



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	995 971 003
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	CBK DISTRIBUTUSJON AS
Forretningsadresse:	Gneisveien 30 2020 SKEDSMOKORSET

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:	Thor Eivind Westheim
Dato for fastsettelse av årsregnskapet:	23.04.2024

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, 15.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		297 175 847	305 525 072
Sum inntekter		297 175 847	305 525 072
Kostnader			
Varekostnad		229 740 748	240 362 434
Lønnskostnad		26 015 036	24 420 674
Avskrivning på varige driftsmidler og immaterielle eiendeler		361 905	292 378
Annen driftskostnad		29 596 391	27 435 356
Sum kostnader		285 714 080	292 510 842
Driftsresultat		11 461 767	13 014 230
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		174 848	238 997
Annen renteinntekt		147 725	
Annen finansinntekt		6 316 644	12 102 252
Sum finansinntekter		6 639 217	12 341 249
Rentekostnad til foretak i samme konsern		1 380 356	1 648 207
Annen rentekostnad		236 148	297 624
Annen finanskostnad		5 997 157	15 528 725
Sum finanskostnader		7 613 661	17 474 556
Netto finans		-974 444	-5 133 307
Resultat før skattekostnad		10 487 323	7 880 923
Skattekostnad	6	2 502 789	1 827 089
Årsresultat		7 984 534	6 053 834
Overføringer og disponeringer			
Konsernbidrag		7 371 902	7 422 946
Overføringer til/fra annen egenkapital		612 631	-922 628
Sum overføringer og disponeringer		-6 759 271	-8 345 574



Resultatregnskap

Beløp i: NOK	Note	2023	2022
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Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Konsesjoner, patenter, lisenser, varemerker og lignende rettigheter			14 638
Utsatt skattefordel		490 318	827 364
Sum immaterielle eiendeler		490 318	842 002
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende		1 199 126	1 365 831
Sum varige driftsmidler		1 199 126	1 365 831
Finansielle anleggsmidler			
Investering i datterselskap		4 021 978	2 735 783
Lån til foretak i samme konsern		8 992 120	9 239 831
Andre fordringer			11 646
Sum finansielle anleggsmidler		13 014 098	11 987 260
Sum anleggsmidler		14 703 542	14 195 093
Omløpsmidler			
Varer			
Varer		60 852 238	70 708 312
Sum varer		60 852 238	70 708 312
Fordringer			
Kundefordringer		51 408 143	53 085 678
Andre fordringer		44 213 206	29 355 380
Konsernfordringer		7 371 902	8 287 334
Sum fordringer		102 993 251	90 728 392
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		877 062	856 202



Balanse

Beløp i: NOK	Note	2023	2022
Sum bankinnskudd, kontanter og lignende		877 062	856 202
Sum omløpsmidler		164 722 551	162 292 906
SUM EIENDELER		179 426 093	176 487 999

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Selskapskapital		6 000 000	6 000 000
Overkurs		1 500 000	1 500 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		7 500 000	7 500 000

Opptjent egenkapital

Annen egenkapital		65 913 312	57 928 779
Sum opptjent egenkapital		65 913 312	57 928 779

Sum egenkapital

73 413 312 **65 428 779**

Gjeld

Langsiktig gjeld

Sum avsetninger for forpliktelser		0	0
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Annen langsiktig gjeld

Langsiktig konserngjeld		2 316 000	288 875
Øvrig langsiktig gjeld			2 219 625
Sum annen langsiktig gjeld		2 316 000	2 508 500

Sum langsiktig gjeld

2 316 000 **2 508 500**

Kortsiktig gjeld

Gjeld til kredittinstitusjoner		37 543 729	38 336 596
Leverandørgjeld		32 055 058	36 980 370
Betalbar skatt	6		2 641 854
Skyldige offentlige avgifter		15 833 821	47 469 694
Kortsiktig konserngjeld		9 451 157	10 381 677



Balanse

Beløp i: NOK	Note	2023	2022
Annen kortsiktig gjeld		8 813 017	8 635 009
Sum kortsiktig gjeld		103 696 782	144 445 200
Sum gjeld		106 012 782	146 953 700
SUM EGENKAPITAL OG GJELD		179 426 094	212 382 479



Statsautoriserte revisorer
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Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of CBK Distribusjon AS

Opinion

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

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (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

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors and the general manager) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

Responsibilities of management for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the



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going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Oslo, 26 April 2024
ERNST & YOUNG AS

The auditor's report is signed electronically

Asbjørn Ler
State Authorised Public Accountant (Norway)

Independent auditor's report - CBK Distribusjon AS 2023

A member firm of Ernst & Young Global Limited

Penneo Dokumentnr: HEV5G-6T41O-EW8I-EE7XE-H67UT-2X26J



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

Ler, Asbjørn

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: no_bankid:9578-5997-4-395226

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Statement of Profit and Loss		
CBK Distribusjon AS		
	2023	2022
Revenue		
Sales revenue	297 176	305 525
Total revenue	297 176	305 525
Operating expenses		
Cost of goods sold	229 741	240 362
Personnel expenses	2 26 015	23 975
Depreciation	3 362	292
Other operating expenses	29 596	27 435
Total operating expenses	285 714	292 064
Operating profit	11 462	13 461
Finance income and expenses		
Interest income	323	239
Other finance income	6 317	12 102
Interest expenses	(1 617)	(1 946)
Other finance expenses	(5 997)	(15 529)
Net finance	(974)	(5 133)
Profit before tax	10 487	8 327
Income tax expenses	4 (2 503)	(1 827)
Net profit/(loss)	7 985	6 500
Attributable to:		
Other equity	5 7 985	6 500
Total distributed	7 985	6 500

CBK Distribusjon AS

Fig in NOK 1 000

Dokumentet er elektronisk signert



Balance sheet		
CBK Distribusjon AS		
Assets	2023	2022
Non-current assets		
Intangible assets		
Deferred tax asset	4 490	827
Total intangible assets	490	827
Property, plant and equipment		
Property, plant and equipment	3 1 199	1 366
Total property, plant and equipment	1 199	1 366
Non-current investments		
Investments in group companies	4 022	2 736
Other receivables	8 992	9 251
Total non-current investments	13 014	11 987
Total non-current assets	14 704	14 180
Current assets		
Inventories		
Inventories	6 60 852	70 708
Receivables		
Account receivables	6 51 408	53 086
Other receivables	6 51 585	31 710
Total receivables	102 993	84 795
Cash and cash equivalents	7 877	856
Total current assets	164 723	156 360
Total assets	179 426	170 540
CBK Distribusjon AS		
Fig in NOK 1 000		

Dokumentet er elektronisk signert



Balance sheet			
CBK Distribusjon AS			
Equity and Liabilities		2023	2022
Ordinary share capital			
Share capital	8,5	6 000	6 000
Additional paid-in capital			
Total ordinary share capital		6 000	6 000
Retained earnings			
Retained earnings	5	67 413	59 429
Total retained earnings		67 413	59 429
Total equity		73 413	65 429
Liabilities			
Current liabilities			
Current liabilities	6	37 544	33 110
Trade payables		32 055	36 980
Public Duties		15 834	14 361
Debt to group companies	6	9 451	9 517
Other current liabilities	6	8 813	8 635
Total current liabilities		103 697	102 603
Total liabilities		106 013	105 111
Total equity and liabilities		179 426	170 540
Board of CBK Distribusjon AS 23.04.2024			
Lars Jervan Director of the board		Morten F. Angelil Director	
Ole Blom CEO			
CBK Distribusjon AS		Fig in NOK 1 000	

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Statement of cash flows			
CBK Distribusjon AS			
		Group	
		2023	2022
Cash flow from operations			
Profit before tax		10 487	8 327
Depreciation		362	292
Change in trade receivables, inventory and trade payables		6 608	(10 625)
Change in other current asset and liabilities		(20 456)	6 712
Net cash flows from operations	A	(2 999)	4 706
Cash flow from investments			
Purchase of PPE and capitalized cost		(195)	(52)
Purchase of shares in subsidiary companies		(1 286)	(2 736)
Net cash flow from investments	B	(1 481)	(2 788)
Cash flow from financing			
Change in group credit facility		4 434	
Increase/(decrease) of non-current liabilities		(192)	
Change in non-current receivables		259	(1 713)
Net cash flow from financing activities	C	4 501	(1 713)
Net change in cash and cash equivalents	A+B+C	21	206
Balance of cash and cash equivalents at 01.01		856	650
Balance of cash and cash equivalents at 31.12		877	856
CBK Distribusjon AS		Fig in NOK 1 000	

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Fig in NOK 1 000

Notes 2023 CBK Distribusjon AS

Note 1 Accounting principles

The financial statement is prepared in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway. The financial year runs from 01.01 until 31.12.

Revenue

Recognition of revenue on sale of goods occur at the time of delivery. Revenue from services are recognised in line with the service being provided.

Classification of balance sheet items

Current assets and liabilities include those balances that fall due within one year of the statement date, as well as balances relating to inventory and goods for sale. Other balances are classified as non-current assets and liabilities.

Current assets are valued at the lower of acquisition cost and real cost. Current liabilities are held at the nominal amount at the time of establishment.

Non-current assets are initially held at acquisition cost and is impaired to real value if a loss of value occurs that is not temporary. Non-current assets with a limited lifespan is depreciated using the straight-line method. Non-current liabilities are held at the nominal amount at the time of establishment.

Receivables

Trade and other receivables are held at its nominal value less provisions for bad debt. Provisions for losses are based on individual assessment of each receivable balance. In addition a general impairment is made to account for expected losses on receivables.

Inventory

Inventory of goods are valued at the lowest of cost and real value.

Currencies

Cash balances in foreign currencies are held at the exchange rate at the end of the accounting year.

Property, plant and equipment

PPE are depreciated over its estimated useful life. Direct maintenance of PPE are expenses through operating expenses. Improvements and other investments in PPE are added to the balance of the asset and are depreciated in line with the useful life of the asset. If net realisable value is lower than book value, the asset will be impaired to its net realisable value. Net realisable is the higher of net sales value and value in use. The value in use is the present value of future cash flows generated by the asset.

Intangible assets

Expenses for research and development are capitalised if the criteria for capitalisation is met. The criteria for capitalisation are met when it is deemed more likely than not that the future economic benefits of the assets will flow to the entity and the acquisition cost of the asset can be reasonably measured.

Shares and other financial assets

Shares and other financial assets are held at the lowest of acquisition cost and real value.

Long term investments are classified as non-current assets, and short-term investments are classified as current.

Guarantees

Guarantee liabilities are provided for in accordance with expected future obligations.

Taxes

The tax expense in the statement of profit and loss includes the tax payable relating to the accounting period and any changes in deferred taxation. Deferred tax is calculated based on temporary differences between accounting- and tax values, in addition to tax benefit from accounting loss brought forward, with the corresponding tax for the specific country.

Tax increasing and tax reducing temporary differences that is reversed or can be reversed in the same period is equalled and shown as net value. Net deferred tax is capitalised if it is reasonably likely it will be possible to utilise.

Note 2 Personnel expenses, employees, benefits, employee loans and auditor remuneration

Personnel expenses	2023	2 022
Salaries	22 545	20 951
Employers taxation	3 451	2 987
Pension expenses	941	740
Other benefits *	-922	-702
Total	26 015	23 976

Average FTE's in period 32,0 29,0

Figures in NOK

Executive compensation

Salaries and other	1 621 129
Andre godtgjørelser	28 364
Pensjonsutgifter	64 845

Pensions

The company is obliged to have a pension scheme according to the Mandatory Occupational Pension Act.

The company's pension arrangements meet the requirements of this law.

Auditor

Auditor remuneration is based on the following services:

	2023	2022
Financial Audit	188	194
Other services, including assurance	4	
Total	192	194

Note 3 Intangible assets and Property, Plant and Equipment

	Trademark/ Licenses	Machinery/ equipment	Total
Cost of acquisition 01.01	388	1 921	2 309
Additions		195	195
Disposals		0	0
Cost of acquisition 31.12	388	2 116	2 504
Accumulated amortisation 31.12	-388	-917	-1 305
Net value at 31.12.2023	0	1 199	1 199
Depreciation and Amortisation in period Jan - Dec	0	-362	-362
	5-5år Straight-line	5-5år Straight-line	

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Fig in NOK 1 000

Note 4 Tax

Tax calculation:

	2023	2022
Tax on profit	2 166	2 100
Change deferred tax	337	-273
Net tax expenses in P&L	2 503	1 827

This year's tax cost is divided into:

	2023	2022
Profit before tax	10 487	8 327
Differences previous year	393	
Permanent differences	496	371
Temporary differences	-1 532	819
Loss carry forward		
Taxable income/(loss)	9 844	9 517

Tax on profit	2 166	2 094
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Specification of basis for deferred tax

	2023	2022	Change
Fixed assets	-832	-1 002	170
Inventory	-864	-2 573	1 709
Receivables	-533	-186	-347
Base for deferred tax	-2 229	-3 761	1 532

Deferred tax/(tax asset)	-490	-827	337
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Note 5 Equity

	Share capital	Premium fund	Other Equity paid in	Other Equity paid in	Total
Equity at 01.01	6 000	1 500	6 068	51 851	65 429
Group contribution distributed				(7 771)	(7 771)
Group contribution received				7 771	7 771
Net profit				7 985	7 985
Equity at 31.12	6 000	1 500	6 068	59 846	73 413

Note 6 Inventory

	2023	2022
Goods for resale	61 716	73 281
Non-current goods	-864	-2 573
Total	60 852	70 708

Note 6 Balances with owners and associates companies

	2023	2022
Purchases		
Services from group companies	3 538	1 015

All transactions with related parties are based on agreements with the group and take place at arm's length.

Current liabilities to owners

	2023	2022
Long term receivable		
Short term receivable		
Account receivable	0	190
Group contribution	7 372	7 423
Total	7 372	7 613

Non-current liabilities to owners

Long term debt		
Short term debt	2 316	289
Overdraft (included in the parent company's facilities)	27 218	28 889
Group contribution	9 451	9 517
Total	38 985	38 694

Note 7 Cash and cash equivalents

Restricted funds:

	2023	2022
Funds for taxation	877	856
Total	877	856

Note 8 Share capital and shareholder information

Share capital consist of:

	Number	Value	Share capital	Ownership	Votingshare
Bimo Kapital AS	100 000	60	6 000 000	100,00 %	100,00 %
Total			6 000 000	100,00 %	100,00 %

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CBK annual repo...

Name Date
Jervan, Lars **2024-04-25**

Identification

 bankID™ Jervan, Lars

Name Date
Blom, Ole Andreas **2024-04-25**

Identification

 bankID™ Blom, Ole Andreas

Name Date
Angelil, Morten F **2024-04-25**

Identification

 bankID™ Angelil, Morten F



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The board of directors' report 2023 for CBK Distribusjon AS

Company ID: 995 971 003

The business

The company, which is 100% owned by EH Technologies AS, has its office in Lillestrøm municipality. The company imports and distributes a range of AV products, IT and computer accessory products to business customers of varying sizes in the Norwegian market. IT system integrators and service providers make up the company's largest customers. The company also has a large number of smaller retailers.

The company expanded to Finland in autumn 2021 through the acquisition of the company Pericad Oy (changed name to CBK Finland Oy in January 2023). In 2022, the company expanded to Sweden through the acquisition of Ekab Distribution AB (changed name to CBK Sweden AB in November 2022).

The company's position and results of operations

In the board's opinion, the annual accounts give a correct expression of the company's development and position, as well as the result of the business in 2023.

The turnover in 2023 was NOK 297,175,847, which is a decrease of 2,7% compared to the previous year. The annual result for 2023 was NOK 7,984,533.

The outlook for the business in 2024 is good. The work to develop new and existing customers continues, while the product range will also be developed further. The company believes that the presence in the Finnish and Swedish markets will yield results.

There have been no circumstances after the end of the financial year that are of importance when assessing the company's position.

Going concern

The board of directors and the managing director of the company have jointly assessed the company's ability to continue as a going concern. This assessment is based on a thorough review of the company's financial situation and future business prospects. The 2023 annual accounts are issued on the assumption of going concern.

Cash flow and balance sheet

The company has an intra-group drawing facility (classified as inter-group balance in the balance sheet) with the parent company Bimo Kapital AS. Throughout the year, the amount has been decreased by NOK 1,691,910 as a result of the build-up of inventory as well as rest payment for Ekab AB.

Liquidity and financial risk

The company has a very good liquidity situation and has no external bank debt. The company has an overdraft with the parent company Bimo Kapital AS. The majority of the company's purchases are in foreign currency, and the company is thus exposed to currency risk. The company monitors changes in currency and the market situation and quickly takes measures to reduce risk.

Financial risk is monitored by the company's CFO and the board.

Research and development

CBK are not currently involved in R&D activities.

Working environment

The company are committed to maintaining a non-discriminatory work environment, ensuring equal treatment for all employees regardless of their gender, religion, or ethnicity. The company

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has implemented a whistleblowing channel and procedure to ensure employees have an anonymous channel to warn about any potential breaches to our culture of integrity and trust.

The use of temporary and part-time positions is minimal and based on individual employee preferences. There were registered a total of 60 days used for paternity leave and 60 days for maternity leave. The working environment is reported as good, with no reported injuries during the year. Sick leave has been 3,8%. There is no long-term sick leave at the end of the year.

In the case of new hires, promotions and salary determination, no distinction is made between men and women, nor religion or ethnicity. The company works for greater diversity in the workforce. Hired labor and part-time positions are used to a small extent. To the extent that part-time is used, it is at the request of the employee.

At the end of 2023, the company employed 22,6% female FTEs (7 out of 31). The average female salary being 115% of the average male salary. The group practices equal pay for equal work in the same market. The salary differences are explained by a relatively high number of females at C-level.

The company's board consists of two men.

Environment, quality and ESG

The company does not pollute the external environment and for handling returns the company has an agreement with ERP Norway AS. In 2020, the company certified itself in quality and environmental management according to ISO standards 9001 and 14001. The company was recertified during 2023.

The company prepares an ESG report (environment, social and governance) every year, which is published on the company's website.

The Transparency Act

The Transparency Act has been implemented at board level in the Norwegian business. This means that CBK Distribusjon AS takes responsibility for the "group", including all subsidiaries, working to implement the law and working actively to promote human rights and decent working conditions. The report is published on the company's website.

Insurance for the members of the board and the general manager

The company has an insurance policy that covers the members of the board and the general manager. Gross negligence or intent is not normally covered by such insurance. The insurance covers up to MNOK 10.

The board's proposal for the disposition of the year's profit:

Transfer other equity:	NOK 7,984,533
Sum disposition:	NOK 7,984,533

Oslo, 23.04.2024

Lars Jervan
Director of the board

Morten F. Angelil
Board member

Ole Blom
CEO

Dokumentet er elektronisk signert



CBK board of di...

Name Date
Blom, Ole Andreas 2024-04-25

Identification

 bankID™ Blom, Ole Andreas

Name Date
Jervan, Lars 2024-04-25

Identification

 bankID™ Jervan, Lars

Name Date
Angelil, Morten F 2024-04-25

Identification

 bankID™ Angelil, Morten F



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Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato 05.10.2023	Din/Deres dato 04.09.2023	Saksbehandler Lars Waallorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2023/5496155	Postadresse Postboks 9200 Grønland 0134 OSLO

CBK DISTRIBUTUSJON AS
Postboks 1618 Vika
0119 OSLO

Att. Ole Blom

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for CBK Distribusjon AS, org.nr. 995 971 003

Vi viser til deres brev mottatt 4. september 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for CBK Distribusjon AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering CBK Distribusjon 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

CBK Distribusjon AS er eid av et norsk selskap. Selskapet har som formål «Engroshandel med datamaskiner, tilleggsutstyr til datamaskiner og programvare og annet som står i naturlig forbindelse med dette». Produktene markedsføres og selges internasjonalt, og selskapets leverandører er hovedsakelig 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 har kun én eier. 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

Lars Waaltorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.