



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 928 969 118  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: INFIFRESH FOODTECH AS  
Forretningsadresse: v/Spaces Oslo Kvadraturen  
Tollbugata 8B  
0152 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.03.2024

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Utham Swamygowda  
Dato for fastsettelse av årsregnskapet: 16.10.2024

### 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, 29.04.2026



## Resultatregnskap

Beløp i: EUR	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Other income		0	0
<b>Sum inntekter</b>		<b>0</b>	<b>0</b>
<b>Kostnader</b>			
Other expenses	13	4 295 395	0
<b>Sum kostnader</b>		<b>4 295 395</b>	<b>0</b>
<b>Driftsresultat</b>		<b>-4 295 395</b>	<b>0</b>
Finance cost	12	186 233	0
<b>Sum finanskostnader</b>		<b>186 233</b>	<b>0</b>
<b>Netto finans</b>		<b>-186 233</b>	<b>0</b>
<b>Resultat før skattekostnad</b>		<b>-4 481 628</b>	<b>0</b>
Current tax	14	0	0
<b>Årsresultat</b>		<b>-4 481 628</b>	<b>0</b>



## Balanse

Beløp i: EUR	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	4	72 661 179	
Investeringer i tilknyttet selskap	4	25 000	
Other financial assets	6	291 423	
<b>Sum finansielle anleggsmidler</b>		<b>72 977 602</b>	
<b>Sum anleggsmidler</b>		<b>72 977 602</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	5	292 535	0
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>292 535</b>	<b>0</b>
<b>Sum omløpsmidler</b>		<b>292 535</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>73 270 137</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Equity share capital	7	4 363	
<b>Sum innskutt egenkapital</b>		<b>4 363</b>	
<b>Opptjent egenkapital</b>			
Other equity	8	38 878 227	
<b>Sum opptjent egenkapital</b>		<b>38 878 227</b>	
<b>Sum egenkapital</b>		<b>38 882 590</b>	<b>0</b>



## Balanse

Beløp i: EUR	Note	2024	2023
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Stock appreciation right	9	722 775	
<b>Sum annen langsiktig gjeld</b>		<b>722 775</b>	
<b>Sum langsiktig gjeld</b>		<b>722 775</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Kortsiktig konserngjeld	10	7 146 980	
Other financial liabilities	11	26 517 792	
<b>Sum kortsiktig gjeld</b>		<b>33 664 772</b>	
<b>Sum gjeld</b>		<b>34 387 547</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>73 270 137</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2024 754338

#### Enheten

Organisasjonsnummer: 928 969 118  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: INFIFRESH FOODTECH AS  
Forretningsadresse: Sørkedalsveien 6  
0369 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.03.2024

#### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

#### Regnskapsregler

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Forenklet IFRS

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Utham Swamygowda  
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Brønnøysundregistrene, 28.10.2024



Organisasjonsnr: 928 969 118  
INFIFRESH FOODTECH AS

## RESULTATREGNSKAP

Beløp i: EUR	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Other income		0	0
<b>Sum inntekter</b>		<b>0</b>	<b>0</b>
<b>Kostnader</b>			
Other expenses	13	4 295 395	0
<b>Sum kostnader</b>		<b>4 295 395</b>	<b>0</b>
<b>Driftsresultat</b>		<b>-4 295 395</b>	<b>0</b>
Finance cost	12	186 233	0
<b>Sum finanskostnader</b>		<b>186 233</b>	<b>0</b>
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<b>Resultat før skattekostnad</b>		<b>-4 481 628</b>	<b>0</b>
Current tax	14	0	0
<b>Årsresultat</b>		<b>-4 481 628</b>	<b>0</b>



Organisasjonsnr: 928 969 118  
INFIFRESH FOODTECH AS

## BALANSE

Beløp i: EUR Note 2024 2023

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

##### Finansielle anleggsmidler

Investering i datterselskap	4	72 661 179	
Investeringer i tilknyttet selskap	4	25 000	
Other financial assets	6	291 423	
<b>Sum finansielle anleggsmidler</b>		<b>72 977 602</b>	

Sum anleggsmidler 72 977 602 0

#### Omløpsmidler Varer

##### Bankinnskudd, kontanter og lignende

Cash and cash equivalents	5	292 535	0
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>292 535</b>	<b>0</b>

Sum omløpsmidler 292 535 0

**SUM EIENDELER** **73 270 137** **0**

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Equity share capital	7	4 363	
<b>Sum innskutt egenkapital</b>		<b>4 363</b>	

##### Opptjent egenkapital

Other equity	8	38 878 227	
<b>Sum opptjent egenkapital</b>		<b>38 878 227</b>	

Sum egenkapital 38 882 590 0

#### Gjeld

##### Langsiktig gjeld

##### Annen langsiktig gjeld

Stock appreciation right	9	722 775	
<b>Sum annen langsiktig gjeld</b>		<b>722 775</b>	

Sum langsiktig gjeld 722 775 0



<b>Kortsiktig gjeld</b>			
Kortsiktig konserngjeld	10	7 146 980	
Other financial liabilities	11	26 517 792	
<b>Sum kortsiktig gjeld</b>		<b>33 664 772</b>	
<b>Sum gjeld</b>		<b>34 387 547</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>73 270 137</b>	<b>0</b>



Organisasjonsnr: 928 969 118  
INFIFRESH FOODTECH AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

## Fordringer

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.



**Note**

**Lån og sikkerhetsstillelse til medlemmer**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

**Opplysninger om:**

**Medlemmer av:**

**Mer om lån og sikkerhetsstillelse**



Skatteetaten

Vår dato 02.10.2024	Din/Deres dato	Saksbehandler Vibeke Home
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 48123176
Org.nr 974761076	Vår referanse 2024/5384201	Postadresse Postboks 9200 Grønland 0134 OSLO

INFIFRESH FOODTECH AS  
Att.Kristina Underhaug  
Sørkedalsveien 6  
0369 OSLO  
Norge

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Infifresh Foodtech AS, org.nr. 928 969 118

Vi viser til deres brev innkommet 12. september 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Infifresh Foodtech AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Infifresh Foodtech AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### Bakgrunn

Infifresh Foodtech AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet er et holdingselskap.

Selskapets virksomhet vil være internasjonal og ha kunder og leverandører både nasjonalt og internasjonalt. Engelsk er selskapets arbeidsspråk. Styreleder og styremedlem er utenlandske.

### 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 direkte eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*



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## Infifresh Foodtech AS

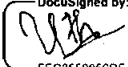
### Standalone Balance sheet as at March 31, 2024

(All amounts are in EURO, unless otherwise stated)

Particulars	Notes	As at March 31, 2024
<b>ASSETS</b>		
<b>Non-current asset</b>		
<b>Financial Assets</b>		
Investments	4	7,26,86,179
<b>Total non-current assets</b>		<b>7,26,86,179</b>
<b>Current assets</b>		
<b>Financial Assets</b>		
Cash and cash equivalents	5	2,92,535
Other financial assets	6	2,91,424
<b>Total current asset</b>		<b>5,83,959</b>
<b>Total Assets</b>		<b>7,32,70,137</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	7	4,363
Other Equity	8	3,88,78,227
<b>Total equity</b>		<b>3,88,82,590</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
Stock Appreciation Right	9	7,22,775
<b>Total non-current liabilities</b>		<b>7,22,775</b>
<b>Current liabilities</b>		
Borrowings	10	71,46,980
Other financial liabilities	11	2,65,17,792
<b>Total current liabilities</b>		<b>3,36,64,772</b>
<b>Total equity and liabilities</b>		<b>7,32,70,137</b>
Summary of significant accounting policies	3	

The accompanying notes are an integral part of the standalone financial statements.  
As per our report of even date attached

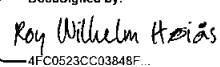
#### For Infifresh Foodtech AS

DocuSigned by:  
  
FEC2550058DE439  
**Utham Swamygowda**  
Chairman of the board

Place: Bengaluru  
Date: October 04, 2024

DocuSigned by:  
  
EEC7C1C451C8490  
**Frank Giegas**  
Board Member

Place: Brussels  
Date: 10/7/2024

DocuSigned by:  
  
4FC0523CC03848F...  
**Roy Høiås**  
General Manager

Place: oslo  
Date: 10/16/2024



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Infifresh Foodtech AS

## Standalone Statement of profit and loss for the year ended March 31, 2024

(All amounts are in EURO, unless otherwise stated)

Particular	Notes	January 01, 2023 To March 31, 2024
<b>Income</b>		
Other income		
<b>Total income</b>		-
<b>Expenses</b>		
Finance cost	12	186,233
Other expenses	13	4,295,395
<b>Total expenses</b>		<b>4,481,628</b>
<b>Profit before exceptional item and tax</b>		<b>(4,481,628)</b>
Exceptional item		-
<b>Profit before tax for the year</b>		<b>(4,481,628)</b>
<b>Income tax expense</b>		
- current tax	14	-
- deferred tax expenses / (reversal)		-
<b>Total income tax expenses</b>		-
<b>Profit / (Loss) for the year</b>		<b>(4,481,628)</b>
<b>Other comprehensive income / (loss)</b>		
<b>Total comprehensive loss for the year</b>		<b>(4,481,628)</b>
Summary of significant accounting policies	3	

The accompanying notes are an integral part of the standalone financial statements.  
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**Infifresh Foodtech AS**

## **Standalone Statement of Cash Flows for the year ended March 31, 2024**

*(All amounts are in EURO, unless otherwise stated)*

<b>Particular</b>	<b>Notes</b>	<b>January 01, 2023 To March 31, 2024</b>
<b>Cash Flow from operating activities</b>		
Profit/(Loss) before taxes for the year		(4,481,628)
Finance costs	12	(186,233)
Change in other current financial assets	6	(291,424)
Change in other financial liabilities	11	5,264,677
Change in non-current financial liabilities	9	-
<b>Net cash flows from/(used in) operating activities (A)</b>		<b>305,393</b>
<b>Cash flow from investing activities</b>		
Investment in subsidiaries	4	(50,710,288)
<b>Net cash flows from/(used in) investing activities (B)</b>		<b>(50,710,288)</b>
<b>Cash flow from financing activities</b>		
Proceeds from issuance of shares (Including securities premium)	7/8	43,364,218
Finance costs	12	186,233
Proceeds from borrowings	10	7,146,980
<b>Net cash flows from/ (used in) financing activities (C)</b>		<b>50,697,430</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>		<b>292,535</b>
Cash and cash equivalents at the beginning of the period		-
<b>Cash and cash equivalents at the end of the period</b>		<b>292,535</b>
<b>Components of cash and cash equivalents</b>		
Balance with banks		
- in current accounts		292,535
Cash on hand		
<b>Total cash and cash equivalents at the end of the year</b>		<b>292,535</b>
Summary of significant accounting policies	3	

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Infifresh Foodtech AS

## Standalone Statement of Changes in Equity for the year ended 31 March 2024

(All amounts are in EURO, unless otherwise stated)

### A Equity share capital

Particulars	Notes	As at March 31, 2024	
		Number of shares	Amount
Balance at the beginning of the year	8(a)	-	-
Issue of shares during the year	8(a)	4,958	4,363
<b>Balance at the end of the reporting year</b>		<b>4,958</b>	<b>4,363</b>

### B Other Equity\*

Particular	Securities Premium	Retained Earning	Total
Balance as at 31 March 2023	-	-	-
Comprehensive income/(loss) for the year	-	(4,481,628)	(4,481,628)
Shares issued at premium	43,359,855	-	43,359,855
<b>Balance as at 31 March 2024</b>	<b>43,359,855</b>	<b>(4,481,628)</b>	<b>38,878,227</b>

Summary of significant accounting policies-Note 03

\* refer note 8

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As per our report of even date attached



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Infifresh Foodtech AS

## Notes to the standalone financial statements from January 01, 2023 to March 31, 2024

### 1 Corporate information

Infifresh Foodtech AS ('the Company') was incorporated on 6 January 2022. The Company has its registered office at Sokedalsveien 06. The company's purpose is to deal and invest in all forms of seafood and animal protein, including through technology enabled means, supply chain optimization, warehousing, logistics, processing, distribution and related technologies across the world. The company may also invest in other industrial activities, securities and property etc. and all activities related thereto.

### 2 Basis of preparation of standalone financial statements

#### A Statement of compliance

The Financial statement are prepared in accordance with § 3-9 of the Norwegian accounting act and related regulations on simplified IFRS. This mainly reason the recognition and measurement follow international accounting standards (IFRS), while presentation and disclosure requirements is in accordance with the Norwegian accounting act and Norwegian generally accepted accounting principles (NGAAP). Exceptions from (full) IFRS on recognition and measurement disclosed in the notes  
The company has chosen to apply the following simplification electives of simplified IFRS: §2-2, §3-1 nr. 2,3 and 4.

#### B Functional and presentation currency

The company's functional currency and presentation currency is EUR. All figures in these financial statements with notes is presented in EUR

#### C Basis of measurement

These standalone financial statements have been prepared on going concern basis under the historical cost basis.

#### D Use of estimates

In preparing these standalone financial statements, Management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results could differ from those estimates.

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized prospectively.

Judgements are made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements and the same is disclosed in the relevant notes to the standalone financial statements.

#### E Current and non-current classification

All assets and liabilities are classified into current and non-current.

##### Assets

An asset is classified as current when it satisfies any of the following criteria:

- (a) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is expected to be realised within 12 months after the reporting date; or
- (d) it is cash or a cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the Balance sheet date.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

##### Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- (a) it is expected to be settled in the Company's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is due to be settled within 12 months after the reporting date; or
- (d) the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.

All other liabilities are classified as non-current.



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### **3 Significant accounting policies**

#### **A Investment in subsidiaries**

Investment in equity instruments of subsidiaries, joint ventures and associates are stated at cost as per IFRS. Where the carrying amount of an investment is greater than its estimated recoverable amount, it is assessed for recoverability and in case of permanent diminution, provision for impairment is recorded in statement of Profit and Loss. On disposal of investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Profit and Loss.

#### **B Derecognition**

##### **a. Financial assets**

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognized on its balance sheet but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

##### **b. Financial liabilities**

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Statement of Profit or Loss.

#### **C Foreign currency transactions and balances**

Foreign currency transactions are recorded at the rate of exchange prevailing on the dates of the respective transactions. Exchange differences arising on foreign currency transactions settled during the year are recognised in the Standalone Monetary assets and liabilities denominated in foreign currencies as at the Balance Sheet date, not covered by forward exchange contracts, are translated into Euro at the closing exchange rate. The resultant exchange differences are recognised in the Standalone Statement of Profit and Loss. Non-monetary assets are recorded at the rates prevailing on the date of the transaction.

#### **D Cash and cash equivalents**

Cash equivalents are short-term liquid investments which can be immediately converted into a known amount of cash and have a maximum term to maturity of three months

#### **E Cash flow statements**

Cash flow statements are prepared in accordance with "Indirect Method" as explained in the IFRS. The cash flows from operating, financing and investing activity of the Company are segregated.



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## Infifresh Foodtech AS

### Notes to the Standalone financial statements for the year ended March 31, 2024

(All amounts are in EURO, unless otherwise stated)

#### 4 Investment in equity instruments

Particular	For the year ended 31-03-24	Equity as at March 31, 2024	As at March 31, 2024
<b>Investment in Subsidiaries</b>			
Central Seaway Co. Inc.	689,273	24,446,751	66,911,179
Senecrus	(124,373)	1,764,048	5,750,000
<b>Total</b>			<b>72,661,179</b>
<b>Investment in equity accounted investment</b>			<b>25,000</b>
CFT Solutions B.V.			25,000
<b>Total</b>			<b>72,686,179</b>

#### 5 Cash and cash equivalents

Particular	As at March 31, 2024
Balance with banks:	
- in current accounts	292,535
<b>Total</b>	<b>292,535</b>

#### 6 Other financial assets

Particular	As at March 31, 2024
Advance to related party	288,748
Security deposit	2,676
<b>Total</b>	<b>291,424</b>

#### 7 Equity share capital

Particular	As at March 31, 2024
<b>Authorised share capital</b>	
4,958 number of shares with total face value of NOK 49,580 (NOK 10 Per share)	4,363
<b>Total</b>	<b>4,363</b>
<b>Issued, subscribed and fully paid-up</b>	
4,958 number of shares with total face value of NOK 49,580 (NOK 10 Per share)	4,363
<b>Total</b>	<b>4,363</b>

#### a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

Particulars	As at March 31, 2024	
	No. of shares	Amount
<b>Equity shares</b>		
At the beginning of the year		
Issue of shares during the year	4,958	4,363
<b>Balance at the end of the reporting year</b>	<b>4,958</b>	<b>4,363</b>

#### b) List of shareholders holding more than 5% shares of a class of shares in the Company

Particulars	As at March 31, 2024	
	No. of shares	% of Holding
<b>Equity shares of NOK 10 each fully paid-up held by:</b>		
Infifresh Foods Private Limited	4,958	100%



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## Infifresh Foodtech AS

### Notes to the Standalone financial statements for the year ended March 31, 2024

(All amounts are in EURO, unless otherwise stated)

#### 8 Other Equity

Particular	As at March 31, 2024
<b>Retained earnings</b>	
Balance at the beginning of the year	
Total comprehensive income/(loss) for the year	(4,481,628)
<b>Securities premium</b>	
Balance at the beginning of the year	
Share issued in premium	43,359,855
<b>Total</b>	<b>38,878,227</b>

#### 9 Non-current financial liabilities

Particular	As at March 31, 2024
Stock Appreciation Right	722,775
<b>Total</b>	<b>722,775</b>

#### 10 Borrowings

Particular	As at March 31, 2024
<b>Unsecured- Current</b>	
Borrowings from related parties	7,146,980
<b>Total</b>	<b>7,146,980</b>

Note: None of the debts have a maturity period exceeding 5 years.

#### 11 Other financial liabilities

Particular	As at March 31, 2024
<b>Interest payables to:</b>	
Related parties	80,922
Others	97,087
<b>Other payables to:</b>	
Related parties	10,317,678
Others	16,022,106
<b>Total</b>	<b>26,517,792</b>

#### 12 Finances costs

Particular	January 01, 2023 To March 31, 2024
Interest on borrowings:	
Related Party	89,146
Others	97,087
<b>Total</b>	<b>186,233</b>

#### 13 Other expenses

Particular	January 01, 2023 To March 31, 2024
Legal and professional fees	3,220,134
Transaction Cost	1,038,193
Audit Fees	17,000
Rent Expenses	9,003
Rates and taxes	5,168
Forex	2,708
Pre-incorporation expenses	2,300
Bank Charges	876
Miscellaneous expenses	12
<b>Total</b>	<b>4,295,395</b>



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Infifresh Foodtech AS

#### 14 Income tax expense

<b>Particular</b>	<b>January 01, 2023 To March 31, 2024</b>
Tax payable	-
Changes in deferred tax	-
<b>Total income tax expense</b>	<b>-</b>

#### Tax base calculation

<b>Particular</b>	<b>January 01, 2023 To March 31, 2024</b>
Profit (loss) before taxes	(4,481,628)
Permanent differences (+/-)	4,295,395
Tax loss carried forward	186,233
<b>Tax base</b>	<b>-</b>

#### Specification of temporary differences

<b>Particular</b>	<b>January 01, 2023 To March 31, 2024</b>
Net temporary differences	-
Tax loss carried forward	(186,233)
Temporary differences and other differences not included in the tax base calculation	186,233
<b>Basis for deferred tax</b>	<b>-</b>

The reason deferred tax benefits are not reflected in the balance sheet is that historical results cast doubt that future taxable profits will be sufficient to utilize the tax benefit

#### Reconciliation of differences between the recognized income tax of the year to profit (loss) before taxes multiplied by tax rate

<b>Particular</b>	<b>January 01, 2023 To March 31, 2024</b>
Profit (loss) before taxes	(4,481,628)
22 % tax on profit (loss) before taxes	(985,958)
Permanent differences (22%)	944,987
Effect of non-recognized deferred tax	40,971
Calculated income tax expense	-
Effective tax rate in percentage	0%

15 The company did not have any employees throughout during the year

16 The financial statements of the company will be consolidated with Infifresh Foods Private Limited, which is registered at 1st and 2nd Floor, Uday Mansion, No. 86, Industrial Layout, Koramangala, Bangalore, India.



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To the General Meeting of Infifresh Foodtech AS

## Independent Auditor's Reports

### Opinion

We have audited the financial statements of Infifresh Foodtech AS (the Company), which comprise the balance sheet as of 31 March 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 March 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.

### 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 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

#### 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	Strøme	

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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

Bjart Roger Vie  
*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."

## Vie, Bjart Roger

Partner

På vegne av: KPMG

Serienummer: no\_bankid:9578-5993-4-2583649

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## Annual accounts (RR-0002)



Use the 'Next' or 'Previous' buttons at the bottom of the page to move to a new page in the forms. Alternatively, select the page name in the menu on the left.

### General information

#### Entity

Organization number	928969118
Type of business enterprise	AS
Name	INFIFRESH FOODTECH AS

#### Accounting period

Start date	<input type="text" value="1/1/2023"/>
End date	<input type="text" value="3/31/2024"/>
Financial year	<input type="text" value="2024"/>

#### Information concerning auditing and accounting - for limited liability companies only

Has the company decided that the annual accounts will not be audited?  Yes  No

Were the annual accounts compiled by an external authorised public accountant?  Yes  No

During the financial year, has an external authorised accountant assisted with ongoing accounting or provided services to the company other than compilation of the annual accounts?  Yes  No

#### Group

Parent company  Yes  No

Are consolidated accounts to be attached (attachment form)?  Yes  No

Foreign consolidated accounts  The consolidated accounts for the foreign parent company is attached as file attachments



## Annual accounts (RR-0002)

### General information

#### Accounting policies

Are the accounting rules for small enterprises being followed?

- Yes  
 No

Which rules were used to compile the company's annual accounts?

- General rules of the Norwegian Accounting Act  
 IFRS  
 Simplified IFRS

Which rules were used to compile the consolidated annual accounts?

- General rules of the Norwegian Accounting Act  
 IFRS  
 Simplified IFRS

#### Confirmation that the annual accounts have been adopted by the general meeting

Date of adoption of the annual accounts

10/16/2024

Name of company representative who is confirming that the annual accounts have been adopted.

Utham Swamygowda

#### Country by country reporting

We are reporting on a country by country basis

- Yes, we have prepared and published a report with information on payments to authorities at the country and project level

#### Emails

Emails for feedback from the Register of Company Accounts

bjart.vie@kpmg.no

**Attachment form and alternatively file attachments are attached using the menu option: List - forms and attachments.**



**RR-0002-U Income statement, balance sheet and notes**



Brønnøysundregistrene

**Annual accounts**

Company or consolidated accounts?

- Company accounts  
 Consolidated accounts

Denomination of figures

- Whole numbers  
 Thousands  
 Millions

Currency

\_\_\_\_\_  
EURO

928969118, INFIFRESH FOODTECH AS, 2024



**RR-0002-U Income statement, balance sheet and notes**

**Income statement - Operating result**

Revenues	Notes	2024	2023
Other income		0	0
Other operating revenues			
<b>Total revenues</b>		<b>0</b>	<b>0</b>
Changes in stocks of work in progress and finished goods			
Changes in fixed assets of own production			
Costs of stocks			
Payroll costs			
Depreciation on tangible fixed assets and intangible assets			
Write-down on tangible fixed assets and intangible assets			
Other operating expenses			
Other expenses	13	4 295 395	0
<b>Total expenses</b>		<b>4 295 395</b>	<b>0</b>
<b>Operating result</b>		<b>-4 295 395</b>	<b>0</b>

928969118, INFIFRESH FOODTECH AS, 2024



## RR-0002-U Income statement, balance sheet and notes

### Income statement - Operating result

	Notes	2024	2023
Income from investments in subsidiaries and associated companies			
Income from other investments			
Interest income from group companies			
Other interest income			
Other financial income			
Increase in value of financial instruments valued at fair value			
<b>Total financial income</b>			
Reduction in value of financial instruments valued at fair value			
Write-down on financial assets			
Interest paid to group companies			
Other interest expenses			
Other financial expenses			
Finance cost	12	186 233	0
<b>Total financial expenses</b>		<b>186 233</b>	<b>0</b>
<b>Net financial items</b>		<b>-186 233</b>	<b>0</b>

928969118, INFIFRESH FOODTECH AS, 2024



## RR-0002-U Income statement, balance sheet and notes

### Income statement - Profit or loss

	Notes	2024	2023
<b>Profit or loss before taxes</b>		<b>-4 481 628</b>	<b>0</b>
Tax expense			
Current tax	14	0	0
<b>Net profit or loss for the year</b>		<b>-4 481 628</b>	<b>0</b>
Minorities share of profit			
<b>Net profit or loss for the year after minorities share of profit</b>			
Other comprehensive income/loss			
<b>Total comprehensive income/loss</b>			
<b>Total comprehensive income/loss for the year</b>			

### Transfers and allocations

	Notes	2024	2023
Reserve transfers			
Dividends			
Extra dividend			
Extraordinary dividend			
Group contributions			
Given group contributions			
Bonus issues			
Uncovered losses			
Transfers to other equity			
<b>Total transfers and allocations</b>			

928969118, INFIFRESH FOODTECH AS, 2024



**RR-0002-U Income statement, balance sheet and notes**

**Balance sheet - Fixed assets, intangible assets and tangible fixed assets**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
Development			
Concessions, patents, licences, trade marks and other rights			
Deferred tax asset			
Goodwill			
<b>Total intangible assets</b>			
Land, buildings and other real property			
Machinery and plant			
Ships, rigs, aircrafts			
Fixtures and fittings, tools, office machines etc.			
<b>Total tangible fixed assets</b>			

928969118, INFIFRESH FOODTECH AS, 2024



**RR-0002-U Income statement, balance sheet and notes**

**Balance sheet - Financial fixed assets**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
Investments in subsidiaries	4	72 661 179	
Investments in other group companies			
Loans to group companies			
Investments in associated companies	4	25 000	
Loans to associated companies and joint ventures			
Investments in shares, units and securities fund units			
Bonds			
Other receivables			
Other financial assets	6	291 423	
<b>Total financial fixed assets</b>		<b>72 977 602</b>	
<b>Total fixed assets</b>		<b>72 977 602</b>	<b>0</b>

928969118, INFIFRESH FOODTECH AS, 2024



**RR-0002-U Income statement, balance sheet and notes**

**Balance sheet - Current assets - Stocks - Receivables**

Stocks	Notes	2024	2023
_____	_____	_____	_____
<b>Total stocks</b>	_____	_____	_____
Trade debtors	_____	_____	_____
_____	_____	_____	_____
Other debtors	_____	_____	_____
_____	_____	_____	_____
Trade debtors in group companies (accounts receivable from companies in the same group)	_____	_____	_____
Unpaid subscribed capital	_____	_____	_____
<b>Total receivables</b>	_____	_____	_____

928969118, INFIFRESH FOODTECH AS, 2024



**RR-0002-U Income statement, balance sheet and notes**

**Balance sheet - Investments - Stocks - Cash in hand, bank deposits etc.**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
Shares and units in group companies			
Quoted investment shares and securities fund units			
Quoted bonds			
Other quoted financial instruments			
Other financial instruments			
<b>Total investments</b>			
Cash in hand, bank deposits etc.			
Cash and cash equivalents	5	292 535	0
<b>Total cash in hand, bank deposits etc.</b>		<b>292 535</b>	<b>0</b>
<b>Total current assets</b>		<b>292 535</b>	<b>0</b>
<b>TOTAL ASSETS</b>		<b>73 270 137</b>	<b>0</b>

928969118, INFIFRESH FOODTECH AS, 2024



**RR-0002-U Income statement, balance sheet and notes**

**Balance sheet - Equity - Paid-in capital and retained earnings**

Subscribed share capital	Notes	2024	2023
Equity share capital	7	4 363	
Own shares (treasury stock)			
Share premium reserve			
Capital increase not registered			
Other paid-in capital			
<b>Total paid-in capital</b>		<b>4 363</b>	
Reserves			
Provisions for dividends			
Other equity			
Other equity	8	38 878 227	
Uncovered loss			
Minority interests (capital)			
<b>Total retained earnings</b>		<b>38 878 227</b>	
Minority interests (capital)			
<b>Total equity</b>		<b>38 882 590</b>	<b>0</b>

928969118, INFIFRESH FOODTECH AS, 2024



**RR-0002-U Income statement, balance sheet and notes**

**Balance sheet - Liabilities - Provisions for liabilities and charges**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
Pension liabilities			
Deferred tax			
Other provisions for liabilities and charges			
<b>Total provisions for liabilities and charges</b>			
Convertible loans			
Bond loans			
Liabilities to financial institutions			
Liabilities to companies in the same group			
Subordinated loan capital			
Other long-term liabilities			
Stock appreciation right	9	722 775	
<b>Total other long-term liabilities</b>		<b>722 775</b>	
<b>Total long-term liabilities</b>		<b>722 775</b>	<b>0</b>

928969118, INFIFRESH FOODTECH AS, 2024



## RR-0002-U Income statement, balance sheet and notes

### Balance sheet - Liabilities - Current liabilities

	Notes	2024	2023
Convertible loans			
Short-term market financing			
Liabilities to financial institutions			
Trade creditors			
Tax payable			
Public duties payable			
Liabilities to companies in the same group	10	7 146 980	
Dividends			
Other current liabilities			
Other financial liabilities	11	26 517 792	
<b>Total current liabilities</b>		<b>33 664 772</b>	
<b>Total liabilities</b>		<b>34 387 547</b>	<b>0</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>73 270 137</b>	<b>0</b>

### Outside the balance sheet

	Notes	2024	2023
Guanrantees			
Mortgaged assets			

928969118, INFIFRESH FOODTECH AS, 2024



## Notes to the annual accounts



### Guidance for filling in notes information for small enterprises

When you fill out note disclosures, please enter negative numbers with the minus sign.

#### You must fill out the following note pages:

##### Notes - Accounting policies

You can describe the accounting policies on the next page, or you can add them as file attachments.

If there is uncertainty about continuing operations, please state this.

##### Notes - Man-years

Here you should provide information about the number of man-years.

##### Notes - Loans and collateral to members

Here you can provide information about total loans and total collateral for the benefit of the members.

##### Group, affiliated Company etc.

In some cases, the parent company and subsidiaries must fill in note information on these two pages. See further explanation in the note pages.

If you have other note disclosures, you can add them in the following note pages. At the bottom of the notes there is also a field where you can enter textual descriptions. Alternatively, you can add them as file attachments if the set-up fails.

Behind the heading of each note disclosure we have put an icon designed as a question mark. Pressing the icon will give you a help text that says a little more about the note disclosure.





## Notes to the annual accounts

928969118, INFIFRESH FOODTECH AS, 2024

### Man-years, salary and benefits

#### Number of man-years

Notes

Number of man-years in the fiscal year:

#### Specification of the income statement

Note

#### Payroll costs

	2024	2023
Salary	<input type="text"/>	<input type="text"/>
Employers' national insurance contribution	<input type="text"/>	<input type="text"/>
Pension costs	<input type="text"/>	<input type="text"/>
Other benefits	<input type="text"/>	<input type="text"/>
<b>Total labour costs</b>	<input type="text"/>	<input type="text"/>

Additional information about number of man-years and salary



## Notes to the annual accounts

928969118, INFIFRESH FOODTECH AS, 2024

### Extraordinary revenues and expenditures

Notes

Extraordinary revenues	Amount
<input type="text"/>	<input type="text"/>
<b>Total</b>	<input type="text"/>

Extraordinary expenditures	Amount
<input type="text"/>	<input type="text"/>
<b>Total</b>	<input type="text"/>

Additional information about extraordinary revenues and expenditures



**Notes to the annual accounts**

**928969118, INFIFRESH FOODTECH AS, 2024**

**Fixed assets**

Notes

	Tangible fixed assets	Intangible assets
Acquisition cost as of 1 January		
Inflow in the year		
Disposal in the year		
<b>Acquisition cost as of 31 December</b>		
Total depreciations, write-downs and reversal of write-downs.		
<b>Capitalised value as of 31 December</b>		
Depreciations, write-downs and reversal of write-downs in the fiscal year.		
Economic life intangible assets		
Depreciation schedule intangible assets		

Acquisition cost - specification of capitalized borrowing costs related to fixed assets of own production

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Goodwill specified for each individual business acquisition

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Depreciation schedule for goodwill that is longer than five years - justification

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Additional information about tangible fixed assets/intangible assets

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**Notes to the annual accounts**

928969118, INFIFRESH FOODTECH AS, 2024

**Group, affiliated Company etc.**

Notes

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**Investment that is accounted for using the equity method**

Investments	Incoming balance	Revenue recognized as income	Other changes	Closing balance
_____	_____	_____	_____	_____
	Added value	Depreciation of added values	Goodwill	Depreciation of goodwill
Total added values and goodwill, and depreciation	_____	_____	_____	_____
Total acquisition cost at the time of acquisition				_____
Total capitalized equity at the time of acquisition				_____

**Consolidated accounts**

The company is a subsidiary, and the parent company prepares consolidated accounts where the company is included in the consolidation  Yes

Name of the parent company

\_\_\_\_\_

Business Office (adress) for the parent company

\_\_\_\_\_

Are subsidiaries excluded from the consolidation?  Yes

Reasons that the subsidiary is left out from the consolidation

\_\_\_\_\_

**Parent company that does not prepare consolidated accounts**

Transactions with subsidiaries

\_\_\_\_\_

Internal gain on the transactions

\_\_\_\_\_





## Notes to the annual accounts

928969118, INFIFRESH FOODTECH AS, 2024

### Note - Group, affiliated company etc. - trade debtors and liabilities

	2024	2023
<b>Trade debtors</b>		
Total amount that applies to companies in the same group		
Total amount that applies to affiliated company		
Total amount that applies to associated companies and joint ventures		
<b>Other long-term liabilities</b>		
Total amount that applies to companies in the same group		
Total amount that applies to affiliated company		
Total amount that applies to associated companies and joint ventures		
<b>Current liabilities</b>		
Total amount that applies to companies in the same group		
Total amount that applies to affiliated company		
Total amount that applies to associated companies and joint ventures		
<b>Total liability in favor of enterprises in the same group companies</b>		
Mortgaged assets		
Other collateral		
Guanrantees		

Additional information about affiliated company/subsidiary

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## Notes to the annual accounts

928969118, INFIFRESH FOODTECH AS, 2024

### Receivables

Notes

Receivables that fall due later than one year after the end of the accounting year

Additional information about receivables

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### Fair value of financial instruments

Notes

Assets

Fair value

Recognized change in value for the period

<b>Total</b>		

Additional information about financial instruments

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Description of financial derivatives

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**Notes to the annual accounts**

**928969118, INFIFRESH FOODTECH AS, 2024**

**Own shares (treasury stock)**

Notes | \_\_\_\_\_

	Number of shares	The nominal value of shares	Part of share capital
Own shares (treasury stock)	_____	_____	_____ %

	Changes in the holding of own shares during the fiscal year	Changes in the holding of shares in the parent company during the fiscal year
<b>Acquisition</b>		
Number of shares acquired	_____	_____
Remuneration	_____	_____
Part of share capital	_____ %	_____ %
The background for acquisitions that have taken place	_____	_____

<b>Disposal</b>		
Number of shares	_____	_____
Remuneration	_____	_____
Part of share capital	_____ %	_____ %

	This year's payout	Provision for the year
<b>Cooperative society</b>		
Cooperative societies information on membership accounts	_____	_____

Any provisions of the articles of association and annual meeting resolutions or proposals for resolutions related to membership accounts

\_\_\_\_\_

Additional information about shares

\_\_\_\_\_



## Notes to the annual accounts

928969118, INFIFRESH FOODTECH AS, 2024

### Liabilities

Notes

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	Amount
Part of the debt due for payment more than five years after the end of the accounting year	<hr/>
Debt secured by a mortgage or similar security in assets	<hr/>
Capitalised value of the pledged assets	<hr/>
The total of non-recognized warranty obligations	<hr/>

Warranty obligations secured by a mortgage

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Additional information about liabilities

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**Notes to the annual accounts**

**928969118, INFIFRESH FOODTECH AS, 2024**

**Loans and collateral to senior executives, shareholders, etc.**

Notes

Are loans or collateral being granted to senior executives, shareholders, etc?  No

	The chair of the board	Other related parties
Loans	<input type="text"/>	<input type="text"/>
Collateral	<input type="text"/>	<input type="text"/>
Interest rate	<input type="text"/> %	<input type="text"/> %
Main terms	<input type="text"/>	<input type="text"/>
Amount repaid	<input type="text"/>	<input type="text"/>
Amortized amounts	<input type="text"/>	<input type="text"/>
Amount waived	<input type="text"/>	<input type="text"/>

Additional information about loans and collateral



## **Notes to the annual accounts**

**928969118, INFIFRESH FOODTECH AS, 2024**

### **Other note disclosures**

Notes

Note disclosures beyond the minimum requirements for small businesses

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