



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	928 515 184
Organisasjonsform:	Norskreg. utenlandsk foretak
Foretaksnavn:	SK ECOPLANT NUF
Forretningsadresse:	Valaskiftet 6 5355 KNARREVIK

Regnskapsår

Årsregnskapets periode:	01.01.2024 - 31.12.2024
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Konsern

Morselskap i konsern:	Nei
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Regnskapsregler

Regler for små foretak benyttet:	Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet:	Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Jong Myeong Seo
Dato for fastsettelse av årsregnskapet:	04.07.2025

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, 29.08.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1, 2	41 902 406	30 130 940
Sum inntekter		41 902 406	30 130 940
Kostnader			
Personnel expenses	3	34 988 638	37 409 765
Other expenses	3	9 028 766	5 626 437
Sum kostnader		44 017 404	43 036 202
Driftsresultat		-2 114 998	-12 905 262
Finansinntekter og finanskostnader			
Income from associated companies	2	53 694 039	
Sum finansinntekter		53 694 039	
Netto finans		53 694 039	
Resultat før skattekostnad		51 579 041	-12 905 262
Income tax expense	4		
Årsresultat	5	51 579 041	-12 905 262
Årsresultat etter minoritetsinteresser		51 579 041	-12 905 262
Totalresultat		51 579 041	-12 905 262
Overføringer og disponeringer			
Avgitt konsernbidrag		53 694 039	
Branch equity		-2 114 998	-12 905 262
Sum overføringer og disponeringer		51 579 041	-12 905 262



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Finansielle anleggsmidler			
Other long-term receivables	6	634 800	457 800
Sum finansielle anleggsmidler		634 800	457 800
Sum anleggsmidler		634 800	457 800
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	2	3 795 652	959 795
Other short-term receivables	6	222 356	709 219
Sum fordringer	6	4 018 009	1 669 014
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	7	4 281 045	1 048 497
Sum bankinnskudd, kontanter og lignende		4 281 045	1 048 497
Sum omløpsmidler		8 299 054	2 717 510
SUM EIENDELER		8 933 854	3 175 310
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Opptjent egenkapital			
Branch equity		5 259 765	-443 803
Result brought forward (aut)			



Balanse

Beløp i: NOK	Note	2024	2023
Sum opptjent egenkapital		5 259 765	-443 803
Sum egenkapital	5	5 259 765	-443 803
Gjeld			
Langsiktig gjeld			
Pensjonsforpliktelser			19 987
Utsatt skatt	4		
Sum avsetninger for forpliktelser			19 987
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	6		
Langsiktig konserngjeld	6		
Sum langsiktig gjeld		0	19 987
Kortsiktig gjeld			
Leverandørgjeld		2 693 635	3 603 260
Tax payable	4		
Public duties payable		725 931	-22 613
Other current liabilities		254 523	18 479
Sum kortsiktig gjeld		3 674 089	3 599 126
Sum gjeld		3 674 089	3 619 113
SUM EGENKAPITAL OG GJELD		8 933 854	3 175 310



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 751972

Enheten

Organisasjonsnummer: 928 515 184
Organisasjonsform: Norskreg. utenlandsk foretak
Foretaksnavn: SK ECOPLANT NUF
Forretningsadresse: Valaskiftet 6
5355 KNARREVIK

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jong Myeong Seo
Dato for fastsettelse av årsregnskapet: 04.07.2025

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 28.08.2025



Organisasjonsnr: 928 515 184
SK ECOPLANT NUF

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
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Organisasjonsnr: 928 515 184
SK ECOPLANT NUF

BALANSE

Beløp i: NOK	Note	2024	2023
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Varer			
Fordringer			
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Result brought forward (aut)			
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Sum egenkapital	5	5 259 765	-443 803
Gjeld			
Langsiktig gjeld			
Pensjonsforpliktelser			19 987



Utsatt skatt	4		
Sum avsetninger for forpliktelser			19 987
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	6		
Langsiktig konserngjeld	6		
Sum langsiktig gjeld		0	19 987
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SUM EGENKAPITAL OG GJELD		8 933 854	3 175 310



Organisasjonsnr: 928 515 184
SK ECOPLANT NUF

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
11.00

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.



SK ecoplant NUF

Management Report 2024

SK ecoplant NUF (hereinafter referred to as "the Company"), Org. no. 928 515 184, addressed in Valaskiftet 6 5355 Knarrevik, Øygarden, established on 21 January 2022, is a branch of foreign company, to participate in the Sotra Link project in Bergen, Norway.

Sotra Link Project

The Sotra Link project is a PPP (Public-Private-Partnership) contract, which has a value of 19.8 billion NOK, awarded to Sotra Link AS, also is the largest single contract entered into by Statens Vegvesen. Sotra Link AS will finance, design, build, operate and maintain the road system for 25 years.

Description of the project:

This project includes the construction of 9.4 km four-lane road from the intersection with fv.562 at Storavatnet in Bergen to the junction with fv.561 at Koltveit in Øygarden municipality. About 4.6 km goes in a tunnel. The project includes a new four-lane bridge of about 900 meters, with a separate pedestrian and bicycle path. Three smaller bridges are also included in the project.

Total value of the project:

(Value NOK/million)

Contractual value of the project to be completed by the middle of 2028 is 12 343 with contractual changes occurred since the award includes Price Index Adjustment 748, Change Orders Approved 30.

Guarantees: active / passive:

N/A

Purpose

The purpose of this Management Report is to deliver useful information to the users of the financial information.

Comments related to the financial statements

The financial statements have been prepared in accordance with simplified IFRS and interpretations laid down by the International Accounting Standards Board (IASB), in accordance with the Accounting Act § 3-9, 5th paragraph and associated regulations, referred to as simplified IFRS.

The Management Report is of the opinion that the annual financial statements provide an accurate and a true and fair view of the financial results for 2024 and financial position as of 31ST December 2024.

According to section 3-3 of the Norwegian Accounting Act, the Management Report confirms that the financial statements have been prepared on the assumption of going concern. This assumption is based on the profit forecast for the Sotra Link project.

As a contractor in a construction project, the company uses the principle of the percentage of completion method, based on the estimated final profit. The percentage of completion is calculated by the ratio of accumulated cost to total projected costs of the contract. At year end the percentage of completion was 36%.



Sotra Link Construction JV ANS is a general partnership company with the Company, FCC Construcccion Sucrusal Noruega and Webuild S.p.A Norway Branch as partners. The Sotra Link Construction JV ANS is not taxable, and the tax base is taxable in each of the partners where the result after tax will be allocated to equity.

Equity

The Company is a branch of a foreign company and does not have capital requirements. Equity is made up of the retained earnings.

Risk and Uncertainty Factors

The Company has a thorough risk management and internal control structure, whose purpose is to systematically identify, assess, communicate, and manage risks throughout the organization.

Operating Risks: The Company has a low operating risk because a major operation in Norway for the Company is hiring out personnel to the Sotra Link Construction JV ANS. The Company has a fixed rate of hiring-out with the Sotra Link Construction JV ANS and the payment term is 1 month from invoicing, which is stable throughout a year.

Currency Risks: The Company is exposed to exchange rate changes between Euro and Norwegian Kroner. At 31ST December 2024, the Company has no currency derivatives.

Credit Risks: Considered as very rare due to the fact of having a customer with which the Company has a close relationship and even under bad situation, the Company's HQ is backing it.

Reporting Risks: The Company's recognition of revenue and expense is straightforward, which means the Company has low risk of reporting.

Future challenges

N/A

Equality and Anti-Discrimination policy

We place an emphasis on the equality and anti-discrimination with our our code of ethics, and every new employee join, they are provided the code of ethics and fully understand our core value in the workplace.

Employees

The total number of employees workers at end of year 2024 were 13.

Gender distribution is 100% male.

Occupational Health and Safety

The Sotra Link project objective is no harm to people on the site and to the community. To achieve this, the client and the Company have established stringent safety guidelines and standards. On the construction site all measures are made to ensure a safe working environment.

During 2024, employees and workers have reported zero incident.

Environmental report

The Management is of the opinion that The Company operates within the environmental laws of Norway.



Due dilligence assessment

N/A

Øygarden, 04.07.2024

SK Ecoplant

SEO, Jong Myeong
General Manager

Penneo Dokumentnøkkel: 7D18F-Z7P1MY-Q6L8C-XFC6D-84TX4-OXYQW



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Seo, Jong Myeong

General manager

På vegne av: Sk Ecoplant NUF

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2025-07-04 10:29:42 UTC



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N-5822 Bergen

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To the General Meeting of SK Ecoplant

Independent Auditor's Report

Opinion

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

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act.

Basis for Opinion

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

Other Information

The Board of Directors and the Managing Director (management) are responsible for the other information accompanying the financial statements. 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 other information accompanying the financial statements.

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

Responsibilities of Management for the Financial Statements

Offices in:

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bode	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Straume	

Penn eo Dokumentnøkkel: DRB3W-7GY9U-75441-ACK9Z-F2BSK-SJW7H



Management is responsible for the preparation of financial statements that give a true and fair view in accordance with simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9, 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 and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Bergen

KPMG AS

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Knut Olav Karlsen
State Authorised Public Accountant
(This document is signed electronically)

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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Karlsen, Knut Olav

Partner

På vegne av: KPMG AS

Serienummer: no_bankid:9578-5993-4-2537194

IP: 80.232.xxx.xxx

2025-07-07 06:54:32 UTC



Karlsen, Knut Olav

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: no_bankid:9578-5993-4-2537194

IP: 80.232.xxx.xxx

2025-07-07 06:54:32 UTC



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Annual Report 2024

Sk Ecoplant

Statement of comprehensive income
Statement of financial position
Statement of cash flow
Notes to the financial statements

Penneo Dokumentnr.økket: ZH60T-XWBFI-EH4UQ-L709X-COUD3-CCGCA

Org.no.: 928 515 184



Statement of comprehensive income

Sk Ecoplant

Operating income and operating expenses	Note	2024	2023
Revenue	1, 2	41 902 406	30 130 940
Total income		41 902 406	30 130 940
Personnel expenses	3	34 988 638	37 409 765
Other expenses	3	9 028 766	5 626 437
Total expenses		44 017 404	43 036 202
Operating profit		-2 114 998	-12 905 262
Financial income and expenses			
Income from associated companies	2	53 694 039	0
Net financial items		53 694 039	0
Net profit before tax		51 579 041	-12 905 262
Net profit or loss	5	51 579 041	-12 905 262
Other comprehensive income		0	0
Total comprehensive income		51 579 041	-12 905 262
Attributable to			
Intra-group contribution given		53 694 039	0
Branch equity		-2 114 998	-12 905 262
Total		51 579 041	-12 905 262

Penneo Dokumentnøkkel: ZH60T-XWBF-EH4UQ-L709X-COUD3-CCGCA

Sk Ecoplant

Side 2



Statement of financial position

Sk Ecoplant

Assets	Note	2024	2023
Non-current assets			
Non-current financial assets			
Other long-term receivables	6	634 800	457 800
Total non-current financial assets		634 800	457 800
Total non-current assets		634 800	457 800
Current assets			
Debtors			
Accounts receivables	2	3 795 652	959 795
Other short-term receivables	6	222 356	709 219
Total receivables	6	4 018 009	1 669 014
Cash and cash equivalents	7	4 281 045	1 048 497
Total current assets		8 299 054	2 717 510
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Penneo Dokumentnr.økket: ZH60T-XWBFI-EH4UQ-L709X-C0UD3-CCGCA



Statement of financial position

Sk Ecoplant

Equity and liabilities	Note	2024	2023
Equity			
Branch equity		5 259 765	-443 803
Total retained earnings		5 259 765	-443 803
Total equity	5	5 259 765	-443 803
Liabilities			
Employee benefit obligations		0	19 987
Current liabilities			
Trade payables		2 693 635	3 603 260
Public duties payable		725 931	-22 613
Other current liabilities		254 523	18 479
Total current liabilities		3 674 089	3 599 126
Total liabilities		3 674 089	3 619 113
Total equity and liabilities		8 933 854	3 175 310

The board of Sk Ecoplant

Jong Myeong Seo
general Manager

Penneo Dokumentnøkkel: ZH60T-XWBF-EH4UQ-L709X-COUD3-CCGCA



Cash flow statement

	Sk Ecoplant			
		Note		
			2024	2023
Cash flows from operating activities				
Profit/loss before tax			51 579 041	-12 905 262
Taxation paid			0	6 176 672
Change in accounts receivable			-2 835 858	56 057 748
Change in accounts payable			-909 625	1 214 923
Change in other accrual items			1 274 464	-22 063 188
Net cash flows from operating activities			49 108 022	16 127 550
Cash flows from financing activities				
Contributions from owner			7 818 101	-15 911 686
Payment of Group contributions			53 694 039	0
Net cash flows from financing activities			-45 875 938	-15 911 686
Effect of exchange rate fluctuations on cash and cash e			464	32 686
Net change in cash and cash equivalents			3 232 549	248 550
Cash and cash equivalents at the start of the period			1 048 497	799 945
Cash and cash equivalents at the end of the period			4 281 046	1 048 495

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Accounting principles

SK Ecoplant is a Norwegian branch of the company SK Ekoplant Co., Ltd., based in South Korea with business address 19, Yulgok-ro 2-gil, Jbngno-gu KR-03143 SEOUL. The company is a participant in the joint venture Sotra Link Construction JV ANS, with a percentage of participation of 30%.

The annual financial statements have been prepared in compliance with simplified IFRS and interpretation laid down by the International Accounting Standards Board (IASB), in accordance with the Accounting Act § 3-9 5th paragraph and associated regulations, referred to as simplified IFRS.

Revenues

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

Tax

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

The taxable profit/loss of the joint venture in which the company participates is included in the company's taxable profit/loss.

Classification and valuation of current assets

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

joint ventures

Investments in joint ventures are valued using the cost method in the company accounts. The investment is valued at acquisition cost unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends and other distributions from the joint venture are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ distributions exceed the share of profits earned after the date of acquisition, the excess amount represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

Cash flow statement

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



Note 1 Operating income

	2024	2023
By business area		
Delivery of services	41 902 406	30 130 940
Total	41 902 406	30 130 940
Geographic breakdown		
Norway	41 902 406	30 130 940
Total	41 902 406	30 130 940

Note 2 Investment in Joint Venture

SK Ecoplant is a participant in the Joint Venture of Sotra Link Construction JV ANS, with a percentage of participation of 30%. The investment is presented according to the cost method, with an acquisition cost of NOK 0.

Sotra Link Construction JV ANS	2024	2023
Net profit or loss	205 652 356	109 832 167
Total equity	205 652 356	109 832 167

Transactions with Sotra Link Construction JV ANS	2024	2023
Sales	37 433 928	27 749 830
Distribution	53 694 039	0
Trade receivables at year end	3 795 652	0



Note 3 Salary costs and benefits, remuneration to the chief executive, board and auditor

SALARY COSTS

	2024	2023
Salaries	26 663 887	27 106 308
Employment tax	3 574 058	5 718 801
Pension costs	1 104 673	894 780
Other benefits	3 646 020	3 689 876
Total	34 988 638	37 409 765

In 2024 the company had 13 employees.

PENSION LIABILITIES

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

REM UNERATION TO LEADING PERSONNEL

	Chief Executive
Salaries	1 513 649
Other remuneration	1 936 250
Total	3 449 899

Leading personnel don't have any agreement on bonus or share based payment.

AUDITOR

Audit fees expensed for 2024 amount to NOK 190 000 ex. vat.



Note 4 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/ loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/ loss	0	0
Taxable income:		
Result before tax	51 579 041	-12 905 262
Permanent differences	-199 700 822	-80 187 076
Taxable income	-148 121 781	-93 092 338
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2024	2023	Difference
Accumulated loss to be brought forward	-241 214 119	-93 092 338	148 121 781
Not included in the deferred tax calculation	241 214 119	93 092 338	-148 121 781
Deferred tax assets (22 %)	0	0	0

Note 5 Equity capital

	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2023	-9 769 899	9 326 096	-443 803
Result of the year		51 579 041	51 579 041
Distribution to parent company		-53 694 039	-53 694 039
Group contributions received	7 818 566		7 818 566
Pr 31.12.2024	-1 951 333	7 211 098	5 259 765

Note 6 Receivables and liabilities

	2024	2023
Other short-term receivables	4 018 009	1 669 014
Other long-term receivables	634 800	457 800
Total	4 652 809	2 126 814

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Note 7 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 0.

8 Guarantees

Sotra Link Construction JV ANS has submitted a performance bond of 10 % of the contract value, amounting to NOK 1 234 315 725 to their customer, Sotra Link AS. The performance bond is counter guaranteed by the JV partners according to their degree of participation. As a result, SK Ecoplant is liable to 30 % of the guarantee.



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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Seo, Jong Myeong

General manager

På vegne av: Sk Ecoplant NUF

Serienummer: no_bankid:9578-5998-4-4984769

IP: 209.206.xxx.xxx

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Skatteetaten

Vår dato 16.05.2023	Din/Deres dato 30.03.2023	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR544891173	Telefon 90833418
Org.nr 974761076	Vår referanse 2023/5228787	Postadresse Postboks 9200 Grønland 0134 OSLO

SK ECOPLANT
c/o Sotra Link Construction JV ANS, Valaskiftet 6
5355 KNARREVIK

Att. Hallvard Lomheim Døssland

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for SK Ecoplant, org.nr. 928 515 184

Vi viser til deres brev av 30. mars 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for SK Ecoplant.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering SK Ecoplant 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

SK Ecoplant er en norsk filial av et utenlandsk selskap. Selskapet skal være deltaker i et ansvarlig selskap som skal utføre design- og anleggsarbeid i forbindelse med bygging av RV 555 – Sotra Connection. Daglig leder i selskapet er utenlandsk, og arbeidsspråket i selskapet er engelsk.

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 er en norsk filial av et utenlandsk selskap. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

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