



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 925 713 805
Organisasjonsform: Aksjeselskap
Foretaksnavn: TROMSØ ACCESSIBLE TOURS AS
Forretningsadresse: Strandvegen 41B
9007 TROMSØ

Regnskapsår

Årsregnskapets periode: 01.01.2025 - 31.12.2025

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Martin Nicolas Lobert
Dato for fastsettelse av årsregnskapet: 31.03.2026

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

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, 09.04.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Revenue		2 972 504	2 821 216
Other income		483 399	-62 023
Sum inntekter		3 455 904	2 759 192
Kostnader			
Raw materials and consumables used		775 331	814 564
Employee benefits expense	2	1 390 507	1 535 824
Depreciation and amortisation expenses	3	139 294	111 994
Other expenses		1 587 282	1 385 541
Sum kostnader		3 892 413	3 847 922
Driftsresultat		-436 510	-1 088 730
Finansinntekter og finanskostnader			
Annen renteinntekt		8 285	9 065
Other financial income		106	518
Sum finansinntekter		8 392	9 583
Annen rentekostnad		29 097	18 216
Other financial expenses		59	654
Sum finanskostnader		29 156	18 870
Netto finans		-20 765	-9 287
Resultat før skattekostnad		-457 275	-1 098 017
Income tax expense	4		205 324
Årsresultat		-457 275	-1 303 341
Årsresultat etter minoritetsinteresser		-457 275	-1 303 341
Totalresultat		-457 275	-1 303 341
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2025	2024
Udekket tap	5	-457 275	-1 303 341
Sum overføringer og disponeringer		-457 275	-1 303 341



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Concessions, patents, licences, trademarks, and similar rights	3	24 060	24 060
Utsatt skattefordel	4		
Sum immaterielle eiendeler		24 060	24 060
Varige driftsmidler			
Equipment and other movables	3	289 331	428 625
Sum varige driftsmidler		289 331	428 625
Finansielle anleggsmidler			
Other long-term receivables		60 000	60 000
Sum finansielle anleggsmidler		60 000	60 000
Sum anleggsmidler		373 391	512 685
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		110 857	93 151
Other short-term receivables			38 577
Sum fordringer		110 857	131 728
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	379 946	778 358
Sum bankinnskudd, kontanter og lignende		379 946	778 358
Sum omløpsmidler		490 802	910 086
SUM EIENDELER		864 194	1 422 771

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2025	2024
Egenkapital			
Innskutt egenkapital			
Share capital	5, 7, 8	800 000	750 000
Overkurs		1 200 000	
Annen innskutt egenkapital	5	-5 570	-5 570
Sum innskutt egenkapital		1 994 430	744 430
Opptjent egenkapital			
Udekket tap	8	2 483 013	2 025 738
Sum opptjent egenkapital		-2 483 013	-2 025 738
Sum egenkapital		-488 583	-1 281 308
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	9	150 482	211 299
Langsiktig konserngjeld	9		
Other non-current liabilities		537 098	1 287 098
Sum annen langsiktig gjeld		687 580	1 498 397
Sum langsiktig gjeld		687 580	1 498 397
Kortsiktig gjeld			
Leverandørgjeld		72 271	201 888
Public duties payable		59 382	112 223
Other current liabilities		533 544	891 572
Sum kortsiktig gjeld		665 196	1 205 683
Sum gjeld		1 352 776	2 704 079
SUM EGENKAPITAL OG GJELD		864 194	1 422 771



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 367114

Virksomheten

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Organisasjonsform: Aksjeselskap
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Forretningsadresse: Strandvegen 41B
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Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Martin Nicolas Lobert
Dato for fastsettelse av årsregnskapet: 31.03.2026

Revisjon

Selskapet har besluttet at årsregnskapet ikke skal revideres: Ja
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 2025: Årsregnskap er elektronisk innlevert.
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025.

Virksomheten sitt øverste organ er ansvarlig for at årsregnskapet er signert. Det er mulig å levere årsregnskap uten signatur fordi sikkerheten for rett rapportering er ivarettatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.

Brønnøysundregistrene, 08.04.2026

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: 925 713 805
TROMSØ ACCESSIBLE TOURS AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
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Other financial expenses		59	654
Sum finanskostnader		29 156	18 870
Netto finans		-20 765	-9 287
Resultat før skattekostnad		-457 275	-1 098 017
Income tax expense	4		205 324
Årsresultat		-457 275	-1 303 341
Årsresultat etter minoritetsinteresser		-457 275	-1 303 341
Totalresultat		-457 275	-1 303 341
Overføringer og disponeringer			
Udekket tap	5	-457 275	-1 303 341
Sum overføringer og disponeringer		-457 275	-1 303 341



Organisasjonsnr: 925 713 805
TROMSØ ACCESSIBLE TOURS AS

BALANSE

Beløp i: NOK	Note	2025	2024
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BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Concessions, patents, licences, trademarks, and similar rights	3	24 060	24 060
Utsatt skattefordel	4		
Sum immaterielle eiendeler		24 060	24 060

Varige driftsmidler

Equipment and other movables	3	289 331	428 625
Sum varige driftsmidler		289 331	428 625

Finansielle anleggsmidler

Other long-term receivables		60 000	60 000
Sum finansielle anleggsmidler		60 000	60 000

Sum anleggsmidler		373 391	512 685
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Omløpsmidler

Varer

Fordringer

Accounts receivables		110 857	93 151
Other short-term receivables			38 577
Sum fordringer		110 857	131 728

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	6	379 946	778 358
Sum bankinnskudd, kontanter og lignende		379 946	778 358

Sum omløpsmidler		490 802	910 086
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SUM EIENDELER		864 194	1 422 771
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	5, 7, 8	800 000	750 000
Overkurs		1 200 000	
Annen innskutt egenkapital	5	-5 570	-5 570



Sum innskutt egenkapital		1 994 430	744 430
Opptjent egenkapital			
Udekket tap	8	2 483 013	2 025 738
Sum opptjent egenkapital		-2 483 013	-2 025 738
Sum egenkapital		-488 583	-1 281 308
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	9	150 482	211 299
Langsiktig konserngjeld	9		
Other non-current liabilities		537 098	1 287 098
Sum annen langsiktig gjeld		687 580	1 498 397
Sum langsiktig gjeld		687 580	1 498 397
Kortsiktig gjeld			
Leverandørgjeld		72 271	201 888
Public duties payable		59 382	112 223
Other current liabilities		533 544	891 572
Sum kortsiktig gjeld		665 196	1 205 683
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SUM EGENKAPITAL OG GJELD		864 194	1 422 771



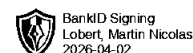
Organisasjonsnr: 925 713 805
TROMSØ ACCESSIBLE TOURS AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
3.17



Annual Report 2025

Tromsø Accessible Tours AS

Org.no.: 925 713 805

Revenue statement
Balance sheet
Notes to the Accounts

Compiled by:

SpareBank 1
REGNSKAPSHUSET



REVENUE STATEMENT

TROMSØ ACCESSIBLE TOURS AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2025	2024
Revenue		2 972 504	2 821 216
Other income		483 399	-62 023
Total income		3 455 904	2 759 192
Raw materials and consumables used		775 331	814 564
Employee benefits expense	2	1 390 507	1 535 824
Depreciation and amortisation expenses	3	139 294	111 994
Other expenses		1 587 282	1 385 541
Total expenses		3 892 413	3 847 922
Operating profit		-436 510	-1 088 730
FINANCIAL INCOME AND EXPENSES			
Other interest income		8 285	9 065
Other financial income		106	518
Other interest expenses		29 097	18 216
Other financial expenses		59	654
Net financial items		-20 765	-9 287
Net profit before tax		-457 275	-1 098 017
Income tax expense	4	0	205 324
Net profit or loss		-457 275	-1 303 341
ATTRIBUTABLE TO			
Loss brought forward	5	457 275	1 303 341
Total		-457 275	-1 303 341



BALANCE SHEET

TROMSØ ACCESSIBLE TOURS AS

ASSETS	Note	2025	2024
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Concessions, patents, licences, trademarks, and similar rights	3	24 060	24 060
Total intangible assets		24 060	24 060
PROPERTY, PLANT AND EQUIPMENT			
Equipment and other movables	3	289 331	428 625
Total property, plant and equipment		289 331	428 625
Other long-term receivables		60 000	60 000
Total non-current financial assets		60 000	60 000
Total non-current assets		373 391	512 685
CURRENT ASSETS			
DEBTORS			
Accounts receivables		110 857	93 151
Other short-term receivables		0	38 577
Total receivables		110 857	131 728
Cash and cash equivalents	6	379 946	778 358
Total current assets		490 802	910 086
Total assets		864 194	1 422 771



BALANCE SHEET

TROMSØ ACCESSIBLE TOURS AS

EQUITY AND LIABILITIES	Note	2025	2024
EQUITY			
PAID-IN CAPITAL			
Share capital	5, 7, 8	800 000	750 000
Share premium reserve		1 200 000	0
Other paid-up equity	5	-5 570	-5 570
Total paid-up equity		1 994 430	744 430
RETAINED EARNINGS			
Uncovered loss	8	-2 483 013	-2 025 738
Total retained earnings		-2 483 013	-2 025 738
Total equity		-488 583	-1 281 308
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions	9	150 482	211 299
Other non-current liabilities		537 098	1 287 098
Total non-current liabilities		687 580	1 498 397
CURRENT LIABILITIES			
Trade payables		72 271	201 888
Public duties payable		59 382	112 223
Other current liabilities		533 544	891 572
Total current liabilities		665 196	1 205 683
Total liabilities		1 352 776	2 704 079
Total equity and liabilities		864 194	1 422 771

31.03.2026

The board of Tromsø Accessible Tours AS

Martin Nicolas Lobert

chairman of the board/General Manager



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

OPERATING REVENUES

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

TAX

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

CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

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.

RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.

Note 1 Nature of the business and location

Tromsø Accessible Tours AS operates within the tourism industry. The company designs, organizes and delivers accessible and adapted tour and experience services, primarily in and around Tromsø.

The company is located in the municipality of Tromsø, Norway.



Note 2 Salary costs and number of full-time equivalents

SALARY COSTS

	2025	2024
Salaries	1 238 720	1 388 180
Employment tax	132 126	99 870
Other benefits	19 660	47 773
Total	1 390 507	1 535 824

In 2025 the company employed 3 full-time equivalents.

The company became subject to the mandatory occupational pension scheme (OTP) requirement in 2025. As of December 31, 2025, the company has not yet established such a pension scheme. The company has implemented a compliant pension arrangement in januar 2026.

Note 3 Non-current assets

	Intangible assets	Fixtures and fittings	Total
Purchase cost as of 01.01.25	24 060	705 894	729 954
= Acquisition cost 31.12.25	24 060	705 894	729 954
Accumulated depreciation 31.12.25		416 563	416 563
= Book value 31.12.25	24 060	289 330	313 391
This year's ordinary depreciations		139 294	139 294
Economic life		5 years	



Note 4 Tax

This year's tax expense	2025	2024
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	205 324
Tax expense on ordinary profit/loss	0	205 324
Taxable income:		
Result before tax	-457 275	-1 098 017
Permanent differences	2 928	149
Changes in temporary differences	51 515	-6 681
Taxable income	-402 832	-1 104 549
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2025	2024	Difference
Tangible assets	4 258	55 773	51 515
Total	4 258	55 773	51 515
Accumulated loss to be brought forward	-2 513 824	-2 110 992	402 832
Not included in the deferred tax calculation	2 509 566	2 031 159	-478 407
Basis for deferred tax assets	0	-24 060	-24 060
Deferred tax assets (22 %)	0	-5 293	-5 293

Deferred tax not included in the balance sheet.

Note 5 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2024	750 000	0	-5 570	-2 025 738	-1 281 308
Result of the year				-457 275	-457 275
Capital increase	50 000		1 200 000	0	1 250 000
Pr 31.12.2025	800 000	0	1 194 430	-2 483 013	-488 583



Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 41 920.

Note 7 Shareholders

THE SHARE CAPITAL IN TROMSØ ACCESSIBLE TOURS AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	100	8 000,0	800 000
Total	100		800 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Martin Nicolas Lobert	100	100,0	100,0

SHARES OWNED BY THE DIRECTORS OF THE BOARD AND THE GENERAL MANAGER:

Name	Position	Ordinary
Martin Nicolas Lobert	chairman of the board/General Manager	100
Total number of shares		100

Note 8 Going concern

Despite the fact that activity has increased considerably, the company's equity per 31.12.2025 has been lost. The board of directors acknowledges that this represents an element of uncertainty regarding the company's ability to continue as a going concern. The losses are primarily attributable to high operating costs. However, the board expects an improvement in revenues going forward, and on this basis is of the opinion that the conditions for continued operations are present. The financial statements have therefore been prepared under the going concern assumption.



Note 9 Long-term liabilities

Debt that falls due more than five years after the balance sheet date

	2025	2024
Debt to credit institutions	150 482	211 299
Other long-term debt	537 098	1 287 098
Total	687 580	1 498 397

The owner has provided a loan totalling NOK 537,098. The loan is interest-free and repayment will be made when the company has sufficient liquidity.