



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 917 948 909  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SENSIBEL AS  
Forretningsadresse: Gaustadalléen 21  
0349 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### 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: Sverre Dale Moen  
Dato for fastsettelse av årsregnskapet: 24.06.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*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, 10.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		463 682	465 075
<b>Sum inntekter</b>		<b>463 682</b>	<b>465 075</b>
<b>Kostnader</b>			
Varekostnad		0	1 173
Lønnskostnad		23 231 242	18 128 734
Avskrivning på varige driftsmidler og immaterielle eiendeler	1	691 123	193 747
Annen driftskostnad		37 442 563	40 274 355
<b>Sum kostnader</b>		<b>61 364 928</b>	<b>58 598 009</b>
<b>Driftsresultat</b>		<b>-60 901 246</b>	<b>-58 132 935</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		963 488	133 123
Annen finansinntekt		3 069 217	1 407 509
<b>Sum finansinntekter</b>		<b>4 032 705</b>	<b>1 540 632</b>
Annen rentekostnad		151 533	458 066
Annen finanskostnad		475 264	1 083 852
<b>Sum finanskostnader</b>		<b>626 797</b>	<b>1 541 919</b>
<b>Netto finans</b>		<b>3 405 907</b>	<b>-1 286</b>
<b>Resultat før skattekostnad</b>		<b>-57 495 339</b>	<b>-58 134 221</b>
Skattekostnad		-13 703 702	-13 836 739
<b>Årsresultat</b>		<b>-43 791 637</b>	<b>-44 297 482</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		-1	0
Annen egenkapital		-43 791 636	-44 297 482
<b>Sum overføringer og disponeringer</b>		<b>-43 791 637</b>	<b>-44 297 482</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Konsesjoner, patenter, lisenser, varemerker ol.		189 699	288 672
Utsatt skattefordel		45 365 178	31 661 476
<b>Sum immaterielle eiendeler</b>		<b>45 554 877</b>	<b>31 950 148</b>
<b>Varige driftsmidler</b>			
Tomter, bygninger og annen fast eiendom	1	339 597	0
Driftsløsøre, inventar, verktøy, kontormaskiner, ol.	1	1 097 598	1 464 598
<b>Sum varige driftsmidler</b>		<b>1 437 195</b>	<b>1 464 598</b>
<b>Finansielle anleggsmidler</b>			
<b>Sum finansielle anleggsmidler</b>		<b>0</b>	<b>0</b>
<b>Sum anleggsmidler</b>		<b>46 992 072</b>	<b>33 414 746</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer		223 628	207 146
Andre kortsiktige fordringer		5 953 029	10 657 210
<b>Sum fordringer</b>		<b>6 176 657</b>	<b>10 864 356</b>
<b>Investeringer</b>			
<b>Sum investeringer</b>		<b>0</b>	<b>0</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		20 520 394	20 201 404
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>20 520 394</b>	<b>20 201 404</b>
<b>Sum omløpsmidler</b>		<b>26 697 052</b>	<b>31 065 760</b>
<b>SUM EIENDELER</b>		<b>73 689 124</b>	<b>64 480 506</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital		3 541 252	2 865 998
Overkurs		59 735 881	53 161 196
Ikke registrert kapitalforhøyelse		0	744 366
<b>Sum innskutt egenkapital</b>		<b>63 277 133</b>	<b>56 771 560</b>
<b>Opptjent egenkapital</b>			
Udekket tap		1	0
<b>Sum opptjent egenkapital</b>		<b>-1</b>	<b>0</b>
<b>Sum egenkapital</b>		<b>63 277 133</b>	<b>56 771 560</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Sum avsetninger for forpliktelser</b>		<b>0</b>	<b>0</b>
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	2	4 000 000	0
<b>Sum annen langsiktig gjeld</b>		<b>4 000 000</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>4 000 000</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Gjeld til kredittinstitusjoner		0	44
Leverandørgjeld		691 883	3 683 820
Skyldige offentlige avgifter		1 615 573	1 430 584
Annen kortsiktig gjeld		4 104 535	2 594 498
<b>Sum kortsiktig gjeld</b>		<b>6 411 991</b>	<b>7 708 946</b>
<b>Sum gjeld</b>		<b>10 411 991</b>	<b>7 708 946</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>73 689 124</b>	<b>64 480 506</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 566196

#### Enheten

Organisasjonsnummer: 917 948 909  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SENSIBEL AS  
Forretningsadresse: c/o Startup Lab  
Oslo science park  
Gaustadalléen 21  
0349 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

#### 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: Sverre Dale Moen  
Dato for fastsettelse av årsregnskapet: 24.06.2024

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

*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, 03.07.2024

---

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: 917 948 909  
SENSIBEL AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		463 682	465 075
<b>Sum inntekter</b>		<b>463 682</b>	<b>465 075</b>
<b>Kostnader</b>			
Varekostnad		0	1 173
Lønnskostnad		23 231 242	18 128 734
Avskrivning på varige driftsmidler og immaterielle eiendeler	1	691 123	193 747
Annen driftskostnad		37 442 563	40 274 355
<b>Sum kostnader</b>		<b>61 364 928</b>	<b>58 598 009</b>
<b>Driftsresultat</b>		<b>-60 901 246</b>	<b>-58 132 935</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		963 488	133 123
Annen finansinntekt		3 069 217	1 407 509
<b>Sum finansinntekter</b>		<b>4 032 705</b>	<b>1 540 632</b>
Annen rentekostnad		151 533	458 066
Annen finanskostnad		475 264	1 083 852
<b>Sum finanskostnader</b>		<b>626 797</b>	<b>1 541 919</b>
<b>Netto finans</b>		<b>3 405 907</b>	<b>-1 286</b>
<b>Resultat før skattekostnad</b>		<b>-57 495 339</b>	<b>-58 134 221</b>
Skattekostnad		-13 703 702	-13 836 739
<b>Årsresultat</b>		<b>-43 791 637</b>	<b>-44 297 482</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		-1	0
Annen egenkapital		-43 791 636	-44 297 482
<b>Sum overføringer og disponeringer</b>		<b>-43 791 637</b>	<b>-44 297 482</b>



Organisasjonsnr: 917 948 909  
SENSIBEL AS

## BALANSE

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Konsesjoner, patenter, lisenser, varemerker ol.		189 699	288 672
Utsatt skattefordel		45 365 178	31 661 476
<b>Sum immaterielle eiendeler</b>		<b>45 554 877</b>	<b>31 950 148</b>
<b>Varige driftsmidler</b>			
Tøtter, bygninger og annen fast eiendom	1	339 597	0
Driftsløsøre, inventar, verktøy, kontormaskiner, ol.	1	1 097 598	1 464 598
<b>Sum varige driftsmidler</b>		<b>1 437 195</b>	<b>1 464 598</b>
<b>Finansielle anleggsmidler</b>			
<b>Sum finansielle anleggsmidler</b>		<b>0</b>	<b>0</b>
<b>Sum anleggsmidler</b>		<b>46 992 072</b>	<b>33 414 746</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer		223 628	207 146
Andre kortsiktige fordringer		5 953 029	10 657 210
<b>Sum fordringer</b>		<b>6 176 657</b>	<b>10 864 356</b>
<b>Investeringer</b>			
<b>Sum investeringer</b>		<b>0</b>	<b>0</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		20 520 394	20 201 404
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>20 520 394</b>	<b>20 201 404</b>
<b>Sum omløpsmidler</b>		<b>26 697 052</b>	<b>31 065 760</b>
<b>SUM EIENDELER</b>		<b>73 689 124</b>	<b>64 480 506</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			



<b>Egenkapital</b>		
<b>Innskutt egenkapital</b>		
Aksjekapital	3 541 252	2 865 998
Overkurs	59 735 881	53 161 196
Ikke registrert kapitalforhøyelse	0	744 366
<b>Sum innskutt egenkapital</b>	<b>63 277 133</b>	<b>56 771 560</b>
<b>Opptjent egenkapital</b>		
Udekket tap	1	0
<b>Sum opptjent egenkapital</b>	<b>-1</b>	<b>0</b>
<b>Sum egenkapital</b>	<b>63 277 133</b>	<b>56 771 560</b>
<b>Gjeld</b>		
<b>Langsiktig gjeld</b>		
Sum avsetninger for forpliktelses	0	0
<b>Annen langsiktig gjeld</b>		
Gjeld til kredittinstitusjoner	4 000 000	0
<b>Sum annen langsiktig gjeld</b>	<b>4 000 000</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>	<b>4 000 000</b>	<b>0</b>
<b>Kortsiktig gjeld</b>		
Gjeld til kredittinstitusjoner	0	44
Leverandørgjeld	691 883	3 683 820
Skyldige offentlige avgifter	1 615 573	1 430 584
Annen kortsiktig gjeld	4 104 535	2 594 498
<b>Sum kortsiktig gjeld</b>	<b>6 411 991</b>	<b>7 708 946</b>
<b>Sum gjeld</b>	<b>10 411 991</b>	<b>7 708 946</b>
<b>SUM EGENKAPITAL OG GJELD</b>	<b>73 689 124</b>	<b>64 480 506</b>



Organisasjonsnr: 917 948 909  
SENSIBEL AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

### Regnskapsprinsipper

Accounting Principles: The financial statements are prepared in accordance with the Norwegian Accounting Act and Norwegian Generally Accepted Accounting Principles (NGAAP). The Company has followed the relevant provisions of the Norwegian Accounting Standards issued by the Norwegian Accounting Standards Board (NASB). Current assets and current liabilities Current assets and current liabilities normally comprise assets related to the circulation of goods, and liabilities due in less than one year after the balance sheet date. Current assets are valued at the lower of cost or net realizable value. Non-current assets and long-term liabilities Non-current assets comprise assets with a useful life longer than one year, and are valued at historical cost. Property, plant and equipment are recognized in the balance sheet and depreciated over its estimated useful life. If the Company determines that an impairment has occurred, it records a write-down equal to the amount by which the carrying value of the asset exceeds its fair value. Write-downs are reversed when the basis for the impairment is no longer present. Investment in subsidiaries Investment in subsidiaries are valued by the cost method. Additional capital contributions and group contributions from parent to subsidiary increase the investment's book value. Dividends and group contributions received are normally recognized as income. However, if dividends and group contributions received significantly exceed the Company's share of the subsidiary's retained earnings, proceeds will reduce the investment's book value. The Company recognize dividends and group contributions the same period as they are declared by the subsidiary. Currency Monetary items denominated in a foreign currency are valued by the exchange rate at the balance sheet date. Revenue recognition Revenues are recognized when they are earned. Accounts receivable Accounts receivable are recorded net of allowance for doubtful accounts. Allowance for doubtful accounts are estimated by individual assessments of each receivable. Other receivables are also subject to similar assessments. Taxes Income tax expenses in the income statement comprise income tax payable for the period assessed and due in the next accounting year in addition to changes in deferred tax. Deferred tax is calculated at the tax rate ruling at the end of the accounting year (22 %) on the basis of tax-reducing and tax-increasing temporary differences existing between accounting and tax values. The calculation also includes taxable losses carried forward at the end of the accounting year. Tax increasing and tax reducing temporary differences that reverse or can reverse in the same period are netted.

## Note

Antall årsverk i regnskapsåret  
0.00

Sum	Beløp
Balanseført verdi 31.12.	Varige driftsmidler Immaterielle eiend.





DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**Financial Statements for**

**SENSIBEL AS**

917948909

Financial year

01.01.2023 - 31.12.2023

**Prepared by:**

Sparebank 1 Regnskapshuset SMN AS

Approved accounting company

Søndre gate 4

7011 TRONDHEIM

Organization no. 936285066



DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**SENSIBEL AS**  
**917 948 909**

## Income statement

	Note	2023	2022
<b>Operating revenue</b>			
Revenue		463 682	465 075
<b>Total operating revenue</b>		<b>463 682</b>	<b>465 075</b>
<b>Operating expenses</b>			
Raw materials and consumables used		0	-1 173
Employee benefits expense	1	-23 231 242	-18 128 734
Depreciation and amortisation expenses	2	-691 123	-193 747
Other operating expenses	1	-37 442 563	-40 274 355
<b>Total operating expenses</b>		<b>-61 364 928</b>	<b>-58 598 009</b>
<b>OPERATING PROFIT OR LOSS</b>		<b>-60 901 246</b>	<b>-58 132 935</b>
<b>Financial income</b>			
Other interests		963 488	133 123
Other financial income		3 069 217	1 407 509
<b>Total financial income</b>		<b>4 032 705</b>	<b>1 540 632</b>
<b>Financial expenses</b>			
Other interests		-151 533	-458 066
Other financial expense		-475 264	-1 083 852
<b>Total financial expenses</b>		<b>-626 797</b>	<b>-1 541 919</b>
<b>NET FINANCIAL INCOME AND EXPENCES</b>		<b>3 405 907</b>	<b>-1 286</b>
<b>ORDINARY RESULT BEFORE TAXES</b>		<b>-57 495 339</b>	<b>-58 134 221</b>
Tax on ordinary result	3	13 703 703	13 836 739
<b>ORDINARY RESULT</b>		<b>-43 791 636</b>	<b>-44 297 482</b>
<b>APPLICATION AND ALLOC.</b>			
To/from other equity	4	-43 791 636	-44 297 482
<b>TOTAL APPLICATION AND ALLOCATION</b>		<b>-43 791 636</b>	<b>-44 297 482</b>



DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**SENSIBEL AS**  
**917 948 909**

## Balanse sheet pr. 31.12.2023

	Note	2023	2022
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
<b>Intangible assets</b>			
Concessions, patents, licences, trademarks	2	189 699	288 672
Deferred tax asset	3	45 365 179	31 661 476
<b>Total intangible assets</b>		<b>45 554 878</b>	<b>31 950 148</b>
<b>Tangible assets</b>			
Assets under construction	2	339 597	0
Fixtures and fittings, office machinery etc.	2	1 097 598	1 464 598
<b>Total tangible assets</b>		<b>1 437 195</b>	<b>1 464 598</b>
<b>TOTAL FIXED ASSETS</b>		<b>46 992 073</b>	<b>33 414 746</b>
<b>CURRENT ASSETS</b>			
<b>Receivables</b>			
Accounts receivables		223 628	207 146
Other short-term receivables	5	5 953 029	10 657 210
<b>Total receivables</b>		<b>6 176 657</b>	<b>10 864 356</b>
<b>Bank deposits, cash in hand, etc.</b>			
Bank deposits, cash in hand, etc.	6	20 520 394	20 201 404
<b>Total Bank deposits, cash in hand, etc.</b>		<b>20 520 394</b>	<b>20 201 404</b>
<b>TOTAL CURRENT ASSETS</b>		<b>26 697 052</b>	<b>31 065 760</b>
<b>TOTAL ASSETS</b>		<b>73 689 124</b>	<b>64 480 506</b>



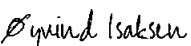
DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**SENSIBEL AS**  
917 948 909

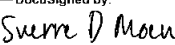
## Balance sheet pr. 31.12.2023

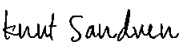
	Note	2023	2022
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
<b>Paid-in equity</b>			
Share capital	3,7	3 541 252	2 865 998
Share capital, not registered	3	0	744 366
Share premium reserve	3	59 735 881	53 161 196
<b>Total paid-in equity</b>		<b>63 277 133</b>	<b>56 771 560</b>
<b>TOTAL EQUITY</b>		<b>63 277 133</b>	<b>56 771 560</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Debt to credit institutions	8	4 000 000	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>4 000 000</b>	<b>0</b>
<b>CURRENT LIABILITIES</b>			
Debt to credit institutions		0	44
Accounts payable		691 883	3 683 820
Public duties payable		1 615 573	1 430 584
Other currents liabilities		4 104 535	2 594 498
<b>TOTAL CURRENT LIABILITIES</b>		<b>6 411 991</b>	<b>7 708 946</b>
<b>TOTAL LIABILITIES</b>		<b>10 411 991</b>	<b>7 708 946</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>73 689 124</b>	<b>64 480 506</b>

OSLO 21/03 2024

DocuSigned by:  
  
C658294DE3484DE...  
Øyvind Isaksen  
Chairman of the board

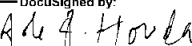
DocuSigned by:  
  
B5751E34B53E492...  
Terje Berg-Øtby  
Board member

DocuSigned by:  
  
C0B06D44D24F48E...  
Sverre Dale Moen  
CEO

DocuSigned by:  
  
B0D611E969A4485...  
Knut Børø Sandven  
Board member

DocuSigned by:  
  
08AF7A343A04428...  
Antje Lange-Stalinski  
Board member

DocuSigned by:  
  
97CE17C4A41A45B...  
Egil Garberg  
Board member

DocuSigned by:  
  
B5C4719BD6CA402...  
Asle Jostein Hovda  
Board member



DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**SENSIBEL AS**  
**917948909**

## Notes

### Accounting Principles:

The financial statements are prepared in accordance with the Norwegian Accounting Act and Norwegian Generally Accepted Accounting Principles (NGAAP). The Company has followed the relevant provisions of the Norwegian Accounting Standards issued by the Norwegian Accounting Standards Board (NASB).

#### Current assets and current liabilities

Current assets and current liabilities normally comprise assets related to the circulation of goods, and liabilities due in less than one year after the balance sheet date. Current assets are valued at the lower of cost or net realizable value.

#### Non-current assets and long-term liabilities

Non-current assets comprise assets with a useful life longer than one year, and are valued at historical cost. Property, plant and equipment are recognized in the balance sheet and depreciated over its estimated useful life. If the Company determines that an impairment has occurred, it records a write-down equal to the amount by which the carrying value of the asset exceeds its fair value. Write-downs are reversed when the basis for the impairment is no longer present.

#### Investment in subsidiaries

Investment in subsidiaries are valued by the cost method. Additional capital contributions and group contributions from parent to subsidiary increase the investment's book value. Dividends and group contributions received are normally recognized as income. However, if dividends and group contributions received significantly exceed the Company's share of the subsidiary's retained earnings, proceeds will reduce the investment's book value. The Company recognize dividends and group contributions the same period as they are declared by the subsidiary.

#### Currency

Monetary items denominated in a foreign currency are valued by the exchange rate at the balance sheet date. The financial statement is presented in Norwegian Kroner (NOK).

#### Revenue recognition

Revenues are recognized when they are earned.

#### Accounts receivable

Accounts receivable are recorded net of allowance for doubtful accounts. Allowance for doubtful accounts are estimated by individual assessments of each receivable. Other receivables are also subject to similar assessments.

#### Taxes

Income tax expenses in the income statement comprise income tax payable for the period assessed and due in the next accounting year in addition to changes in deferred tax. Deferred tax is calculated at the tax rate ruling at the end of the accounting year (22 %) on the basis of tax-reducing and tax-increasing temporary differences existing between accounting and tax values. The calculation also includes taxable losses carried forward at the end of the accounting year. Tax increasing and tax reducing temporary differences that reverse or can reverse in the same period are netted.

Notes for sensiBel AS



DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**SENSIBEL AS**  
**917948909**

## Note 1 – Personnel, other operating expenses

	<b>2023</b>	<b>2022</b>
Wages and salaries	19 502 541	15 055 194
Social security tax	3 270 066	2 318 909
Pension costs	1 132 993	751 294
Reduction costs salaries SkatteFUNN	-2 110 232	-1 435 738
Other personnel expenses	1 435 874	1 439 075
<b>Totalt</b>	<b>23 231 242</b>	<b>18 128 734</b>

Number of man-years during the financial year: 19

The company is obliged to have a defined contribution pension for the company's employees, cf. law on mandatory defined contribution pension. The company has established a defined contribution pension scheme that satisfies the requirements of the law.

### Remuneration for auditor

Audit	62 608
Other audit services	9 048
<b>Total fees for auditor</b>	<b>71 656</b>

## Note 2 – Assets

	<b>Intangible assets</b>	<b>Asset under construction</b>	<b>Tools</b>	<b>Office machines</b>	<b>Total</b>
Acquisition costs pr. 1.1	296 920		1 675 334	57 730	2 029 984
Additions		339 597		225 148	564 745
Corrections			-1 675 334	1 675 334	-
<b>Acquisition costs pr. 31.12</b>	<b>296 920</b>	<b>339 597</b>	<b>-</b>	<b>1 958 212</b>	<b>2 594 729</b>
Acc. depreciation pr. 1.1	8 248	-	-	268 464	276 712
Ordinary depreciation	98 973	-	-	592 150	691 123
<b>Acc. depreciation pr. 31.12</b>	<b>107 221</b>	<b>-</b>	<b>-</b>	<b>860 613</b>	<b>967 834</b>
<b>Total assets pr. 31.12</b>	<b>189 699</b>	<b>339 597</b>	<b>-</b>	<b>1 097 599</b>	<b>1 626 895</b>

Notes for sensiBel AS



DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**SENSIBEL AS**  
**917948909**

## Note 3 – Specification of taxes

	<b>2023</b>
Result before taxes	- 57 495 339
Permanent and other differences	- 4 794 215
Change in temporary differences	280 315
<b>Income</b>	<b>- 62 009 239</b>

<b>Specification of this year's taxes:</b>	<b>2023</b>
Estimated tax on profit	-
Total payable tax	-
+ change in deferred tax	-
+ change in deferred tax/assets	- 13 730 703
<b>= Income tax expense</b>	<b>- 13 730 703</b>

### Temporary differences and deferred tax

	<b>2023</b>	<b>2022</b>
+Assets incl. goodwill	- 117 525	162 790
-Carry forward losses	206 087 832	144 078 593
<b>Total positive tax-increasing differences</b>	<b>- 117 525</b>	<b>162 790</b>
<b>Total negative tax-increasing differences</b>	<b>206 087 832</b>	<b>144 078 593</b>
<b>Basis for calculating deferred tax</b>	<b>- 206 205 357</b>	<b>- 143 915 803</b>
<b>Deferred tax asset</b>	<b>45 365 179</b>	<b>31 661 477</b>

Notes for sensiBel AS



DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**SENSIBEL AS**  
**917948909**

## Note 4 – Equity

	<b>Subscribed share capital</b>	<b>Non-authorized increase in capital</b>	<b>Share premium</b>	<b>Total</b>
Equity 1.1	2 865 998	744 366	53 161 196	56 771 560
Increase in capital	665 195	-	49 632 014	50 297 209
-Authorized increase in capital	10 059	- 744 366	734 307	-
-This year's result	-	-	- 43 791 636	- 43 791 636
<b>Equity 31.12</b>	<b>3 541 252</b>	<b>-</b>	<b>59 735 881</b>	<b>63 277 133</b>

Uncovered losses have been balanced against premiums in 2023.

## Note 5 - Public subsidies – SkatteFUNN

The company has had a SkatteFunn project ongoing in 2023. The total costs of the project are NOK 34 525 079. The cost reduction of this amount is NOK 4 750 000.

The tax deduction is posted as a cost reduction in salaries and other operating expenses, and as short-term receivables.

<b>SkatteFUNN 2023</b>	<b>Costs</b>	<b>Cost reduction</b>
Personnel costs	15 338 089	2 110 232
Other expenses	19 186 991	2 639 768
<b>Total</b>	<b>34 525 080</b>	<b>4 750 000</b>

## Note 6 - Bank deposits, cash in hand, etc.

Bank deposits, cash etc. include restricted tax deduction funds with NOK 898 388

Notes for sensiBel AS



DocuSign Envelope ID: 6F99DD5E-1C93-4A33-ABBC-4084248BD268

**SENSIBEL AS**  
**917948909**

## Note 7 – Share Capital

The company has 3 541 252 shares with a face value of NOK 1. Total share capital is NOK 3 541 252.

Shares are distributed as 1 442 735 ordinary shares and 2 098 517 A-shares.

The company has 40 shareholders. The following shareholders owns more than 5% each of the share capital:

Shareholder	Number of ordinary shares	Number of A-shares	Number of shares in total	Stake
EIC Fund SA		633 937	633 937	18 %
Sintef Venture IV AS*	516 530	90 148	606 678	17 %
Investinor Direkte AS	214 589	387 579	602 168	17 %
Skagerak Capital IV AS		272 357	272 357	8 %
TRUMPF Venture II GmbH		272 357	272 357	8 %

\*SINTEF Venture IV AS (606.678 shares, 17 %) and SINTEF Venture IV B AS (107.972 shares, 3 %), are both managed by SINTEF TTO AS

## Note 8 – Liabilities

Long-term debt due later than 5 years	2023	2022
Debt to credit institutions	1 399 987	-
<b>Total</b>	<b>1 399 987</b>	<b>-</b>

Book value of pledged assets	2023	2022
Tangible assets	1 437 195	-
Accounts receivable	223 628	-
Goods	-	-
<b>Total</b>	<b>1 660 823</b>	<b>-</b>

Notes for sensiBel AS



# Deloitte.

Deloitte AS  
Dyre Halses gate 1A  
NO-7042 Trondheim  
Norway

+47 73 87 69 00  
www.deloitte.no

To the General Meeting of Sensibel AS

INDEPENDENT AUDITOR'S REPORT

## *Opinion*

We have audited the financial statements of Sensibel AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

## *Basis for Opinion*

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

## *Responsibilities of the Management for the Financial Statements*

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

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

## *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

Deloitte AS and Deloitte Advokatfirma AS are the Norwegian affiliates of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.

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

Deloitte Norway conducts business through two legally separate and independent limited liability companies: Deloitte AS, providing audit, consulting, financial advisory and risk management services, and Deloitte Advokatfirma AS, providing tax and legal services.



**Deloitte.**

Independent auditor's report  
Sensibel AS

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Trondheim, 27 May 2024  
Deloitte AS

**Per Kr. Forseth**  
State Authorised Public Accountant  
(electronically signed)

Note: This translation from Norwegian has been prepared for information purposes only.



## Sensibel - Independent auditor's report

Name

Date

Forseth, Per Kristian

2024-05-27

Identification

 bankID Forseth, Per Kristian



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



Skatteetaten

Vår dato 06.02.2023	Din/Deres dato 13.01.2023	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR530394266	Telefon 90518192
Org.nr 974761076	Vår referanse 2023/5022664	Postadresse Postboks 9200 Grønland 0134 OSLO

SENSIBEL AS  
Postboks 8600 Majorstuen  
0349 OSLO

Att. Benedikte Hilmo

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Sensibel AS, org.nr. 917 948 909

Vi viser til deres brev av 13. januar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Sensibel AS.

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

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

### Bakgrunn

Sensibel AS har norske og utenlandske eiere, både profesjonelle og private. Selskapet har utviklet en mikrofon basert på ny teknologi, som er under lansering internasjonalt. Selskapet har internasjonale kunder og mottar støtte fra EU. Selskapet har et utenlandsk styremedlem.

### Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."



Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt vekt på at selskapet har norske og utenlandske eiere, både profesjonelle og private. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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