



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 928 786 757
Organisasjonsform: Aksjeselskap
Foretaksnavn: SCANBIO MARINE GROUP HOLDING AS
Forretningsadresse: Brattørkaia 17B
7010 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Mørselskap i konsern: Ja
Konsernregnskap lagt ved: Ja

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: John Vegard Aa
Dato for fastsettelse av årsregnskapet: 20.04.2023

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 08.08.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Salgsinntekt	2		
Kostnader			
Annen driftskostnad		3 562 082	
Sum kostnader		3 562 082	
Driftsresultat		-3 562 082	
Finansinntekter og finanskostnader			
Inntekt på investering i datterselskap og tilknyttet selskap	8	24 426 072	
Annen renteinntekt		13 288	
Annen finansinntekt	9	17 445 390	
Sum finansinntekter		41 884 750	
Rentekostnad til foretak i samme konsern	8	22 466 126	
Annen rentekostnad		11 203 033	
Annen finanskostnad	9	21 304 538	
Sum finanskostnader		54 973 697	
Netto finans		-13 088 947	
Ordinært resultat før skattekostnad		-16 651 029	0
Skattekostnad på ordinært resultat		-321 895	
Ordinært resultat etter skattekostnad		-16 329 134	0
Årsresultat		-16 329 134	0



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	10	33 377 403	
Sum immaterielle eiendeler		33 377 403	
Finansielle anleggsmidler			
Investering i datterselskap	12, 13	646 600 359	
Lån til foretak i samme konsern	8, 12	151 034 185	
Sum finansielle anleggsmidler		797 634 544	
Sum anleggsmidler		831 011 947	0
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		61 280	
Konsernfordringer	8, 13	25 078 559	
Sum fordringer		25 139 839	
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	12, 14	1 561 966	
Sum bankinnskudd, kontanter og lignende		1 561 966	
Sum omløpsmidler		26 701 805	0
SUM EIENDELER		857 713 752	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	11, 15	3 120 000	
Overkurs	11	330 744 572	



Balanse

Beløp i: NOK	Note	2022	2021
Sum innskutt egenkapital		333 864 572	
Opptjent egenkapital			
Annen egenkapital	11	-209 897 353	
Sum opptjent egenkapital		-209 897 353	
Sum egenkapital		123 967 219	0
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	12, 16	300 000 172	
Langsiktig konserngjeld	8	347 581 781	
Sum annen langsiktig gjeld		647 581 953	
Sum langsiktig gjeld		647 581 953	0
Kortsiktig gjeld			
Leverandørgjeld		235 755	
Skyldige offentlige avgifter		-67 792	
Kortsiktig konserngjeld	8, 11	82 835 743	
Annen kortsiktig gjeld		3 160 873	
Sum kortsiktig gjeld		86 164 579	
Sum gjeld		733 746 532	0
SUM EGENKAPITAL OG GJELD		857 713 751	0



Konsernets resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	526 163 606	622 799 967
Annen driftsinntekt	2	1 095 856	1 696 456
Sum inntekter		527 259 462	624 496 423
Kostnader			
Varekostnad	3	309 597 867	334 383 317
Lønnskostnad	4, 5	60 145 480	87 886 377
Avskrivning på varige driftsmidler og immaterielle eiendeler	6, 7	86 356 353	42 331 796
Nedskrivning av varige driftsmidler og immaterielle eiendeler			55 135 212
Annen driftskostnad		45 685 006	114 514 532
Sum kostnader		501 784 706	634 251 234
Driftsresultat		25 474 756	-9 754 811
Finansinntekter og finanskostnader			
Annen renteinntekt		730 734	550 456
Annen finansinntekt	9	145 718 267	99 749 789
Sum finansinntekter		146 449 001	100 300 245
Rentekostnad til foretak i samme konsern	8	18 449 724	10 426 780
Annen rentekostnad		14 440 431	7 722 849
Annen finanskostnad	9	130 253 125	108 697 547
Sum finanskostnader		163 143 280	126 847 176
Netto finans		-16 694 279	-26 546 931
Ordinært resultat før skattekostnad		8 780 477	-36 301 742
Skattekostnad på ordinært resultat	10	5 701 131	-10 494 934
Ordinært resultat etter skattekostnad		3 079 346	-25 806 808
Årsresultat		3 079 346	-25 806 808



Konsernets balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utvikling	6	3 548 151	2 479 318
Konsesjoner, patenter, lisenser, varemerker og lignende rettigheter	6	111 327 651	6 692 896
Utsatt skattefordel	10	7 574 798	44 492 263
Goodwill	6	440 420 852	
Sum immaterielle eiendeler		562 871 452	53 664 477
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	7, 12	20 947 589	46 528 349
Maskiner og anlegg	7, 12	112 836 537	80 491 011
Skip, rigger, fly og lignende	7, 12	60 580 763	62 253 835
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	7, 12	8 707 082	14 028 678
Sum varige driftsmidler		203 071 971	203 301 873
Finansielle anleggsmidler			
Lån til foretak i samme konsern	8, 12		600 590
Investeringer i tilknyttet selskap	13		51 238
Investeringer i aksjer og andeler		7 000	7 000
Andre fordringer	12	1 352 636	1 886 693
Sum finansielle anleggsmidler		1 359 636	2 545 521
Sum anleggsmidler		767 303 059	259 511 871
Omløpsmidler			
Varer			
Varer	3, 12	147 894 036	94 409 205
Sum varer		147 894 036	94 409 205
Fordringer			
Kundefordringer		106 066 433	91 261 861
Andre fordringer		16 454 711	15 615 433
Konsernfordringer	8, 13	719 906	4 155 271
Sum fordringer		123 241 050	111 032 565



Konsernets balanse

Beløp i: NOK	Note	2022	2021
Investeringer			
Andre finansielle instrumenter		709 690	745 384
Sum investeringer		709 690	745 384
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	12, 14	75 372 812	21 220 261
Sum bankinnskudd, kontanter og lignende		75 372 812	21 220 261
Sum omløpsmidler		347 217 588	227 407 415
SUM EIENDELER		1 114 520 647	486 919 286
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	11, 15	3 120 000	435 000
Overkurs	11	330 744 572	372 306 398
Sum innskutt egenkapital		333 864 572	372 741 398
Opptjent egenkapital			
Fond		314 638	74 190
Annen egenkapital	11	-7 207 019	-302 025 283
Sum opptjent egenkapital		-6 892 381	-301 951 093
Sum egenkapital		326 972 191	70 790 305
Gjeld			
Langsiktig gjeld			
Pensjonsforpliktelser	5	26 015	
Andre avsetninger for forpliktelser		617 495	404 923
Sum avsetninger for forpliktelser		643 510	404 923
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	12, 16	300 000 172	139 225 000
Langsiktig konserngjeld	8	347 581 781	185 333 704
Sum annen langsiktig gjeld		647 581 953	324 558 704



Konsernets balanse

Beløp i: NOK	Note	2022	2021
Sum langsiktig gjeld		648 225 463	324 963 627
Kortsiktig gjeld			
Gjeld til kredittinstitusjoner	16		11 150 000
Leverandørgjeld		57 891 384	50 673 141
Betalbar skatt	10	2 253 336	213 803
Skyldige offentlige avgifter		5 273 355	6 307 491
Kortsiktig konserngjeld	8, 11	35 181 393	
Annen kortsiktig gjeld		38 723 525	22 820 919
Sum kortsiktig gjeld		139 322 993	91 165 354
Sum gjeld		787 548 456	416 128 981
SUM EGENKAPITAL OG GJELD		1 114 520 647	486 919 286



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To the General Meeting of Scanbio Marine Group Holding AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Scanbio Marine Group Holding AS, which comprise:

- The financial statements of the parent company Scanbio Marine Group Holding AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and
- The consolidated financial statements of Scanbio Marine Group Holding AS and its subsidiaries (the Group), which comprise the balance sheet as at 31 December 2022, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion:

- the financial statements comply with applicable statutory requirements,
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2022, and its financial performance 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, and
- the consolidated financial statements give a true and fair view of the financial position of the Group as at 31 December 2022, 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 and the Group 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.

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Organisasjonsnummer: 980 211 282

Penneo Dokumentnøkkel: EB35Z-M67FY-ZTHKI-552QT-GKUM6-H26D4



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Independent Auditor's Report -
Scanbio Marine Group Holding AS

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 and the Group'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 skepticism 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 and the Group'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 and the Group'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 and the Group 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.
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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Independent Auditor's Report -
Scanbio Marine Group Holding AS

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.

Trondheim, 27 April 2023
Deloitte AS

Per Kr. Forseth
State Authorised Public Accountant

Penneo Dokumentnøkkel: EB35Z-M67FY-ZTHKI-552QT-GKUM6-H26D4



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Per Kristian Forseth

Statsautorisert revisor

På vegne av: Deloitte AS

Serienummer: 9578-5999-4-2709515

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Scanbio Marine Group Holding AS

Financial report 2022

Annual report

Financial statement

- Profit and loss
- Balance
- Cashflow statement
- Notes



Scanbio Marine Group Holding AS

ANNUAL REPORT FOR 2022

Business overview

Scanbio Marine Group Holding AS (the Company) and other companies part of the Scanbio Group (the Group) operate in the fish waste management and processing industry, either directly or owning shares in companies operating in the same sector. The Company is located in Trondheim. Scanbio Marine Group Holding AS is the holding company of Scanbio Marine Group AS. The Group operations are carried out by Scanbio Marine Group AS and its subsidiaries.

Continued operations

In accordance with section 3 - 3 of the Norwegian Accounting Act, the assumption of continued operations is confirmed and used when preparing the accounts.

Overview of development, liquidity, results, and position of the Group

GROUP	01.05-31.12 2022	2021
Operating revenues	527 259 462	624 496 423
EBITDA	111 831 109	87 712 197
Operating profit/loss	25 474 756	-9 754 811
Profit/loss for the year	3 079 346	-25 806 808
	31.12.22	31.12.21
Balance	1 114 520 647	486 919 287
Equity	326 972 191	70 790 305
Equity ratio	29,3%	14,5%

The Group operates in the fish waste management and processing industry, and access to raw materials is regulated through quotas and maximum biomass. The Group's profit for 2022 was NOK 3 079 346 compared with a loss of NOK 25 806 808 in 2021.

The meal factory in Bjugn was shut down in December 2021. The negative result for 2021 is due to write-offs related to the termination of the meal factory and one of the vessels in the fleet of the company.

The Company and the Group's equity and liquidity ratios are satisfactory. Reference is made to the attached annual accounts with notes.

Working conditions / environment

The Group has 105,9 FTEs. There are no employees in the Company.

In accordance with current laws and regulations, the Group provides an overview of total sickness absence among the employees. For the Group, total sickness absence has been 6,2% in 2022.

The Group has a satisfactory arrangement to comply with the rules in the "Regulations on Internal Control - Health, Safety and Environment". There are no registered injuries or accidents at the Group during the financial year.

The purpose of the Discrimination Act is to promote equality, equal opportunities, and rights and to prevent discrimination on grounds of ethnicity, national origin, descent, color, language, religion, disability, and philosophy of life. The Group works actively and purposefully to promote



Scanbio Marine Group Holding AS

the purpose of the law within our business. The activities include recruitment, pay and working conditions, promotion, development opportunities and protection against harassment.

For a report on working conditions and work environment in the subsidiaries, reference is made to the respective annual reports.

Equality

The Group's goal is to be a workplace where there is full equality between women and men. The Group has introduced provisions that aim to prevent discrimination based on gender in matters such as salary, advancement, and recruitment.

Environmental

The Group operates in line with the requirements set for the external environment. Subsidiaries' operations involve the collection of fish waste that would otherwise have been sent to landfill or incinerated, and processing them into sustainable, secondary raw materials, significantly contributing to the circular economy. The Group has robust policies and procedures in place to ensure all permits are adhered to and are implementing several strategic initiatives to further reduce discharge and emissions to water and the air. These emissions are regulated through permission from the county governor and the Norwegian Food Safety Authority. The Group is also focused on carbon reduction initiatives, particularly in relation to improving its GHG footprint in accordance with the targets of the Paris Agreement.

Research and development

The Group is engaged in continuous product development and are performing several research and development projects.

A R&D project related to the meal factory was terminated in 2021. Capitalized expenses related to this project were written down.

Financial and market risk

Interest rate risk

The Group is not exposed to interest rate risk as all the company's interest-bearing debt has fixed interest rates.

Currency risk

The Group has sales revenues in foreign currencies, mainly USD, EUR and GBP. Currency risk is handled through the forward contracts and the active use of our multi-currency group accounts system.

Credit risk

Credit risk is handled through close monitoring of outstanding receivables and the use of bank guarantees / letters of credit for new customers.

Liquidity risk

The Group has generated sufficient liquidity to support its operations in 2022. The group is expecting to generate sufficient liquidity in 2023 despite the increase in fuel and other costs (including capex) due to inflation and the general macroeconomic scenario.

Market risk

The Group's most significant exposure to risk is from fluctuations in the price of finished products related to the global supply of marine feed ingredients as well as the availability and price of marine raw materials. The Group also has activity related to the collection of dead fish from the salmon industry and is thus exposed to fluctuations in the mortality within the Norwegian salmon



Scanbio Marine Group Holding AS

industry.

Future prospects

Given the strong global demand for the Group's products, growth in revenue and earnings are expected for 2023.

Board responsibility

The company has insurance for the members of the board and CEO for their potential economic responsible for the company and third parties.

The Transparency Act

The group is obliged to conduct due diligence in accordance with the Transparency Act §4. This due diligence report will be published on the company's website by the 30th of June 2023.

Allocation of result

The Board proposes the following transfers and allocations of the 2022 result:

Dividend	8 750 000
Transferred from Other equity	-25 079 134
Total transfers	<u>-16 329 134</u>

In the opinion of the Board, the annual report and annual accounts give a correct picture of the Company and the Group's assets and liabilities, financial position, and profit at year-end.

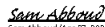
Trondheim April 20th, 2023

On the Board of Directors of Scanbio Marine Group Holding AS


Tor Vikenes (Apr 27, 2023 14:43 GMT+2)

Tor Vikenes

Chairman of the Board


Sam Abboud (Apr 27, 2023 16:56 GMT+1)

Sam Abboud

Board member


Andreas Schuler

Board member



Martin Nye

Board member


Arne Handeland (Apr 27, 2023 20:54 GMT+2)

Arne Handeland

Board member



Consolidated financial statement Scanbio Marine Group Holding AS Profit and loss

Parent company				Group	
2022	NOTES	OPERATING INCOME AND EXPENSES	01.05-31.12 2022	2021	
0	2	Operating income	526 163 606	622 799 967	
0	2	Other operating income	1 095 856	1 696 456	
<u>0</u>		Total operating income	<u>527 259 462</u>	<u>624 496 423</u>	
0	3	Cost of materials	309 597 867	334 383 317	
0	4, 5	Personnel expenses	60 145 480	87 886 377	
0	6, 7	Depreciation on tangible assets and intangible assets	86 356 353	42 331 796	
0	6, 7	Write-downs of tangible assets and intangible assets	0	55 135 212	
3 562 082		Other operating expenses	45 685 006	114 514 532	
<u>3 562 082</u>		Total operating expenses	<u>501 784 706</u>	<u>634 251 234</u>	
<u>-3 562 082</u>		Result from operations	<u>25 474 756</u>	<u>-9 754 811</u>	
FINANCIAL INCOME AND FINANCIAL EXPENSES					
24 426 072	8	Income from investing in subsidiaries	0	0	
13 288		Other interest income	730 734	550 456	
17 445 390	9	Other financial income	145 718 267	99 749 789	
-22 466 126	8	Interest expenses from group companies	-18 449 724	-10 426 780	
-11 203 033		Other interest expenses	-14 440 431	-7 722 849	
-21 304 538	9	Other financial expenses	-130 253 125	-108 697 547	
<u>-13 088 946</u>		Net financial items	<u>-16 694 279</u>	<u>-26 546 931</u>	
<u>-16 651 029</u>		Result before taxes	<u>8 780 477</u>	<u>-36 301 742</u>	
-321 895	10	Taxes	5 701 131	-10 494 934	
<u>-16 329 134</u>		Net result for the year	<u>3 079 346</u>	<u>-25 806 808</u>	
TRANSFERS					
8 750 000		Dividend			
-25 079 134		Transferred other equity			
<u>-16 329 134</u>	11	Total transfers			



**Consolidated financial statement
Scanbio Marine Group Holding AS
Balance 31. december**

PARENT COMPANY			Group	
2022	NOTES	ASSETS	2022	2021
		Fixed assets		
		Intangible assets		
0	6	Licenses, trademarks etc.	111 327 651	6 692 896
0	6	Goodwill	440 420 851	0
0	6	Research and development	3 548 151	2 479 318
<u>33 377 403</u>	10	Deferred tax assets	<u>7 574 798</u>	<u>44 492 263</u>
<u>33 377 403</u>		Total intangible assets	<u>562 871 451</u>	<u>53 664 477</u>
		Tangible assets		
0	7, 12	Land, buildings and other real estate	20 947 589	46 528 349
0	7, 12	Machinery and equipment	112 836 537	80 491 011
0	7, 12	Ship, rigs, aeroplanes etc.	60 580 763	62 253 835
0	7, 12	Operating movable property, furniture, tools, other	<u>8 707 082</u>	<u>14 028 678</u>
<u>0</u>		Total tangible assets	<u>203 071 971</u>	<u>203 301 873</u>
		Fixed financial assets		
646 600 359	12, 13	Investments in subsidiaries	0	0
151 034 185	8, 12	Loan to group companies	0	600 590
0	13	Investments in associated companies	0	51 238
0		Equities and investments	7 000	7 000
0	12	Other long-term receivables	<u>1 352 636</u>	<u>1 886 693</u>
<u>797 634 544</u>		Total fixed financial assets	<u>1 359 636</u>	<u>2 545 521</u>
<u>831 011 947</u>		Total fixed assets	<u>767 303 059</u>	<u>259 511 871</u>
		Current assets		
0	3, 12	Inventories	<u>147 894 036</u>	<u>94 409 205</u>
		Debitors		
0		Accounts receivables	106 066 433	91 261 861
25 078 559	8, 13	Receivable from group companies	719 906	4 155 271
<u>61 280</u>		Other short-term receivables	<u>16 454 711</u>	<u>15 615 433</u>
<u>25 139 839</u>	12	Total receivables	<u>123 241 050</u>	<u>111 032 565</u>
		Investments		
0		Other financial investments	<u>709 690</u>	<u>745 384</u>
<u>0</u>		Total investments	<u>709 690</u>	<u>745 384</u>
1 561 966	12, 14	Cash and deposits	<u>75 372 814</u>	<u>21 220 261</u>
<u>26 701 805</u>		Total current assets	<u>347 217 590</u>	<u>227 407 415</u>
<u>857 713 752</u>		TOTAL ASSETS	<u>1 114 520 647</u>	<u>486 919 287</u>



**Consolidated balance sheet
Scanbio Marine Group Holding AS
Balance 31. december**


2022	NOTES	EQUITY AND LIABILITIES	2022	2021
		Equity		
		Paid-up equity		
3 120 000	11, 15	Share capital (3.000 shares à NOK 1.040)	3 120 000	435 000
<u>330 744 572</u>	11	Share premium fund	<u>330 744 572</u>	<u>372 306 398</u>
<u>333 864 572</u>		Total paid-up equity	<u>333 864 572</u>	<u>372 741 398</u>
		Retained earnings		
0		Fund	314 638	74 190
<u>-209 897 353</u>	11	Retained equity	<u>-7 207 018</u>	<u>-302 025 283</u>
<u>-209 897 353</u>		Total retained earnings	<u>-6 892 381</u>	<u>-301 951 093</u>
<u>123 967 219</u>		Total equity	<u>326 972 191</u>	<u>70 790 305</u>
		Liabilities		
		Allowances for liabilities		
0	5	Pension liabilities	26 015	0
<u>0</u>		Other provisions for liabilities	<u>617 495</u>	<u>404 923</u>
<u>0</u>		Total allowances for liabilities	<u>643 510</u>	<u>404 923</u>
		Other long-term liabilities		
300 000 172	12, 16	Liabilities to financial institutions	300 000 172	139 225 000
<u>347 581 781</u>	8	Other long-term liabilities	<u>347 581 781</u>	<u>185 333 704</u>
<u>647 581 953</u>		Total other long-term liabilities	<u>647 581 953</u>	<u>324 558 704</u>
		Short-term liabilities		
82 835 743	8, 11	Liabilities to group companies	35 181 393	0
0	16	Liabilities to financial institutions	0	11 150 000
235 755		Trade creditors	57 891 384	50 673 141
0	10	Tax payable	2 253 336	213 803
-67 792		Value added taxes	5 273 355	6 307 491
<u>3 160 873</u>		Other current liabilities	<u>38 723 524</u>	<u>22 820 919</u>
<u>86 164 579</u>		Total current liabilities	<u>139 322 992</u>	<u>91 165 354</u>
<u>733 746 532</u>		Total liabilities	<u>787 548 455</u>	<u>416 128 981</u>
<u>857 713 752</u>		TOTAL EQUITY AND LIABILITIES	<u>1 114 520 647</u>	<u>486 919 287</u>

Trondheim, 20.04 2023

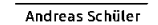
In the board for Scanbio Marine Group Holding AS



Tor Vikenes (Skr 27. 2023 16:43 SMP+2)

Tor Vikenes
Chairman of the board



Arne Handeland (Skr 27. 2023 20:34 GMT+2)

Arne Handeland
Member of the board


Andreas Schüler
Member of the board


Sam Abboud (Skr 27. 2023 16:56 GMT+1)

Sam Abboud
Member of the board


Martin Nye
Member of the board



Consolidated financial statement Scanbio Marine Group Holding AS

Notes to the financial statement 2022

Note 1 Accounting Policies

The annual accounts are prepared in accordance with the Accounting Act of 1998 and generally accepted accounting principles in Norway.

Principles of consolidation

The consolidated financial statements include Scanbio Marine Group Holding AS with subsidiaries where the company has a controlling influence as a result of legal or factual control. The consolidated financial statements have been prepared in accordance with uniform accounting principles for equal transactions in all companies included in the consolidated financial statements. All material transactions and balances between companies in the group have been eliminated.

Shares in subsidiaries are eliminated in the consolidated financial statements according to the acquisition method. This implies that the acquired company assets and liabilities are assessed at fair value at the time of purchase and, if applicable, additional price beyond this is classified as goodwill.

This year's consolidated financial statements are for the period 01.05.22-31.12.22.

Comparative figures for groups are the group for Scanbio Marine Group Holdings (Norway) AS as of 2021.

Rule for the assessment and classification of assets and liabilities

Assets destined for permanent ownership or use are classified as fixed assets. Other assets are classified as current assets. Receivables to be repaid within a year are classified as current assets. When classifying short-term and long-term debt, similar criteria are applied.

Current assets are rated at the lowest of acquisition cost and fair value.

Fixed assets are assessed at acquisition cost, but are written down to a recoverable amount if this is lower than book value, and the decline in value is not expected to be temporary. Fixed assets with limited Economic longevity is depreciated in a planned manner.

Other long-term liabilities and short-term liabilities are assessed at face value.

Assets and liabilities in foreign currency

Transactions in foreign currency are recorded at either a hedged exchange rate or a budgeted exchange rate. At the end of the period, this is converted to the average exchange rate for the period in question. Monetary items in foreign currency are converted in the balance sheet at the exchange rate on the balance sheet day. Forward currency contracts are capitalised at fair value on the balance sheet date. Unrealized and realized foreign exchange gains/losses are recorded as financial income or financial expenses.

Intangible assets

Expenses for own production of intangible assets, including expenses for own research and development, recognised on the balance sheet when it is likely that the future economic benefits associated with the assets will accrue. The company and acquisition cost can be measured reliably.

Intangible assets purchased individually are capitalised at acquisition cost. Intangible assets acquired when a business is purchased, is recognised in the balance sheet at acquisition cost when the criteria for capitalisation are met.

Intangible assets with a limited economic life are depreciated on a planned basis. Intangible assets is written down to recoverable amount if the expected economic benefits do not cover the carrying value and any remaining manufacturing expenses.

Leases

In the case of operational leasing, leasing costs are expensed on an ongoing basis and classified as other operating expenses in the income statement.

Shares and interests in associated companies and subsidiaries

Investments in subsidiaries are assessed according to the cost method. Investments are written down to real value if the decline in value is not transient and it must be deemed necessary in accordance with generally accepted accounting principles. Dividends received from the subsidiaries are recognised as income as other financial income. The same applies Investments in affiliates.

Goods

Goods are rated at the lowest of average acquisition cost and net sales value. For raw materials and Products in work are calculated net sales value to the sales value of finished manufactured goods reduced for remaining manufacturing costs and selling costs. Self-produced goods are valued at the lowest of full manufacturing costs and fair value. Write-downs are made for foreseeable obsolescence.

Revenue

For merchandise sales;

Income is recognised when it is earned, i.e. when both risk and control have mainly been transferred to Customer. This will normally be the case when the item is delivered to the customer. Revenues are accounted for with the value of the consideration at the time of the transaction.

For service sales;

Income is accounted for when it is earned, i.e. when a claim for remuneration arises. What happens when the service is performed, as the work is carried out. Revenues are accounted for with the value of the consideration of the time of the transaction.

Receivables

Trade receivables and other receivables are listed at face value after deducting provisions for expected losses. Provisions for losses are made on the basis of an individual assessment of the individual receivables.

Bank deposits, cash and similar

Bank deposits, cash, etc. includes cash, bank deposits and other means of payment with maturity dates; that is less than three months from acquisition.

Pensions

The company and the Group are required to have an occupational pension in accordance with the Act relating to compulsory occupational pensions.

Defined contribution scheme

Defined contribution plans are accrued according to the compilation principle. Contributions to the pension scheme for the year are expensed

Defined benefit scheme

At the end of 2020, the defined benefit pension scheme has been discontinued, so there are no obligations related to pensions as of 31.12.2021.

Costs

As a general rule, expenses are accounted for in the same period as the corresponding income. In those cases it does not if there is a clear relationship between expenditure and income, the distribution is determined according to discretionary criteria. Other exceptions to the compilation principle are specified where applicable.

Taxes

The tax expense is compared with the accounting result before tax. Tax related to equity transactions have been recorded against equity.

The tax cost consists of tax payable (tax on direct taxable income for the year) and change in net deferred tax. Deferred tax and deferred tax assets are presented net in the balance sheet.

Government grants



Investment grants are recognised against the investment on the balance sheet and accrual over the investment's economic life throughout the reduced depreciation. Operating subsidies are accrued at the same time as the income it is to increase or the cost it should reduce.

Cash flow statement

The cash flow statement is prepared using the indirect method. Cash and cash equivalents include cash and bank deposits.

Note 2 Sales Revenue

Parent company	Per business area;	2022	Group 2021
	Feed ingredients	404 967 975	443 257 786
	Service revenue	92 986 582	148 247 029
	Sales of biogas	8 108 927	13 026 250
	Other revenue	21 195 978	19 967 358
	Sum	527 259 462	624 498 423

Parent company	Per geographic market:	2022	Group 2021
	Norway	57 %	64 %
	Export	43 %	36 %
	Sum	100 %	100 %

Note 3 Inventory

Parent company	2021	2022	2022	Group 2021
	-	-	Raw materials	37 994 609
	-	-	Finished goods	108 061 153
	-	-	Merchandise	3 838 273
	-	-	Obsolescence provision	1 999 999
	-	-	Sum	147 894 036
	-	-		96 409 206

Note 4 Salary costs, number of employees, allowances, loans to employees, etc

Salary cost

Parent company	2022	Group 2021
	Salary	41 807 997
	National insurance contribution	12 808 571
	Pension cost	3 158 650
	Other benefits	2 370 263
	Sum	60 145 480
		87 886 376
	Number of FTE employed in the financial year	105,9
		87,2

In 2022, the Group has received salary reimbursement for seafarers of NOK 4,216,361

Benefits to senior executives

Salary and other benefits to CEO

Salary	4 002 267
Other benefits	6 464
Pension	99 067
Totalt	4 107 798

The CEO has an agreement on bonuses, based on both financial and operational indicators. Total bonus is maximum 50% of the basic salary. Bonuses have been paid in 2022.

The CEO has an agreement on severance pay of 12 months upon termination of the contract

The CEO also has a bonus agreement related to a future sale of the company's shares. The CEO is employed by the subsidiary Scanbio Marine Group AS

Remuneration of the Board of Directors

Remuneration has been paid to the company's board members totalling NOK:

541 406 ,-

Auditor

Remuneration of auditors and cooperating companies is distributed as follows:

Parent company	2022	2022	Group 2021
	53 000	Statutory audit	406 768
	-	Other services	247 427
	53 000	Total fee	654 195
			375 450



Note 5 Pensioncosts, -funds and -liabilities

The enterprise and the group are obliged to have an occupational pension scheme pursuant to the Act relating to compulsory occupational pensions, and has a pension scheme that satisfies the requirements of this Act. The enterprise's defined contribution scheme is organised in accordance with the Act relating to defined contribution pension schemes.

The defined benefit pension scheme was discontinued at the end of 2021. There are therefore no obligations related to defined benefit pensions as of 31.12.2022.

Note 6 Intangible assets

Group

	Stock of goods	Research and development	Goodwill	Licenses, patents, licenses, trademarks etc	SUM
Acquisition cost 01.05.22		2 801 216	-	-	2 801 216
Addition	23 024 990	1 067 452	471 879 483	127 902 981	623 874 906
Sale	-	-	-	-	-
Acquisition cost 31.12.22	23 024 990	3 868 668	471 879 483	127 902 981	626 676 122
Acc. Depreciation and write-offs 01.05.22			-	-	-
This years write-downs					
Depreciation of the year	23 024 990	320 518	31 458 632	16 575 330	71 379 470
Acc. Depreciation and write-offs 31.12.22	23 024 990	320 518	31 458 632	16 575 330	71 379 470
Book value as of pr. 31.12.22	-	3 548 150	440 420 851	111 327 651	555 296 653
This years write-downs					
Depreciation of the year	23 024 990	320 518	31 458 632	16 575 330	71 379 470
Economic lifetime	1 Year	10 year	10 year	5-10 year	
Depreciation schedule		Linear	Linear	Linear	

Note 7 Property, plant and equipment

Group

	Land and buildings	Machinery	Equipment	Vessels incl classcost	SUM
Acquisition cost 01.05.22	20 979 840	113 940 057	1 003 109	61 367 985	197 290 991
Addition	1 407 572	9 994 548	3 323 205	6 982 539	21 707 863
Sale	-	950 000	-	-	950 000
Acquisition cost 31.12.22	22 387 411	122 984 604	4 326 314	68 350 524	218 048 854
Acc. Depreciation and write-offs 01.05.22	-	-	-	-	-
Depreciation	1 439 822	11 067 834	-1 983 399	4 452 626	14 976 883
Acc. Depreciation and write-offs 31.12.22	1 439 822	11 067 834	-1 983 399	4 452 626	14 976 883
Booked value pr. 31.12.22	20 947 589	111 916 770	6 309 713	63 897 898	203 071 971
Depreciation of the year	1 439 822	11 067 834	-1 983 399	4 452 626	14 976 883
Economic lifetime	0-25 year	5-25 year	5-10 year	5-20 year	
Depreciation schedule	Linear	Linear	Linear	Linear	
Annual rental of non-activated assets	9 003 256	-	-	20 054 413	29 057 669
Duration of lease	1-4 year			7+ year	



Note 8 Transactions and balances with related parties

Parent company

Profit and loss transactions with related parties

Transaction	Transaction group	P&L line	Relationship with counterparty	2022
Management fee		Other operating income	Parent company	25 000
Interest cost		Interest expense from group company	Parent company	-22 465 342
Group contribution		Income on investment in subsidiary and affiliate	Parent company	24 426 072
Total (net)				1 985 730

Further explanation of related party transactions

Interest on loans between group companies is calculated and recognised as income / expenses. Interest is calculated according to market conditions.

Balances with related parties:

Counterpart	Relationship with counterparty	Other receivables - Short term		Other receivables - Long term	
		2022	2021	2022	2021
Scanbio Marine Group Topco AS	Subsidiary	624 999			
Scanbio Ingredients AS	Parent company	24 453 560		151 034 185	
Sum		25 078 559		151 034 185	

Counterpart	Relationship with counterparty	Other current liabilities		Other long term debt	
		2022	2021	2022	2021
SM Holdings Cayman	Subsidiary				185 333 704
Scanbio Marine Group Topco AS	Subsidiary	34 908 342		347 581 783	
Scanbio Marine Group AS	Parent company	47 813 606			
Scanbio Ingredients AS	Parent company	113 795			
Scanbio Logistics AS	Parent company				
Sum		82 835 743		347 581 783	185 333 704

Group

Counterpart	Relationship with counterparty	Other receivables - Short term		Other receivables - Long term	
		2022	2021	2022	2021
SM Holdings Cayman	Subsidiary		1 906 117		
Scanbio Marine Group Topco AS	Subsidiary	719 906			
Sum		719 906	1 906 117		

Counterpart	Relationship with counterparty	Other current liabilities		Other long term debt	
		2022	2021	2022	2021
Scanbio Marine Group Topco AS	Subsidiary	35 181 393		347 581 783	
Sum		35 181 393		347 581 783	

Note 9 Other financial income and other financial expenses

Parent company

	2022	Other financial income consists of	2022	Group 2021
		Dividends from insurance	159 802	167 339
17 445 390		Sum	145 718 267	99 749 789

Parent company

	2022	Other financial expenses consist of	2022	Group 2021
1 154 445	Other financial expenses	9 280 414	2 066 436	
35 938 105		Sum	130 253 125	108 697 549

Unrealised and realised foreign exchange gains/losses are recognised gross as financial income or financial expenses. Changes from last year are primarily due to fluctuations in exchange rates.



Note 11 Equity

Parent company

	Share capital	Premium fund	Retained equity	Total equity
Equity 01.01.22	-	-	-	-
Foundation	30 000	-5 570	-	24 430
Capital increase debt conversion	3 090 000	330 750 142	-	333 840 142
Capital increase merger	-	-	184 818 218	-184 818 218
Dividend	-	-	-8 750 000	-8 750 000
Result of the year	-	-	-16 329 134	-16 329 134
Equity 31.12.22	3 120 000	330 744 572	-209 897 352	123 967 219

Group

	Share capital	Premium fund	Retained equity	Total equity
Equity 01.01.22	-	-	-	-
Foundation	30 000	-5 570	-	24 430
Capital increase debt conversion	3 090 000	330 750 142	-	333 840 142
Capital increase merger	-	-	-	-
Translation, conversion	-	-	-1 221 725	-1 221 725
Dividend	-	-	-8 750 000	-8 750 000
Result of the year	-	-	3 079 346	3 079 346
Equity 31.12.22	3 120 000	330 744 572	-6 892 379	326 972 191

Note 12 Pledges and guarantees etc.

Parent company

2022	Booked debt secured by collateral, etc.:	2022	Group 2021
300 000 172	Debt to credit institutions - Long-term	300 000 172	139 225 000
-	Debt to credit institutions - short-term	-	11 150 000
300 000 172	Sum	300 000 172	150 375 000

Parent company

2022	Booked value of assets set as security for book debt	2022	Group 2021
-	Assets	203 071 971	203 301 873
646 600 359	Stocks	7 000	58 238
151 034 185	Long-term receivables	1 352 636	2 487 283
25 139 839	Short-term receivables	123 241 050	111 032 565
-	Inventory	147 894 036	94 409 205
1 561 966	Bank deposits	75 372 814	21 220 261
824 336 349	Total	550 939 507	432 509 425

Note 13 Subsidiary, associated company, etc.

Company	Time aquired	Consolidated (yes/no)	Business office	Voting share	Owner share
Scanbio Marine Group AS	02.11.2011	yes	Trondheim	100 %	100 %
Scanbio Ingredients AS	02.11.2011	yes	Bjugn	100 %	100 %
Scanbio Logistics AS	31.10.2012	yes	Trondheim /Bjugn	100 %	100 %
Scanbio Denmark ApS	2021	yes	Bornholm	100 %	100 %
Scanbio Scotland Ltd	1996	yes	Aberdeen	100 %	100 %

Note 14 Bank deposit

Bank deposits, cash, etc. include restricted tax withholding funds with NOK: 15 677,-
For the Group, the amount is NOK: 3 573 884,-

The Group's liquid assets are organised in a cash pool agreement means that subsidiaries are jointly and severally liable for the withdrawals made in the cash-pool.

As of 31.12. unused creditfacility was MNOK 75.

**Note 15 Share capital and shareholder information**

The share capital of the company as of 31.12.22 consists of the following share classes:

	Number of shares	Face value	Booked value
Ordinary shares	3 000	1 040	3 120 000
Sum	3 000		3 120 000

Ownership structure

The largest shareholders in the company as of 31.12.22 were:

	Ordinary shares	Sum	Owner share	Voting share
Scanbio Marine Group Topco AS	-	3 000	100 %	100 %
Total number of shares	3 000	3 000	100 %	100 %

Note 16 Other long-term liabilities

Parent company	2022	Debt maturing more than five years after the end of the fiscal year:	2022	Group 2021
	-	Convertible loans	-	-
	-	Bonds	-	-
	33 000 000	Debt to credit institutions	33 000 000	94 625 000
	-	Other long-term liabilities	-	-
	33 000 000	Total other long-term liabilities	33 000 000	94 625 000

Note 17 Other obligations

Scanbio Marine Group Holding AS is jointly registered in VAT registered with the group companies Scanbio Ingredients AS, Scanbio Logistics AS, Scanbio Marine Group AS, parent company Scanbio Marine Group Topco AS and Scanbio JV AS. The jointly registered entities are jointly and severally liable for net VAT owed.

Note 18 Merge

Scanbio Marine Group Holding AS has merged into the wholly owned subsidiary Scanbio Marine Group Holdings (Norway) AS in 2022.

The reason for this is that the companies' boards and owners want a restructuring to simplify the group's corporate structure.

The merger has been completed with company continuity, and is assumed to be tax-free.

No remuneration is paid, cf. asl. Section 13-23, first paragraph, and thus no new shares are issued. The merger has no bearing on the exercise of shareholder rights in acquiring company.



ScanBio

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Skatteetaten

Vår dato
12.06.2023

Din/Deres dato
15.05.2023

Saksbehandler
Lars Waaltorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR551682188

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5282627

Postadresse
Postboks 9200 Grønland
0134 OSLO

SCANBIO MARINE GROUP HOLDING AS
Brattørkaia 17B
7010 TRONDHEIM

Att. John Vegard Aa

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Scanbio Marine Group Holding AS, org.nr. 928 786 757

Vi viser til deres brev mottatt 15. mai 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Scanbio Marine Group Holding 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 Scanbio Marine Group Holding 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

Scanbio Marine Group Holding AS har profesjonelle eiere og er en del av et internasjonalt konsern. Selskapet har som formål:

«Investering i fiskeindustri og fiskeforedling, herunder oppsamling og bearbeiding av fiskeavfall, enten direkte eller indirekte gjennom eierskap i andre selskaper, samt virksomhet som står i naturlig sammenheng med dette.»

Forretningspråket i konsernet er engelsk, og selskapet har utenlandske styremedlemmer.

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 profesjonelle eiere og er en del av et internasjonalt konsern. 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 Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.