



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	918 821 759
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	UNILEVER NORGE AS
Forretningsadresse:	Martin Linges vei 25 1364 FORNEBU

Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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Konsern

Morselskap i konsern:	Nei
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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:	Christer Kitdal
Dato for fastsettelse av årsregnskapet:	28.05.2024

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, 02.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	381 799 000	362 997 000
Annen driftsinntekt		2 756 000	2 370 000
Sum inntekter		384 555 000	365 367 000
Kostnader			
Varekostnad	3	220 990 000	221 289 000
Lønnskostnad	4	38 958 000	44 113 000
Avskrivning	6	1 020 000	860 000
Nedskrivning av varige driftsmidler og immaterielle eiendeler	6		4 487 000
Annen driftskostnad	3, 4	99 207 000	96 876 000
Sum kostnader		360 175 000	367 625 000
Driftsresultat		24 380 000	-2 258 000
Finansinntekter og finanskostnader			
Inntekt på inv. i datterselskap og tilknyttet selskap		2 000	727 000
Annen finansinntekt		2 792 000	1 640 000
Sum finansinntekter		2 794 000	2 367 000
Rentekostnad til foretak i samme konsern		79 000	7 000
Annen finanskostnad		3 749 000	2 127 000
Sum finanskostnader		3 828 000	2 134 000
Netto finans		-1 034 000	233 000
Ordinært resultat før skattekostnad		23 346 000	-2 025 000
Skattekostnad på ordinært resultat	5	5 131 000	738 000
Ordinært resultat etter skattekostnad		18 216 000	-2 762 000
Årsresultat		18 216 000	-2 762 000
Overføringer og disponeringer			
Ordinært utbytte	9	12 000 000	
Overføringer annen egenkapital	9	6 216 000	-2 762 000



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Sum overføringer og disponeringer		18 216 000	-2 762 000



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	115 000	84 000
Sum immaterielle eiendeler		115 000	84 000
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner ol	6	6 262 000	5 843 000
Sum varige driftsmidler		6 262 000	5 843 000
Finansielle anleggsmidler			
Andre fordringer			0
Sum finansielle anleggsmidler			0
Sum anleggsmidler		6 376 000	5 927 000
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	7	52 173 000	54 602 000
Andre fordringer	7	86 678 000	72 449 000
Sum fordringer		138 851 000	127 051 000
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende	8	1 509 000	1 600 000
Sum omløpsmidler		140 360 000	128 651 000
SUM EIENDELER		146 736 000	134 578 000

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2023	2022
Aksjekapital	9, 10	32 000 000	32 000 000
Overkurs	9	24 469 000	24 469 000
Sum innskutt egenkapital		56 469 000	56 469 000
Opptjent egenkapital			
Annen egenkapital	9	668 000	-5 548 000
Sum opptjent egenkapital		668 000	-5 548 000
Sum egenkapital		57 137 000	50 922 000
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	7	32 177 000	37 666 000
Betalbar skatt	5	5 161 000	0
Skyldige offentlige avgifter	8	11 735 000	10 217 000
Annen kortsiktig gjeld	7	28 525 000	35 773 000
Sum kortsiktig gjeld	7	89 599 000	83 656 000
Sum gjeld		89 599 000	83 656 000
SUM EGENKAPITAL OG GJELD		146 736 000	134 578 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 634320

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1364 FORNEBU

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Christer Kitdal
Dato for fastsettelse av årsregnskapet: 28.05.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

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Brønnøysundregistrene, 16.07.2024



Organisasjonsnr: 918 821 759
UNILEVER NORGE AS

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UNILEVER NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
10

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinary shares	320000.00	100.00	32000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Sum	Sum antall	Sum eierandel	

Note
4

Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	26788000.00	29225000.00

<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	5276000.00	5428000.00

<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	3064000.00	3249000.00

<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	3830000.00	6210000.00

<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	38958000.00	44113000.00

Ytelser til daglig leder

Note

Ytelser til andre ledende personer

<u>Ledende person</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
manager	1312000.00	110000.00	661000.00
Directors	953000.00	81000.00	484000.00

<u>Sum ytelse andre led.pers.</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
	2265000.00	191000.00	1146000.00



Incentive schemes All employees are included in the compensation program of Unilever, which includes bonus and share award programs. The level of the bonus opportunity depends on the level of management responsibility; payment depends on individual and organizational performance. Special incentive programs Unilever offers two types of share schemes. Performance Share Plan (PSP): Through this share scheme, eligible employees can be granted conditional performance shares each year. The on-target, discretionary shares grant value is set per management level as a percentage of the annual base salary. The performance shares can vest after three years, as per the share price prevailing at the vesting date and are subject to application of the corresponding performance multiplier. This multiplier ranges between 0% to 200 (performance at par = 100%) and is based on the achievement against the three-year (global) performance measures. The value of this award is further enhanced because employees can earn dividend equivalents on the awarded shares, which are reinvested as additional conditional performance shares, during the vesting period. Global shares plans ("SHARES"): Employees at job level 1 can choose to invest part of their salary in Unilever shares (investment shares). Every third month, Unilever will match every third investment share with a share. To get a matching share, the employee must keep the shares for at least 3 years. No loans/collateral have been given to the general manager, chairman of the board or other related parties. There are no contractual obligations upon termination of the position as general manager beyond what follows Norwegian law. The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

Note

Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	148000.00	140000.00
<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>
	90000.00	35000.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	238000.00	175000.00

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

<u>Omløpsmidler</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



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Sarkedalsveien 6
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N-0306 Oslo

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To the General Meeting of Unilever Norge AS

Independent Auditor's Report

Opinion

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

In our opinion

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

Basis for Opinion

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

Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

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

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

Responsibilities of Management for the Financial Statements

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

Offices in:

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodo	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Strøme	

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or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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

Hamar

KPMG AS

Tom Kristian Braaten
State Authorised Public Accountant
(This document is signed electronically)

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PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

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

Braaten, Tom Kristian

State Authorised Public Accountant

På vegne av: KMPG AS

Serienummer: no_bankid:9578-5993-4-1656696

IP: 80.232.xxx.xxx

2024-05-31 12:53:41 UTC



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Unilever Norge AS

Annual report 2023

Board of directors' report

Annual accounts

- **Income statement**
- **Balance sheet**
- **Cash flow statement**
- **Notes**

Auditor's report



BOARD OF DIRECTORS REPORT 2023

Business operations

Unilever Norge AS ("Unilever" or the "company") imports, sells, and markets fast-moving consumer brands and products. In 2023 the company operated across five categories: Beauty & Wellbeing, Personal Care, Home Care, Nutrition, and Ice Cream. The company's customers are mainly large grocery chains, wide assortment chains, online shopping, and large household wholesalers.

The company's head office is located on Martin Linges vei 25, 1364 Fornebu in Bærum municipality. The company is 100% owned by the Dutch company Marga B.V.

Significant events during the financial year

During 2023 Unilever Norge AS went through a cost reset to mitigate the high inflation during 2022 and to restore profitability to pre pandemic levels. This led to a re-organisation where the company's field force was dismantled, following a similar trend as many other FMCG (Fast Moving Consumer Goods) operators in the Norwegian market. Next to this a rewiring of the Customer Business Development teams took place to enable stronger value creation together with our Business Unit Teams. As part of this change the whole business transitioned into an agile team set up and ways of working.

Going concern

Pursuant to the requirements of Norwegian Accounting Act § 3-3a, the Board of Directors confirm that the requirements for the going concern assumption have been met and that the annual accounts have been prepared on this basis.

Future developments

With a stronger product portfolio in the Norwegian market than for several years the company has regained its momentum and is now well positioned to accelerate growth. The organization is ready to do fewer things better and with greater impact which will help to accelerate our plans focusing our business and resources behind global scalable brands where we can benefit from Unilever's leading innovation and technology.

There is normally considerable uncertainty connected to the assessment of future conditions.

Research and development

The company takes part in the joint research and development work carried out in the Unilever Group but does not conduct any separate R&D activities.

Financial review

Sales of the company increased from 362.997 TNOK in 2022 to 381.799 TNOK in 2023. Net profit after tax was 18.216 TNOK in 2023.

Personal Care and Nutrition stood out as the strong growth contributors while Ice Cream and Home Care saw softer volumes in light of their cost coverage focus due to inflation.

For 2024 the aim is to deliver strong volume driven growth across all categories with maintained profitability and improved competitiveness. The category focus, accountability and speed generated from the 2023 measures will help to unlock the potential and meet the future growth aspirations in coming years.

The company's net cash flow from operating activities in 2023 was 1.348 TNOK. The operating result of the company was positive at 24.381 TNOK.

The company's cash funds were 1.509 TNOK at 31.12.2023. The company's current liabilities at 31.12.2023 were 100% of the total liabilities of the company, similarly to 31.12.2022.

Total assets at the end of the year were 146.736 TNOK compared to 134.578 TNOK the previous year.

**Financial risk**

The company is exposed to financial risk, primarily foreign currency risk.

Market risk

The company operates on the Norwegian market only and all sales made are made in local currency.

Credit risk

The risk of loss on receivables is assessed as low. The company has had no losses on receivables in 2023. The future risk of losses is considered low. No agreements have been entered into on offsetting or other financial instruments that reduce the credit risk in the company.

Liquidity risk

The company considers the liquidity of the company as good but has increased focus on overdue receivables.

The Transparency Act

The company undertakes to comply with the Transparency Act, which came into force on 1 July 2022. An annual human rights report will be published by 30 June every year. If information is requested, the company will deliver a report with the status of the work with human rights within three weeks.

The report is published here:

<https://www.unilever.com/sustainability/respect-human-rights/human-rights-in-our-value-chain/>

Working environment and staff

The sick leave in the company was 6% in 2023 compared to 5.4% in 2022. The company has its own program for reducing sick leave.

No serious work accidents or incidents resulting in significant material damage or personal injury have been reported during the year.

The working environment is considered good, and ongoing measures for improvement are being implemented. Surveys are continuously conducted within the Unilever Group, of which the company is a part.

Equality

The company aims to be a workplace where full equality between women and men prevails. The company has incorporated provisions in its policy aimed at preventing gender discrimination in matters such as wages, promotion, and recruitment. As of December 31, 2023, the company had 20 female employees out of a total of 36 employees.

Discrimination

The purpose of the Equality and Anti-Discrimination Act is to promote equality, ensure equal opportunities and rights, and prevent discrimination based on ethnicity, national origin, descent, skin colour, language, religion, and belief. The company actively, purposefully, and systematically works to promote the purposes of the law within its operations. Activities include, among other things, recruitment, wages and working conditions, promotion, development opportunities, and protection against harassment.

The company aims to be a workplace free from discrimination. The company actively and purposefully works to design and adapt the physical conditions so that the company's various functions can be used by all. Individual adjustments to the workplace and tasks are made for employees or job seekers with disabilities.



Sustainability

We continue to embed sustainability into the core of our business. Our focus from 2024 will be on accelerating progress against our four key priorities: climate, nature, plastics, and livelihoods.

Our globally committed Climate Transition Action Plan (CTAP) outlines the actions we are taking to reduce GHG (Greenhouse gas) emissions in our business and across our value chain, to reach net zero by 2039.

The company has no production in Norway.

It is the board's opinion that the company's operations have a limited impact on the external environment. Unilever Group is a leader in its industry in environmental work and will further accelerate this work in 2024. Unilever must halve the use of new plastic by using less, better or no plastics. At the same time, it must be ensured that the packaging on all products is reusable, recyclable, or compostable. The company also supports infrastructures that help to collect and process plastic packaging. As part of the plan to reach the plastic targets, the company signed "Plastløftet" in 2020. This initiative from Grønt Punkt Norge, will help bring the industry together for a more circular plastic economy. The company aims to reduce the use of plastic by 100 tonnes by 2025.

Unilever has been one of the initiators of Cut Food Waste program and has signed the "Industry agreement on the reduction of food waste" and promised to actively contribute to reaching the halving target in Norway by 2030, which is also in line with the UN's sustainability goals. Unilever Food Solutions has developed a free tool for large households to measure the footprint of raw materials - CO2 calculator - and a food waste app - Waste Up on Waste - for measuring and raising awareness of food waste. These tools are considered important in the work of achieving Norway's goals in relation to reduced food waste and reduced CO2.

Unilever has a position through participation in steering groups and project management.

Board of directors' liability insurance

Unilever has taken out directors' liability insurance for the Group and its subsidiaries. The insurance covers the legal personal liability of the company's board of directors and general manager for pure property damage caused while being in the line of the duty.



Result for the year and allocation of funds

The result for the year is TNOK 18 216.

The board of directors proposes that the company's result for the year is allocated as follows:

Allocation of funds	Amount TNOK
Retained earnings	6 216
Proposed dividend	12 000

David Scholander
Chairman of the Board

Jonna Marie Bohdén Ragnhildstveit
Board member

Christer Kitdal
General manager/Board member

Unilever Norge AS
Fornebu, Norway



Unilever Norge AS

Income statement

Amounts in NOK thousands	Note	2023	2022
Revenue			
Sales revenue	2	381 799	362 997
Other operating income		2 756	2 370
Total revenue		<u>384 555</u>	<u>365 367</u>
Operating expenses			
Costs of goods sold	3	220 990	221 289
Payroll expenses	4	38 958	44 113
Depreciation	6	1 020	860
Write-down	6	0	4 487
Other operating expenses	3, 4	99 207	96 876
Total operating expenses		<u>360 175</u>	<u>367 625</u>
Operating result		<u>24 380</u>	<u>-2 258</u>
Financial income and expenses			
Interest income from group companies		2	727
Other financial income		2 793	1 640
Interest paid to group companies		79	7
Other financial expenses		3 749	2 126
Net financial items		<u>-1 033</u>	<u>234</u>
Result before tax		<u>23 347</u>	<u>-2 024</u>
Tax on result	5	<u>5 131</u>	<u>738</u>
Net profit or loss for the year		<u>18 216</u>	<u>-2 762</u>
Distribution of funds			
Proposed dividends	9	12 000	0
Transferred to other equity	9	6 216	-2 762
Total allocations		<u>18 216</u>	<u>-2 762</u>



Unilever Norge AS

Balance sheet at 31 December

Amounts in NOK thousands

	Note	2023	2022
Fixed assets			
<i>Intangible assets</i>			
Deferred tax asset	5	<u>115</u>	<u>84</u>
Total intangible assets		<u>115</u>	<u>84</u>
<i>Tangible assets</i>			
Fixtures and fittings, tools, office machinery etc.	6	<u>6 262</u>	<u>5 843</u>
Total tangible assets		<u>6 262</u>	<u>5 843</u>
Total fixed assets		<u>6 376</u>	<u>5 927</u>
Current assets			
<i>Receivables</i>			
Accounts receivables		52 173	54 602
Other receivables	7	<u>86 678</u>	<u>72 449</u>
Total accounts receivables		<u>138 851</u>	<u>127 051</u>
Cash and cash equivalents	8	<u>1 509</u>	<u>1 600</u>
Total current assets		<u>140 360</u>	<u>128 651</u>
Total assets		<u>146 736</u>	<u>134 578</u>



Unilever Norge AS

Balance sheet at 31 December

Amounts in NOK thousands

	Note	2023	2022
Equity			
<i>Paid-in capital</i>			
Share capital	9, 10	32 000	32 000
Share premium reserve	9	24 469	24 469
Total paid-in capital		<u>56 469</u>	<u>56 469</u>
<i>Retained earnings</i>			
Other equity	9	668	-5 548
Total retained earnings		<u>668</u>	<u>-5 548</u>
Total equity		<u>57 137</u>	<u>50 922</u>
Liabilities			
<i>Current liabilities</i>			
Accounts payable	7	32 177	37 666
Tax payable	5	5 161	0
Public duties payable	8	11 735	10 217
Dividends	7	12 000	0
Other short-term liabilities		28 525	35 773
Total current liabilities		<u>89 599</u>	<u>83 656</u>
Total liabilities		<u>89 599</u>	<u>83 656</u>
Total equity and liabilities		<u>146 736</u>	<u>134 578</u>

31 December 2023
Oslo, 28 May 2024

David Scholander

Chairman of Board

Jonna Marie Bohdén
Ragnhildstveit

Board member

Christer Kitdal

General manager/Board
member



Unilever Norge AS

Cash flow statement

Amounts in NOK thousands

	Note	2023	2022
Cash flow from operating activities			
Result before tax		23 346	-2 025
Taxes paid		0	-30 789
Loss on sale of fixed assets		0	63
Depreciation	7	1 020	860
Write-down of fixed assets		0	4 487
Changes in accounts receivable		2 429	9 209
Changes in accounts payable		-5 489	-9 572
Changes in cash pool arrangements	8	-16 399	144 056
Changes in other current balance sheet items		-3 560	-5 949
Net cash flow from operating activities		<u>1 348</u>	<u>110 341</u>
Cash flow from investing activities			
Purchase of fixed assets	6	<u>-1 439</u>	<u>-2 007</u>
Net cash flow from investing activities		<u>-1 439</u>	<u>-2 007</u>
Cash flow from financing activities			
Dividends paid		<u>0</u>	<u>-108 425</u>
Net cash flow from financing activities		<u>0</u>	<u>-108 425</u>
Net change in cash and cash equivalents		-91	-91
Cash and cash equivalents as of 01.01		<u>1 600</u>	<u>1 692</u>
Cash and cash equivalents as of 31.12		<u>1 509</u>	<u>1 600</u>



Unilever Norge AS

Notes to the financial statement

Amounts in NOK thousands

Note - 1 Accounting Policies

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

Revenue recognition

Revenue is assessed at the fair value of the consideration, net of deductions for VAT, returns, rebates and other discounts. Sales of goods are recognized in profit when the company has delivered the products to the customer and there are no unfulfilled obligations that could affect the customer's acceptance of the delivery. Delivery is not made until the products have been sent to the agreed location and the risk of loss and obsolescence has been transferred to the customer. Historic figures are used to estimate and account for provisions for quantity discounts and returns at the time of sale. Provisions for expected warranty work are entered as costs and provisions for commitments. Services are recognized as revenue as they are performed.

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.

Balance sheet classification

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 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.

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.



Unilever Norge AS

Notes to the financial statement

Amounts in NOK thousands

Foreign currency translation

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. Non-monetary 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.

Income 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 probable 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.

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 with maturities of three months or less.



Unilever Norge AS

Notes to the financial statement

Amounts in NOK thousands

Note 2 - Sales revenue

	2023	2022
<i>By business area</i>		
Nutrition*	171 720	148 550
Ice Cream	81 114	89 671
Home Care	54 072	59 687
Beauty & Wellbeing	5 007	5 819
Personal Care	69 886	59 270
Total sales revenue	<u>381 799</u>	<u>362 997</u>

* Including sales to large household wholesalers

	2023	2022
<i>Geographical distribution</i>		
Norway	<u>381 799</u>	<u>362 997</u>
Total sales revenue	<u>381 799</u>	<u>362 997</u>

Note 3 - Intercompany transactions with group and associated companies

All transactions with related parties are carried out as part of the ordinary business and at arm's length prices. The most significant transactions that have been carried out are as follows:

	2023	2022
<i>Costs of goods</i>		
Goods	209 452	212 698
Royalties	17 668	36 749
Other costs	37 320	6 685
Total costs	<u>264 440</u>	<u>256 132</u>



Unilever Norge AS

Notes to the financial statement

Amounts in NOK thousands

Note 4 - Payroll expenses, number of employees and loans to employees and auditor's fee

<i>Wage costs</i>	2023	2022
Salaries	26 788	29 225
Payroll tax	5 276	5 428
Pension costs	3 064	3 249
Other payments	3 830	6 210
Total payroll expenses	<u>38 958</u>	<u>44 113</u>

Average number of full-time equivalents	36	39
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Management remuneration

	General manager	Board of Directors
Salary	1 312	953
Paid to pension scheme	110	81
Other remuneration	661	484

Incentive schemes

All employees are included in the compensation program of Unilever, which includes bonus and share award programs. The level of the bonus opportunity depends on the level of management responsibility; payment depends on individual and organizational performance.

Special incentive programs

Unilever offers two types of share schemes.

Performance Share Plan (PSP):

Through this share scheme, eligible employees can be granted conditional performance shares each year. The on-target, discretionary shares grant value is set per management level as a percentage of the annual base salary.

The performance shares can vest after three years, as per the share price prevailing at the vesting date and are subject to application of the corresponding performance multiplier. This multiplier ranges between 0% to 200 (performance at par = 100%) and is based on the achievement against the three-year (global) performance measures. The value of this award is further enhanced because employees can earn dividend equivalents on the awarded shares, which are reinvested as additional conditional performance shares, during the vesting period.

Global shares plans ("SHARES"):

Employees at job level 1 can choose to invest part of their salary in Unilever shares (investment shares).

Every third month, Unilever will match every third investment share with a share.

To get a matching share, the employee must keep the shares for at least 3 years.

No loans/collateral have been given to the general manager, chairman of the board or other related parties.

There are no contractual obligations upon termination of the position as general manager beyond what follows Norwegian law.

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.



Unilever Norge AS

Notes to the financial statement

Amounts in NOK thousands

<i>Auditor fee has been divided as follows</i>	2023	2022
Audit fee	148	140
Other services	90	35

VAT is not included in the auditor fees.

Note 5 - Income taxes

<i>Income tax expenses</i>	2023	2022
Tax payable	5 161	0
Change in deferred tax	-30	738
Total income tax expense	<u>5 131</u>	<u>738</u>

<i>Tax base estimation</i>	2023	2022
Result before tax	23 346	-2 025
Permanent differences	-25	5 377
Change in temporary differences	1 239	-4 454
General income	<u>24 560</u>	<u>-1 102</u>
Loss carried forward		1 102
Use of loss carried forward	<u>-1 102</u>	<u>0</u>
Tax base	<u>23 458</u>	<u>0</u>
Tax payable in balance sheet	5 161	0

<i>Temporary differences outlined</i>	2023	2022
Fixed assets	562	272
Receivables	-215	149
Gain and loss account	752	940
Accounting accruals	-1 620	-643
Total temporary differences	<u>-521</u>	<u>718</u>
Accumulated loss carried forward	<u>0</u>	<u>-1 102</u>
Net temporary differences	<u>-521</u>	<u>-384</u>

Deferred income tax asset (22%)	-115	-84
---------------------------------	------	-----

Effective tax rate

	2023
Expected income taxes, statutory tax rate 22%	5 136
Permanent differences (22%)	-6
Income tax expense	<u>5 131</u>

Effective tax rate *) 22 %

*) Tax expense divided by pre-tax income



Unilever Norge AS

Notes to the financial statement

Amounts in NOK thousands

Note 6 - Tangible assets

	Fixtures and fittings, tools office machinery etc.	Total
Acquisition cost 01.01.	14 709	14 709
Purchased tangibles	1 439	1 439
Acquisition cost 31.12.	16 148	16 148
Acc.depreciation 31.12.	-9 886	-9 886
Net carrying amount at 31.12.	6 262	6 262
Depreciation for the year	1 020	1 020
Useful economic life	Up to 15 years	
Depreciation	Linear	

Note 7 - Intercompany balance with group and associated companies

<i>Receivables</i>	2023	2022
Cash pool	84 775	68 376
Other short term receivables	1 623	3 779
Total intercompany receivables	86 398	72 155
<i>Payables</i>	2023	2022
Accounts payable	17 745	20 100
Proposed dividend	12 000	0
Total intercompany payables	29 745	20 100

Note 8 - Bank deposit

The company has an approved overdraft facility of NOK 6 000 000 which is included in the group account arrangement. It is not drawn on this overdraft facility as of year end.

Restricted cash for employee withholding tax as of 31.12	2023
	1 509



Unilever Norge AS

Notes to the financial statement

Amounts in NOK thousands

Note 9 - Equity

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.	32 000	24 469	-5 548	50 922
Profit for the year	0	0	18 216	18 216
Proposed dividend	0	0	-12 000	-12 000
Owners equity 31.12.	32 000	24 469	668	57 137

Note 10 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	320 000	100	32 000

Marga BV owns 100% of the shares in Unilever Norge AS.

The entity is part of the consolidated accounts for Unilever PLC, whose address is:

Unilever PLC
Unilever House
100 Victoria Embankment
London EC4Y 0DY
United Kingdom

The consolidated accounts can be obtained from:

<https://www.unilever.com/investors/annual-report-and-accounts/>

Note 11 - Subsequent events

On 19 March 2024, Unilever PLC announced plans to separate its Ice Cream business as a separate standalone business, and a productivity programme to drive faster growth and higher margin for the Group. Due to the timing and the expected timeframe included as part of the announcement, we do not believe that there is any impact on the financial statements of the company for the year ended 31 December 2023. In addition, the Directors believe there is no resulting impact of the announcement on the going concern status of this entity for the next 12 months.




Unilever Norway FS 2023

Final Audit Report

2024-05-28

Created:	2024-05-28 (Central European Summer Time)
By:	Anne Lehmann (Anne.Lehmann@unilever.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAMH6AhIEMmH0VRl_wYgbcSBd9KWYxnah

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Skatteetaten

Vår dato 06.05.2024	Din/Deres dato	Saksbehandler Vibeke Home
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 48123176
Org.nr 974761076	Vår referanse 2024/5131940	Postadresse Postboks 9200 Grønland 0134 OSLO

UNILEVER NORGE AS
Att.Ole Stanghelle
Postboks 1
1331 FORNEBU
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Unilever Norge AS, org.nr. 918 821 759

Vi viser til deres brev mottatt 19. mars 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Unilever Norge AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Unilever 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

Unilever Norge AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet driver virksomhet knyttet til engroshandel av nærings- og nytelsesartikler, i tillegg til deltagelse i andre selskap.

Engelsk er selskapets arbeidsspråk. Selskapet har bedriftskunder. Styrets leder er utenlandsk.

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 og er en del av et internasjonalt konsern. 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
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.