Brønnøysundregistrene

ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	926 448 978
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	M3BS BIDCO AS
Forretningsadresse:	c/o Bliksund AS Jon Lilletuns vei 7 4879 GRIMSTAD

Regnskapsår

Årsregnskapets periode:	01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	Roald Gerhard Hunvik
Dato for fastsettelse av årsregnskapet:	30.06.2025

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, 06.07.2025

Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	1		
Other expenses		360 019	236 827
Sum kostnader		**360 019**	**236 827**
Driftsresultat		**-360 019**	**-236 827**
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		1 536 083	
Annen renteinntekt		232	516
Sum finansinntekter		**1 536 315**	**516**
Rentekostnad til foretak i samme konsern			3 121
Sum finanskostnader			**3 121**
Netto finans		**1 536 315**	**-2 605**
Resultat før skattekostnad		**1 176 296**	**-239 431**
Tax expense	2	140 472	65 638
Årsresultat	3	**1 035 824**	**-305 069**
Årsresultat etter minoritetsinteresser		**1 035 824**	**-305 069**
Totalresultat		**1 035 824**	**-305 069**
Overføringer og disponeringer			
Other equity		1 035 824	
Transfer to share premium reserve			-305 069
Sum overføringer og disponeringer		**1 035 824**	**-305 069**

Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	2		
Finansielle anleggsmidler			
Investering i datterselskap	4	413 821 700	236 769 708
Investering i annet foretak i samme konsern	4		
Sum finansielle anleggsmidler		**413 821 700**	**236 769 708**
Sum anleggsmidler		**413 821 700**	**236 769 708**
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	5	11 072 307	16 556 511
Sum fordringer		**11 072 307**	**16 556 511**
Bankinnskudd, kontanter og lignende			
Bank deposits, cash and cash equivalents		1 030	876
Sum bankinnskudd, kontanter og lignende		**1 030**	**876**
Sum omløpsmidler		**11 073 337**	**16 557 387**
SUM EIENDELER		**424 895 037**	**253 327 095**
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	80 000	60 000
Beholdning av egne aksjer	6		
Overkurs		410 123 435	233 589 480
Annen innskutt egenkapital		13 935 802	12 899 978

Balanse

Beløp i: NOK	Note	2024	2023
Sum innskutt egenkapital		**424 139 237**	**246 549 458**
Sum egenkapital	3	**424 139 237**	**246 549 458**
Gjeld			
Langsiktig gjeld			
Utsatt skatt	2		
Annen langsiktig gjeld			
Sum langsiktig gjeld		**0**	**0**
Kortsiktig gjeld			
Leverandørgjeld		7 596	12 349
Tax payable	2		
Kortsiktig konserngjeld	5	638 509	6 765 288
Other current liabilities		109 695	
Sum kortsiktig gjeld		**755 800**	**6 777 637**
Sum gjeld		**755 800**	**6 777 637**
SUM EGENKAPITAL OG GJELD		**424 895 037**	**253 327 095**

Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer:	2025 629283

Enheten

Organisasjonsnummer:	926 448 978
Organisasjonsform:	Aksjeselskap
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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:	Roald Gerhard Hunvik
Dato for fastsettelse av årsregnskapet:	30.06.2025

Revisjon

Årsregnskapet er utarbeidet av ekstern autorisert regnskapsfører:	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 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, 05.07.2025

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673

Organisasjonsnr: 926 448 978
M3BS BIDCO AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	1		
Other expenses		360 019	236 827
Sum kostnader		**360 019**	**236 827**
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Renteinntekt fra foretak i samme konsern		1 536 083	
Annen renteinntekt		232	516
Sum finansinntekter		**1 536 315**	**516**
Rentekostnad til foretak i samme konsern			3 121
Sum finanskostnader			**3 121**
Netto finans		**1 536 315**	**-2 605**
Resultat før skattekostnad		**1 176 296**	**-239 431**
Tax expense	2	140 472	65 638
Årsresultat	**3**	**1 035 824**	**-305 069**
Årsresultat etter minoritetsinteresser		**1 035 824**	**-305 069**
Totalresultat		**1 035 824**	**-305 069**
Overføringer og disponeringer			
Other equity		1 035 824	
Transfer to share premium reserve			-305 069
Sum overføringer og disponeringer		**1 035 824**	**-305 069**

Organisasjonsnr: 926 448 978
M3BS BIDCO AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	2		
Finansielle anleggsmidler			
Investering i datterselskap	4	413 821 700	236 769 708
Investering i annet foretak i samme konsern	4		
Sum finansielle anleggsmidler		**413 821 700**	**236 769 708**
Sum anleggsmidler		**413 821 700**	**236 769 708**
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	5	11 072 307	16 556 511
Sum fordringer		**11 072 307**	**16 556 511**
Bankinnskudd, kontanter og lignende			
Bank deposits, cash and cash equivalents		1 030	876
Sum bankinnskudd, kontanter og lignende		**1 030**	**876**
Sum omløpsmidler		**11 073 337**	**16 557 387**
SUM EIENDELER		**424 895 037**	**253 327 095**
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	80 000	60 000
Beholdning av egne aksjer	6		
Overkurs		410 123 435	233 589 480
Annen innskutt egenkapital		13 935 802	12 899 978
Sum innskutt egenkapital		**424 139 237**	**246 549 458**
Sum egenkapital	**3**	**424 139 237**	**246 549 458**
Gjeld			
Langsiktig gjeld			
Utsatt skatt	2		

Annen langsiktig gjeld			
Sum langsiktig gjeld		**0**	**0**
Kortsiktig gjeld			
Leverandørgjeld		7 596	12 349
Tax payable	2		
Kortsiktig konserngjeld	5	638 509	6 765 288
Other current liabilities		109 695	
Sum kortsiktig gjeld		**755 800**	**6 777 637**
Sum gjeld		**755 800**	**6 777 637**
SUM EGENKAPITAL OG GJELD		**424 895 037**	**253 327 095**

Organisasjonsnr: 926 448 978
M3BS BIDCO AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note
0

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.

Financial statement 2024
M3bs Bidco AS

Organization number: 926 448 978

Income statement

M3bs Bidco AS

Operating income and operating expenses	Note	2024	2023
Other expenses		360 019	236 827
Total expenses		**360 019**	**236 827**
Operating profit/loss		**-360 019**	**-236 827**
Financial income and expenses			
Interest income from group companies		1 536 083	0
Other interest income		232	516
Interest expense to group companies		0	3 121
Net financial items		**1 536 315**	**-2 605**
Result before tax		**1 176 296**	**-239 431**
Tax expense	2	140 472	65 638
Result for the year	**3**	**1 035 824**	**-305 069**

Allocation of result for the year		
Other equity	1 035 824	0
Transfer to share premium reserve	0	305 069
Total brought forward	**1 035 824**	**-305 069**

Balance sheet

M3bs Bidco AS

Assets	Note	2024	2023
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	4	413 821 700	236 769 708
Total non-current financial assets		**413 821 700**	**236 769 708**
Total non-current assets		**413 821 700**	**236 769 708**
Current assets			
Receivables			
Receivables from group companies	5	11 072 307	16 556 511
Total receivables		**11 072 307**	**16 556 511**
Bank deposits, cash and cash equivalents			
Bank deposits, cash and cash equivalents		1 030	876
Total bank deposits, cash and cash equivalents		**1 030**	**876**
Total current assets		**11 073 337**	**16 557 387**
Total assets		**424 895 037**	**253 327 095**

Balance sheet

M3bs Bidco AS

Equity and liabilities	Note	2024	2023
Equity			
Paid in equity			
Share capital	6	80 000	60 000
Share premium reserve		410 123 435	233 589 480
Other paid-up equity		13 935 802	12 899 978
Total paid-up equity		**424 139 237**	**246 549 458**
Retained earnings			
Total equity	**3**	**424 139 237**	**246 549 458**
Liabilities			
Current liabilities			
Trade payables		7 596	12 349
Liabilities to group companies	5	638 509	6 765 288
Other current liabilities		109 695	0
Total current liabilities		**755 800**	**6 777 637**
Total liabilities		**755 800**	**6 777 637**
Total equity and liabilities		**424 895 037**	**253 327 095**

30.06.2025
The board of M3bs Bidco AS

Per Thomas Jacob Bill Revland
chairman of the board

Janne Tvedt Morstøl
member of the board

Notes to the financial statement 2024

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.

Shares in subsidiaries
Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares 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, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Notes to the financial statement 2024

Note 1 Salary costs and benefits

M3bs Bidco AS hasn´t had any salary costs or benefits in 2024 and there are no such obligations.

Note 2 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	140 472	65 638
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	**140 472**	**65 638**
Taxable income:		
Result before tax	1 176 296	-239 431
Permanent differences	0	0
Provided intra-group contribution	-638 509	0
Allocation of loss to be brought forward	-537 787	0
Taxable income	**0**	**-239 431**
Payable tax in the balance:		
Payable tax on this year's result	140 472	0
Payable tax on provided Group contribution	-140 472	0
Total payable tax in the balance	**0**	**0**

The tax effect of temporary differences 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	0	-537 787	-537 787
Not included in the deferred tax calculation	0	537 787	537 787
Deferred tax (22 %)	**0**	**0**	**0**

Deferred tax not included in the balance sheet.

Note 3 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Total equity capital
Pr. 31.12.2023	60 000	233 589 480	12 899 978	246 549 458
Result of the year	0		1 035 824	1 035 824
Capital increase	20 000	176 533 955	0	176 553 955
Pr 31.12.2024	**80 000**	**410 123 435**	**13 935 802**	**424 139 237**

Notes to the financial statement 2024

Note 4 Subsidiaries

M3bs Bidco AS owns 100% of the shares in Bliksund AS, which gives M3bs Bidco AS 100% of the votes in the company. Bliksund AS has its registered office in Oslo. The annual result for the period 01.01-31.12.2024 was NOK -13 896 631. The book value of equity capital as at 31.12.2024 was NOK 221 123 782.

Note 5 Inter-company items between companies in the same group etc.

Receivables	2024	2023
M3BS Midco AS	3 208 023	7 882 044
M3BS Topco AS	7 864 284	8 674 467
Total	**11 072 307**	**16 556 511**

Liabilities	2024	2023
M3BS Midco AS	0	4 559 708
M3BS TopCo AS	0	2 205 580
Bliksund AS	638 509	0
Total	**638 509**	**6 765 288**

Note 6 Shareholders

The share capital in M3bs Bidco AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	100	800,0	80 000
Total	**100**		**80 000**

Ownership structure
The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
M3bs Midco AS	100	100,0	100,0

7 Events after the balance sheet day

In 2025, the company carried out a reduction in share capital. The share capital was reduced by NOK 10.000 to NOK 70.000. In addition, the share premium was reduced by NOK 151 022 319, and the total capital reduction was NOK 151 032 392. The capital reduction was registered as completed in the Register of Business Enterprises on May 27, 2025.

On January 29, 2025, the company entered into a term and revolving credit facilities agreement with HSBC Innovation Bank Limited. The term loan facility amount is NOK 155 000 000 in addition to a revolving credit facility with a limit of NOK 20 000 000.

Deloitte.

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Arendalsveien 2
NO-4878 Grimstad
Norway

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To the General Meeting of M3bs Bidco AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of M3bs Bidco 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.

Responsibilities of the Management for the Financial Statements

The Board of Directors (management) is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

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.

Grimstad, 01. juli 2025
Deloitte AS

Olav Kristian Stokkenes
State Authorised Public Accountant
(electronically signed)

Independent auditor's report 2024-m3bs Bidco AS

Name	Date
Stokkenes, Olav Kristian	**2025-07-01**

Identification

bankID Stokkenes, Olav Kristian

This document contains electronic signatures using EU-compliant PAdES - PDF Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))

Skatteetaten

Vår dato	Din/Deres dato	Saksbehandler
28.10.2024	16.10.2024	Lars Waaltorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90 83 34 18
Org.nr 974761076	Vår referanse 2024/5457567	Postadresse Postboks 9200 Grønland 0134 OSLO

BLIKSUND AS
Att.Erik Guldbrandsen
Jon Lilletuns vei 7
4879 GRIMSTAD
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 16. oktober 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

M3BS TopCo AS org.nr. 926 448 927
M3BS MidCo AS org.nr. 926 448 986
M3BS BidCo AS org.nr. 926 448 978

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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
Selskapene er holdingselskaper i et internasjonalt konsern hvor de største eierne er utenlandske. Konsernet leverer støttesystemer til ambulanse-, brann- og redningstjenester. I Norge leverer konsernet digitale ambulansejournaler til de regionale helseforetakene. Styrelederen i selskapene er utenlandsk.

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 selskapene er en del av et internasjonalt konsern hvor de største eierne er utenlandske. Videre er det vektlagt at selskapene driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waaltorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.

BankID Signing
Janne Tvedt Morstøl
2025-06-30

BankID Signing
Thomas Bill Revland
2025-06-30

Financial statement 2024
M3bs Bidco AS

Organization number: 926 448 978

Income statement

M3bs Bidco AS

Operating income and operating expenses	Note	2024	2023
Other expenses		360 019	236 827
Total expenses		**360 019**	**236 827**
Operating profit/loss		**-360 019**	**-236 827**
Financial income and expenses			
Interest income from group companies		1 536 083	0
Other interest income		232	516
Interest expense to group companies		0	3 121
Net financial items		**1 536 315**	**-2 605**
Result before tax		**1 176 296**	**-239 431**
Tax expense	2	140 472	65 638
Result for the year	**3**	**1 035 824**	**-305 069**

Allocation of result for the year		
Other equity	1 035 824	0
Transfer to share premium reserve	0	305 069
Total brought forward	**1 035 824**	**-305 069**

Balance sheet

M3bs Bidco AS

Assets	Note	2024	2023
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	4	413 821 700	236 769 708
Total non-current financial assets		**413 821 700**	**236 769 708**
Total non-current assets		**413 821 700**	**236 769 708**
Current assets			
Receivables			
Receivables from group companies	5	11 072 307	16 556 511
Total receivables		**11 072 307**	**16 556 511**
Bank deposits, cash and cash equivalents			
Bank deposits, cash and cash equivalents		1 030	876
Total bank deposits, cash and cash equivalents		**1 030**	**876**
Total current assets		**11 073 337**	**16 557 387**
Total assets		**424 895 037**	**253 327 095**

Balance sheet

M3bs Bidco AS

Equity and liabilities	Note	2024	2023
Equity			
Paid in equity			
Share capital	6	80 000	60 000
Share premium reserve		410 123 435	233 589 480
Other paid-up equity		13 935 802	12 899 978
Total paid-up equity		**424 139 237**	**246 549 458**
Retained earnings			
Total equity	**3**	**424 139 237**	**246 549 458**
Liabilities			
Current liabilities			
Trade payables		7 596	12 349
Liabilities to group companies	5	638 509	6 765 288
Other current liabilities		109 695	0
Total current liabilities		**755 800**	**6 777 637**
Total liabilities		**755 800**	**6 777 637**
Total equity and liabilities		**424 895 037**	**253 327 095**

30.06.2025
The board of M3bs Bidco AS

Per Thomas Jacob Bill
chairman of the board

Janne Tvedt Morstøl
member of the board

Notes to the financial statement 2024

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.

Shares in subsidiaries
Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares 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, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Notes to the financial statement 2024

Note 1 Salary costs and benefits

M3bs Bidco AS hasn´t had any salary costs or benefits in 2024 and there are no such obligations.

Note 2 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	140 472	65 638
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	**140 472**	**65 638**
Taxable income:		
Result before tax	1 176 296	-239 431
Permanent differences	0	0
Provided intra-group contribution	-638 509	0
Allocation of loss to be brought forward	-537 787	0
Taxable income	**0**	**-239 431**
Payable tax in the balance:		
Payable tax on this year's result	140 472	0
Payable tax on provided Group contribution	-140 472	0
Total payable tax in the balance	**0**	**0**

The tax effect of temporary differences 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	0	-537 787	-537 787
Not included in the deferred tax calculation	0	537 787	537 787
Deferred tax (22 %)	**0**	**0**	**0**

Deferred tax not included in the balance sheet.

Note 3 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Total equity capital
Pr. 31.12.2023	60 000	233 589 480	12 899 978	246 549 458
Result of the year	0		1 035 824	1 035 824
Capital increase	20 000	176 533 955	0	176 553 955
Pr 31.12.2024	**80 000**	**410 123 435**	**13 935 802**	**424 139 237**

Notes to the financial statement 2024

Note 4 Subsidiaries

M3bs Bidco AS owns 100% of the shares in Bliksund AS, which gives M3bs Bidco AS 100% of the votes in the company. Bliksund AS has its registered office in Oslo. The annual result for the period 01.01-31.12.2024 was NOK -13 896 631. The book value of equity capital as at 31.12.2024 was NOK 221 123 782.

Note 5 Inter-company items between companies in the same group etc.

Receivables	2024	2023
M3BS Midco AS	3 208 023	7 882 044
M3BS Topco AS	7 864 284	8 674 467
Total	**11 072 307**	**16 556 511**

Liabilities	2024	2023
M3BS Midco AS	0	4 559 708
M3BS TopCo AS	0	2 205 580
Bliksund AS	638 509	0
Total	**638 509**	**6 765 288**

Note 6 Shareholders

The share capital in M3bs Bidco AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	100	800,0	80 000
Total	**100**		**80 000**

Ownership structure
The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
M3bs Midco AS	100	100,0	100,0

7 Events after the balance sheet day

In 2025, the company carried out a reduction in share capital. The share capital was reduced by NOK 10.000 to NOK 70.000. In addition, the share premium was reduced by NOK 151 022 319, and the total capital reduction was NOK 151 032 392. The capital reduction was registered as completed in the Register of Business Enterprises on May 27, 2025.

On January 29, 2025, the company entered into a term and revolving credit facilities agreement with HSBC Innovation Bank Limited. The term loan facility amount is NOK 155 000 000 in addition to a revolving credit facility with a limit of NOK 20 000 000.