



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 926 046 209  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: THERMO FISHER SCIENTIFIC NORWAY  
SENIOR HOLDING AS  
Forretningsadresse: Ullernchausséen 52  
0379 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### 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: Petrus Thomas Andrianus Van Der Zande

Dato for fastsettelse av årsregnskapet: 09.07.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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

Brønnøysundregistrene, 19.08.2025



Brønnøysundregistrene

# Brønnøysundregistrene Årsregnskap regnskapsåret 2024 for 926046209

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Postadresse: 8910 Brønnøysund

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Organisasjonsnummer: 974 760 673



## Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	2	895 497	231 895
<b>Sum kostnader</b>		<b>895 497</b>	<b>231 895</b>
<b>Driftsresultat</b>		<b>-895 497</b>	<b>-231 895</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt		7 922 416	
<b>Sum finansinntekter</b>		<b>7 922 416</b>	
Annen finanskostnad		17 585 906	8 119
<b>Sum finanskostnader</b>		<b>17 585 906</b>	<b>8 119</b>
<b>Netto finans</b>		<b>-9 663 490</b>	<b>-8 119</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-10 558 987</b>	<b>-240 014</b>
Skattekostnad på ordinært resultat	3	36 861	-26 733
<b>Ordinært resultat etter skattekostnad</b>		<b>-10 595 848</b>	<b>-213 281</b>
<b>Årsresultat</b>	3	<b>-10 595 848</b>	<b>-213 281</b>
<b>Overføringer og disponeringer</b>			
Udekket tap	4	-10 595 847	-213 281
<b>Sum overføringer og disponeringer</b>		<b>-10 595 847</b>	<b>-213 281</b>



## Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer	5	2 195 228 593	2 365 954 207
<b>Sum fordringer</b>		<b>2 195 228 593</b>	<b>2 365 954 207</b>
Sum omløpsmidler		2 195 228 593	2 365 954 207
<b>SUM EIENDELER</b>		<b>2 195 228 593</b>	<b>2 365 954 207</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital	4, 7	30 000	30 000
Annen innskutt egenkapital	4	1 337 021 489	1 268 390 815
<b>Sum innskutt egenkapital</b>		<b>1 337 051 489</b>	<b>1 268 420 815</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	4	-10 935 230	-339 383
<b>Sum opptjent egenkapital</b>		<b>-10 935 230</b>	<b>-339 383</b>
Sum egenkapital		1 326 116 259	1 268 081 432
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Betalbar skatt	3	868 610 996	520 447 626



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Annen kortsiktig gjeld	5	501 338	577 371 683
<b>Sum kortsiktig gjeld</b>		<b>869 112 334</b>	<b>1 097 819 309</b>
<b>Sum gjeld</b>		<b>869 112 334</b>	<b>1 097 819 309</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>2 195 228 593</b>	<b>2 365 900 741</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 744174

#### Enheten

Organisasjonsnummer: 926 046 209  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: THERMO FISHER SCIENTIFIC NORWAY  
SENIOR HOLDING AS  
Forretningsadresse: Ullernchausséen 52  
0379 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

#### 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: Petrus Thomas Andrianus Van Der Zande  
Dato for fastsettelse av årsregnskapet: 09.07.2025

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja

#### Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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

Brønnøysundregistrene, 18.08.2025



Organisasjonsnr: 926 046 209  
THERMO FISHER SCIENTIFIC NORWAY  
SENIOR HOLDING AS

## RESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	2	895 497	231 895
<b>Sum kostnader</b>		<b>895 497</b>	<b>231 895</b>
<b>Driftsresultat</b>		<b>-895 497</b>	<b>-231 895</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt		7 922 416	
<b>Sum finansinntekter</b>		<b>7 922 416</b>	
Annen finanskostnad		17 585 906	8 119
<b>Sum finanskostnader</b>		<b>17 585 906</b>	<b>8 119</b>
<b>Netto finans</b>		<b>-9 663 490</b>	<b>-8 119</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-10 558 987</b>	<b>-240 014</b>
Skattekostnad på ordinært resultat	3	36 861	-26 733
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<b>Overføringer og disponeringer</b>			
Udekket tap	4	-10 595 847	-213 281
<b>Sum overføringer og disponeringer</b>		<b>-10 595 847</b>	<b>-213 281</b>



Organisasjonsnr: 926 046 209  
THERMO FISHER SCIENTIFIC NORWAY  
SENIOR HOLDING AS

## BALANSE

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer	5	2 195 228 593	2 365 954 207
Sum fordringer		2 195 228 593	2 365 954 207
Sum omløpsmidler		2 195 228 593	2 365 954 207
<b>SUM EIENDELER</b>		<b>2 195 228 593</b>	<b>2 365 954 207</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital	4, 7	30 000	30 000
Annen innskutt egenkapital	4	1 337 021 489	1 268 390 815
Sum innskutt egenkapital		1 337 051 489	1 268 420 815
<b>Opptjent egenkapital</b>			
Annen egenkapital	4	-10 935 230	-339 383
Sum opptjent egenkapital		-10 935 230	-339 383
Sum egenkapital		1 326 116 259	1 268 081 432
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Betalbar skatt	3	868 610 996	520 447 626
Annen kortsiktig gjeld	5	501 338	577 371 683
Sum kortsiktig gjeld		869 112 334	1 097 819 309
Sum gjeld		869 112 334	1 097 819 309
<b>SUM EGENKAPITAL OG GJELD</b>		<b>2 195 228 593</b>	<b>2 365 900 741</b>



Organisasjonsnr: 926 046 209  
THERMO FISHER SCIENTIFIC NORWAY  
SENIOR HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
7

#### Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinary shares	30000.00	1.00	30000.00
<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
CHK Holdings Inc.	30000.00	100.00%	Ordinary shares
<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	30000.00	100.00%	

The ultimate parent is Thermo Fisher Scientific Inc. registered address: C/O Capitol Corporate Services Inc., 108 Lakeland Ave Dover, Delaware 19901.

Note  
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#### Lønn og ytelser

The total number of employees in the company during the year:0 (2023:0)

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

Note

#### Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00



Omløpsmidler                      Startdato    Sluttdato    Endring

Skattemessig fremf.undersk. Startdato    Sluttdato    Endring

Kortsiktig gjeld                      Startdato    Sluttdato    Endring



Our date  
02.06.2024

800 80 000  
skatteetaten.no

Org. nr:  
974761076

Your date

Your reference

Our reference  
2024/5229476

Case officer  
Robin Ingebrigtsen

Telephone  
+4799778267

Postal address  
P.O. Box 9200 Grønland  
0134 Oslo

THERMO FISHER SCIENTIFIC NORWAY SENIOR  
HOLDING AS

Callers from abroad, please call +47 22 07 70 00

c/o Life Technologies, Postboks 114 Smestad  
0309 OSLO  
Norge

## Permission to prepare the annual accounts and directors' report in English Language

With reference to your letter dated 13th of May 2024 with respect to the above matter regarding Thermo Fischer Scientific Norway Senior Holding AS.

Based on a total evaluation, the view of the tax office is that Thermo Fischer Scientific Norway Senior Holding AS (org.nr. 926 046 209) may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

### Background

The following is sited from the companys application:

[...]

*Reference is made to the Norwegian Accounting Act § 3-4, 3rd paragraph, where it is stated that the authorities may, by issuing regulations or arriving at an individual decision, decide that the annual accounts and/or annual report may be in another language than Norwegian. Skatteetaten has the authority to arrive at such individual decision.*

*Thermo Fischer Scientific Norway Senior Holding AS (hereinafter; the "Company"), owned by CHK Holdings Inc., is an indirect subsidiary of Thermo Fisher Scientific Inc, based in the United States of America and also listed on NYSE. The Company is a*



*holding and investment company and is part of the global Thermo Fischer group which operates within the biotechnology market. English is the commonly used language within this industry and within the structure of which the Company is part, the international intercompany communication is in English. All investors and owners are proficient in English.*

*Two out of three board members are not Norwegian citizens and do not have any knowledge of the Norwegian language. The translation to Norwegian requires significant time and effort, and in addition the translation itself could lead to unnecessary misunderstandings. The annual accounts and the annual report therefore must be prepared and reviewed by the board of directors in English.*

[...]

#### **Permission to make the annual accounts and the directors' report in Norway in English language**

According to the Norwegian Accounting Act § 3-4, third paragraph shall *"the directors' report and annual accounts ... be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language"*.

Ot. prp. nr. 42 (1997-1998) states the following about the purpose of the Accounting Act, refer section 1.1:

*"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information."*

Hence, one of the main aims of the Accounting Act is to contribute to *"informative accounts for different users of accounts"*. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors' report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.



As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company use English as working language. The group management as well as the board of directors have members that are non-Norwegian speaking. The company is operating in an industry of international character. It is the tax office view that the aforementioned circumstances in this case are sufficient for an exemption to be given.

Please state "our reference" (see above) in all written communication with the Norwegian Tax Authorities.

Best regards

Magrit Kilen Støbner  
Assistant director  
Innsats, storbedrift  
Tax Administration Norway

Robin Ingebrigtsen

*This document has been electronically approved and therefore has no handwritten signatures.*



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**Thermo Fisher Scientific Norway Senior Holding AS**

**Org.num: 926 046 209**

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## **Annual report 2024**

### **Annual accounts**

- Income statement**
- Balance sheet**
- Notes**



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## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

### Income statement

	Note	2024	2023
<b>Operating expenses</b>			
Other operating expenses		895 496	231 895
Operating result		<u>-895 496</u>	<u>-231 895</u>
<b>Financial income and expenses</b>			
Other financial income		7 922 416	0
Other financial expenses		<u>17 585 906</u>	<u>8 119</u>
Net financial items		<u>-9 663 490</u>	<u>-8 119</u>
Ordinary result before tax		<u>-10 558 986</u>	<u>-240 014</u>
Tax on ordinary result	3	<u>36,861</u>	<u>-26 733</u>
<b>Net profit or loss for the year</b>		<u>-10 595 847</u>	<u>-213 281</u>
<b>Allocated as follows</b>			
Uncovered losses	4	-10 595 847	-213 281



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## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

### Balance sheet as of December 31

	Note	2024	2023
<b>Current assets</b>			
<i>Receivables</i>			
Other receivables	5	<u>2 195 228 593</u>	<u>2 365 954 207</u>
Total accounts receivables		<u>2 195 228 593</u>	<u>2 365 954 207</u>
Total current assets		<u>2 195 228 593</u>	<u>2 365 954 207</u>
Total assets		<u>2 195 228 593</u>	<u>2 365 954 207</u>



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## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

### Balance sheet as of December 31

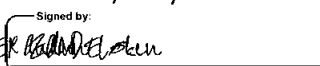
	Note	2024	2023
<b>Equity</b>			
<i>Paid-in capital</i>			
Share capital	4,7	30 000	30 000
Other paid-in capital	4	1 337 021 489	1 268 444 281
Total paid-in capital		<u>1 337 051 489</u>	<u>1 268 474 281</u>
<i>Retained earnings</i>			
Uncovered losses	4	-10 935 230	-339 383
Total equity		<u>1 326 116 259</u>	<u>1 268 134 898</u>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Tax payable	3	868 610 996	520 447 626
Other short-term liabilities		501 338	577 371 683
Total current liabilities		<u>869 112 334</u>	<u>1 097 819 309</u>
Total liabilities		<u>869 112 334</u>	<u>1 097 819 309</u>
Total equity and liabilities		<u>2 195 228 593</u>	<u>2 365 954 207</u>

Oslo, 9 July 2025

DocuSigned by:  
  
PETRUS THOMAS ADRIANUS VAN DER ZANDE  
2449E2F40568D...

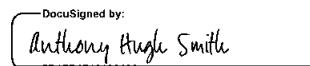
Petrus Thomas Adrianus Van  
Der Zande

Styrets leder/ Chairman

Signed by:  
  
7CFFE12CB47A41C...

Audun Løken

Styremedlem og Daglig leder/  
Board member and  
Managing director

DocuSigned by:  
  
ANTHONY HUGH SMITH  
8D7F84F13123496...

Anthony Hugh Smith

Styremedlem/ Board  
member



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## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

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### Notes to the accounts for 2024

#### Note - 1 Accounting Principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway for smaller entities.

##### *Balance sheet classification*

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

##### *Trade and other receivables*

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

##### *Foreign currency translation*

Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into NOK using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into NOK using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

##### *Income tax*

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.



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## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

### Notes to the accounts for 2024

#### Note 2 – Payroll expenses, number of employees and loans to employees

The total number of employees in the company during the year: 0 (2023: 0)

#### Note 3 - Income taxes

<i>Tax base estimation</i>	2024	2023
Ordinary result before tax	-10 558 986	-240 014
Permanent difference regarding interest expense on taxes	10 435 035	0
Change in temporary differences	291 500	118 500
Received group contribution	1 703 304 113	1 321 394 862
Taxable income	1 703 471 662	1 321 273 348

#### *Tax on ordinary result*

Tax payable	374 763 766	290 680 137
Tax effect of group contribution	-374.726.905	-290 706 870
Tax on ordinary result	36 861	-26 733

#### *Tax payable*

Payable taxes 2022	0	229 767 489
Payable taxes 2023	304 847 230	290 680 137
Payable taxes 2024	374 763 766	0
Withholding tax on dividend	189 000 000	0
Total tax payable	868 610 996	520 447 626

#### Note 4 - Owners equity

	Share capital	Other paid-in capital	Uncovered losses	Total
Owners equity 01.01.	30 000	1 268 444 281	-339 383	1 268 134 898
Profit for the year	0	0	-10 595 847	-10 595 847
Dividend	0	-1 260 000 000	0	-1 260 000 000
Received group contribution	0	1 328 577 208	0	1 328 577 208
Owners equity 31.12.	30 000	1 337 021 489	-10 935 230	1 326 116 259

The board decided on December 20, 2024, to distribute a dividend of NOK 1 260 000 000 to the shareholder.

The company will withhold taxes (15%) on the dividend amounts distributed to its shareholders in compliance with relevant tax laws and regulations. The company is responsible for filing the appropriate withholding tax returns and ensures that all payments related to the withheld taxes are made promptly and within the required deadlines.



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## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

### Notes to the accounts for 2024

#### Note 5 – Other receivables

	2024	2023
IC receivable Life Technologies AS -Group contribution	1 703 304 113	2 365 954 207
IC receivable Life Technologies Finance Limited - In House Bank account	490 339 987	0
Other receivables – withholding tax	1 584 493	0
Total intercompany payables	<u>2 195 228 593</u>	<u>2 365 954 207</u>

The management company Life Technologies Finance Limited, shall effect quarterly the calculation for distributions of debit interest or credit interest at rate of NIBORSN minus 0.5% (deposit) respectively NIBORSN plus 1.25% (overdraft) among the parties and settle this accordingly on the In House Bank accounts of the participant with the management company. It is repayable on demand and unsecured.

The receivable from Life Technologies AS is unsecured and interest free.

#### Note 6 – Other short-term liabilities

	2024	2023
Other short term payables	490 763	0
IC payable Thermo Fisher Scientific Inc	10 575	0
IC payable Life Technologies Finance Limited - In House Bank account	0	253 183
IC payable CHK Holdings Inc	0	577 000 000
Total intercompany payables	<u>501 338</u>	<u>577 253 183</u>

The IC payables to Thermo Fisher Scientific Inc and CHK Holdings Inc are unsecured and interest free.

#### Note 7 - Equity

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	30 000	1	30 000

Shareholders per 31.12:

	Ordinary shares	A-shares	Ownership share	Voting rights
CHK Holdings Inc.	30 000	0	100 %	100 %

The ultimate parent is Thermo Fisher Scientific Inc. registered address: C/O Capitol Corporate Services Inc., 108 Lakeland Ave Dover, Delaware 19901.



To the General Meeting of Thermo Fisher Scientific Norway Senior Holding AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Thermo Fisher Scientific Norway Senior Holding AS (the Company), which comprise the balance sheet as at 31 December 2024, the income 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, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance 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 Matters

The Company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

### Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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

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

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Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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/revisionsberetninger>

Oslo, 9 July 2025

**PricewaterhouseCoopers AS**

Sjur Holseter

State Authorised Public Accountant



## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

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### Notes to the accounts for 2024

#### Note - 1 Accounting Principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway for smaller entities.

##### *Balance sheet classification*

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

##### *Trade and other receivables*

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

##### *Foreign currency translation*

Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into NOK using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into NOK using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

##### *Income tax*

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.



## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

### Notes to the accounts for 2024

#### Note 2 - Payroll expenses, number of employees and loans to employees and auditor's fee

The total number of employees in the company during the year:0 (2023:0)

#### Management remuneration

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

#### Note 3 - Income taxes

<i>Tax base estimation</i>	<b>2024</b>	<b>2023</b>
Ordinary result before tax	-10 558 986	-240 014
Permanent difference regarding interest expense on taxes	10 435 035	0
Change in temporary differences	291 500	118 500
Received group contribution	1 703 304 113	1 321 394 862
Taxable income	<u>1 703 471 662</u>	<u>1 321 273 348</u>
Tax payable	374 763 766	290 680 137
Tax effect of group contribution	<u>-374 726 905</u>	<u>-290 706 870</u>
Tax on ordinary result	<u>36 861</u>	<u>-26 733</u>
<i>Tax payable</i>	<b>2024</b>	<b>2023</b>
Payable taxes 2022		229 767 489
Payable taxes 2023	304 847 230	290 680 137
Payable taxes 2024	374 763 766	0
Withholding tax on dividend	189 000 000	0
Total tax payable	<u>868 610 996</u>	<u>520 447 626</u>



## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

### Notes to the accounts for 2024

#### Note 4 - Owners equity

	Share capital	Other paid-in capital	Uncovered losses	Total
Owners equity 01.01.	30 000	1 268 444 281	-339 383	1 268 134 898
Profit for the year	0	0	-10 595 847	-10 595 847
Dividend	0	-1 260 000 000	0	-1 260 000 000
Received group contribution	0	1 328 577 208	0	1 328 577 208
Owners equity 31.12.	30 000	1 337 021 489	-10 935 230	1 326 116 259

The board decided on December 20, 2024, to distribute a dividend of NOK 1 260 000 000 to the shareholder.

The company will withhold taxes (15%) on the dividend amounts distributed to its shareholders in compliance with relevant tax laws and regulations. The company is responsible for filing the appropriate withholding tax returns and ensures that all payments related to the withheld taxes are made promptly and within the required deadlines.



## Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

### Notes to the accounts for 2024

#### Note 5 - Other receivables

	2024	2023
IC receivable Life Technologies AS -Group contribution	1 703 304 113	2 365 954 207
IC receivable Life Technologies Finance Limited - In House Bank account	490 339 987	0
Other receivables – withholding tax	1 584 493	0
Total intercompany receivables	<u>2 195 228 593</u>	<u>2 365 954 207</u>

#### Note 6 - Debts and receivables

	2024
Other short term payables	490 763
IC payable Thermo Fisher Scientific Inc	10 575
Total	<u>501 338</u>

#### Note 7 - Equity

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	30 000	1	30 000

Shareholders per 31.12:

	Ordinary shares	A-shares	Ownership share	Voting rights
CHK Holdings Inc.	30 000	0	100 %	100 %

The ultimate parent is Thermo Fisher Scientific Inc. registered address: C/O Capitol Corporate Services Inc., 108 Lakeland Ave Dover, Delaware 19901.