

**ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON****Enheten**

Organisasjonsnummer:	914 158 877
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	VIATRIS AS
Forretningsadresse:	Hagaløkkveien 26 1383 ASKER

**Regnskapsår**

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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**Konsern**

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	Deloitte AS
Dato for fastsettelse av årsregnskapet:	28.06.2024

**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, 31.07.2025



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		764 057 942	658 598 783
<b>Sum inntekter</b>	1	<b>764 057 942</b>	<b>658 598 783</b>
<b>Kostnader</b>			
Raw materials and consumables used		624 652 095	536 100 000
Employee benefits expense	2	49 210 996	49 455 783
Amortization and depreciation	3	24 083 207	24 034 670
Other expenses	4, 5	58 393 258	43 639 508
<b>Sum kostnader</b>		<b>756 339 557</b>	<b>653 229 961</b>
<b>Driftsresultat</b>		<b>7 718 385</b>	<b>5 368 822</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		788 020	649 151
Other financial income		352 560	90 765
<b>Sum finansinntekter</b>		<b>1 140 580</b>	<b>739 916</b>
Rentekostnad til foretak i samme konsern		6 884 415	4 335 471
Annen rentekostnad		20 920	31 501
Other financial expenses		400 079	245 738
<b>Sum finanskostnader</b>		<b>7 305 414</b>	<b>4 612 710</b>
<b>Netto finans</b>		<b>-6 164 834</b>	<b>-3 872 794</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 553 551</b>	<b>1 496 028</b>
Income tax expense	6	5 168 867	5 153 254
<b>Ordinært resultat etter skattekostnad</b>		<b>-3 615 315</b>	<b>-3 657 227</b>
<b>Årsresultat</b>		<b>-3 615 315</b>	<b>-3 657 227</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-3 615 315</b>	<b>-3 657 227</b>
<b>Totalresultat</b>		<b>-3 615 315</b>	<b>-3 657 227</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag		-99 515	-138 832
Transfer from other paid-up equity	7	-3 515 800	-3 518 395
<b>Sum overføringer og disponeringer</b>		<b>-3 615 315</b>	<b>-3 657 227</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Intangibles	3	9 000 000	11 000 000
Utsatt skattefordel	6	3 681 327	3 880 239
Goodwill	3	105 953 974	127 875 486
<b>Sum immaterielle eiendeler</b>		<b>118 635 301</b>	<b>142 755 726</b>
<b>Varige driftsmidler</b>			
Equipment and other movables	3	282 677	170 148
<b>Sum varige driftsmidler</b>		<b>282 677</b>	<b>170 148</b>
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap			120 000
<b>Sum finansielle anleggsmidler</b>			<b>120 000</b>
<b>Sum anleggsmidler</b>		<b>118 917 979</b>	<b>143 045 874</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Sum varer</b>	9	<b>25 660 263</b>	<b>4 079 369</b>
<b>Fordringer</b>			
Accounts receivables		156 615 061	134 945 023
Other short-term receivables	10	4 786	298 561
Krav på innbetaling av selskapskapital	11	600 001	2 007 017
<b>Sum fordringer</b>		<b>157 219 848</b>	<b>137 250 600</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	12	4 711 653	9 365 059
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>4 711 653</b>	<b>9 365 059</b>
<b>Sum omløpsmidler</b>		<b>187 591 764</b>	<b>150 695 028</b>
<b>SUM EIENDELER</b>		<b>306 509 743</b>	<b>293 740 902</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7, 8	1 500 000	1 500 000
Annen innskutt egenkapital		11 980 967	16 003 060
<b>Sum innskutt egenkapital</b>		<b>13 480 967</b>	<b>17 503 060</b>
<b>Sum egenkapital</b>	7, 8	<b>13 480 967</b>	<b>17 503 060</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Pensjonsforpliktelser	13	11 523 455	11 164 956
Utsatt skatt	6		
<b>Sum avsetninger for forpliktelser</b>		<b>11 523 455</b>	<b>11 164 956</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>11 523 455</b>	<b>11 164 956</b>
<b>Kortsiktig gjeld</b>			
Short term group liabilities	11	207 571 941	196 228 662
Leverandørgjeld		13 435 537	2 311 700
Tax payable	6	4 226 491	5 912 383
Public taxes due		35 097 877	30 788 604
Other current liabilities		21 173 475	29 831 536
<b>Sum kortsiktig gjeld</b>		<b>281 505 321</b>	<b>265 072 886</b>
<b>Sum gjeld</b>		<b>293 028 776</b>	<b>276 237 842</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>306 509 743</b>	<b>293 740 902</b>



Skatteetaten

Vår dato  
14.10.2020

Din/Deres dato  
06.10.2020

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR392294497

Telefon  
32212244

Org.nr  
974761076

Vår referanse  
2020/5955503

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

MYLAN HEALTHCARE NORGE AS  
Hagaløkkveien 26  
1383 ASKER

Att. Belinda Hagen

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Mylan Healthcare Norge AS, org.nr. 914 158 877

Vi viser til deres brev av 6. oktober 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Mylan Healthcare Norge AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Mylan Healthcare Norge 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

Mylan Healthcare Norge AS er eid av et utenlandsk selskap som er en del av et internasjonalt konsern.

Selskapet driver virksomhet innen forretningsområdet legemidler og medisinsk utstyr, og selskapets aktiviteter består i hovedsak av markedsføring, salg og distribusjon av produkter til primært private aktører i helsesektoren i Norge. Engelsk er selskapets arbeidsspråk. Styremedlemmene i selskapet er utenlandske.

### Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i



samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er direkte eid av et utenlandsk selskap. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere i bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



<b>Protokoll fra ordinær generalforsamling</b>	<b>Minutes from the annual general meeting</b>
<p style="text-align: center;"><b>Viatrix AS</b></p> <p>Den 28.juni 2024 ble det avholdt ordinær generalforsamling i Viatrix AS.</p> <p>Tilstede: Arun Narayan, styreformann Jan Ulrik Stevnsborg, daglig leder og styremedlem Bente Brumoen, styremedlem</p> <p>Hele aksjekapitalen var således representert.</p> <p><b>Til behandling forelå:</b></p> <ol style="list-style-type: none"><li>Valg av møteleder og person til å signere protokollen</li><li>Godkjenning av innkalling og sakliste</li><li>Godkjenning av forslag til årsregnskap, årsberetning beretning, samt anvendelse av resultat</li><li>Godtgjørelse til styremedlemmer</li><li>Godtgjørelse til revisor</li></ol> <p><b>Sak 1 – Valg av møteleder, samt person til å medundertegne protokollen</b> Generalforsamlingen ble åpnet av styrets leder Arun Narayan, som også ble valgt til møteleder. Til å undertegne protokollen sammen med møteleder valgte styret Jan Ulrik Stevnsborg.</p> <p><b>Sak 2 – Godkjenning av innkallingen</b> Det var ingen merknader til saklisten eller innkallingen, og generalforsamlingen ble erklært lovlig satt. Selskapets eneaksjonær samtykket i behandling av sakene på dagsorden, jfr. prinsippet aksjelovens § 5-14 (1).</p> <p><b>Sak 3 – Godkjenning av styrets forslag til årsregnskap, årsberetning med revisjonsberetning, herunder anvendelse av resultat</b> Styrets forslag til årsregnskap og årsberetning med revisjonsberetning ble gjennomgått.</p>	<p style="text-align: center;"><b>Viatrix AS</b></p> <p>On June 28, 2024, the annual general meeting of Viatrix AS was held.</p> <p>Present: Arun Narayan, Chairman of the Board Jan Ulrik Stevnsborg, country manager/ board member Bente Brumoen, board member</p> <p>The entire share capital was thus represented.</p> <p><b>The following matter was dealt with:</b></p> <ol style="list-style-type: none"><li>Election of chair of the meeting and person to co-sign the minutes</li><li>Approval of summons and agenda</li><li>Approval of proposals for annual accounts, annual report with auditor's report, and allocation of results</li><li>Remuneration to board members</li><li>Remuneration to the auditor</li></ol> <p><b>Item 1 - Election of chair of the meeting, as well as co-signee of the minutes</b> The general meeting was opened by the chairman of the board, Arun Narayan, who was also elected chairman of the meeting. The board elected Jan Ulrik Stevnsborg to sign the minutes together with the chairman of the meeting.</p> <p><b>Item 2 - Approval of the notice</b> There were no comments on the agenda or the notice, and the general meeting was declared lawfully convened. The company's sole shareholder agreed to consider the matters on the agenda, cf. the principle of the Companies Act § 5-14 (1).</p> <p><b>Item 3 - Approval of the board's proposal for annual accounts, annual report with auditor's report, including allocation of results</b> The board's proposal for annual accounts and annual report with auditor's report were reviewed.</p>



<p>Styret foreslår følgende disponering av årsresultatet i Viatris AS:</p> <table><tr><td>Mottatt konsernbidrag</td><td>-600 000</td></tr><tr><td>Avsattkonsernbidrag</td><td>500 485</td></tr><tr><td><u>Overført fra annen egenkapital</u></td><td><u>-3 515 800</u></td></tr><tr><td>Total disponering årsresultat</td><td>-3 615 315</td></tr></table> <p><b>Sak 4 – Godtgjørelse til styre</b> Etter forslag fra styret ble følgende godtgjørelse foreslått for siste år:</p> <p>Styrets leder: kr. 0 Styremedlemmer: kr. 0</p> <p><b>Sak 5 – Godtgjørelse til revisor</b> Generalforsamlingen vedtok i samsvar med styrets forslag følgende godtgjørelse til revisor: Revisors honorar dekkes etter regning.</p> <p>Alle beslutninger var enstemmige. Det forelå ikke flere saker til behandling. Protokollen ble godkjent og undertegnet. Møtet ble deretter hevet.</p> <p>Vedlegg: 1. Årsregnskapet for 2023 2. Revisjonsberetning for 2023</p>	Mottatt konsernbidrag	-600 000	Avsattkonsernbidrag	500 485	<u>Overført fra annen egenkapital</u>	<u>-3 515 800</u>	Total disponering årsresultat	-3 615 315	<p>The board proposes the following allocation of the annual result in Viatris AS:</p> <table><tr><td>Received group contribution</td><td>-600 000</td></tr><tr><td>Accrued group contribution</td><td>500 485</td></tr><tr><td><u>Transferred from other equity</u></td><td><u>-3 515 800</u></td></tr><tr><td>Total disposition annual result</td><td>-3 615 315</td></tr></table> <p><b>Item 4 - Remuneration to the board</b> Following a proposal from the board, the following remuneration was proposed for last year:</p> <p>Chairman of the board: kr. 0 Board members: kr. 0</p> <p><b>Item 5 - Remuneration to the auditor</b> The general meeting approved the following remuneration to the auditor in accordance with the board's proposal: The auditor's fee is covered by invoice.</p> <p>All decisions were unanimous. There were no further matters pending. The minutes were approved and signed. The meeting was then adjourned.</p> <p>Attachments: 1. The annual accounts for 2023 2. Auditor's report for 2023</p>	Received group contribution	-600 000	Accrued group contribution	500 485	<u>Transferred from other equity</u>	<u>-3 515 800</u>	Total disposition annual result	-3 615 315
Mottatt konsernbidrag	-600 000																
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Total disposition annual result	-3 615 315																

Asker, 28.juni 2024

Arun Narayan  
Styreleder/ Chairman of the Board

Jan Ulrik Stevnsborg  
Styremedlem/ Board Member



## Annual Accounts 2023

### **Viatrix AS**

a Viatrix company

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## Annual report 2023

### Viatri AS

#### The type and location of the business

Viatri AS is a pharmaceutical company residing in Asker, Norway and is a subsidiary of Viatri, Inc., which is a global pharmaceutical company headquartered in the State of Pennsylvania in the United States. The company commercializes and sells pharmaceutical drugs, over the counter drugs and medical devices.

With a commercial reach of 165+ countries, a global workforce of 38 000 employees and a portfolio of 1400+ molecules – Viatri is a healthcare company, committed to providing access to medicines, advancing sustainable operations, developing innovative solutions, and leveraging our collective expertise to improve patient outcomes.

#### Products and future development

Viatri AS has a broad product portfolio within both prescription and over-the-counter medicines and products, and medical equipment. Both original products and generic drugs are marketed. The products are sold to end customers via retail pharmacies and hospital pharmacies, either through agreements with the individual pharmacy chain or public tenders.

In 2023, the following measured by revenue, were the largest products:

- Neurontin –an anticonvulsant medication primarily used to treat neuropathic pain (NeP), but also indicated for treatment of partial seizures. Market situation in Norway is unique; there is no generic competition (gabapentin) and therefore no interchangeability. Neurontin has general reimbursement for neuropathic pain, and it's a requirement that NeP patients has tried Neurontin before the physician can apply for reimbursement for Lyrica/pregabalin. Thus, Neurontin has a strong position in the treatment of NeP in Norway.
- Dymista - a nasal spray with azelastine hydrochloride and fluticasone propionate for the treatment of allergic rhinitis. Dymista has been a focus product and a success story for the company since its launch almost 11 years ago. The patent for the product expired early in 2023, but generic competition has not yet been launched.
- Viagra OTC – an over-the-counter version of the prescription Viagra used to treat erectile dysfunction. This product is sold with pharmacy description in all Norwegian pharmacies and online pharmacies, more than 185.000 units were sold in 2023, making this the number one OTC brand for Viatri.
- TrioBe - a prescription vitamin B and folic acid tablet. The product has for many years been one of the largest products in the company's portfolio and has continued to be so through 2023.



Competing products have entered the market from other suppliers, but the competition from these has not been as strong as expected.

- EpiPen - an epinephrine autoinjector and a medical device for injecting a measured dose or doses of epinephrine by means of autoinjector technology. It is most often used for the treatment of anaphylaxis. More than 574 000 doses sold in 2023.

### **Working environment, equal opportunity, and discrimination**

The board considers that the working environment in the company is good. No special measures have been implemented in this connection. The employees of the business have not suffered any accidents or injury in connection with their work. Total sick leave over the last year has been 43 days, which amounts to 0,5% of total working time in the fiscal year. This is stable over the past years.

It is a goal for Viatris AS is to be a workplace where there is full equality of opportunity between men and women. The company has established a personnel policy that is considered gender neutral in all areas. At the end of year, the company had 36 employees, 22 women and 14 men. The company's board consists of 3 persons, 2 men and 1 woman.

### **Corporate social responsibility, sustainability, and human rights**

Corporate social responsibility (CSR) is fundamental to the VIATRIS mission. We work to advance response and sustainable operations and leverage our collective expertise to empower people to live healthier at every stage of life, recognizing that our actions affect the stakeholders and communities we serve.

A partner for sustainable development:

Viatris supports the UN Global Compact and the global sustainable development agenda for 2030, as articulated by the United Nations in the adoption of the Sustainable Development Goals (SDGs) in 2015. For these goals to be achieved, companies must play a purposeful and active role.

Our mission and business model directly contribute to SDG 3: Good Health and Well-Being, among others. Health and well-being are also affected by many of the challenges we face today, such as antimicrobial resistance, climate change and other environmental concerns, demographic changes, and growing inequity, as well as government financial constraints. Viatris is committed to doing its part to help address these complex problems. We also believe that in taking on these challenges, we can create value for our stakeholders and help build a more sustainable future for all.

As the journey of Viatris continues, we will work hard to leverage our unique capabilities, address inherent risks and be a reliable partner today and into the future.

More can be read about Viatris commitment to CSR in the 2023 Viatris Sustainability Report to be found at [Viatris.com](https://www.viatris.com).



In accordance with The Norwegian Transparency Act, section 5, Viatris AS is reporting on the company's due diligence work related to Human Rights. This report will be made publicly available on the company's website [Viatris.no](https://viatris.no).

## **Environmental reporting**

The company operates from modern and environmentally friendly facilities in Asker Tek, Asker. It does not carry out activity that pollutes the external environment.

## **Going concern**

In accordance with § 3-3a of the Accounting Act it is confirmed that the going concern assumption is satisfied and this assumption has been applied in the preparation of the accounts.

## **Report on the annual accounts**

The board is not aware of any matters that are important for an assessment of the company's position and result that are not set out in the annual accounts. Similarly, no matters have occurred after the end of the financial year that in the opinion of the board are material to an assessment of the accounts.

The operating revenues in the company increased from 658,6 million in 2022 to 764 million in 2023. Main reason for this increase is the increased demand for cold and flu related products, as well as full year effect the integration of the UpJohn portfolio to the business stream back in April 2022.

The ordinary result before tax expense is positive with 1,6 million for 2023, compared to 1,5 million in 2022.

Operating expenses are higher than last year, in majority driven by the increase in cost of goods. Other operating expenses are up by 14,8 million. The key element driving the increase is related to TV advertising for OTC products, as well as increased regulatory fees connected to integration of the UpJohn portfolio as well as rebranding activities.

The company's liquidity at fiscal yearend was at 4,7 million compared to 9,4 million the year before.

Total assets at the end of year were 306,5 million, compared to 293,7million the preceding year and the equity ratio changed from 6,0% in 2022 to 4,4% in 2023.

At the end of the financial year, current liabilities accounted for 96,1% of total debt (96,0% the year before).

The company operates with limited financial risk. All transactions with the parent company are in Norwegian kroner and there is a small number of transactions and balance sheet figures that are in foreign currency. The company has no loans or securities that expose the company to interest rate risk.



## BALANCE SHEET PER 31.12.

	Note	2023	2022
EQUITY AND LIABILITIES			
EQUITY			
<b>Paid-in capital</b>			
Share capital	7, 8	1 500 000	1 500 000
Other paid-up equity		11 980 967	16 003 060
<b>Total paid-up equity</b>		<b>13 480 967</b>	<b>17 503 060</b>
<b>Retained earnings</b>			
<b>Total equity</b>	<b>7, 8</b>	<b>13 480 967</b>	<b>17 503 060</b>
LIABILITIES			
<b>Provisions</b>			
Employee benefit obligations	13	11 523 455	11 164 956
<b>Total provisions</b>		<b>11 523 455</b>	<b>11 164 956</b>
<b>Other non-current liabilities</b>			
<b>Current liabilities</b>			
Short term group liabilities	11	207 571 941	196 228 662
Trade payables		13 435 537	2 311 700
Tax payable	6	4 226 491	5 912 383
Public taxes due		35 097 877	30 788 604
Other current liabilities		21 173 475	29 831 536
<b>Total current liabilities</b>		<b>281 505 321</b>	<b>265 072 886</b>
<b>Total liabilities</b>		<b>293 028 776</b>	<b>276 237 842</b>
<b>TOTAL EQUITY AND LIABILITY</b>		<b>306 509 743</b>	<b>293 740 902</b>

Asker, 28.06.2024  
The board of Viatris AS

Arun Narayan  
Chairman of the board

Jan Ulrik Stevnsborg  
Country Manager

Bente Brumoen  
Member of the board



## Viatrix AS

### INCOME STATEMENT 01.01. - 31.12.

	Note	2023	2022
Revenue		764 057 942	658 598 783
<b>Total operating income</b>	<b>1</b>	<b>764 057 942</b>	<b>658 598 783</b>
Raw materials and consumables used		624 652 095	536 100 000
Employee benefits expense	2	49 210 996	49 455 783
Amortization and depreciation	3	24 083 207	24 034 670
Other expenses	4, 5	58 393 258	43 639 508
<b>Total operating expenses</b>		<b>756 339 557</b>	<b>653 229 961</b>
<b>Operating profit</b>		<b>7 718 385</b>	<b>5 368 822</b>
Other interest income		788 020	649 151
Other financial income		352 560	90 765
Interest expense to group companies		-6 884 415	-4 335 471
Other interest expenses		-20 920	-31 501
Other financial expenses		-400 079	-245 738
<b>Ordinary result before taxes</b>		<b>1 553 551</b>	<b>1 496 028</b>
Income tax expense	6	5 168 867	5 153 254
<b>Net profit after tax</b>		<b>-3 615 315</b>	<b>-3 657 227</b>
<b>Annual result</b>		<b>-3 615 315</b>	<b>-3 657 227</b>
Application and allocation			
Received group contribution		-600 000	-631 056
Accrued group contribution (after tax)		500 485	492 224
Transfer from other paid-up equity	7	-3 515 800	-3 518 395
Total application and allocation		-3 615 315	-3 657 227



## BALANCE SHEET PER 31.12.

	Note	2023	2022
ASSETS			
Intangibles	3	9 000 000	11 000 000
Deferred tax assets	6	3 681 327	3 880 239
Goodwill	3	105 953 974	127 875 486
<b>Total intangible assets</b>		<b>118 635 301</b>	<b>142 755 726</b>
<b>Property, plant and equipment</b>			
Equipment and other movables	3	282 677	170 148
<b>Total property, plant and equipment</b>		<b>282 677</b>	<b>170 148</b>
<b>Non-current financial assets</b>			
Investments in subsidiaries		0	120 000
<b>Total non-current financial assets</b>		<b>0</b>	<b>120 000</b>
<b>Total non-current assets</b>		<b>118 917 979</b>	<b>143 045 874</b>
Current assets			
Inventories	9	25 660 263	4 079 369
<b>Debtors</b>			
Accounts receivables		156 615 061	134 945 023
Other short-term receivables	10	4 786	298 561
Receivables on group companies	11	600 001	2 007 017
<b>Total receivables</b>		<b>157 219 848</b>	<b>137 250 600</b>
<b>Investments</b>			
Cash and cash equivalents	12	4 711 653	9 365 059
<b>Total current assets</b>		<b>187 591 764</b>	<b>150 695 028</b>
<b>TOTAL ASSETS</b>		<b>306 509 743</b>	<b>293 740 902</b>



## Liability insurance for general manager and members of the board

Viatrix AS has set up liability insurance for the general manager and board of directors.

## Annual result and allocations

The 2023 annual result of after tax is negative with NOK 3 615 315 and will in its entirety covered by a transfer from other equity.

<b><u>Application</u></b>	<b><u>Amount</u></b>
Received group contribution	- 600 000
Accrued group contribution (after tax)	500 485
Transferred from other equity	- 3 515 800
<b>Total application and allocation</b>	<b>- 3 615 315</b>

Asker, 28.06.2023

The board of Viatrix AS

Arun Narayan  
Chairman of the board

Jan Ulrik Stevnsborg  
Country Manager/  
Member of the board

Bente Brumoen  
Member of the board



Notes to the annual accounts 2023  
Viatrix AS

## Accounting policies

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

### Revenue recognition

Revenue from the sale of manufactured goods and goods for resale is recognised in the Income Statement when delivery is made and risk has passed to the buyer. Revenue from services provided is recognised as they are delivered.

### Classification and assessment of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets expected to be realized in, or is intended for sale or consumption in, the entity's normal operating cycle have been classified as current assets. Receivables are classified as current assets if they are expected to be realized within twelve months after the transaction date. Similar criteria apply to liabilities.

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

Fixed assets are carried at historical cost. Fixed assets whose value will deteriorate are depreciated on a straight line basis over the asset's estimated useful life. Fixed assets are written down to net realizable value if a value reduction occurs which is not expected to be temporary. Except for accruals, long term liabilities started in Norske Kroner are reflected in the balance sheet at nominal value on the establishment date. Accruals are discounted to present value if the time value of money is material.

### Intangible assets

Intangible assets are recognized in the balance sheet providing that probable future economic benefits associated with development of the intangible assets can be identified and the costs can be measured reliably. Otherwise, the costs are expensed as incurred. Intangible assets recognized in the balance sheet are amortized on a straight-line basis over their useful economic life.

### Fixed assets

Fixed assets are recognized in the balance sheet and depreciated over the estimated useful economic life, given the asset has life expectancy of more than 3 years and a cost price exceeding NOK 15 000. Maintenance costs are expensed as incurred as other operating expenses, whereas improvements and additions are added to the acquisition cost and depreciated with the assets. The distinction between maintenance and improvements is made with regard to the asset's relative condition at the original purchase date.

### Trade and other receivables

Trade and other receivables are recognized in the balance sheet at nominal value after deduction of provision for bad debts. The provision for bad debts is estimated on the basis of an individual assessment of each major receivable. We do not expect any loss due to bad debts.

### Inventories

Inventories are stated at the lower of cost and net realizable value. Provision on inventory is calculated on estimated obsolescence.

### Foreign currencies

Items denominated in foreign currencies are translated into local currency at the exchange rate on the balance sheet date.

### Tax

The tax expense in the income statement consists both of taxes payable for the accounting period, and the period's changes in deferred tax. Deferred tax assets is calculated with 22% of the temporary differences between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Temporary differences, both positive and negative, are offset within the same period. Deferred tax assets is recorded in the balance sheet when it is more likely than the tax assets will be utilized. Deferred tax assets and deferred tax liabilities are presented net in the balance sheet.



Notes to the annual accounts 2023  
Viatrix AS

## Pensions

Viatrix AS is obliged to keep an occupational pension scheme in accordance with the Norwegian Mandatory Occupational Pensions Act, and has taken out such a pension scheme for all employees.

Pension costs and pension obligations are calculated on a straight-line basis based on assumptions about the discount rate, future adjustment of salaries, pensions and benefits from the National Insurance Scheme, future returns on pension funds and actuarial assumptions about mortality, voluntary retirement, etc. Pension funds are valued at fair value in the balance sheet. When accounting for pensions, the linear accrual profile and expected final salary are used as the basis for accrual. Plan changes are expensed when incurred.

In estimating pension assets and pension liabilities, the estimated value at the closing of the accounts has been used. The estimated values are corrected each year in accordance with calculations made by the actuary and booked directly in equity.

## Cash flow analysis

The cash flow statement is prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits and other short-term, liquid investments that can be immediately and with insignificant exchange rate risk converted into known cash amounts and with a remaining term of less than three months from the date of acquisition.

### Note 1 Revenue per business area

	2023	2022
Branded	494,246,406	379,370,480
OTC	156,614,825	133,166,730
Generics	108,983,380	134,041,523
Medical Devices	4,213,331	12,020,050
<b>Total</b>	<b>764,057,942</b>	<b>658,598,783</b>

All sale of goods are to customers in the Norwegian market.

### Note 2 Employee benefit expenses, remuneration to board and executives

	2023	2022
Wages and salaries	35,758,764	36,118,492
Payroll tax	6,090,393	6,004,523
Pension expense	3,753,932	4,092,899
Severance contracts etc.	298,448	1,158,036
Other benefits	3,309,459	3,336,335
Recharge of employee cost to other group entities	-	(1,254,502)
<b>Total</b>	<b>49,210,996</b>	<b>49,455,783</b>

Pension costs are divided between the defined benefit plan of NOK 1 769 452 and the defined contribution plan of NOK 1 984 479; a total of NOK 3 753 932.

Bonus paid out constitutes NOK 4 299 582 of the total salary costs.

The number of employees was 37 at the beginning of the year and 36 by year end. Average number of employees during 2023 was 35.9 (36.6 in 2022).

### Remuneration to senior executives (only country manager):

	2023	2022
Wages and salaries	-	-
Other benefits	-	-
Pension cost (incl. social tax)	-	-

The country manager is employed by the Danish sister affiliate Viatrix ApS and does not receive any benefits from the company.

No loans have been granted or collateral provided for the benefit of the country manager, the chairman of the board or other executives.



Notes to the annual accounts 2023  
Viatrix AS

**Note 3 Intangible assets, goodwill and tangible assets**

	Tangible assets	Intangible assets	Goodwill	Total intangible assets, tangible assets and goodwill
Acquisition cost 1.1.	734,561	20,000,000	219,215,120	239,949,681
Additions	274,225	-	-	274,225
Disposals	-	-	-	-
<b>Acquisition cost 31.12.</b>	<b>1,008,786</b>	<b>20,000,000</b>	<b>219,215,120</b>	<b>240,223,906</b>
Accumulated depreciation 31.12.	726,109	11,000,000	113,261,146	124,987,254
<b>Balanceført verdi pr. 31.12.</b>	<b>282,677</b>	<b>9,000,000</b>	<b>105,953,974</b>	<b>115,236,652</b>
This year's depreciation	161,696	2,000,000	21,921,512	24,083,207
in %	16.0 %	10.0 %	10.0 %	9.3 %

Intangible assets are related to the acquisition of the Norwegian generics business of sister affiliate Mylan AB, Sweden; purchased on 01.07.2018. The amount will be depreciated on a straight-line basis over 10 years.

Goodwill is related to the merger of Meda AS via Startfase 942 AS in 2019, and is amortized on a straight-line basis over 10 years; this based on estimate of the life span of the product portfolio involved.

The company resides leased facilities in Asker Tek in Hagaløkkveien in Asker. Annual cost of leasing in 2023 was MNOK 1.7

**Note 4 Audit fees**

Deloitte AS is auditor for Viatrix AS. A total of NOK 450 811 has been paid to the company in fees for 2023. This constitutes of NOK 374 000 for statutory audits, NOK 16 000 for certification services and NOK 60 000 for advice and assistance on tax matters. All amounts are exclusive of VAT.

**Note 5 Related parties transactions**

	2023	2022
<b>Purchase of goods</b>		
Purchase of goods - sister affiliates	631,599,203	518,141,979
<b>Purchase of services</b>		
Purchase of administrative services - sister affiliates	1,360,499	1,656,784
Recharge of regulatory fees	1,092,413	
Recharge of global account expenses	906,457	
Recharge of insurance expenses	324,673	
IT services	277,271	
License Fee Meda AS		851,151
<b>Total</b>	<b>635,560,516</b>	<b>520,649,914</b>

**Note 6 Income tax**

	2023	2022
Tax payable	4,226,491	5,912,384
Change in deferred tax asset	198,911	(1,217,678)
Tax effect of group contributions	141,162	138,832
Tax effect def ben pens	602,302	319,718
<b>Total tax expense</b>	<b>5,168,867</b>	<b>5,153,254</b>
<b>Basis for income tax</b>		
Profit/ (loss) before income tax	1,553,551	1,496,028
Permanent differences	19,783	860,001
Changes in temporary differences	21,017,371	26,602,757
Given group contribution	(641,647)	(631,056)
Defined benefit pensions	(2,737,736)	(1,453,262)
<b>Basis for tax payable liability</b>	<b>19,211,321</b>	<b>26,874,468</b>
22% tax payable from the basis	4,226,491	5,912,384
Excess tax paid	-	-
<b>Tax payable</b>	<b>4,226,491</b>	<b>5,912,384</b>



Notes to the annual accounts 2023  
Viatrix AS

Temporary differences	2023	2022	Endringer
Driftsmidler	(1,992,543)	(2,418,504)	(425,961)
Accrual for obligations - severance	-	(547,136)	(547,136)
Defined benefit pensions	(11,523,454)	(11,164,956)	358,498
Provision on inventory	(3,217,310)	(3,506,853)	(289,543)
Carry-forward deficit	-	-	-
<b>Total</b>	<b>(16,733,307)</b>	<b>(17,637,449)</b>	<b>(904,142)</b>
<b>22 % carry-forward (tax benefit)/tax liability (22%-2022)</b>	<b>(3,681,327)</b>	<b>(3,880,239)</b>	<b>(198,911)</b>

#### Note 7 Equity

Changes in equity this year	Share capital	Premium	Other paid-up equity	Retained earnings	Total
Equity 1.1.	1,500,000	-	16,003,060	-	17,503,060
Meda AS - merge	-	-	1,629,140	-	1,629,140
Pension postings - actuarial loss	-	-	(2,135,433)	-	(2,135,433)
Profit/ loss for the year	-	-	(3,615,315)	-	(3,615,315)
Given group contribution Zpearpoint	-	-	(500,485)	-	(500,485)
Received group contribution Zpearpoint	-	-	600,000	-	600,000
Equity 31.12.	1,500,000	-	11,980,968	-	13,480,968

#### Note 8 Share capital and shareholders

The share capital of NOK 1 500 000 consists of 30 shares with a face value of NOK 50 000 each. All shares have equal rights.

##### Shareholders

Meda AB 30 shares 100% ownership

No shares are owned by Managing Director or Members of the Board.

#### Note 9 Inventory

	2023	2022
Finished goods	28,877,573	7,586,222
Provision on inventory	(3,217,310)	(3,506,853)
<b>Total</b>	<b>25,660,263</b>	<b>4,079,369</b>

#### Note 10 Other receivables

	2023	2022
Prepayments	4,786	298,561
<b>Total</b>	<b>4,786</b>	<b>298,561</b>



Notes to the annual accounts 2023  
Viatriis AS

**Note 11 Receivables and debts to group companies**

	Receivables		Debt	
	2023	2022	2023	2022
<b>Short term</b>				
Mylan Luxembourg 2 S. à r.l (1500)	-	-	154,669,644	149,463,807
GR/IR	-	-	-	-
BGP Products Operations GmbH (Basel) (7538)	-	-	16,593,908	28,359,577
Generics UK Limited (1478)	-	-	55,564	145,551
Mylan Inc (1000)	-	-	-	(55,562)
Mylan B.V. Netherlands (1569)	-	1,305,085	-	-
Mylan AB (1718)	-	-	274,940	-
Mylan Ireland Ltd (1776)	-	-	34,703,954	17,450,368
Mylan IRE Healthcare Limited (7166)	-	-	-	(209,805)
Meda AS (9155)	-	70,876	-	103,356
Meda AB (9170)	-	-	-	190,483
Upjohn Export B.V.	-	-	-	-
Pfizer Innovative Supply Point International SPRL (3806)	-	-	279,212	149,831
Viatriis SA (1194)	-	-	353,072	-
Viatriis Healthcare SAS	-	-	-	-
Zpearpoint AS (9156)	600,001	631,056	641,647	631,056
<b>Total</b>	<b>600,001</b>	<b>2,007,017</b>	<b>207,571,941</b>	<b>196,228,662</b>

**Note 12 Bank deposits and restricted funds**

The company keeps its primary bank connection with Danske Bank. The bank provides guarantees related to lease of the facilities in Hagaløkkveien and withheld payroll tax.

**Note 13 Pension liabilities**

The company has two defined benefit pension plans that cover a total of 12 working employees and 11 pensioners. These are two separate schemes based on BGP Products AS and Meda AS, respectively. In connection with the merger of the Norwegian Mylan companies, employees from Meda AS were transferred to Mylan Healthcare Norge AS effective 1 February 2019. The defined benefit plans are closed and employees hired after 01.02.2015 (BGP) and 01.01, respectively. 2012 (Meda), are part of one defined contribution pension scheme.

Defined benefit plans provide the right to defined future benefits. These are mainly dependent on the number of years of service, the salary level at retirement age and the size of the benefits from the National Insurance Scheme.

	12/31/2023	12/31/2022
<b>Changes in actuarial gain/loss booked to equity</b>		
Actuarial (gain)/loss 01.01.	-	-
Actuarial (gain)/loss booked to equity	2,737,736	1,453,262
Actuarial (gain)/loss 31.12.	2,737,736	1,453,262
<b>Liabilities</b>		
Current value on defined benefit obligations	(45,823,455)	(43,264,956)
Real value of pension funds	34,300,000	32,100,000
Liability in the balance sheet	(11,523,454)	(11,164,955)
<b>Net</b>	<b>(11,523,454)</b>	<b>(11,164,955)</b>
<b>Change in plan assets</b>		
Fair value of plan assets at beginning of year	32,100,000	34,000,000
Expected return on plan assets	1,515,411	1,097,627
Actuarial (gain)/loss	(2,268,969)	(3,256,141)
Benefits paid from plan assets	(791,046)	(786,608)
Employer contributions to plan	3,744,604	1,045,122
	<b>34,300,000</b>	<b>32,100,000</b>



Notes to the annual accounts 2023  
Viatrix AS

	12/31/2023	12/31/2022
<b>Change in benefit obligation</b>		
Benefit obligation at beginning of year	(43,264,956)	(43,049,488)
Service cost	(1,526,496)	(1,994,746)
Interest cost	(1,354,283)	(810,210)
Benefits paid from plan assets	791,046	786,608
Actuarial (gain)/loss	(468,766)	1,802,879
Cost	-	-
	<b>(45,823,455)</b>	<b>(43,264,956)</b>
<b>Netto</b>	<b>(11,523,454)</b>	<b>(11,164,956)</b>
<b>Net periodic benefit cost recognized in the income statement</b>	<b>2023</b>	<b>2022</b>
Service cost	1,526,496	1,994,746
Interest cost	1,354,283	810,210
Expected return on plan assets	(1,515,411)	(1,097,627)
Amortization or settlement recognition of net gain (loss)	404,084	287,941
Net pension cost	<b>1,769,452</b>	<b>1,995,270</b>
<b>Distributed as per</b>	<b>2023</b>	<b>2022</b>
Operating costs	1,526,496	1,994,746
Financial (income)/ expense	242,956	524
Total pension cost	<b>1,769,452</b>	<b>1,995,270</b>
<b>Actuarial assumptions to determine benefit obligations</b>	<b>12/31/2023</b>	<b>12/31/2022</b>
Discount rate	3.10%	3.00%
Merit	3.50%	3.50%
G-regulation	3.25%	3.25%
Regulation of current pension - BGP plan	3.25%	3.25%
Regulation of current pension - Meda plan	1.80%	1.50%

**Note 14 Events after closing date**

There are no information or upcoming events after closing date affecting the accounts for 2023.

**Note 15 Consolidated accounts and group companies**

Viatrix AS is included in the consolidated accounts that are reported for ultimate parent company in the group; Viatrix Inc. and these can be found via [www.viatrix.com/financial-and-filings/](http://www.viatrix.com/financial-and-filings/)

Viatrix AS was the sole shareholder of the subsidiary Meda AS (org.920218199). The shares were acquired in the consolidation process for the Norwegian Mylan entities in 2018. There are no consolidated accounts prepared for the companies as this is not of significance in the evaluation of the groups position and result. This in line with the Accounting Act (Regnskapsloven) §3-8, 2 section and the Norwegian Accounting Standards (Norsk Regnskapsstandard) 17 item 5. Meda AS was merged to Viatrix AS effective January 1, 2023.



Cash flow analysis 2023

Indirect model - numbers in thousands		
Viatis AS		
	2023	2022
<b>Cash flow from operations</b>		
Earnings before income taxes	1,554	1,496
Income taxes paid	-5,993	-4,132
Amortization and depreciation	24,083	24,035
Change in pensions	-2,379	662
Change in inventory	-21,581	-3,530
Change in accounts receivables	-21,670	-47,349
Change in accounts payables	11,124	-2,365
Change in other accruals	-4,062	13,290
<b>Net cash flow from operations</b>	<b>-18,925</b>	<b>25,272</b>
<b>Cash flows from investment activities</b>		
Payments related to acquisitions of fixed assets	-274	-72
<b>Net cash flows from investment activities</b>	<b>-274</b>	<b>-72</b>
<b>Cash flow from financial activities</b>		
Change in payables/ receivables group companies	14,587	-734
Received group contribution	600	1,244
Paid group contribution	-642	-643
<b>Net cash flow from financial activities</b>	<b>14,545</b>	<b>-133</b>
<b>Net change cash and cash equivalents</b>	<b>-4,654</b>	<b>25,067</b>
<b>Cash and cash equivalents per 01.01.</b>	<b>9,365</b>	<b>27,463</b>
<b>Cash and cash equivalents per 31.12.</b>	<b>4,712</b>	<b>9,365</b>



# Deloitte.

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Til generalforsamlingen i Viatris AS

UAVHENGIG REVISORS BERETNING

## Konklusjon

Vi har revidert årsregnskapet for Viatris AS som består av balanse per 31. desember 2023, resultatregnskap, kontantstrømoppstilling for regnskapsåret avsluttet per denne datoen og noter til årsregnskapet, herunder et sammendrag av viktige regnskapsprinsipper.

Etter vår mening

- oppfyller årsregnskapet gjeldende lovkrav, og
- gir årsregnskapet et rettviseende bilde av selskapets finansielle stilling per 31. desember 2023 og av dets resultater og kontantstrømmer for regnskapsåret avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge.

## Grunnlag for konklusjonen

Vi har gjennomført revisjonen i samsvar med International Standards on Auditing (ISA-ene). Våre oppgaver og plikter i henhold til disse standardene er beskrevet nedenfor under *Revisors oppgaver og plikter ved revisjonen av årsregnskapet*. Vi er uavhengige av selskapet i samsvar med kravene i relevante lover og forskrifter i Norge og International Code of Ethics for Professional Accountants (inkludert internasjonale uavhengighetsstandarder) utstedt av International Ethics Standards Board for Accountants (IESBA-reglene), og vi har overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Innhentet revisjonsbevis er etter vår vurdering tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

## Øvrig informasjon

Styret og daglig leder (ledelsen) er ansvarlige for informasjonen i årsberetningen. Vår konklusjon om årsregnskapet ovenfor dekker ikke informasjonen i årsberetningen.

I forbindelse med revisjonen av årsregnskapet er det vår oppgave å lese årsberetningen. Formålet er å vurdere hvorvidt det foreligger vesentlig inkonsistens mellom årsberetningen og årsregnskapet og den kunnskap vi har opparbeidet oss under revisjonen av årsregnskapet, eller hvorvidt informasjon i årsberetningen ellers fremstår som vesentlig feil. Vi har plikt til å rapportere dersom årsberetningen fremstår som vesentlig feil. Vi har ingenting å rapportere i så henseende.

Basert på kunnskapen vi har opparbeidet oss i revisjonen, mener vi at årsberetningen

- er konsistent med årsregnskapet og
- inneholder de opplysninger som skal gis i henhold til gjeldende lovkrav.

Vår uttalelse om årsberetningen gjelder tilsvarende for redegjørelse om samfunnsansvar.

## Ledelsens ansvar for årsregnskapet

Ledelsen er ansvarlig for å utarbeide årsregnskapet og for at det gir et rettviseende bilde i samsvar med regnskapslovens regler og god regnskapsskikk i Norge. Ledelsen er også ansvarlig for slik internkontroll som den finner nødvendig for å kunne utarbeide et årsregnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller utilsiktede feil.

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Organisasjonsnummer: 980 211 282



## Deloitte.

Uavhengig revisors beretning  
Viatris AS

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til selskapets evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet så lenge det ikke er sannsynlig at virksomheten vil bli avviklet.

### *Revisors oppgaver og plikter ved revisjonen av årsregnskapet*

Vårt mål er å oppnå betryggende sikkerhet for at årsregnskapet som helhet ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller utilsiktede feil, og å avgi en revisjonsberetning som inneholder vår konklusjon. Betryggende sikkerhet er en høy grad av sikkerhet, men ingen garanti for at en revisjon utført i samsvar med ISA-ene, alltid vil avdekke vesentlig feilinformasjon. Feilinformasjon kan oppstå som følge av misligheter eller utilsiktede feil. Feilinformasjon er å anse som vesentlig dersom den enkeltvis eller samlet med rimelighet kan forventes å påvirke de økonomiske beslutningene som brukerne foretar på grunnlag av årsregnskapet.

Som del av en revisjon i samsvar med ISA-ene, utøver vi profesjonelt skjønn og utviser profesjonell skepsis gjennom hele revisjonen. I tillegg:

- identifiserer og vurderer vi risikoen for vesentlig feilinformasjon i årsregnskapet, enten det skyldes misligheter eller utilsiktede feil. Vi utformer og gjennomfører revisjonshandlinger for å håndtere slike risikoer, og innhenter revisjonsbevis som er tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon. Risikoen for at vesentlig feilinformasjon som følge av misligheter ikke blir avdekket, er høyere enn for feilinformasjon som skyldes utilsiktede feil, siden misligheter kan innebære samarbeid, forfalskning, bevisste utelatelser, uriktige fremstillinger eller overstyring av internkontroll.
- opparbeider vi oss en forståelse av intern kontroll som er relevant for revisjonen, for å utforme revisjonshandlinger som er hensiktsmessige etter omstendighetene, men ikke for å gi uttrykk for en mening om effektiviteten av selskapets interne kontroll.
- evaluerer vi om de anvendte regnskapsprinsippene er hensiktsmessige og om regnskapsestimatene og tilhørende noteopplysninger utarbeidet av ledelsen er rimelige.
- konkluderer vi på om ledelsens bruk av fortsatt drift-forutsetningen er hensiktsmessig, og, basert på innhentede revisjonsbevis, hvorvidt det foreligger vesentlig usikkerhet knyttet til hendelser eller forhold som kan skape tvil av betydning om selskapets evne til fortsatt drift. Dersom vi konkluderer med at det eksisterer vesentlig usikkerhet, kreves det at vi i revisjonsberetningen henleder oppmerksomheten på tilleggsopplysningene i årsregnskapet, eller, dersom slike tilleggsopplysninger ikke er tilstrekkelige, at vi modifierer vår konklusjon. Våre konklusjoner er basert på revisjonsbevis innhentet frem til datoen for revisjonsberetningen. Etterfølgende hendelser eller forhold kan imidlertid medføre at selskapet ikke kan fortsette driften.
- evaluerer vi den samlede presentasjonen, strukturen og innholdet i årsregnskapet, inkludert tilleggsopplysningene, og hvorvidt årsregnskapet gir uttrykk for de underliggende transaksjonene og hendelsene på en måte som gir et rettviseende bilde.

Vi kommuniserer med styret blant annet om det planlagte innholdet i og tidspunkt for revisjonsarbeidet og eventuelle vesentlige funn i revisjonen, herunder vesentlige svakheter i intern kontroll som vi avdekker gjennom revisjonen.

Oslo, 28. juni 2024  
Deloitte AS

**Gry-Kjersti Berget**  
statsautorisert revisor  
(elektronisk signert)



## Uavhengig revisors beretning

Name

Date

**Berget, Gry Kjersti**

**2024-06-28**

Identification

 **bankID** Berget, Gry Kjersti



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