency's policy is that equal work should result in equal pay. The company works actively for gender equality within the business. When recruiting, however, personal qualifications take priority over gender. The company strives to have an organization with adapted balance sheets in gender and age.

Measures to prevent discrimination, etc.

The company works actively to promote equality and prevent discrimination based on ethnicity, national origin, skin color, religion and belief.

External environment

The company's activities are not regulated by licenses or orders. Benestad is together with the rest of the manufacturing at Tranby targeting net Zero and all external power used is from renewable sources. The site will also work to implement ISO 50001 in 2024.

As part of the Aker Solutions Group, Benestad Solutions follows the same procedures as in Aker Solutions.



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Aker Solutions is committed to a goal of zero harm to people, assets, and the environment. The cornerstone of this objective is a strong, structured, and companywide HSSE system, setting clear standards for HSSE management and leadership. Regular audits aim to identify, isolate, and help address potential shortcomings.

Aker Solutions works to protect the environment by offering products, systems and services that promote the reduction of the environmental footprint of customers' operations where possible.

In 2023, Aker Solutions continue to report on its climate change information to CDP. The company strives to improve activities and plans further. For further information, please see Aker Solutions Annual Report for 2023.

[Annual Reports | Aker Solutions](#)

The Transparency Act

Aker Solutions has published a statement of due diligence assessment with the Transparency Act in the Board of Directors Report 2023. Please see Aker Solutions Annual Report 2023 for further information, link above

Going concern

The annual accounts for 2023 are prepared on the assumption of continued operations. It is confirmed that the prerequisite for this is present.



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Statement of the annual accounts and allocation of profit and loss statement

In the board's opinion, the presented income statement and balance sheet with notes express the company's results for 2023 and financial position at year-end. No circumstances have occurred after the end of the financial year that are of significance for the assessment of the accounts.

In 2023, the enterprise has had a profit of NOK 19 746 444, which is proposed to be used as follows:

Allocated group contribution after tax	NOK	16 714 130
Transferred to other equity	NOK	3 032 314
Total disposed of	NOK	19 746 444

Tranby, 22.05.2024
The board of Benestad Solutions AS

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Egil Bøyum

Chairman of the Board

DocuSigned by:

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Olav Høidalen

Vice Chairman

DocuSigned by:

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Snorre Martin Larsen
Member of the Board

DocuSigned by:

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Jo Stryse Knudsen
General Manager



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BENESTAD SOLUTIONS AS

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BENESTAD SOLUTIONS AS

BALANCE SHEET 31.12.2023	Note	2023	2022
ASSETS			
NON-CURRENT ASSETS			
INTANGIBLE ASSETS:			
Reaserch and development	3	7 848 699	3 569 530
Total intangible assets		7 848 699	3 569 530
TANGIBLE ASSETS:			
Machinery, equipment etc	4	19 891 905	16 696 648
Total property, plant and equipment		19 891 905	16 696 648
Total non-current assets		27 740 604	20 266 178
CURRENT ASSETS			
Inventories	6	47 024 708	33 069 211
Current assets:			
Accounts receivables	7	41 333 903	33 892 823
Other short term recivables		3 358 830	1 619 171
Total receivables		44 692 733	35 511 994
Cash and cash equivalentents	8	9 510 520	10 436 203
Total current assets		101 227 961	79 017 407
TOTAL ASSETS		128 968 565	99 283 586




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BALANCE SHEET 31.12.2023	Note	2023	2022
EQUITY AND LIABILITIES			
EQUITY			
PAID-IN CAPITAL:			
Share capital (50 shares of NOK 2 000)	9, 10	100 000	100 000
Share premium reserve	10	200 000	200 000
Total paid-up equity		300 000	300 000
ACCUMULATED PROFITS:			
Other equity	10	59 670 433	56 616 915
Total retained earnings		59 670 433	56 616 915
Total equity		59 970 433	56 916 915
LIABILITIES			
Deferred tax	5	1 364 730	978 587
Total provisions		1 364 730	978 587
CURRENT LIABILITIES:			
Trade payables	7	16 947 062	7 663 852
Public duties payable		5 254 603	3 817 525
Liabilities, group companies	7	21 428 372	11 794 681
Other current liabilities	11	24 003 365	18 112 025
Total current liabilities		67 633 402	41 388 083
Total liabilities		68 998 132	42 366 671
TOTAL EQUITY AND LIABILITIES		128 968 565	99 283 586


Tranby, 22.05.2024
The board of Benestad Solutions AS

DocuSigned by:

Egil Bøyum
chairman of the board

DocuSigned by:

Olav Høidalen
vice chairman

DocuSigned by:

Snorre Martin Larsen
member of the board

DocuSigned by:

Jo Strysse Knudsen
general Manager



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CASH FLOW

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/loss before tax	24 846 829	15 492 151
Ordinary depreciation	2 227 592	2 186 280
Change in inventory	-13 955 497	-11 158 528
Change in accounts receivable	-7 441 080	-13 945 947
Change in accounts payable	9 283 210	2 585 160
Change in other accrual items	7 362 664	-4 846 725
Net cash flows from operating activities	22 323 718	-9 687 609
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Payments to buy tangible assets	-5 422 848	-2 537 307
Payments for capitalized development	-6 031 773	-2 205 068
Net cash flows from investment activities	-11 454 622	-4 742 376
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of Group contributions	-11 794 779	-21 488 392
Net cash flows from financing activities	-11 794 779	-21 488 392
Net change in cash and cash equivalents	-925 683	-35 918 377
Cash and cash equivalents at the start of the period	10 436 203	46 354 580
Cash and cash equivalents at the end of the period	9 510 520	10 436 203

The company has placed liquid assets in a corporate cash pooling system. The company have also presented the change in deposits in the corporate cash pooling system in the statement of cash flow. Reference is made to Note 8.



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NOTES TO THE FINANCIAL STATEMENT

Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

USE OF ESTIMATES

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice.

FOREIGN CURRENCY

Foreign currency transactions are translated at the exchange rate on the date of the transaction. Monetary foreign currency items are translated to NOK at the exchange rate on the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated to NOK using the exchange rate on the transaction date. Non-monetary items that are measured at fair value in a foreign currency are translated to NOK using the exchange rate on the measurement date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.

REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted as 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. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

LEASING

A difference is made between financial and operational leasing. Plant and equipment financed through financial leasing is accounted for under Property, plant and equipment. The counter entry is made under long-term debt. The lease payment is divided between the interest cost and instalments on the debt.

Operational leasing is expensed as an operating cost based on the invoiced lease rent.

CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets consist of assets intended for long-term ownership and use. Fixed assets are valued at acquisition cost less depreciation and write-downs. Long-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Plant and equipment is capitalised and appreciated on a straight line basis over the economic lifetime of the asset. Significant items of plant and equipment that consist of several material components with different lifetimes are broken down in order to establish different depreciation periods for the different components. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset. Plant and equipment is written down to the recoverable amount in the event of a fall in value that is not expected to be temporary. The recoverable amount is the higher of the net sales value and the value in use. Value in use is the present value of future cash flows related to the asset. The write-down is reversed when the basis for the write-down is no longer present.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.



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RESEARCH AND DEVELOPMENT

Expenses on research and development are capitalised to the extent one can identify a future economic benefit related to the development of an identifiable intangible asset and where the acquisition cost can be measured reliably. In the opposite case such costs are expensed as incurred. Capitalised research and development is depreciated on a straight line basis over its economic lifetime.

GOODS

Goods are valued at the lower of acquisition cost and net sale value. Sale value is the estimated sale price in ordinary operations after deduction of estimated necessary expenses for completing the sale. Acquisition cost includes expenses incurred in acquiring goods and costs necessary to bring the goods to the present position and are attributed using the FIFO principle.

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. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

PENSION LIABILITIES - DEFINED-CONTRIBUTION SCHEME

The cost of a defined-contribution pension scheme corresponds to the premium paid to the insurance company for the period.

GUARANTEES

A provision has been made for expected guarantee costs. The guarantee provision is entered in the balance sheet under other short-term liabilities.

CONDITIONAL OUTCOMES

Costs related to conditional outcomes are posted to the accounts when the outcome can be estimated and the cost is regarded as likely.

CASH FLOW STATEMENT

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



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Note 1 Sales income

	2023	2022
By business area		
Oil & Gas	132 244 381	108 206 214
Defense industry	22 658 831	13 520 730
Other	1 509 612	0
Total	156 412 824	121 726 944
Geographic breakdown		
Norway	79 982 456	81 268 722
Europe	75 669 079	39 757 125
Rest of the world	761 289	701 097
Total	156 412 824	121 726 944

Note 2 Salary costs and benefits, remuneration to the chief executive, board and auditor

Salary costs	2023	2022
Salaries	28 104 780	25 978 533
Employment tax	6 260 736	5 375 266
Pension costs	3 091 816	2 718 731
Other benefits	1 407 786	1 011 307
Total	38 865 119	35 083 838

In 2023 total number of FTE was 51.

PENSION LIABILITIES

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

Remuneration to leading personnel	CEO	Board
Salaries	1 741 849	0
Pension costs	163 261	0
Other remuneration	495 642	0
Total	2 400 752	0

The CEO has a bonus scheme.

There were no loans/collateral to CEO, chairman of the board or employees or their close relatives per December 31, 2023.

EMPLOYEE SHARE PURCHASE PROGRAM

Employees could in 2023 buy shares in Aker Solutions ASA up to a maximum of NOK 60 000. The Employees received a 25% discount, limited to NO 7 500. Employees that are still working in the company three years after completion of the program will receive one bonus share for every two shares still held by the employee.

AUDITOR

Audit fees expensed for 2023 amount to NOK 200 000. In addition there is a fee for other services of NOK 173 429.



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Note 3 Intangible assets

	R&D	Total
Acquisition cost 01.01.2023	8 636 167	8 636 167
Addition of intangible assets purchased	4 279 170	4 279 170
Disposal of intangible assets sold	0	0
Acquisition cost 31.12.2023	12 915 337	12 915 337
Accumulated depreciation 31.12.2023	3 345 751	3 345 751
Accumulated write downs 31.12.2023	1 720 887	1 720 887
Reversed write downs 31.12.2023	0	0
Book value as at 31.12.2023	7 848 699	7 848 699
The year's depreciation	0	0
The year's write-downs	0	0

Completed projects are depreciated over 3-5 years. Projects under production are activated and depreciated in relation to commercializability and earnings when they are fully developed. Impairments are made for permanent impairments.

The company has received NOK 7 640 968 in funding from external actors associated with activated research and development. Of these, NOK 493 778 has been received from the Research Council of Norway. Research and development costs that are not funded by partners are capitalised during the year. Third-party funding is presented as a reduction of the capitalized amount.

In 2023, the company's R&D department continued to improve core technology, press and sintering processes as well as the development of new material combinations and processes. A lot of resources are spent on the development of new product solutions, which are expected to make a significant contribution to future sales.

Note 4 Fixed assets

	Machinery and equipment	Equipment and other movables	Total
Acquisition cost 01.01.2023	29 421 833	203 753	29 625 586
Addition of plant and equipment purchased	5 422 848	0	5 422 848
Disposal of plant and equipment	0	0	0
Acquisition cost 31.12.2023	34 844 681	203 753	35 048 434
Accumulated depreciation	14 756 255	203 753	14 960 008
Accumulated write-downs	196 521	0	196 521
Reversed write-downs	0	0	0
Book value as at 31.12.2023	19 891 905	0	19 891 905
The year's depreciation	2 227 592	0	2 227 592
The year's reversed write-downs	0	0	2 227 592
Depreciation plan	5-10 years	5 years	



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Note 5 Tax

This year's tax expense	2023	2022	
Change in deferred tax	5 100 385	3 424 614	
Total tax charge	5 100 385	3 424 614	
Calculation of the tax base for the year	2023	2022	
Result before tax	24 846 829	15 492 151	
Permanent differences	-1 663 139	74 277	
Changes in temporary differences	-1 755 189	-3 771 649	
Provided intra-group contribution	-21 428 501	-11 794 779	
The year's tax base	0	0	
Payable tax in the balance:	2023	2022	
Payable tax on this year's result	4 714 270	2 594 851	
Payable tax on provided Group contribution	-4 714 270	-2 594 851	
Total payable tax in the balance	0	0	
Overview of temporary differences:	2023	2022	Difference
Tangible assets	1 603 763	527 267	-1 076 496
Goods	6 163 684	5 138 131	-1 025 553
Total	7 767 447	5 665 398	-2 102 049
Total	7 767 447	5 665 398	-2 102 049
Deferred tax (22 %)	1 364 730	978 588	-386 142
Explanation as to why the tax charge for the year does not amount to 22 % of the result before tax:	2023	2022	
Result before tax	24 846 829	15 492 151	
22 % tax on the result before tax	5 466 302	3 408 273	
Permanent differences 22 %	-365 891	16 341	
Calculated tax charge	5 100 412	3 424 614	
Effective tax rate	20,5 %	22,1 %	

Note 6 Inventory

	2023	2022
Stocks of raw materials	22 244 298	15 002 231
Stocks of goods in manufacture	22 551 378	17 468 668
Stocks of self-produced finished goods	2 229 032	598 313
Total	47 024 708	33 069 211



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Note 7 Intercompany balances

	2023	2022
Accounts receivable	3 711 282	10 790 564
Accounts payable	-6 475 006	-2 031 524
Group Contribution	-21 428 372	-11 794 681
Total intercompany balances	-24 192 096	-3 035 640

Note 8 Bank deposits

Cash pool

A centrally managed group account system has been established to optimize the availability and flexibility of the cash reserves within the system.

The group account system is organized in cooperation with a bank that function as a service provider, or as part of the central finance function. An important factor for the enterprises support and payment to such a system is that Aker Solutions as a whole is financially viable and can repay the deposits made.

Overdraft by certain participants must be matched by equal deposits from other participants. The bank has the right to at any time to offset the debit balance on sub-accounts with any credit balance on other sub-accounts, with the result that a debit balance on sub-accounts represents a claim on Aker Solutions ASA and a credit balance represents loans from Aker Solutions ASA.

Cash and Cash Equivalents	2023	2022
Cash pool	9 510 520	10 436 203
Total	9 510 520	10 436 203

Note 9 Shareholders

The share capital i Benestad Solutions AS pr. 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	50	2 000	100 000
Total	50		100 000

The shares are owned 100% by Aker Solutions Holding AS. Voting rights correspond to the issued shares. The company is part of the Aker Solutions Group and the consolidated account can be obtained at the head quarter at Fornebu or at www.akersolutions.com.

Note 10 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
As at 31.12.2022	100 000	200 000	56 616 915	56 916 915
As at 01.01.2023	100 000	200 000	56 616 915	56 916 915
Result for the year			19 746 444	19 746 444
Group contributions			-16 714 130	-16 714 130



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BENESTAD SOLUTIONS AS				924 801 026
Bonus shares employee share purchase program			21 203	21 203
As at 31.12.2023	100 000	200 000	59 670 433	59 970 433

Note 11 Warranty provision

The warranty provision at 31.12.2023 is 1% of annual revenue. The provision is included as Other short term liabilities and is NOK 1 564 130 at 31.12.2023.

Note 12 Operating leases

The company has entered into various operational lease agreements for the lease of premises and office machines. The agreements are ongoing with monthly and quarterly maturities. The premises rent for offices and production facilities runs until 2034.

Rental costs are recorded in the following amounts:

	<u>2023</u>	<u>2022</u>
Rental cost premises	11 143 539	4 751 219
Rental cost office machines	127 984	163 465
Total rental cost	11 271 523	4 914 684

The Company has no financial leasing as of 31.12.2023



To the General Meeting of Benestad Solutions AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Benestad Solutions AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and cash flow 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 2023, 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 and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. 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.

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

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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>

Oslo, 22 May 2024

PricewaterhouseCoopers AS

Thomas Whyte Gaardsø
State Authorised Public Accountant
(This document is signed electronically)



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Revisjonsberetning

Signers:

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To the General Meeting of Benestad Solutions AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Benestad Solutions AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and cash flow 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 2023, 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 and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. 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.

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

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T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
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Oslo, 22 May 2024

PricewaterhouseCoopers AS

Thomas Whyte Gaardsø
State Authorised Public Accountant
(This document is signed electronically)



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Revisjonsberetning

Signers:

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