



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 915 123 899  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: AGILITY FUEL SOLUTIONS NORWAY AS  
Forretningsadresse: Øvre Torvgate 3  
2815 GJØVIK

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Anita Welle  
Dato for fastsettelse av årsregnskapet: 25.06.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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

Brønnøysundregistrene, 01.07.2025



### Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sales revenue	1	156 227 225	332 337 396
Other operating income		498 631	0
<b>Sum inntekter</b>		<b>156 725 856</b>	<b>332 337 396</b>
<b>Kostnader</b>			
Cost of materials		130 492 469	251 987 486
Payroll and sosial security expenses	2, 3	22 919 261	27 623 350
Depreciation of fixed assets	4	252 940	724 264
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4	262 364	0
Other operating expenses	2, 5	5 571 276	20 624 962
<b>Sum kostnader</b>		<b>159 498 311</b>	<b>300 960 062</b>
<b>Driftsresultat</b>		<b>-2 772 455</b>	<b>31 377 334</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt	6	1 033 006	1 655 989
Other financial income	6	4 498 111	9 988 597
<b>Sum finansinntekter</b>		<b>5 531 117</b>	<b>11 644 586</b>
Rentekostnad til foretak i samme konsern	6	138 413	304 320
Annen rentekostnad	6	104 772	1 092 274
Other financial expense	6	2 932 471	10 962 904
<b>Sum finanskostnader</b>		<b>3 175 656</b>	<b>12 359 498</b>
<b>Netto finans</b>		<b>2 355 460</b>	<b>-714 912</b>
<b>Resultat før skattekostnad</b>		<b>-416 995</b>	<b>30 662 422</b>
Tax on result	7	0	7 816 334
<b>Årsresultat</b>		<b>-416 995</b>	<b>22 846 088</b>
<b>Overføringer og disponeringer</b>			
Transfers to/from other equity		-416 995	22 846 088
<b>Sum overføringer og disponeringer</b>		<b>-416 995</b>	<b>22 846 088</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
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### Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Sum immaterielle eiendeler</b>		<b>0</b>	<b>0</b>
<b>Varige driftsmidler</b>			
Land, buildings and other property	4	0	184 738
Plant and machinery	4	0	380 507
Fixtures and fittings, tools, office machinery, etc	4	0	1 109 268
<b>Sum varige driftsmidler</b>		<b>0</b>	<b>1 674 513</b>
<b>Finansielle anleggsmidler</b>			
Investering i annet foretak i samme konsern		0	-1
<b>Sum finansielle anleggsmidler</b>		<b>0</b>	<b>-1</b>
<b>Sum anleggsmidler</b>		<b>0</b>	<b>1 674 512</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Inventories	8	0	97 566 472
<b>Sum varer</b>		<b>0</b>	<b>97 566 472</b>
<b>Fordringer</b>			
Accounts receivable		48 853	39 729 774
Other short-term receivables		239 469	1 296 149
Konsernfordringer	9	8 090 569	3 677 124
<b>Sum fordringer</b>		<b>8 378 891</b>	<b>44 703 047</b>
<b>Investeringer</b>			
<b>Sum investeringer</b>		<b>0</b>	<b>0</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash equivalents	10	86 937 259	23 104 509
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>86 937 259</b>	<b>23 104 509</b>
<b>Sum omløpsmidler</b>		<b>95 316 150</b>	<b>165 374 028</b>



### Balanse

Beløp i: NOK	Note	2024	2023
<b>SUM EIENDELER</b>		<b>95 316 150</b>	<b>167 048 540</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	11, 12	3 500 000	3 500 000
Overkurs	11	26 329 970	26 329 970
Annen innskutt egenkapital	11	9 080 659	9 080 659
<b>Sum innskutt egenkapital</b>		<b>38 910 629</b>	<b>38 910 629</b>
<b>Opptjent egenkapital</b>			
Other equity	11	53 711 602	54 128 597
Udekket tap	11	0	0
<b>Sum opptjent egenkapital</b>		<b>53 711 601</b>	<b>54 128 597</b>
<b>Sum egenkapital</b>		<b>92 622 230</b>	<b>93 039 226</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Pensjonsforpliktelser	3	0	84 971
Utsatt skatt	7	0	-346
<b>Sum avsetninger for forpliktelser</b>		<b>0</b>	<b>84 625</b>
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	9	0	12 188 841
<b>Sum annen langsiktig gjeld</b>		<b>0</b>	<b>12 188 841</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>12 273 466</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		312 633	44 085 086
Tax payable	7	0	5 281 300
Public duties payable	10	471 734	2 968 171
Other short-term liabilities		1 909 553	9 401 291
<b>Sum kortsiktig gjeld</b>		<b>2 693 920</b>	<b>61 735 848</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Sum gjeld		2 693 920	74 009 314
<b>SUM EGENKAPITAL OG GJELD</b>		<b>95 316 150</b>	<b>167 048 540</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 586208

#### Enheten

Organisasjonsnummer: 915 123 899  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: AGILITY FUEL SOLUTIONS NORWAY AS  
Forretningsadresse: Øvre Torvgate 3  
2815 GJØVIK

#### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Anita Welle  
Dato for fastsettelse av årsregnskapet: 25.06.2025

#### Grunnlag for avgivelse

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Brønnøysundregistrene, 30.06.2025



Organisasjonsnr: 915 123 899  
AGILITY FUEL SOLUTIONS NORWAY AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sales revenue	1	156 227 225	332 337 396
Other operating income		498 631	0
<b>Sum inntekter</b>		<b>156 725 856</b>	<b>332 337 396</b>
<b>Kostnader</b>			
Cost of materials		130 492 469	251 987 486
Payroll and sosial security expenses	2, 3	22 919 261	27 623 350
Depreciation of fixed assets	4	252 940	724 264
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4	262 364	0
Other operating expenses	2, 5	5 571 276	20 624 962
<b>Sum kostnader</b>		<b>159 498 311</b>	<b>300 960 062</b>
<b>Driftsresultat</b>		<b>-2 772 455</b>	<b>31 377 334</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt	6	1 033 006	1 655 989
Other financial income	6	4 498 111	9 988 597
<b>Sum finansinntekter</b>		<b>5 531 117</b>	<b>11 644 586</b>
Rentekostnad til foretak i samme konsern	6	138 413	304 320
Annen rentekostnad	6	104 772	1 092 274
Other financial expense	6	2 932 471	10 962 904
<b>Sum finanskostnader</b>		<b>3 175 656</b>	<b>12 359 498</b>
<b>Netto finans</b>		<b>2 355 460</b>	<b>-714 912</b>
<b>Resultat før skattekostnad</b>		<b>-416 995</b>	<b>30 662 422</b>
Tax on result	7	0	7 816 334
<b>Årsresultat</b>		<b>-416 995</b>	<b>22 846 088</b>
<b>Overføringer og disponeringer</b>			
Transfers to/from other equity		-416 995	22 846 088
<b>Sum overføringer og disponeringer</b>		<b>-416 995</b>	<b>22 846 088</b>



Organisasjonsnr: 915 123 899  
AGILITY FUEL SOLUTIONS NORWAY AS

## BALANSE

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum immaterielle eiendeler		0	0
<b>Varige driftsmidler</b>			
Land, buildings and other property	4	0	184 738
Plant and machinery	4	0	380 507
Fixtures and fittings, tools, office machinery, etc	4	0	1 109 268
Sum varige driftsmidler		0	1 674 513
<b>Finansielle anleggsmidler</b>			
Investering i annet foretak i samme konsern		0	-1
Sum finansielle anleggsmidler		0	-1
Sum anleggsmidler		0	1 674 512
<b>Omløpsmidler</b>			
<b>Varer</b>			
Inventories	8	0	97 566 472
Sum varer		0	97 566 472
<b>Fordringer</b>			
Accounts receivable		48 853	39 729 774
Other short-term receivables		239 469	1 296 149
Konsernfordringer	9	8 090 569	3 677 124
Sum fordringer		8 378 891	44 703 047
<b>Investeringer</b>			
Sum investeringer		0	0
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash equivalents	10	86 937 259	23 104 509
Sum bankinnskudd, kontanter og lignende		86 937 259	23 104 509
Sum omløpsmidler		95 316 150	165 374 028
<b>SUM EIENDELER</b>		<b>95 316 150</b>	<b>167 048 540</b>



## BALANSE - EGENKAPITAL OG GJELD

### Egenkapital

#### Innskutt egenkapital

Share capital	11, 12	3 500 000	3 500 000
Overkurs	11	26 329 970	26 329 970
Annen innskutt egenkapital	11	9 080 659	9 080 659
<b>Sum innskutt egenkapital</b>		<b>38 910 629</b>	<b>38 910 629</b>

#### Opptjent egenkapital

Other equity	11	53 711 602	54 128 597
Udekket tap	11	0	0
<b>Sum opptjent egenkapital</b>		<b>53 711 601</b>	<b>54 128 597</b>

<b>Sum egenkapital</b>		<b>92 622 230</b>	<b>93 039 226</b>
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### Gjeld

#### Langsiktig gjeld

Pensjonsforpliktelser	3	0	84 971
Utsatt skatt	7	0	-346

<b>Sum avsetninger for forpliktelser</b>		<b>0</b>	<b>84 625</b>
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#### Annen langsiktig gjeld

Langsiktig konserngjeld	9	0	12 188 841
<b>Sum annen langsiktig gjeld</b>		<b>0</b>	<b>12 188 841</b>

<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>12 273 466</b>
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#### Kortsiktig gjeld

Leverandørgjeld		312 633	44 085 086
Tax payable	7	0	5 281 300

Public duties payable	10	471 734	2 968 171
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Other short-term liabilities		1 909 553	9 401 291
<b>Sum kortsiktig gjeld</b>		<b>2 693 920</b>	<b>61 735 848</b>

<b>Sum gjeld</b>		<b>2 693 920</b>	<b>74 009 314</b>
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<b>SUM EGENKAPITAL OG GJELD</b>		<b>95 316 150</b>	<b>167 048 540</b>
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Organisasjonsnr: 915 123 899  
AGILITY FUEL SOLUTIONS NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
4.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Annual report for  
**AGILITY FUEL SOLUTIONS NORWAY AS**  
915123899  
Financial year  
01/01/2024 - 31/12/2024



AGILITY FUEL SOLUTIONS NORWAY AS  
915 123 899

## Income statement

	Note	2024	2023
<b>Operating income</b>			
Sales revenue	1	156 227 225	332 337 396
Other operating income		498 631	0
<b>Total operating income</b>		<b>156 725 856</b>	<b>332 337 396</b>
<b>Operating expenses</b>			
Cost of materials		-130 492 469	-251 987 486
Payroll and social security expenses	2, 3	-22 919 261	-27 623 350
Depreciation of fixed assets	4	-252 940	-724 264
Impairment of fix assets	4	-262 364	0
Other operating expenses	2, 5	-5 571 276	-20 624 962
<b>Total operating expenses</b>		<b>-159 498 311</b>	<b>-300 960 062</b>
<b>Operating profit/loss</b>		<b>-2 772 456</b>	<b>31 377 334</b>
<b>Financial income</b>			
Other interest income	6	1 033 006	1 655 989
Other financial income	6	4 498 111	9 988 597
<b>Total financial income</b>		<b>5 531 117</b>	<b>11 644 586</b>
<b>Financial expenses</b>			
Interest paid to group companies	6	-138 413	-304 320
Other interest charge	6	-104 772	-1 092 274
Other financial expense	6	-2 932 471	-10 962 904
<b>Total financial expenses</b>		<b>-3 175 656</b>	<b>-12 359 498</b>
<b>Net financial items</b>		<b>2 355 460</b>	<b>-714 912</b>
<b>Profit/loss before tax</b>		<b>-416 995</b>	<b>30 662 422</b>
Tax on result	7	0	-7 816 334
<b>Profit/loss after tax</b>		<b>-416 995</b>	<b>22 846 088</b>
<b>Allocations</b>			
Transfers to/from other equity		-416 995	22 846 088
<b>Total allocations</b>		<b>-416 995</b>	<b>22 846 088</b>



AGILITY FUEL SOLUTIONS NORWAY AS  
915 123 899

### Balance

	Note	31.12.2024	31.12.2023
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Tangible fixed assets</b>			
Land, buildings and other property	4	0	184 738
Plant and machinery	4	0	380 507
Fixtures and fittings, tools, office machinery, etc	4	0	1 109 268
<b>Total fixed tangible assets</b>		<b>0</b>	<b>1 674 513</b>
<b>Financial fixed assets</b>			
Investments in other group companies		0	-1
<b>Total financial fixed assets</b>		<b>0</b>	<b>-1</b>
<b>Total fixed assets</b>		<b>0</b>	<b>1 674 512</b>
<b>Current assets</b>			
<b>Inventories</b>			
Inventories	8	0	97 566 472
<b>Total inventories</b>		<b>0</b>	<b>97 566 472</b>
<b>Receivables</b>			
Accounts receivable		48 853	39 729 774
Receivables from group companies	9	8 090 569	3 677 124
Other short-term receivables		239 469	1 296 149
<b>Total receivables</b>		<b>8 378 891</b>	<b>44 703 047</b>
<b>Bank deposits, cash in hand, etc</b>			
Bank deposits, cash equivalents	10	86 937 259	23 104 509
<b>Total bank deposits, cash in hand, etc</b>		<b>86 937 259</b>	<b>23 104 509</b>
<b>Total current assets</b>		<b>95 316 150</b>	<b>165 374 028</b>
<b>TOTAL ASSETS</b>		<b>95 316 150</b>	<b>167 048 540</b>



AGILITY FUEL SOLUTIONS NORWAY AS  
915 123 899

### Balance

	Note	31.12.2024	31.12.2023
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital	11, 12	3 500 000	3 500 000
Share premium reserve	11	26 329 970	26 329 970
Other paid-in capital	11	9 080 659	9 080 659
<b>Total paid-in-capital</b>		<b>38 910 629</b>	<b>38 910 629</b>
<b>Retained earnings</b>			
Other equity	11	53 711 602	54 128 597
Uncovered loss	11	0	0
<b>Total retained earnings</b>		<b>53 711 601</b>	<b>54 128 597</b>
<b>Total equity</b>		<b>92 622 230</b>	<b>93 039 226</b>
<b>Liabilities</b>			
<b>Provisions</b>			
Pension liabilities	3	0	84 971
Deferred tax	7	0	-346
<b>Total provisions</b>		<b>0</b>	<b>84 625</b>
<b>Other long-term liabilities</b>			
Long-term group liabilities	9	0	12 188 841
<b>Total other long-term liabilities</b>		<b>0</b>	<b>12 188 841</b>
<b>Current liabilities</b>			
Trade creditors		312 633	44 085 086
Tax payable	7	0	5 281 300
Public duties payable	10	471 734	2 968 171
Other short-term liabilities		1 909 553	9 401 291
<b>Total current liabilities</b>		<b>2 693 920</b>	<b>61 735 848</b>
<b>Total liabilities</b>		<b>2 693 920</b>	<b>74 009 314</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>95 316 150</b>	<b>167 048 540</b>

Gjøvik, 23.06.2025

Hans Peter Havdal  
Chair of the board

Geir Ove Bueide  
Board member

Wegar Løkken  
General Manager



AGILITY FUEL SOLUTIONS NORWAY AS  
915 123 899

## Notes

### Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway.

### Use of estimates

The management has used estimates and assumptions that have affected assets, liabilities, incomes, expenses and information on potential liabilities in accordance with generally accepted accounting principles in Norway

### Foreign currency

Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into NOK using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into NOK using the exchange rate applicable on the transaction date. Nonmonetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

### Sales revenue

Revenues from the sale of goods and services are recognised in the income statement once delivery has taken place.

### Tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward.. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.

### Classification and valuation of balance sheet items

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognized at nominal value.

### Property, plant and equipment

Property, plant and equipment is capitalized and depreciated linearly over the estimated useful life. Significant fixed assets which consist of substantial components with dissimilar economic life have been unbundled; depreciation of each component is based on the economic life of the component. Costs for maintenance are expensed as incurred, whereas costs for improving and upgrading property plant and equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net realisable value and value in use. In assessing value in use, the discounted estimated future cash flows from the asset are discounted are used.



**AGILITY FUEL SOLUTIONS NORWAY AS**  
**915 123 899**

## **Inventories**

Inventories are recognised at the lowest of cost and net selling price. The net selling price is the estimated selling price in the case of ordinary operations minus the estimated completion, marketing and distribution costs. The cost is arrived at using the FIFO method and includes the costs incurred in acquiring the goods and the costs of bringing the goods to their current state and location.

## **Receivables**

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.

## **Subsidiaries**

Subsidiaries and investments in associates are valued at cost in company accounts. The investment is valued as cost of the shares in the subsidiary, less any impairment losses. An impairment loss is recognised if the impairment is not considered temporary, in accordance with generally accepted accounting principles. Impairment losses are reversed if the reason for the impairment loss disappears in a later period.

## **Pension expenses**

Defined benefit plans are valued at the present value of accrued future pension benefits at the balance sheet date. Pension plan assets are valued at their fair value.

Changes in the pension obligations due to changes in pension plans are recognised over the estimated average remaining service period. Actuarial gains or losses, including changes in value, both for assets and liabilities, are recognised directly in equity. Actuarial gain and losses are not reclassified over profit and loss. The net pension cost for the period is classified as salaries and personnel costs.

## **Cash flow statement**

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short term, highly liquid investments.

## **Change of the companys main activity from 2024**

Agility Fuel Solutions Norway AS have in the year 2024 ceased with what has been it's main operating activity, the production of CNG fuel kits for use in trucks and busses. The operating activity of the company has been moved to a sister company within the same group located in Kassel, Germany. The company will continue as a going concern but shift info being a support unit both for the new production facility and for customers in Europe. This restructuring was executed during the first half of 2024.



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## Note 1 - Sales revenues

	2024	2023
<b>By business area</b>		
Compressed natural gas (CNG)	85 001 663	332 337 396
Internal sales	66 361 029	0
Internal sales of services	4 864 533	0
<b>Total</b>	<b>156 227 225</b>	<b>332 337 396</b>

	2024	2023
<b>Geographical distribution</b>		
Norway	1 952 519	-195 566
Sweden	12 839 466	754 074
Europe	141 089 177	319 950 832
South America		0
Asia		342 002
Africa		1 190 266
South-America	346 063	9 881 769
United States of America		414 019
Other countries		0
<b>Total</b>	<b>156 227 225</b>	<b>332 337 396</b>



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## Note 2 - Payroll and social expenses, number of employees, loan to employees and auditor's fee

Salary and personnel costs	2024	2023
Salaries	17 915 235	21 382 945
Pension costs	1 369 499	1 896 836
Payroll tax	2 745 200	3 198 549
Other	889 327	1 145 020
<b>Total</b>	<b>22 919 261</b>	<b>27 623 350</b>

	2024	2023
Full-time employees as of 31.12.	4	24

Management compensation	Managing director	The Board of directors
Salary	1 975 938	0
Pension contribution	162 994	0
Other compensation	16 311	0
<b>Sum</b>	<b>2 155 243</b>	<b>0</b>

The General Manager has a bonus agreement added to his salary, based on performance .

This is settled by the Agility Group located in the US.

The General Manager has a small shareholding in parent company Hexagon Composites ASA.

There are no loans or guaranties to the General Manager, Chairman of the board or other related parties

Auditor	2024	2023
Specification of auditor's fee:		
Statutory audit fee	431 775	445 100
Other services	24 580	64 581
<b>Total fee to auditor</b>	<b>456 355</b>	<b>509 681</b>



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## Note 3 - Pensions

The Company is legally obliged to have occupational pension arrangements under the Norwegian Mandatory Occupational Pension Act. The Company's pension arrangements satisfy the requirements of this Act.

The contribution rates is 7% for salaries in the range of up to 7,1 times the national insurance base rate (G) and 15% for salaries in the range 7,1 to 12 G. Contributions for the year were expensed at NOK 958 068 (NOK 1 555 710 for 2023), excluding employer's contributions. AS of 31.12.24 the define contributins plans had 4 members.

The company's pension arrangements includes also an early retirement pension (AFP), that provides a lifelong supplement to ordinary pension. Contribution for the year were expensed at NOK 411 431.

## Note 4 - Property, plant & equipment

	Land, building and other property	Plant and equipment	Fixtures & fittings, vehicles	Total
<b>Acquisition cost at 01.01.24</b>	1 047 995	348 245	1 855 460	3 251 700
Additions				
Disposals	-960 575	-348 245	-1 689 940	-2 998 760
<b>Acquisition cost 31.12.24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net carrying value at 31.12.24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Depreciation for the year	-87 420	0	-165 520	-252 940

Linear depreciation is used for all fixed assets.

The operating activity of the company has been moved during the first half of 2024 to a sister company within the same group located in Kassel, Germany. All the equipment has been sold to this company in Kassel.

Agility Fuel Solutions Norway AS with the 4 employees has also moved to another office in Gjøvik.

## Note 5 - Transactions with related parties

The Group has various transactions with related parties. All the transactions have been carried out as part of the ordinary operations and at arms - length prices. The most significant transactions are as follows:

Related party		Relationship	Sales of goods and services	Purchase of goods and services	Ownership Interest (Parent company)
Hexagon Agility GmbH	Germany	Affiliated	72 418 909	7 595 047	100 %



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#### Note 6 - Finance income and expenses

Finance income	2024	2023
Interest income, external	1 033 006	1 632 234
Interest income, internal	0	23 755
Agio, gain	4 498 111	9 988 597
<b>Total finance income</b>	<b>5 531 117</b>	<b>11 644 586</b>

Finance expenses	2024	2023
Interest expenses, internal	138 413	304 320
Interest expenses, external	104 772	1 092 274
Agio, cost	2 932 471	10 962 904
Other finance cost	0	0
<b>Total finance expenses</b>	<b>3 175 656</b>	<b>12 359 498</b>

#### Note 7 - Income taxes

Income tax expense	2024	2023
Tax payable	0	5 281 299
Changes in deferred tax	0	2 535 035
<b>Total Income tax expense</b>	<b>0</b>	<b>7 816 334</b>

Tax base calculation	2024	2023
Profit before income tax	-416 996	30 662 423
Permanent differences	47 814	-23 756
Temporary differences	-4 651 421	-6 632 764
Used loss carried forward	0	0
<b>Tax base</b>	<b>-5 020 603</b>	<b>24 005 903</b>

Temporary differences:	2024	2023
Receivables	0	-1 600 000
Inventories	0	-1 000 000
Non current assets	9 726	43 276
Forward exchange contracts	0	0
Provisions	-250 000	-24 336 982
Pensions	0	-84 971
Gains and losses	0	0
Loss carried forward (before group contribution)	-5 020 603	0
<b>Net temporary differences:</b>	<b>-5 260 877</b>	<b>-26 978 677</b>
Temporary differences not included in deferred tax	-5 260 877	-26 979 677
Net temporary differences deferred tax	0	0



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Explanation as of why the current year's tax expense is not 22% of the profit before tax:	2024	2023
Profit before tax	-416 996	30 662 423
Taxes on profit before tax	0	6 745 733
Permanent differences	0	-5 226
Reversal of deferred tax recognized previous years	0	2 535 381
Effect of change in deferred tax	0	-1 459 208
Effect of carried forward loss	0	0
Calculated income tax expense	0	7 816 680
Effective tax rate in % of profit before tax	0 %	25,5 %

## Note 8 - Inventories

	2024	2023
Raw materials	0	88 703 094
Work in progress	0	15 162
Finished goods	0	9 848 215
Provision for obsolescence	0	-1 000 000
<b>Total</b>	<b>0</b>	<b>97 566 471</b>

## Note 9 - Intercompany balance with group companies and associates

Company	Claim	Debt	Net 2024	Net 2023
Trade receivables	0	0	0	1 265 970
Other receivables	0	0	0	2 429 098
Agility Cylinders LLC	0	0	0	-10 560 324
Accounts Payable - Kelowna	0	0	0	-68 483
Agility Fuel Systems Corporate	0	0	0	-990 189
AFS MFG LLC	0	0	0	-2 541 829
Hexagon Ragasco AS	0	0	0	-331 000
Agility Fuel Solutions UK	3 226 036	0	3 226 036	-1 233 832
Hexagon Agility GmbH	4 864 532	0	4 864 532	-22 235 148
Intercompany loan Agility Fuel Systems LLC	0	0	0	-12 188 841
<b>Sum</b>	<b>8 090 568</b>	<b>0</b>	<b>8 090 568</b>	<b>-46 454 578</b>

## Note 10 - Bank deposits

	2024	2023
Restricted bank deposits (withholding tax)	231 225	1 949 214
<b>Total</b>	<b>231 225</b>	<b>1 949 214</b>



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## Note 11 - Equity

	Share capital	Share premium	Other paid-in capital	Retained earnings	Total
Equity 31/12/2023	3 500 000	26 329 970	9 080 659	54 128 597	93 039 226
Annual result	0	0	0	-416 995	-416 995
Equity 31/12/2024	3 500 000	26 329 970	9 080 659	53 711 602	92 622 230

## Note 12 - Share capital

Share class	Number of shares	Nominal value of the shares	Book value
Ordinary	3 500	1 000	3 500 000

Shareholders	Number of shares	Ownership %	Share class
AGILITY FUEL SOLUTIONS, LLC	3 500	100	Ordinary



AGILITY FUEL SOLUTIONS NORWAY AS  
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## Cashflow analysis

	Note	2024	2023
<b>Cash flows from operational activities</b>			
Profit before taxes		-416 995	30 662 422
- Tax paid for the period	7	5 281 300	3 435 306
+ Loss / - Gain on sale of fixed assets		-498 631	0
+ Ordinary depreciation	4	252 940	724 264
+ Write-down of fixed assets	4	262 364	0
+/- Change in inventory	8	97 566 472	-22 338 169
+/- Change in Accounts Receivable	9	35 267 476	13 767 996
+/- Change in accounts payable	9	-43 772 453	-23 579 966
+/- Changes in pension provisions		-84 971	0
+/- Change in other accruals		-8 290 217	2 623 694
<b>= Net Cashflow from operational activities</b>		<b>75 004 685</b>	<b>-1 575 065</b>
<b>Cashflows from investing activities</b>			
+ Payments from the sale of fixed assets		1 657 840	0
- Payments for the purchase of fixed assets		0	369 882
<b>= Net cash flow from investing activities</b>		<b>1 657 840</b>	<b>-369 882</b>
<b>Cash flows from financing activities</b>			
Repayment of long-term debt		12 829 772	0
<b>= Net cashflow from financing activities</b>		<b>-12 829 772</b>	<b>0</b>
= Net change in cash, etc		63 832 753	-1 944 947
+ Cash balance at the beginning of the year		23 104 509	25 049 457
<b>= Cash balance at year-end</b>		<b>86 937 262</b>	<b>23 104 510</b>
<b>Cash balance and equivalents are presented as follows:</b>			
Cash and bank deposits at year-end		86 706 034	21 155 295
Tax withholding deposits etc. at year-end		231 225	1 949 214
<b>= Cash balance at year-end</b>		<b>86 937 259</b>	<b>23 104 509</b>



## Board of Directors' Report for

### 915123899 AGILITY FUEL SOLUTIONS NORWAY AS

#### Nature of the business and locations

Agility Fuel Solutions Norway AS was established in 2015 after the business was demerged out of Hexagon Raufoss AS. From October 2016 the company has been a wholly owned subsidiary of Agility Fuel Solutions, LLC (Costa Mesa, California, USA). The company has built and sold fuel systems for gas-powered buses and large vehicles based on composite cylinders from the sister company Agility Cylinders, LLC (Lincoln, Nebraska, USA) and Hexagon Agility GmbH (Kassel, Germany).

Assembling of the systems took place at Raufoss in Norway, the company operated until the mid-2024. From the mid-2024 the production was relocated from Raufoss, Norway, to Kassel, Germany. The move to Kassel benefitted the entire Agility Fuel Solutions group, as it allowed both cylinder production and assembly to take place in the same facility. This consolidation reduced transport cost and time to and from Norway, while also bringing the company considerably closer to customers in central and southern Europe. Hexagon Agility GmbH in Germany has now assumed the production and assembly responsibilities previously held by Agility Fuel Solutions Norway AS.

Meanwhile, Agility Fuel Solutions Norway AS will continue to operate on a smaller scale, providing support to customers and collaborating with Hexagon Agility GmbH in Kassel. The company's primary focus going forward will be on sales, fleet care and maintenance with a small numbers of employees remaining. The company is now located in Gjøvik, Norway.

#### Ongoing concern

In accordance with section 3-3a of the Norwegian Accounting Act, it is confirmed that the assumptions of continued operation are present. The assumption is based on profit forecasts for 2024 and the company's and the group's long-term strategic forecasts for the years to come. The company and the group are in a healthy financial position and condition.

#### Statement of the financial accounts

The company's turnover was NOK 156,7 (332,3) million in 2024. Last year's figures are in paranthesis. The net profit for the year 2024 was NOK -0,4 (22,8) million.

The company's cash position was NOK 86,9 (23,1) million at 31.12.2024. The company and the group's ability to self-finance investments are good.

Total cash flow from operations in the company was NOK 75 (-1,6) million.

The company's current liabilities per 31.12.2024 was 100% of total debt in the company (83,4%).

Total equity and liabilities at the end of the year was NOK 95,3 (167,0) million. Equity ratio per 31.12.2024 was 97,2% (55,7%).



## **Working environment and staff**

Absence due to sickness in the company amounted to 3,71% (7,5%) of total working hours. The company sees results of initiated measures to reduce sickness absence and will continue to work on reducing the number of sick days. During the year, there were not any accidents that caused personal injury og days of absence.

The working environment is considered to be good.

## **Equality**

The company and the group aim to be a workplace where there is equality between women and men. In its policy, the company has introduced measures to ensure that there is no discrimination based on gender in matters such as salary, advancement and recruitment.

Of the company's 4 employees, 1 is female. The Board consist of two men.

## **Discrimination**

The purpose of the Discrimination Act is to promote equal opportunities and rights and to prevent discrimination on grounds of ethnicity, national origin, descent, color, language, religion and philosophy of life. The group works deliberately to promote the purpose of the law within our business. Activities include recruitment, pay and working conditions, promotion, development opportunities and protection against harassment.

The groups's goal is to be a workplace where there is no discrimination due to disability. The group works in a targeted way to design and organize the physical conditions so that the various functions of the company can be used as widely as possible. For workers or job seekers with disabilities we could make individual arrangements for workplace and work tasks.

The Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (Transparency Act) is reported throught the Sustainability report for Hexagon Composites ASA, available on [www.hexagongroup.com](http://www.hexagongroup.com).

## **Corporate Governance**

The Board of directors and management personnel of Hexagon Composites ASA is covered by the Company's Directors & Officers liability insurance. The insurance covers personal legal liabilities including defense and legal cost of the directors and officers of the parant company and controlled subsidiaries globally. In addition, cover is also extended to personnel that serve at the request or direction of the Company who may be sitting on the boards of jointly or non-controlled entities.



**Annual results and disposals**

The Board proposes the following disposal of the net profit of the year in Agility Fuel Solutions Norway AS:

**To other equity NOK - 416 995**

Gjøvik, 23/06/2025

For AGILITY FUEL SOLUTIONS NORWAY AS

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Hans Peter Havdal  
Chair of the board

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Geir Ove Bueide  
Board member

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Wegar Løkken  
General Manager



Annual report for  
**AGILITY FUEL SOLUTIONS NORWAY AS**

915123899

Financial year  
01/01/2024 - 31/12/2024



AGILITY FUEL SOLUTIONS NORWAY AS  
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## Income statement

	Note	2024	2023
<b>Operating income</b>			
Sales revenue	1	156 227 225	332 337 396
Other operating income		498 631	0
<b>Total operating income</b>		<b>156 725 856</b>	<b>332 337 396</b>
<b>Operating expenses</b>			
Cost of materials		-130 492 469	-251 987 486
Payroll and social security expenses	2, 3	-22 919 261	-27 623 350
Depreciation of fixed assets	4	-252 940	-724 264
Impement of fix assets	4	-262 364	0
Other operating expenses	2, 5	-5 571 276	-20 624 962
<b>Total operating expenses</b>		<b>-159 498 311</b>	<b>-300 960 062</b>
<b>Operating profit/loss</b>		<b>-2 772 456</b>	<b>31 377 334</b>
<b>Financial income</b>			
Other interest income	6	1 033 006	1 655 989
Other financial income	6	4 498 111	9 988 597
<b>Total financial income</b>		<b>5 531 117</b>	<b>11 644 586</b>
<b>Financial expenses</b>			
Interest paid to group companies	6	-138 413	-304 320
Other interest charge	6	-104 772	-1 092 274
Other financial expense	6	-2 932 471	-10 962 904
<b>Total financial expenses</b>		<b>-3 175 656</b>	<b>-12 359 498</b>
<b>Net financial items</b>		<b>2 355 460</b>	<b>-714 912</b>
<b>Profit/loss before tax</b>		<b>-416 995</b>	<b>30 662 422</b>
Tax on result	7	0	-7 816 334
<b>Profit/loss after tax</b>		<b>-416 995</b>	<b>22 846 088</b>
<b>Allocations</b>			
Transfers to/from other equity		-416 995	22 846 088
<b>Total allocations</b>		<b>-416 995</b>	<b>22 846 088</b>



AGILITY FUEL SOLUTIONS NORWAY AS  
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### Balance

	Note	31.12.2024	31.12.2023
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Tangible fixed assets</b>			
Land, buildings and other property	4	0	184 738
Plant and machinery	4	0	380 507
Fixtures and fittings, tools, office machinery, etc	4	0	1 109 268
<b>Total fixed tangible assets</b>		<b>0</b>	<b>1 674 513</b>
<b>Financial fixed assets</b>			
Investments in other group companies		0	-1
<b>Total financial fixed assets</b>		<b>0</b>	<b>-1</b>
<b>Total fixed assets</b>		<b>0</b>	<b>1 674 512</b>
<b>Current assets</b>			
<b>Inventories</b>			
Inventories	8	0	97 566 472
<b>Total inventories</b>		<b>0</b>	<b>97 566 472</b>
<b>Receivables</b>			
Accounts receivable		48 853	39 729 774
Receivables from group companies	9	8 090 569	3 677 124
Other short-term receivables		239 469	1 296 149
<b>Total receivables</b>		<b>8 378 891</b>	<b>44 703 047</b>
<b>Bank deposits, cash in hand, etc</b>			
Bank deposits, cash equivalents	10	86 937 259	23 104 509
<b>Total bank deposits, cash in hand, etc</b>		<b>86 937 259</b>	<b>23 104 509</b>
<b>Total current assets</b>		<b>95 316 150</b>	<b>165 374 028</b>
<b>TOTAL ASSETS</b>		<b>95 316 150</b>	<b>167 048 540</b>



AGILITY FUEL SOLUTIONS NORWAY AS  
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**Balance**

	Note	31.12.2024	31.12.2023
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital	11, 12	3 500 000	3 500 000
Share premium reserve	11	26 329 970	26 329 970
Other paid-in capital	11	9 080 659	9 080 659
<b>Total paid-in-capital</b>		<b>38 910 629</b>	<b>38 910 629</b>
<b>Retained earnings</b>			
Other equity	11	53 711 602	54 128 597
Uncovered loss	11	0	0
<b>Total retained earnings</b>		<b>53 711 601</b>	<b>54 128 597</b>
<b>Total equity</b>		<b>92 622 230</b>	<b>93 039 226</b>
<b>Liabilities</b>			
<b>Provisions</b>			
Pension liabilities	3	0	84 971
Deferred tax	7	0	-346
<b>Total provisions</b>		<b>0</b>	<b>84 625</b>
<b>Other long-term liabilities</b>			
Long-term group liabilities	9	0	12 188 841
<b>Total other long-term liabilities</b>		<b>0</b>	<b>12 188 841</b>
<b>Current liabilities</b>			
Trade creditors		312 633	44 085 086
Tax payable	7	0	5 281 300
Public duties payable	10	471 734	2 968 171
Other short-term liabilities		1 909 553	9 401 291
<b>Total current liabilities</b>		<b>2 693 920</b>	<b>61 735 848</b>
<b>Total liabilities</b>		<b>2 693 920</b>	<b>74 009 314</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>95 316 150</b>	<b>167 048 540</b>

Gjøvik, 23.06.2025

Hans Peter Havdal  
Chair of the board

Geir Ove Bueide  
Board member

Wegar Løkken  
General Manager



AGILITY FUEL SOLUTIONS NORWAY AS  
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## Cashflow analysis

	Note	2024	2023
<b>Cash flows from operational activities</b>			
Profit before taxes		-416 995	30 662 422
- Tax paid for the period	7	5 281 300	3 435 306
+ Loss / - Gain on sale of fixed assets		-498 631	0
+ Ordinary depreciation	4	252 940	724 264
+ Write-down of fixed assets	4	262 364	0
+/- Change in inventory	8	97 566 472	-22 338 169
+/- Change in Accounts Receivable	9	35 267 476	13 767 996
+/- Change in accounts payable	9	-43 772 453	-23 579 966
+/- Changes in pension provisions		-84 971	0
+/- Change in other accruals		-8 290 217	2 623 694
<b>= Net Cashflow from operational activities</b>		<b>75 004 685</b>	<b>-1 575 065</b>
<b>Cashflows from investing activities</b>			
+ Payments from the sale of fixed assets		1 657 840	0
- Payments for the purchase of fixed assets		0	369 882
<b>= Net cash flow from investing activities</b>		<b>1 657 840</b>	<b>-369 882</b>
<b>Cash flows from financing activities</b>			
Repayment of long-term debt		12 829 772	0
<b>= Net cashflow from financing activities</b>		<b>-12 829 772</b>	<b>0</b>
<b>= Net change in cash, etc</b>		<b>63 832 753</b>	<b>-1 944 947</b>
+ Cash balance at the beginning of the year		23 104 509	25 049 457
<b>= Cash balance at year-end</b>		<b>86 937 262</b>	<b>23 104 510</b>
<b>Cash balance and equivalents are presented as follows:</b>			
Cash and bank deposits at year-end		86 706 034	21 155 295
Tax withholding deposits etc. at year-end		231 225	1 949 214
<b>= Cash balance at year-end</b>		<b>86 937 259</b>	<b>23 104 509</b>



AGILITY FUEL SOLUTIONS NORWAY AS  
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## Notes

### Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway.

### Use of estimates

The management has used estimates and assumptions that have affected assets, liabilities, incomes, expenses and information on potential liabilities in accordance with generally accepted accounting principles in Norway

### Foreign currency

Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into NOK using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into NOK using the exchange rate applicable on the transaction date. Nonmonetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

### Sales revenue

Revenues from the sale of goods and services are recognised in the income statement once delivery has taken place.

### Tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward.. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.

### Classification and valuation of balance sheet items

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognized at nominal value.

### Property, plant and equipment

Property, plant and equipment is capitalized and depreciated linearly over the estimated useful life. Significant fixed assets which consist of substantial components with dissimilar economic life have been unbundled; depreciation of each component is based on the economic life of the component. Costs for maintenance are expensed as incurred, whereas costs for improving and upgrading property plant and equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net realisable value and value in use. In assessing value in use, the discounted estimated future cash flows from the asset are discounted are used.



AGILITY FUEL SOLUTIONS NORWAY AS  
915 123 899

## **Inventories**

Inventories are recognised at the lowest of cost and net selling price. The net selling price is the estimated selling price in the case of ordinary operations minus the estimated completion, marketing and distribution costs. The cost is arrived at using the FIFO method and includes the costs incurred in acquiring the goods and the costs of bringing the goods to their current state and location.

## **Receivables**

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.

## **Subsidiaries**

Subsidiaries and investments in associates are valued at cost in company accounts. The investment is valued as cost of the shares in the subsidiary, less any impairment losses. An impairment loss is recognised if the impairment is not considered temporary, in accordance with generally accepted accounting principles. Impairment losses are reversed if the reason for the impairment loss disappears in a later period.

## **Pension expenses**

Defined benefit plans are valued at the present value of accrued future pension benefits at the balance sheet date. Pension plan assets are valued at their fair value.

Changes in the pension obligations due to changes in pension plans are recognised over the estimated average remaining service period. Actuarial gains or losses, including changes in value, both for assets and liabilities, are recognised directly in equity. Actuarial gain and losses are not reclassified over profit and loss. The net pension cost for the period is classified as salaries and personnel costs.

## **Cash flow statement**

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short term, highly liquid investments.

## **Change of the companys main activity from 2024**

Agility Fuel Solutions Norway AS have in the year 2024 ceased with what has been it's main operating activity, the production of CNG fuel kits for use in trucks and busses. The operating activity of the company has been moved to a sister company within the same group located in Kassel, Germany. The company will continue as a going concern but shift info being a support unit both for the new production facility and for customers in Europe. This restructuring was executed during the first half of 2024.



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## Note 1 - Sales revenues

	2024	2023
<b>By business area</b>		
Compressed natural gas (CNG)	85 001 663	332 337 396
Internal sales	66 361 029	0
Internal sales of services	4 864 533	0
<b>Total</b>	<b>156 227 225</b>	<b>332 337 396</b>

	2024	2023
<b>Geographical distribution</b>		
Norway	1 952 519	-195 566
Sweden	12 839 466	754 074
Europe	141 089 177	319 950 832
South America		0
Asia		342 002
Africa		1 190 266
South-America	346 063	9 881 769
United States of America		414 019
Other countries		0
<b>Total</b>	<b>156 227 225</b>	<b>332 337 396</b>



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## Note 2 - Payroll and social expenses, number of employees, loan to employees and auditor's fee

Salary and personnel costs	2024	2023
Salaries	17 915 235	21 382 945
Pension costs	1 369 499	1 896 836
Payroll tax	2 745 200	3 198 549
Other	889 327	1 145 020
<b>Total</b>	<b>22 919 261</b>	<b>27 623 350</b>

	2024	2023
Full-time employees as of 31.12.	4	24

Management compensation	Managing director	The Board of directors
Salary	1 975 938	0
Pension contribution	162 994	0
Other compensation	16 311	0
<b>Sum</b>	<b>2 155 243</b>	<b>0</b>

The General Manager has a bonus agreement added to his salary, based on performance .

This is settled by the Agility Group located in the US.

The General Manager has a small shareholding in parent company Hexagon Composites ASA.

There are no loans or guaranties to the General Manager, Chairman of the board or other related parties

Auditor	2024	2023
Specification of auditor's fee:		
Statutory audit fee	431 775	445 100
Other services	24 580	64 581
<b>Total fee to auditor</b>	<b>456 355</b>	<b>509 681</b>



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## Note 3 - Pensions

The Company is legally obliged to have occupational pension arrangements under the Norwegian Mandatory Occupational Pension Act. The Company's pension arrangements satisfy the requirements of this Act.

The contribution rates is 7% for salaries in the range of up to 7,1 times the national insurance base rate (G) and 15% for salaries in the range 7,1 to 12 G. Contributions for the year were expensed at NOK 958 068 (NOK 1 555 710 for 2023), excluding employer's contributions. AS of 31.12.24 the define contributins plans had 4 members.

The company's pension arrangements includes also an early retirement pension (AFP), that provides a lifelong supplement to ordinary pension. Contribution for the year were expensed at NOK 411 431.

## Note 4 - Property, plant & equipment

	Land, building and other property	Plant and equipment	Fixtures & fittings, vehicles	Total
Acquisition cost at 01.01.24	1 047 995	348 245	1 855 460	3 251 700
Additions				
Disposals	-960 575	-348 245	-1 689 940	-2 998 760
Acquisition cost 31.12.24	0	0	0	0
Net carrying value at 31.12.24	0	0	0	0
Depreciation for the year	-87 420	0	-165 520	-252 940

Linear depreciation is used for all fixed assets.

The operating activity of the company has been moved during the first half of 2024 to a sister company within the same group located in Kassel, Germany. All the equipment has been sold to this company in Kassel.

Agility Fuel Solutions Norway AS with the 4 employees has also moved to another office in Gjøvik.

## Note 5 - Transactions with related parties

The Group has various transactions with related parties. All the transactions have been carried out as part of the ordinary operations and at arms - length prices. The most significant transactions are as follows:

Related party		Relationship	Sales of goods and services	Purchase of goods and services	Ownership Interest (Parent company)
Hexagon Agility GmbH	Germany	Affiliated	72 418 909	7 595 047	100 %



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## Note 6 - Finance income and expenses

Finance income	2024	2023
Interest income, external	1 033 006	1 632 234
Interest income, internal	0	23 755
Agio, gain	4 498 111	9 988 597
<b>Total finance income</b>	<b>5 531 117</b>	<b>11 644 586</b>

Finance expenses	2024	2023
Interest expenses, internal	138 413	304 320
Interest expenses, external	104 772	1 092 274
Agio, cost	2 932 471	10 962 904
Other finance cost	0	0
<b>Total finance expenses</b>	<b>3 175 656</b>	<b>12 359 498</b>

## Note 7 - Income taxes

Income tax expense	2024	2023
Tax payable	0	5 281 299
Changes in deferred tax	0	2 535 035
<b>Total Income tax expense</b>	<b>0</b>	<b>7 816 334</b>

Tax base calculation	2024	2023
Profit before income tax	-416 996	30 662 423
Permanent differences	47 814	-23 756
Temporary differences	-4 651 421	-6 632 764
Used loss carried forward	0	0
<b>Tax base</b>	<b>-5 020 603</b>	<b>24 005 903</b>

Temporary differences:	2024	2023
Receivables	0	-1 600 000
Inventories	0	-1 000 000
Non current assets	9 726	43 276
Forward exchange contracts	0	0
Provisions	-250 000	-24 336 982
Pensions	0	-84 971
Gains and losses	0	0
Loss carried forward (before group contribution)	-5 020 603	0
<b>Net temporary differences:</b>	<b>-5 260 877</b>	<b>-26 978 677</b>
Temporary differences not included in deferred tax	-5 260 877	-26 979 677
Net temporary differences deferred tax	0	0



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Explanation as of why the current year's tax expense is not 22% of the profit before tax:	2024	2023
Profit before tax	-416 996	30 662 423
Taxes on profit before tax	0	6 745 733
Permanent differences	0	-5 226
Reversal of deferred tax recognized previous years	0	2 535 381
Effect of change in deferred tax	0	-1 459 208
Effect of carried forward loss	0	0
Calculated income tax expense	0	7 816 680
Effective tax rate in % of profit before tax	0 %	25,5 %

## Note 8 - Inventories

	2024	2023
Raw materials	0	88 703 094
Work in progress	0	15 162
Finished goods	0	9 848 215
Provision for obsolescence	0	-1 000 000
<b>Total</b>	<b>0</b>	<b>97 566 471</b>

## Note 9 - Intercompany balance with group companies and associates

Company	Claim	Debt	Net 2024	Net 2023
Trade receivables	0	0	0	1 265 970
Other receivables	0	0	0	2 429 098
Agility Cylinders LLC	0	0	0	-10 560 324
Accounts Payable - Kelowna	0	0	0	-68 483
Agility Fuel Systems Corporate	0	0	0	-990 189
AFS MFG LLC	0	0	0	-2 541 829
Hexagon Ragasco AS	0	0	0	-331 000
Agility Fuel Solutions UK	3 226 036	0	3 226 036	-1 233 832
Hexagon Agility GmbH	4 864 532	0	4 864 532	-22 235 148
Intercompany loan Agility Fuel Systems LLC	0	0	0	-12 188 841
<b>Sum</b>	<b>8 090 568</b>	<b>0</b>	<b>8 090 568</b>	<b>-46 454 578</b>

## Note 10 - Bank deposits

	2024	2023
Restricted bank deposits (withholding tax)	231 225	1 949 214
<b>Total</b>	<b>231 225</b>	<b>1 949 214</b>



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## Note 11 - Equity

	Share capital	Share premium	Other paid-in capital	Retained earnings	Total
Equity 31/12/2023	3 500 000	26 329 970	9 080 659	54 128 597	93 039 226
Annual result	0	0	0	-416 995	-416 995
<b>Equity 31/12/2024</b>	<b>3 500 000</b>	<b>26 329 970</b>	<b>9 080 659</b>	<b>53 711 602</b>	<b>92 622 230</b>

## Note 12 - Share capital

Share class	Number of shares	Nominal value of the shares	Book value
Ordinary	3 500	1 000	3 500 000

Shareholders	Number of shares	Ownership %	Share class
AGILITY FUEL SOLUTIONS, LLC	3 500	100	Ordinary



Statsautoriserte revisorer  
Ernst & Young AS

Gudbrandsdalsvegen 188  
2619 Lillehammer

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00

[www.ey.no](http://www.ey.no)  
Medlemmer av Den norske Revisorforening

To the General Meeting in Agility Fuel Solutions Norway AS

## INDEPENDENT AUDITOR'S REPORT

### Opinion

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

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024 and its financial performance and 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 in accordance with the requirements of the 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)* (the IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other information

The Board of Directors and the General Manager (management) are responsible for the information in the Board of Directors' report. 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 information in the Board of Directors' report. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or otherwise the information in 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.

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 the 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



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preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the 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, 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 fair presentation.

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.

Lillehammer, 24 June 2025  
ERNST & YOUNG AS

Independent auditor's report - Agility Fuel Solutions Norway AS 2024

A member firm of Ernst & Young Global Limited



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*The auditor's report is signed electronically*

Tor Kjetil Lund  
State Authorised Public Accountant (Norway)



## R24 A01 Independent audit...el Solutions Norway AS

Name

Lund, Tor Kjetil

Date

2025-06-24

Identification

 **bankID** Lund, Tor Kjetil



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



## Board of Directors' Report for

### 915123899 AGILITY FUEL SOLUTIONS NORWAY AS

#### Nature of the business and locations

Agility Fuel Solutions Norway AS was established in 2015 after the business was demerged out of Hexagon Raufoss AS. From October 2016 the company has been a wholly owned subsidiary of Agility Fuel Solutions, LLC (Costa Mesa, California, USA). The company has built and sold fuel systems for gas-powered buses and large vehicles based on composite cylinders from the sister company Agility Cylinders, LLC (Lincoln, Nebraska, USA) and Hexagon Agility GmbH (Kassel, Germany).

Assembling of the systems took place at Raufoss in Norway, the company operated until the mid-2024. From the mid-2024 the production was relocated from Raufoss, Norway, to Kassel, Germany. The move to Kassel benefitted the entire Agility Fuel Solutions group, as it allowed both cylinder production and assembly to take place in the same facility. This consolidation reduced transport cost and time to and from Norway, while also bringing the company considerably closer to customers in central and southern Europe. Hexagon Agility GmbH in Germany has now assumed the production and assembly responsibilities previously held by Agility Fuel Solutions Norway AS.

Meanwhile, Agility Fuel Solutions Norway AS will continue to operate on a smaller scale, providing support to customers and collaborating with Hexagon Agility GmbH in Kassel. The company's primary focus going forward will be on sales, fleet care and maintenance with a small numbers of employees remaining. The company is now located in Gjøvik, Norway.

#### Ongoing concern

In accordance with section 3-3a of the Norwegian Accounting Act, it is confirmed that the assumptions of continued operation are present. The assumption is based on profit forecasts for 2024 and the company's and the group's long-term strategic forecasts for the years to come. The company and the group are in a healthy financial position and condition.

#### Statement of the financial accounts

The company's turnover was NOK 156,7 (332,3) million in 2024. Last year's figures are in paranthesis. The net profit for the year 2024 was NOK -0,4 (22,8) million.

The company's cash position was NOK 86,9 (23,1) million at 31.12.2024. The company and the group's ability to self-finance investments are good.

Total cash flow from operations in the company was NOK 75 (-1,6) million.

The company's current liabilities per 31.12.2024 was 100% of total debt in the company (83,4%).

Total equity and liabilities at the end of the year was NOK 95,3 (167,0) million. Equity ratio per 31.12.2024 was 97,2% (55,7%).



## **Working environment and staff**

Absence due to sickness in the company amounted to 3,71% (7,5%) of total working hours. The company sees results of initiated measures to reduce sickness absence and will continue to work on reducing the number of sick days. During the year, there were not any accidents that caused personal injury og days of absence.

The working environment is considered to be good.

## **Equality**

The company and the group aim to be a workplace where there is equality between women and men. In its policy, the company has introduced measures to ensure that there is no discrimination based on gender in matters such as salary, advancement and recruitment.

Of the company's 4 employees, 1 is female. The Board consist of two men.

## **Discrimination**

The purpose of the Discrimination Act is to promote equal opportunities and rights and to prevent discrimination on grounds of ethnicity, national origin, descent, color, language, religion and philosophy of life. The group works deliberately to promote the purpose of the law within our business. Activities include recruitment, pay and working conditions, promotion, development opportunities and protection against harassment.

The groups's goal is to be a workplace where there is no discrimination due to disability. The group works in a targeted way to design and organize the physical conditions so that the various functions of the company can be used as widely as possible. For workers or job seekers with disabilities we could make individual arrangements for workplace and work tasks.

The Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (Transparency Act) is reported through the Sustainability report for Hexagon Composites ASA, available on [www.hexagongroup.com](http://www.hexagongroup.com).

## **Corporate Governance**

The Board of directors and management personnel of Hexagon Composites ASA is covered by the Company's Directors & Officers liability insurance. The insurance covers personal legal liabilities including defense and legal cost of the directors and officers of the parent company and controlled subsidiaries globally. In addition, cover is also extended to personnel that serve at the request or direction of the Company who may be sitting on the boards of jointly or non-controlled entities.



**Annual results and disposals**

The Board proposes the following disposal of the net profit of the year in Agility Fuel Solutions Norway AS:

**To other equity NOK - 416 995**

Gjøvik, 23/06/2025

For AGILITY FUEL SOLUTIONS NORWAY AS

Hans Peter Havdal  
Chair of the board

Geir Ove Bueide  
Board member

Wegar Løkken  
General Manager



## Skattedirektoratet

Saksbehandler Jeanette Munkvold Skovholt	Deres dato 18.05.2017	Vår dato 29.05.2017
Telefon 90076012	Deres referanse Wegar Løkken	Vår referanse 2017/125094

AGILITY FUEL SOLUTIONS NORWAY AS  
Postboks 74  
2831 RAUF OSS

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Agility Fuel Solutions Norway AS, org. nr. 915 123 899

Vi viser til deres brev av 18. mai 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Agility Fuel Solutions Norway AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Agility Fuel Solutions Norway AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

### Bakgrunn

Fra søknaden gjengis:

- *Selskapets eier er amerikansk, og det er bare en eier av selskapet*
- *Av selskapets fire styremedlemmer er to amerikanske*
- *Selskapet er et AS med en avgrenset samfunnsmessige betydning i lokalmiljøet eller i Norge*
- *Selskapets kunder er internasjonale bedrifter. Selskapet selger ingenting til det norske markedet*
- *Selskapet driver i en svært internasjonal bransje der all kommunikasjon skjer på engelsk*
- *Det er få lokale/norske brukere av selskapets regnskaper*

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

### Skattedirektoratets 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 m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

Postadresse Postboks 9200 Grønland 0134 Oslo	Besøksadresse: Se <a href="http://www.skatteetaten.no">www.skatteetaten.no</a> Org.nr: 996250318 E-post: <a href="mailto:skatteetaten.no/sendepost">skatteetaten.no/sendepost</a>	Sentralbord 800 80 000 Telefaks 22 17 08 60
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*”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 Skattedirektoratets 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 Skattedirektoratet lagt vekt på at selskapet er heleid av et utenlandsk selskap, og at to av styremedlemmene er utenlandske. Eierkretsen er begrenset. Selskapet opererer i en internasjonal bransje. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk, og det anses at ingen øvrige brukere av regnskapsinformasjon blir negativt berørt av at årsregnskapet og årsberetningen utarbeides på engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland  
seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Jeanette Munkvold Skovholt

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



**Skattedirektoratet**

Saksbehandler Jeanette Munkvold Skovholt	Deres dato 01.02.2017	Vår dato 03.04.2017
Telefon 90076012	Deres referanse Wegar Løkken	Vår referanse 2017/125094

AGILITY FUEL SOLUTIONS NORWAY AS  
Postboks 74  
2831 RAUFOSS

## **Fritak for konsernregnskapsplikt for Agility Fuel Solutions Norway AS, org. nr. 915 123 899**

Vi viser til deres brev av 1. februar 2017 hvor dere søker om fritak fra plikten til å utarbeide konsernregnskap for Agility Fuel Solutions Norway AS.

Agility Fuel Solutions Norway AS er heleid av Agility Fuel Solutions LLC i USA. Konsernregnskap utarbeides på høyere nivå i konsernet, utenfor EØS etter USGAAP på engelsk språk, hvor selskapet og datterselskapet er omfattet.

Skattedirektoratet finner med hjemmel i regnskapsloven av 17. juni 1998 nr. 56 § 3-7 fjerde ledd å kunne gi tillatelse til at det gjøres unntak for konsernregnskapsplikten for Agility Fuel Solutions Norway AS. Det forutsettes at Agility Fuel Solutions LLC utarbeider konsernregnskap som omfatter den regnskapspliktige og dennes datterselskaper. Det legges til grunn at dette konsernregnskapet er utarbeidet i samsvar med USGAAP og at kravene i regnskapsloven § 3-7 med forskrifter for øvrig følges. Bestemmelsene i regnskapsloven kapittel 8 gjelder tilsvarende for dette konsernregnskapet.

Når det gjelder hvilket språk morselskapet skal utarbeide konsernregnskapet på, vises det til forskrift av 7. september 2006 nr. 1062 til utfylling og gjennomføring mv. av regnskapsloven. Det følger av § 3-7-1 at konsernregnskapet foruten på norsk, kan være på svensk, dansk eller engelsk.

Kopi av dette brev må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet mv. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland  
*seniorrådgiver*  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Jeanette Munkvold Skovholt

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

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