



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 922 093 040  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: LION MIDCO AS  
Forretningsadresse: c/o Signicat AS  
Beddingen 16  
7042 TRONDHEIM

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: louise.rem@signicat.com  
Dato for fastsettelse av årsregnskapet: 25.09.2023

### Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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

Brønnøysundregistrene, 19.09.2024



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	2	123 137	142 142
<b>Sum kostnader</b>		<b>123 137</b>	<b>142 142</b>
<b>Driftsresultat</b>		<b>-123 137</b>	<b>-142 142</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		256 898	
Annen finansinntekt		53 383	
<b>Sum finansinntekter</b>		<b>310 281</b>	
Annen finanskostnad		374	17 073
<b>Sum finanskostnader</b>		<b>374</b>	<b>17 073</b>
<b>Netto finans</b>		<b>309 907</b>	<b>-17 073</b>
<b>Ordinært resultat før skattekostnad</b>		<b>186 770</b>	<b>-159 215</b>
Skattekostnad på ordinært resultat	3	41 090	-35 027
<b>Ordinært resultat etter skattekostnad</b>		<b>145 680</b>	<b>-124 188</b>
<b>Årsresultat</b>		<b>145 680</b>	<b>-124 188</b>
<b>Overføringer og disponeringer</b>			
Overføring til/fra fond		145 680	-124 188
<b>Sum overføringer og disponeringer</b>		<b>145 680</b>	<b>-124 188</b>



### Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	3	68 664	109 754
<b>Sum immaterielle eiendeler</b>		<b>68 664</b>	<b>109 754</b>
<b>Finansielle anleggsmidler</b>			
Investering i annet foretak i samme konsern	4	3 392 387 303	2 712 608 671
Lån til foretak i samme konsern	5	44 057 289	15 170 000
<b>Sum finansielle anleggsmidler</b>		<b>3 436 444 592</b>	<b>2 727 778 671</b>
<b>Sum anleggsmidler</b>		<b>3 436 513 256</b>	<b>2 727 888 425</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer		373	1 049
Konsernfordringer	5	1 112 926	1 105 395
<b>Sum fordringer</b>		<b>1 113 299</b>	<b>1 106 444</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		17 893 368	22 569 201
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>17 893 368</b>	<b>22 569 201</b>
<b>Sum omløpsmidler</b>		<b>19 006 667</b>	<b>23 675 645</b>
<b>SUM EIENDELER</b>		<b>3 455 519 923</b>	<b>2 751 564 070</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	6	2 777 106	2 476 075
Beholdning av egne aksjer	6	-2 691	-2 691



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
Overkurs	6	3 445 026 834	2 748 097 091
Ikke registrert kapitalforhøyelse	6	6 401 345	
<b>Sum innskutt egenkapital</b>		<b>3 454 202 594</b>	<b>2 750 570 475</b>
<b>Sum egenkapital</b>		<b>3 454 202 594</b>	<b>2 750 570 475</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	5	1 310 228	966 292
<b>Sum annen langsiktig gjeld</b>		<b>1 310 228</b>	<b>966 292</b>
<b>Sum langsiktig gjeld</b>		<b>1 310 228</b>	<b>966 292</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 853	
Kortsiktig konserngjeld	5		22 054
Annen kortsiktig gjeld		5 248	5 249
<b>Sum kortsiktig gjeld</b>		<b>7 101</b>	<b>27 303</b>
<b>Sum gjeld</b>		<b>1 317 329</b>	<b>993 595</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>3 455 519 923</b>	<b>2 751 564 070</b>



Advanced Electronic Signature

JOHAN TJÄRNBERG

2023-09-25 14:59:03 GMT+2

Purpose: Signature  
Identity verified and signing consent is confirmed using  
Swedish BankID



Advanced Electronic Signature

CARL ROBIN KIRCHMANN

2023-09-25 15:07:49 GMT+2

Purpose: Signature  
Identity verified and signing consent is confirmed using  
Swedish BankID



Advanced Electronic Signature

JØRGEN HJORTH BLYSTAD

2023-09-25 15:47:28 GMT+2

Purpose: Signature  
Identity verified and signing consent confirmed using  
Norwegian BankID on mobile

bankID

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SARA ELISABETH BERG

2023-09-25 15:46:48 GMT+2

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## Lion MidCo AS

### Board of directors report 2022



## **The company's operations**

The company's main activities include management of the investment in Lion BidCo AS, which is 100% owned. The company is located in Trondheim.

## **Operations**

The company had no operating income in 2022 as all operations are in underlying subsidiaries.

The annual profit after tax was for 2022 NOK 145 680, compared with a loss of - NOK 124 188 for 2021.

The annual accounts for 2022 are presented under the assumption of going concern. The board considers the outlook for the ongoing operations of the company together with underlying companies to be positive and that they are well positioned for growth and solid profits. The financial position is good.

## **Financial risk**

The company's exposure to operational financial risks in the subsidiaries is a function of market trends, credit risk with customers, liquidity position and currency risk. The overall market trends are mainly in favor of the company. Expansion into new geographic markets, however, constitutes a financial risk, which is closely monitored by management and the board. The exposure linked to credit risk with customers is limited as our customer portfolio has a high concentration of companies with a high credit rating. The financial risk associated with the company's liquidity position is also mainly related to expansion in new geographical markets. This expansion is also closely monitored by both management and the Board. Signicat AS has extensive transactions in foreign currency and is therefore exposed to currency risk. However, the currency risk is limited given the positive balance between income and expenditure incurred in different currencies.

## **Research and development**

The company has no research and development activities in 2022.

## **Work environment**

Lion Bidco AS has no employees and consequently has no policy for increasing the proportion of women in management.

## **External environment**

The company is a holding company with investment activities as its main activity. The company's activity thus does not affect the external environment through its activity.



### Equality

Through 2022, the composition of the board has been assessed as balanced with regard to gender. The board consists of one woman and four men.

### Events after the balance sheet date and future outlook

No events have occurred that have a negative impact on the company's operations or financial position after the balance sheet date 31/12/2022.

The board's expectations for 2023 are in line with 2022.

### Annual result

The board considers that the presented annual accounts give a true and fair view of the operations for 2022 and of the financial position as at 31 December 2022.

The board proposes that the annual profit for 2022 of NOK 145 680 will be transferred to the share premium.

Trondheim, 25.09.2023

-----  
Johan Olof Tjärnberg  
Chairman of the Board

-----  
Rolf Ernst Torsøe  
Board Member

-----  
Carl Robin  
Board Member

-----  
Jørgen Hjort Blystad  
Board Member

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Sara Elisabeth Berg  
Board Member



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JOHAN TJÄRNBERG

2023-09-25 14:58:26 GMT+2

Purpose: Signature

Identity verified and signing consent is confirmed using Swedish BankID



Advanced Electronic Signature

CARL ROBIN KIRCHMANN

2023-09-25 15:08:42 GMT+2

Purpose: Signature

Identity verified and signing consent is confirmed using Swedish BankID



Advanced Electronic Signature

JØRGEN HJORTH BLYSTAD

2023-09-25 15:46:44 GMT+2

Purpose: Signature

Identity verified and signing consent confirmed using Norwegian BankID on mobile

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Advanced Electronic Signature

SARA ELISABETH BERG

2023-09-25 15:49:30 GMT+2

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# Annual Report 2022 Lion Midco AS

Revenue statement  
Balance sheet  
Cash flows  
Notes to the Accounts

Org.no.: 922 093 040



<b>Revenue statement</b>			
<b>Lion Midco AS</b>			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
Other expenses	2	123 137	142 142
<b>Total expenses</b>		<b>123 137</b>	<b>142 142</b>
<b>Operating profit</b>		<b>-123 137</b>	<b>-142 142</b>
<b>Financial income and expenses</b>			
Interest income from group companies		256 898	0
Other financial income		53 383	0
Other financial expenses		374	17 073
<b>Net financial items</b>		<b>309 906</b>	<b>-17 073</b>
Net profit before tax		186 770	-159 215
Income tax expense	3	41 090	-35 027
<b>Net profit after tax</b>		<b>145 680</b>	<b>-124 188</b>
<b>Net profit or loss</b>	<b>6</b>	<b>145 680</b>	<b>-124 188</b>
<b>Attributable to</b>			
Transferred to/from premium share capital		145 680	-124 188
<b>Total</b>		<b>145 680</b>	<b>-124 188</b>
<b>Lion Midco AS</b>		<b>Side 2</b>	



<b>Balance sheet</b>			
<b>Lion Midco AS</b>			
<b>Assets</b>		<b>2022</b>	<b>2021</b>
<b>Non-current assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	3	68 664	109 754
<b>Total intangible assets</b>		<b>68 664</b>	<b>109 754</b>
<b>Non-current financial assets</b>			
Investments in other group companies	4	3 392 387 303	2 712 608 671
Loan to group companies	5	44 057 289	15 170 000
<b>Total non-current financial assets</b>		<b>3 436 444 592</b>	<b>2 727 778 671</b>
<b>Total non-current assets</b>		<b>3 436 513 256</b>	<b>2 727 888 425</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other short-term receivables		373	1 049
Receivables from group companies	5	1 112 926	1 105 395
<b>Total receivables</b>		<b>1 113 299</b>	<b>1 106 444</b>
Cash and cash equivalents		17 893 368	22 569 201
<b>Total current assets</b>		<b>19 006 667</b>	<b>23 675 645</b>
<b>Total assets</b>		<b>3 455 519 924</b>	<b>2 751 564 070</b>



<b>Balance sheet</b>			
<b>Lion Midco AS</b>			
<b>Equity and liabilities</b>		<b>2022</b>	<b>2021</b>
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital	6	2 777 106	2 476 075
Treasury stock	6	-2 691	-2 691
Share premium reserve	6	3 445 026 834	2 748 097 091
Ikke-registrert kapitalforhøyelse	6	6 401 345	0
<b>Total paid-up equity</b>		<b>3 454 202 594</b>	<b>2 750 570 475</b>
<b>Total equity</b>		<b>3 454 202 594</b>	<b>2 750 570 475</b>
<b>Liabilities</b>			
Non-current liabilities to group companies	5	1 310 228	966 292
<b>Total non-current liabilities</b>		<b>1 310 228</b>	<b>966 292</b>
<b>Current liabilities</b>			
Trade payables		1 853	0
Liabilities to group companies	5	0	22 054
Other current liabilities		5 248	5 249
<b>Total current liabilities</b>		<b>7 101</b>	<b>27 303</b>
<b>Total liabilities</b>		<b>1 317 330</b>	<b>993 595</b>
<b>Total equity and liabilities</b>		<b>3 455 519 924</b>	<b>2 751 564 070</b>
Trondheim , 22.09.2023 The board of Lion Midco AS			
<hr/>			
Johan Olof Tjärnberg chairman of the board	Rolf Ernst Torsøe member of the board	Sara Elisabeth Berg member of the board	
<hr/>			
Carl Robin Kirchmann member of the board		Jørgen Hjorth Blystad member of the board	
<hr/>			
Lion Midco AS		Page 4	



<b>Lion MidCo AS</b>		
<b>Cash flow analysis</b>		
	<b>2022</b>	<b>2021</b>
<b>Cash flow from operating activities</b>		
Profit and loss before taxes	186 770 -	159 215
Paid taxes for the period	-	-
Changes in short term receivables/trade payables	- 5 678 -	201 194
Changes in other accrual items	- 21 378 -	35 106
<b>Net cash flow from operating activities</b>	<b>159 714 -</b>	<b>395 515</b>
<b>Cash flow from investment activities</b>		
Payments in connection with investment in subsidiaries	- 679 778 632 -	826 829 484
Payments related to loans to subsidiaries	- 28 887 289 -	15 000 000
<b>Net cash flow from investment activities</b>	<b>- 708 665 921 -</b>	<b>841 829 484</b>
<b>Cash flow from financing activities</b>		
Payments of equity	703 486 437	844 928 851
New long term loan	343 936	966 292
<b>Net cash flow from finance activities</b>	<b>703 830 373</b>	<b>845 895 143</b>
<b>Net changes in cash and cash equivalents</b>	<b>- 4 675 834</b>	<b>3 670 144</b>
Cash and cash equivalents as of 01.01.2022	22 569 201	18 899 056
<b>Cash and cash equivalents as of 31.12.2022</b>	<b>17 893 368</b>	<b>22 569 201</b>



## Accounting principles

The annual accounts, consisting of P/L account, balance sheet, cash flow analysis and disclosure notes have been prepared in conformity with the Companies Act, Norwegian Accounting Act and Good accounting practice for medium sized companies in Norway as of 31.12.2022.

## Tax

The deferred tax is calculated on basis of temporary differences at the end of fiscal year. 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 balance items

Assets/liabilities times that fall due for payment within one year of the balance sheet date, is classified as short term assets/liabilities. Valuation of short term assets/liabilities is based on lowest/highest value of cost and fair value. Short term assets is presented as nominal value with allowance of any expected loss.

## Shares in subsidiaries

Investments in subsidiaries are valued to the lowest of cost price and market value. Calculation of profit/loss is performed in connection with sale of the shares.

## Group accounts

MidCo AS is a subgroup of Lion TopCo AS and is excepted from requirement to prepare group accounts according to Norwegian Accounting Act § 3-7. Group Accounts for Lion TopCo AS is available at the business adress in Trondheim.

## Note 2 Payroll/remuneration

The company has no employees during fiscal year.  
Remuneration to auditor is NOK 40 000 for ordinary audit and NOK 40 500 for other services.

## Note 3 Tax

<b>This year's tax expense</b>	<b>2022</b>	<b>2021</b>
Change in deferred tax	41 090	-35 027
<b>Total tax charge</b>	<b>41 090</b>	<b>-35 027</b>
<b>Calculation of the tax base for the year</b>	<b>2022</b>	<b>2021</b>
Result before tax	186 770	-159 215
Allocation of loss to be carried forward	-186 770	0
<b>The year's tax base</b>	<b>0</b>	<b>-159 215</b>
<b>Payable tax in the balance:</b>	<b>2022</b>	<b>2021</b>
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>



<b>Overview of temporary differences:</b>	<b>2022</b>	<b>2021</b>	<b>Difference</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Accumulated loss to be carried forward	-312 111	-498 881	-186 770
<b>Total</b>	<b>-312 111</b>	<b>-498 881</b>	<b>-186 770</b>
<b>Deferred tax assets (22 %)</b>	<b>-68 664</b>	<b>-109 754</b>	<b>-41 089</b>

<b>Explanation as to why the tax charge for the year does not amount to 22 % of the result before tax:</b>	<b>2022</b>	<b>2021</b>
Result before tax	186 770	-159 215
22 % tax on the result before tax	41 089	-35 027
<b>Calculated tax charge</b>	<b>41 089</b>	<b>-35 027</b>
Effective tax rate	22,0 %	22,0 %

#### Note 4 Financial assets

The company is owning 100% of the shares and has 100% of the votes in Signicat AS, with main office in Trondheim.

Following information can be given related to Signicat AS as of 31.12.22:

	<b>Equity</b>	<b>Result for 2022</b>	<b>Booked value</b>
Shares in Lion BidCo AS	3 390 492 693	-774 531	3 392 387 303

Lion MidCo AS is a part of the Lion company structure where the company Lion TopCo AS is the top company in the group structure in Norway. Lion TopCo AS is preparing Group Accounts where Lion MidCo AS and Lion BidCo AS are included. Of this reason it is not prepared an own Group Accounts for Lion BidCo AS. The Group Accounts for Lion TopCo AS can be delivered by contacting the main office for the company.

#### Note 5 Intercmpany items between company in the same group

	<b>2022</b>	<b>2021</b>
Loan to Lion TopCo AS	3 615 420	70 000
Loan to Signicat AS	40 241 257	15 000 000
Loan to Lion BidCo AS	200 612	100 000
<b>Presented as long term group receivables</b>	<b>44 057 289</b>	<b>15 170 000</b>
Short term receivables - Lion BidCo AS	267 500	267 500
Short term receivables - Lion eipCo AS	68 000	68 000
Short term receivables - Lion TopCo AS	769 895	769 895
Short term receivables - Signicat AS	7 531	0
<b>Presented as short term group receivables</b>	<b>1 112 926</b>	<b>1 105 395</b>
<b>Short term liability to Signicat AS</b>	<b>0</b>	<b>-22 054</b>



## Note 6 Equity capital

	Share capital	Own shares	Share premium capital	Not registered capital	Total equity capital
Pr. 31.12.2021	2 476 075	-2 691	2 748 097 091	0	2 750 570 475
Result of the year			145 680	0	145 680
Capital increase	301 031		696 784 062	0	697 085 093
Not registered capital			0	6 401 345	6 401 345
<b>Pr 31.12.2022</b>	<b>2 777 106</b>	<b>-2 691</b>	<b>3 445 026 833</b>	<b>6 401 345</b>	<b>3 454 202 593</b>

Own shares	Number of own shares	Nominal value	Value own shares
Own shares per 31.12.2022	-2 691	1	-2691

The share capital consists of following distribution of A-shares and B-shares per 31.12.2022:

	A-shares	B-shares	Ownership in %	Votes in %
Lion TopCo AS	296 488	2 185 917	92,14%	92,14%
Other owners	55 784	138 917	7,86%	7,86%
Total	352 272	2 324 834	100%	100%



KPMG AS  
Sørkedalsveien 6  
P.O. Box 7000 Majorstuen  
N-0306 Oslo

Telephone +47 45 40 40 63  
Internet [www.kpmg.no](http://www.kpmg.no)  
Enterprise 935 174 627 MVA

To the General Meeting of Lion MidCo AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Lion MidCo AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement and cash flow 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 2022, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for Opinion

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

### Other Matters

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

### Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. 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 information in the Board of Directors' report.

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

### 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
Bodo	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Straume	

Penneo Dokumentnr: 0600E-6E/C2-2BKUQ-K4HEP-AAPVY-GKÆL



Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

#### Responsibilities of Management for the Financial Statements

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 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.



Oslo, 25 September 2023  
KPMG AS

Gunnar Sotnakk  
*State Authorised Public Accountant*  
(This document is signed electronically)

Penneo Dokumentnøkkel: 0G0QE-6E/C2-2BKUQ-K4HEP-AAFVY-GK4EL



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

## Gunnar Sotnakk

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: 9578-5993-4-2025853

IP: 80.232.xxx.xxx

2023-09-25 19:38:06 UTC



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Skatteetaten

Vår dato  
20.07.2022

Din/Deres dato  
30.06.2022

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR496582791

Telefon  
90518192

Org.nr  
974761076

Vår referanse  
2022/5630191

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

LION MIDCO AS  
c/o Signicat AS  
7454 TRONDHEIM

Att. Marit Mogstad

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Lion MidCo AS, org.nr. 922 093 040

Vi viser til deres brev av 30. juni 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Lion MidCo AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Lion MidCo 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

Lion MidCo AS har norske og utenlandske eiere, både private og profesjonelle og er en del av et konsern. Selskapet driver investeringsvirksomhet hvor de, i den forbindelse, direkte eller indirekte, eier eller forvalter aksjer og andre verdipapirer, samt driver tilhørende virksomhet.

Engelsk er konsernets arbeidsspråk. Selskapet henvender seg til et profesjonelt marked som behersker engelsk. Selskapet har utenlandsk styreleder og to av styremedlemmene er ikke norske.

### 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 har norske og utenlandske eiere, både private og profesjonelle og er en del av et konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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