



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 926 446 223  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SEAFOODCHAIN VENTURES AS  
Forretningsadresse: Prestmoen 3A  
2040 KLØFTA

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Lars Olle Stephan Nilsson  
Dato for fastsettelse av årsregnskapet: 27.06.2024

### 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, 23.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	2	40 158	64 726
<b>Sum inntekter</b>		<b>40 158</b>	<b>64 726</b>
<b>Kostnader</b>			
Other expenses	2	53 932	52 840
<b>Sum kostnader</b>		<b>53 932</b>	<b>52 840</b>
<b>Driftsresultat</b>		<b>-13 774</b>	<b>11 886</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		146	51
Other financial income		186	177
<b>Sum finansinntekter</b>		<b>332</b>	<b>228</b>
Other financial expenses			257
<b>Sum finanskostnader</b>			<b>257</b>
<b>Netto finans</b>		<b>332</b>	<b>-30</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-13 442</b>	<b>11 857</b>
Income tax expense	3		
<b>Ordinært resultat etter skattekostnad</b>		<b>-13 442</b>	<b>11 857</b>
<b>Årsresultat</b>	4	<b>-13 442</b>	<b>11 857</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-13 442</b>	<b>11 857</b>
<b>Totalresultat</b>		<b>-13 442</b>	<b>11 857</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		-13 442	11 857
<b>Sum overføringer og disponeringer</b>		<b>-13 442</b>	<b>11 857</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	3		
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	5		
<b>Sum anleggsmidler</b>		<b>0</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		25 807	124
<b>Sum fordringer</b>		<b>25 807</b>	<b>124</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		40 157	69 608
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>40 157</b>	<b>69 608</b>
<b>Sum omløpsmidler</b>		<b>65 964</b>	<b>69 732</b>
<b>SUM EIENDELER</b>		<b>65 964</b>	<b>69 732</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital		30 000	30 000
Overkurs		10 352	10 352
<b>Sum innskutt egenkapital</b>		<b>40 352</b>	<b>40 352</b>
<b>Opptjent egenkapital</b>			
Other equity	6		



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Udekket tap		54 710	41 268
<b>Sum opptjent egenkapital</b>		<b>-54 710</b>	<b>-41 268</b>
<b>Sum egenkapital</b>	4, 6, 7	<b>-14 358</b>	<b>-916</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	3		
Other provisions	2		
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	5		
Langsiktig konserngjeld	5		
Other non-current liabilities	2		
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	5	10 322	648
Tax payable	3		
Kortsiktig konserngjeld	5	70 000	70 000
<b>Sum kortsiktig gjeld</b>		<b>80 322</b>	<b>70 648</b>
<b>Sum gjeld</b>		<b>80 322</b>	<b>70 648</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>65 964</b>	<b>69 732</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 576963

#### Enheten

Organisasjonsnummer: 926 446 223  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SEAFOODCHAIN VENTURES AS  
Forretningsadresse: Fjellgata 32B  
0566 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

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

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Lars Olle Stephan Nilsson  
Dato for fastsettelse av årsregnskapet: 27.06.2024

#### Revisjon

Selskapet har besluttet at årsregnskapet  
ikke skal revideres: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

År 2023: Årsregnskap 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, 01.07.2024



Organisasjonsnr: 926 446 223  
SEAFOODCHAIN VENTURES AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	2	40 158	64 726
<b>Sum inntekter</b>		<b>40 158</b>	<b>64 726</b>
<b>Kostnader</b>			
Other expenses	2	53 932	52 840
<b>Sum kostnader</b>		<b>53 932</b>	<b>52 840</b>
<b>Driftsresultat</b>		<b>-13 774</b>	<b>11 886</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		146	51
Other financial income		186	177
<b>Sum finansinntekter</b>		<b>332</b>	<b>228</b>
Other financial expenses			257
<b>Sum finanskostnader</b>			<b>257</b>
<b>Netto finans</b>		<b>332</b>	<b>-30</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-13 442</b>	<b>11 857</b>
Income tax expense	3		
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<b>Årsresultat</b>	4	<b>-13 442</b>	<b>11 857</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-13 442</b>	<b>11 857</b>
<b>Totalresultat</b>		<b>-13 442</b>	<b>11 857</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		-13 442	11 857
<b>Sum overføringer og disponeringer</b>		<b>-13 442</b>	<b>11 857</b>



Organisasjonsnr: 926 446 223  
SEAFOODCHAIN VENTURES AS

## BALANSE

Beløp i: NOK Note 2023 2022

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel 3

##### Finansielle anleggsmidler

Lån til foretak i samme  
konsern 5

Sum anleggsmidler 0 0

#### Omløpsmidler

##### Varer

##### Fordringer

Other short-term  
receivables 25 807 124  
Sum fordringer 25 807 124

##### Bankinnskudd, kontanter og lignende

Cash and cash equivalents 40 157 69 608  
Sum bankinnskudd,  
kontanter og lignende 40 157 69 608

Sum omløpsmidler 65 964 69 732

SUM EIENDELER 65 964 69 732

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital 30 000 30 000  
Overkurs 10 352 10 352  
Sum innskutt egenkapital 40 352 40 352

##### Opptjent egenkapital

Other equity 6  
Udekket tap 54 710 41 268  
Sum opptjent egenkapital -54 710 -41 268

Sum egenkapital 4, 6, 7 -14 358 -916

#### Gjeld

##### Langsiktig gjeld

Utsatt skatt 3



Other provisions	2		
<b>Annen langsiktig gjeld</b>			
Gjeld til			
kredittinstitusjoner	5		
Langsiktig konserngjeld	5		
Other non-current liabilities	2		
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	5	10 322	648
Tax payable	3		
Kortsiktig konserngjeld	5	70 000	70 000
<b>Sum kortsiktig gjeld</b>		<b>80 322</b>	<b>70 648</b>
<b>Sum gjeld</b>		<b>80 322</b>	<b>70 648</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>65 964</b>	<b>69 732</b>



Organisasjonsnr: 926 446 223  
SEAFOODCHAIN VENTURES AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



## REVENUE STATEMENT

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue	2	40 158	64 726
<b>Total income</b>		<b>40 158</b>	<b>64 726</b>
Other expenses	2	53 932	52 840
<b>Total expenses</b>		<b>53 932</b>	<b>52 840</b>
<b>Operating profit</b>		<b>-13 774</b>	<b>11 886</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		146	51
Other financial income		186	177
Other financial expenses		0	257
<b>Net financial items</b>		<b>332</b>	<b>-30</b>
Net profit before tax		-13 442	11 857
<b>Net profit after tax</b>		<b>-13 442</b>	<b>11 857</b>
<b>Net profit or loss</b>	4	<b>-13 442</b>	<b>11 857</b>
<b>ATTRIBUTABLE TO</b>			
Loss brought forward		13 442	-11 857
<b>Total</b>		<b>-13 442</b>	<b>11 857</b>



## BALANCE SHEET

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

ASSETS	Note	2023	2022
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Other short-term receivables		25 807	124
<b>Total receivables</b>		<b>25 807</b>	<b>124</b>
Cash and cash equivalents		40 157	69 608
<b>Total current assets</b>		<b>65 964</b>	<b>69 732</b>
<b>Total assets</b>		<b>65 964</b>	<b>69 732</b>



## BALANCE SHEET

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

EQUITY AND LIABILITIES	Note	2023	2022
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital		30 000	30 000
Share premium reserve		10 352	10 352
<b>Total paid-up equity</b>		<b>40 352</b>	<b>40 352</b>
<b>RETAINED EARNINGS</b>			
Uncovered loss		-54 710	-41 268
<b>Total retained earnings</b>		<b>-54 710</b>	<b>-41 268</b>
<b>Total equity</b>	<b>4, 6, 7</b>	<b>-14 358</b>	<b>-916</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables	5	10 322	648
Liabilities to group companies	5	70 000	70 000
<b>Total current liabilities</b>		<b>80 322</b>	<b>70 648</b>
<b>Total liabilities</b>		<b>80 322</b>	<b>70 648</b>
<b>Total equity and liabilities</b>		<b>65 964</b>	<b>69 732</b>

30.04.2024

The board of Seafoodchain Ventures AS

Anna Maria Bergmans  
chairman of the board

Lars Olle Stephan Nilsson  
member of the board/General Manager

Caroline Elisabeth Ingrid Nilsson  
member of the board



## NOTES

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

### Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

### 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.

### CLASSIFICATION AND VALUATION OF CURRENT ASSETS

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

### RECEIVABLES

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



## NOTES

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

### Note 1 Management fees and services from related parties

The management consists of 4 people employed in respectively Unisot AS, Unisot Holding AS and Trenob Holding AS. Trenob Holding is the majority shareholder in Unisot Holding AS.

Unisot Holding AS owns 100% of Unisot AS, Abendum AS and SeafoodChain Ventures AS.

Services from Trenob Holding AS are invoiced to these companies.

Services invoiced from Trenob Holding AS to Seafoodchain Ventures AS 2023 (ex VAT):

Management fee	0
Accounting services	0
Marketing Services	2 700
<b>Sum services from Trenob Holding AS</b>	<b>2 700</b>

### CEO remuneration

The CEO was employed in the sister company Unisot AS, while also acting as CEO in all of the companies in the Unisot Holding AS group.

Total CEO remuneration before tax, paid from Unisot AS:

CEO remuneration 2023	From Unisot AS	Sum CEO remuneration 2023
Salary	581 765	581 765
Pension	11 340	11 340
Other remuneration	6 005	6 005
<b>Sum remuneration</b>	<b>599 110</b>	<b>599 110</b>

### Note 2 Provisions for losses on accounts receivable

We have made a provision for loss on account receivable of NOK 32 103. The provision is made based on numerous times contacting our customer to collect the payments, it seems they are in economic difficulties and unable to pay the outstanding amount. We currently assess it unlikely they will be able to pay.



## NOTES

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

### Note 3 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Result before tax	-13 442	11 857
Permanent differences	0	0
Changes in temporary differences	-25 668	0
Allocation of loss to be brought forward	0	-11 857
<b>Taxable income</b>	<b>-39 110</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	<b>2023</b>	<b>2022</b>	<b>Difference</b>
Accounts receivable	25 668	0	-25 668
<b>Total</b>	<b>25 668</b>	<b>0</b>	<b>-25 668</b>
Accumulated loss to be brought forward	-305 593	-266 483	39 110
Not included in the deferred tax calculation	279 925	266 483	-13 442
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.

### Note 4 Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Uncovered loss</b>	<b>Total equity capital</b>
As at 31.12.2022	30 000	10 352	-41 268	-916
Result of the year			-13 442	-13 442
<b>As at 31.12.2023</b>	<b>30 000</b>	<b>10 352</b>	<b>-54 710</b>	<b>-14 358</b>



## NOTES

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

### Note 5 Inter-company items between companies in the same group and related parties

	2023	2022
<b>Receivables</b>		
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Liabilities</b>		
Loan from Trenob Holding AS	70 000	70 000
Accounts Payable to Trenob Holding AS	0	188
<b>Total</b>	<b>70 000</b>	<b>70 188</b>

### Note 6 Going concern

The basis for the board's conclusion on going concern is based on current operations, creditors and increased interest for investments in the company.

The equity is negative NOK -14 358, but subordinated loans from Trenob Holding amount to NOK 70 000. Subordinated capital is therefore positive.

### Note 7 Shareholders

#### THE SHARE CAPITAL IN SEAFOODCHAIN VENTURES AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
<b>Total</b>	<b>30 000</b>		<b>30 000</b>

#### OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Unisot Holding AS	30 000	100,0	100,0



## DOCUMENT INFO

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Seafoodchain Ventures AS 10.04.24  
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zpeO5dm4mvA00Y=

Created by: Stephan Nilsson at 2024-05-28 14:02  
UTC

Email: stephan@unisot.io



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## REQUESTED ACTIONS

Name	Action	Status
Annemie Bergmans	Sign	Signed
Caroline Nilsson	Sign	Signed

## CERTIFICATE OF COMPLETION

### Signature(s):

Name	Email	IP address	Signature	Signature date	Signature id
Stephan Nilsson	stephan@unisot.io	46.15.193.97		2024-05-28 14:02 UTC	6655e40e069f64f66164c24e
<small>61d5be22f85d8f2cf599cc5c</small>					
Annemie Bergmans	annemie@unisot.io	85.166.1.227		2024-05-28 16:15 UTC	6656032f069f6459e764c2b9
<small>647733180c6157da828a6ba0</small>					



Caroline Nilsson    caroline@unisot.i  
o    85.166.1.227    *Caroline Nilsson*    2024-05-29 09:21 UTC    6656f387069  
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<b>REVENUE STATEMENT</b>			
<b>SEAFOODCHAIN VENTURES AS</b>		<b>REPORTING CURRENCY: NOK</b>	
<b>OPERATING INCOME AND OPERATING EXPENSES</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Revenue	2	40 158	64 726
<b>Total income</b>		<b>40 158</b>	<b>64 726</b>
Other expenses	2	53 932	52 840
<b>Total expenses</b>		<b>53 932</b>	<b>52 840</b>
<b>Operating profit</b>		<b>-13 774</b>	<b>11 886</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		146	51
Other financial income		186	177
Other financial expenses		0	257
<b>Net financial items</b>		<b>332</b>	<b>-30</b>
Net profit before tax		-13 442	11 857
<b>Net profit after tax</b>		<b>-13 442</b>	<b>11 857</b>
<b>Net profit or loss</b>	<b>4</b>	<b>-13 442</b>	<b>11 857</b>
<b>ATTRIBUTABLE TO</b>			
Loss brought forward		13 442	-11 857
<b>Total</b>		<b>-13 442</b>	<b>11 857</b>



**BALANCE SHEET**

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

ASSETS	Note	2023	2022
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Other short-term receivables		25 807	124
<b>Total receivables</b>		<b>25 807</b>	<b>124</b>
Cash and cash equivalents		40 157	69 608
<b>Total current assets</b>		<b>65 964</b>	<b>69 732</b>
<b>Total assets</b>		<b>65 964</b>	<b>69 732</b>



## BALANCE SHEET

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

EQUITY AND LIABILITIES	Note	2023	2022
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital		30 000	30 000
Share premium reserve		10 352	10 352
<b>Total paid-up equity</b>		<b>40 352</b>	<b>40 352</b>
<b>RETAINED EARNINGS</b>			
Uncovered loss		-54 710	-41 268
<b>Total retained earnings</b>		<b>-54 710</b>	<b>-41 268</b>
<b>Total equity</b>	<b>4, 6, 7</b>	<b>-14 358</b>	<b>-916</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables	5	10 322	648
Liabilities to group companies	5	70 000	70 000
<b>Total current liabilities</b>		<b>80 322</b>	<b>70 648</b>
<b>Total liabilities</b>		<b>80 322</b>	<b>70 648</b>
<b>Total equity and liabilities</b>		<b>65 964</b>	<b>69 732</b>

30.04.2024

The board of Seafoodchain Ventures AS

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and document ID watermark}

Anna Maria Bergmans  
chairman of the board

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see signature header page,  
and document ID watermark}

Lars Olle Stephan Nilsson  
member of the board/General Manager

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see signature header page,  
and document ID watermark}

Caroline Elisabeth Ingrid Nilsson  
member of the board



## NOTES

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

### Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

### OPERATING REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

### TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

### CLASSIFICATION AND VALUATION OF CURRENT ASSETS

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

### RECEIVABLES

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



## NOTES

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

### Note 1 Management fees and services from related parties

The management consists of 4 people employed in respectively Unisot AS, Unisot Holding AS and Trenob Holding AS. Trenob Holding is the majority shareholder in Unisot Holding AS. Unisot Holding AS owns 100% of Unisot AS, Abendum AS and SeafoodChain Ventures AS. Services from Trenob Holding AS are invoiced to these companies.

Services invoiced from Trenob Holding AS to Seafoodchain Ventures AS 2023 (ex VAT):

Management fee	0
Accounting services	0
Marketing Services	2 700
<b>Sum services from Trenob Holding AS</b>	<b>2 700</b>

### CEO remuneration

The CEO was employed in the sister company Unisot AS, while also acting as CEO in all of the companies in the Unisot Holding AS group.

Total CEO remuneration before tax, paid from Unisot AS:

CEO remuneration 2023	From Unisot AS	Sum CEO remuneration 2023
Salary	581 765	581 765
Pension	11 340	11 340
Other remuneration	6 005	6 005
<b>Sum remuneration</b>	<b>599 110</b>	<b>599 110</b>

### Note 2 Provisions for losses on accounts receivable

We have made a provision for loss on account receivable of NOK 32 103. The provision is made based on numerous times contacting our customer to collect the payments, it seems they are in economic difficulties and unable to pay the outstanding amount. We currently assess it unlikely they will be able to pay.



## NOTES

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

### Note 3 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Result before tax	-13 442	11 857
Permanent differences	0	0
Changes in temporary differences	-25 668	0
Allocation of loss to be brought forward	0	-11 857
<b>Taxable income</b>	<b>-39 110</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	<b>2023</b>	<b>2022</b>	<b>Difference</b>
Accounts receivable	25 668	0	-25 668
<b>Total</b>	<b>25 668</b>	<b>0</b>	<b>-25 668</b>
Accumulated loss to be brought forward	-305 593	-266 483	39 110
Not included in the deferred tax calculation	279 925	266 483	-13 442
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.

### Note 4 Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Uncovered loss</b>	<b>Total equity capital</b>
As at 31.12.2022	30 000	10 352	-41 268	-916
Result of the year			-13 442	-13 442
<b>As at 31.12.2023</b>	<b>30 000</b>	<b>10 352</b>	<b>-54 710</b>	<b>-14 358</b>



## NOTES

SEAFOODCHAIN VENTURES AS

REPORTING CURRENCY: NOK

### Note 5 Inter-company items between companies in the same group and related parties

	2023	2022
<b>Receivables</b>		
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Liabilities</b>		
Loan from Trenob Holding AS	70 000	70 000
Accounts Payable to Trenob Holding AS	0	188
<b>Total</b>	<b>70 000</b>	<b>70 188</b>

### Note 6 Going concern

The basis for the board's conclusion on going concern is based on current operations, creditors and increased interest for investments in the company.

The equity is negative NOK -14 358, but subordinated loans from Trenob Holding amount to NOK 70 000. Subordinated capital is therefore positive.

### Note 7 Shareholders

#### THE SHARE CAPITAL IN SEAFOODCHAIN VENTURES AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
<b>Total</b>	<b>30 000</b>		<b>30 000</b>

#### OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Unisot Holding AS	30 000	100,0	100,0