



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 924 012 781
Organisasjonsform: Aksjeselskap
Foretaksnavn: DIGISTAR NORWAY AS
Forretningsadresse: c/o Kvale Advokatfirma DA
Haakon VIIs gate 10
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Michele Di Minno
Dato for fastsettelse av årsregnskapet: 19.06.2025

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 01.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1	85 947 473	171 541 137
Other income		300 472	
Sum inntekter		86 247 945	171 541 137
Kostnader			
External services, subcontract and freight		45 061 861	81 569 815
Employee benefits expense	2		
Depreciation and amortisation expenses	3	35 650 890	61 187 148
Nedskrivning av varige driftsmidler og immaterielle eiendeler	3	86 845 336	
Other expenses		5 871 564	1 029 216
Sum kostnader		173 429 650	143 786 180
Driftsresultat		-87 181 706	27 754 958
Finansinntekter og finanskostnader			
Annen renteinntekt	4	9 897	7 025
Other financial income	4	5 281 470	26 627 982
Sum finansinntekter		5 291 367	26 635 008
Annen rentekostnad	4	3 968	476
Other financial expenses	4	11 948 974	44 679 614
Sum finanskostnader		11 952 943	44 680 090
Netto finans		-6 661 576	-18 045 082
Resultat før skattekostnad		-93 843 281	9 709 876
Income tax expense	5	4 605 486	2 136 173
Årsresultat	6	-98 448 767	7 573 703
Årsresultat etter minoritetsinteresser		-98 448 767	7 573 703
Totalresultat		-98 448 767	7 573 703



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Overføringer og disponeringer			
Konsernbidrag		3 969 500	25 919 679
Udekket tap		-84 669 430	
Other equity		-4 016 252	7 573 703
Transferred from other equity		-13 732 585	-25 919 679
Sum overføringer og disponeringer		-98 448 767	7 573 703



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		3 485 884
Sum immaterielle eiendeler			3 485 884
Varige driftsmidler			
Buildings and land	3		
Machinery and equipment	3		134 821 740
Ships	3		
Equipment and other movables	3		
Sum varige driftsmidler			134 821 740
Finansielle anleggsmidler			
Lån til foretak i samme konsern	1		
Sum anleggsmidler		0	138 307 624
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	1		
Other short-term receivables		22 949	5 576 400
Konsernfordringer	1, 1	1 772 369	49 854 428
Sum fordringer		1 795 318	55 430 828
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		37 476	21 766
Sum bankinnskudd, kontanter og lignende		37 476	21 766
Sum omløpsmidler		1 832 793	55 452 594
SUM EIENDELER		1 832 793	193 760 218



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	60 000	30 000
Beholdning av egne aksjer	7		
Overkurs		63 738 885	
Annen innskutt egenkapital		22 432 277	21 402 137
Sum innskutt egenkapital		86 231 162	21 432 137
Opptjent egenkapital			
Other equity			13 732 585
Udekket tap		84 669 430	
Sum opptjent egenkapital		-84 669 430	13 732 585
Sum egenkapital	6	1 561 732	35 164 722
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	1	141 187	27 424 262
Tax payable	5		1
Kortsiktig konserngjeld	1	109 146	131 023 886
Other current liabilities	1	20 728	147 347
Sum kortsiktig gjeld		271 061	158 595 495
Sum gjeld		271 061	158 595 495
SUM EGENKAPITAL OG GJELD		1 832 793	193 760 218



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To the General Meeting of
Digistar Norway AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Digistar Norway AS (the Company) showing a loss of NOK 98 448 767. The financial statements comprise the balance sheet as at December 31, 2024, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at December 31, 2024, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Other Information

The Board of Directors (management) is 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 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 skepticism 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.

Oslo, June 19, 2025

MOORE AS

Bjørn M. Nausinæli
State Authorized Public Accountant

Digistar Norway AS
Independent auditor's report for 2024

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Skatteetaten

Vår dato
04.05.2021

Din/Deres dato
22.03.2021

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90518192

Org.nr
974761076

Vår referanse
2021/5518516

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

DIGISTAR NORWAY AS
c/o Simonsen Vogt Wiig Postboks 2043 Vika
0125 OSLO

Att. Lars Lødding

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Digistar Norway AS, org.nr. 924 012 781

Vi viser til deres brev av 22.mars 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Digistar Norway 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 Digistar Norway 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

Digistar Norway AS har utenlandske eiere. Selskapet driver virksomhet innen forvaltning og drift av IT-systemer. All rapportering og kommunikasjon foregår på engelsk. Styrets leder og medlem av styret 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 har utenlandske eiere. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Annual Report 2024 Digistar Norway AS

Directors' Report
Revenue statement
Balance sheet
Cash flows
Notes to the Accounts



Org.no.: 924 012 781



Annual report 2024 for Digistar Norway AS

THE TYPE AND LOCATION OF THE BUSINESS

Digistar Norway AS is a company whose business consists of providing data center services and computing power. The company's address is in Oslo municipality, but the operations take place in Mo i Rana.

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.

FUTURE DEVELOPMENT

The company has in 2024 sold the majority of its equipment, and will in the future focus on supporting the rest of the group in their operations. In the near future, we do not expect there will be much activity.

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.

FINANCIAL RISK

- Overall objective and strategy

Most of the company's liabilities are in foreign currency. The company eliminates this risk by invoicing the currency changes to its customers.

- Market risk

The company and the group operate within the technology industry, which is highly competitive and innovative. The management of the company ensures that it remains competitive. The company operates data centers which use a high volume of power, this risk is mitigated by fixing the price of power with providers until September 2026. The company's selling price of its computing power may vary depending on market situations.

- Credit risk

The risk of loss on receivables is considered to be very low.

- Liquidity risk

The company is working to improve its liquidity and is supported by the parent company and the group when liquidity is needed.

WORKING ENVIRONMENT, EQUAL OPPORTUNITY AND DISCRIMINATION

The company does not have any employees.

ENVIRONMENT REPORTING

The company does not carry on activity that pollutes the external environment. The company's operations utilize Hydro power and have a goal to be 100% carbon neutral in the future by reusing the excess heat created by the data center operation.

INSURANCE FOR BOARD MEMBERS AND MANAGING DIRECTOR

It has not been taken out insurance for the members of the board and the company does not have a managing director.



RESEARCH AND DEVELOPMENT ACTIVITIES

Digistar has not had any research and development activities in 2024.

THE TRANSPANCY ACT

The company plans to announce the results of its due diligence assessment in relation the The Transparacy Act within the acts due date, 30.6.2025 on the website www.illimity-norway.webflow.io.

19.06.2025

The board of Digistar Norway AS

Michele Di Minno
chairman of the board



REVENUE STATEMENT

DIGISTAR NORWAY AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Revenue	1	85 947 473	171 541 137
Other income		300 472	0
Total income		86 247 945	171 541 137
External services, subcontract and freight		45 061 861	81 569 815
Depreciation and amortisation expenses	3	35 650 890	61 187 148
Impairment loss	3	86 845 336	0
Other expenses		5 871 564	1 029 216
Total expenses		173 429 650	143 786 180
Operating profit		-87 181 706	27 754 958
FINANCIAL INCOME AND EXPENSES			
Other interest income	4	9 897	7 025
Other financial income	4	5 281 470	26 627 982
Other interest expenses	4	3 968	476
Other financial expenses	4	11 948 974	44 679 614
Net financial items		-6 661 576	-18 045 082
Net profit before tax		-93 843 281	9 709 876
Income tax expense	5	4 605 486	2 136 173
Net profit after tax		-98 448 767	7 573 703
EXTRAORDINARY INCOME AND EXPENSES			
Net profit or loss	6	-98 448 767	7 573 703
ATTRIBUTABLE TO			
Intra-group contribution given		3 969 500	25 919 679
Other equity		-4 016 252	7 573 703
Loss brought forward		84 669 430	0
Transferred from other equity		13 732 585	25 919 679
Total		-98 448 767	7 573 703



BALANCE SHEET

DIGISTAR NORWAY AS

ASSETS	Note	2024	2023
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Deferred tax assets	5	0	3 485 884
Total intangible assets		0	3 485 884
PROPERTY, PLANT AND EQUIPMENT			
Machinery and equipment	3	0	134 821 740
Total property, plant and equipment		0	134 821 740
Total non-current assets		0	138 307 624
CURRENT ASSETS			
DEBTORS			
Accounts receivables group companies	1	0	82 976
Other short-term receivables		22 949	5 576 400
Receivables from group companies	1	1 772 369	49 771 452
Total receivables		1 795 318	55 430 828
Cash and cash equivalents		37 476	21 766
Total current assets		1 832 793	55 452 594
Total assets		1 832 793	193 760 218



BALANCE SHEET

DIGISTAR NORWAY AS

EQUITY AND LIABILITIES	Note	2024	2023
EQUITY			
PAID-IN CAPITAL			
Share capital	7	60 000	30 000
Share premium reserve		63 738 885	0
Other paid-up equity		22 432 277	21 402 137
Total paid-up equity		86 231 162	21 432 137
RETAINED EARNINGS			
Other equity		0	13 732 585
Uncovered loss		-84 669 430	0
Total retained earnings		-84 669 430	13 732 585
Total equity	6	1 561 732	35 164 722
LIABILITIES			
PROVISIONS			
OTHER NON-CURRENT LIABILITIES			
CURRENT LIABILITIES			
Trade payables	1	141 187	27 424 262
Tax payable	5	0	1
Liabilities to group companies	1	109 146	131 023 886
Other current liabilities	1	20 728	147 347
Total current liabilities		271 061	158 595 495
Total liabilities		271 061	158 595 495
Total equity and liabilities		1 832 793	193 760 218

19.06.2025

The board of Digistar Norway AS

Michele Di Minno
chairman of the board



CASH FLOW STATEMENT

DIGISTAR NORWAY AS

	Note	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax		-93 843 281	9 709 876
Taxation paid	1	1	48 499
Ordinary depreciation		35 650 890	61 187 148
Impairment of fixed assets		86 845 336	0
Accounts receivables group companies		82 976	149 795 295
Pre-payments and other short-term recivables		5 553 451	-3 609 041
Receivables from group companies		47 999 083	-42 964 070
Change in accounts payable		-27 283 075	10 198 783
Change in liabilities to group companies		-130 914 740	101 014 988
Other current liabilities		-126 619	-46 337 373
Other accruals		-336 827	0
Net cash flows from operating activities		-76 372 806	238 947 107
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Proceeds from the sale of fixed assets		13 280 756	0
Payments to buy tangible assets		661 125	571 155
Net cash flows from investment activities		12 619 631	-571 155
CASH FLOWS FROM FINANCING ACTIVITIES			
Loans		0	-252 651 610
Proceeds from shareholder contributions		63 768 885	0
Proceeds from Group contributions		0	14 091 459
Net cash flows from financing activities		63 768 885	-238 560 151
Net change in cash and cash equivalents		15 710	-184 198
Cash and cash equivalents at the start of the period		21 766	205 964
Cash and cash equivalents at the end of the period		37 476	21 766



DIGISTAR NORWAY AS

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Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

USE OF ESTIMATES

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted as income as they are delivered. Income from the sale of services and long-term manufacturing projects (construction contracts) are posted to the profit and loss account in line with the project's degree of completion, when the outcome of the transaction can be estimated in a reliable manner. When the transaction's outcome cannot be estimated reliably, only income corresponding to a projects' incurred costs can be posted as revenue. At the time when it is identified that the project will give a negative result, the estimated loss on the contract is posted in full to the profit and loss account.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

PENSION LIABILITIES - DEFINED-CONTRIBUTION SCHEME

No employees in the year 2024.

CASH FLOW STATEMENT

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.

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Note 1 Inter-company items between companies in the same group

	2024	2023
Receivables		
Loans to companies in the same group	0	0
Customer receivables within the group	0	0
Other short-term receivables within the group	1 772 369	49 771 452
Total	1 772 369	49 771 452
Liabilities		
Liabilities to companies in the same group	0	0
Debt to suppliers within the group	0	0
Other short-term liabilities within the group	109 146	131 023 886
Total	109 146	131 023 886
Revenue		
G75 Capital, Cayman Islands	85 947 473	171 541 137
Fee for providing computing power to group company.		

Note 2 Salary costs and benefits

Digistar Norway AS hasn't had any salary costs or benefits in 2024 and there are no such obligations.

Number of employees: 0

Note 3 Non-current assets

	Plant and machinery	Total
Purchase cost as of 01.01.24	306 506 881	306 506 881
+ Inflow purchased fixed assets	661 125	661 125
- Outflow this year	266 831 832	266 831 832
= Acquisition cost 31.12.24	40 336 175	40 336 175
Accumulated depreciation 31.12.24	-46 509 161	-46 509 161
+ Accumulated write-down 31.12.24	86 845 336	86 845 336
= Depreciation and down-wr. as of 31.12.24	40 336 175	40 336 175
= Book value 31.12.24	0	0
This year's ordinary depreciations	35 650 890	35 650 890
This year's write-downs	86 845 336	86 845 336
Economic life	5 years	

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Note 4 Items that are aggregated in the accounts

Financial income	2024	2023
Other interest income	9 897	7 025
Other financial income (agio)	5 281 470	26 627 982
Total financial income	5 291 367	26 635 008
Financial costs	2024	2023
Other interest costs	3 968	476
Other financial costs (disagio)	11 948 974	44 679 614
Total financial costs	11 952 943	44 680 090



DIGISTAR NORWAY AS

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Note 5 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	1 119 602	7 310 679
Changes in deferred tax assets	3 485 884	-5 174 506
Tax expense on ordinary profit/loss	4 605 486	2 136 173
Taxable income:		
Result before tax	-93 843 281	9 709 876
Permanent differences	0	0
Changes in temporary differences	98 932 383	23 520 481
Provided intra-group contribution	-5 089 102	-33 230 357
Taxable income	1	0
Payable tax in the balance:		
Payable tax on this year's result	1 119 602	7 310 680
Payable tax on provided Group contribution	-1 119 602	-7 310 679
Total payable tax in the balance	0	1
Calculation of effective tax rate		
Profit before tax	-93 843 281	9 709 876
Calculated tax on profit before tax	-20 645 522	2 136 173
Total	-20 645 522	2 136 173
Effective tax rate	22,0 %	22,0 %

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2024	2023	Difference
Tangible assets	-114 777 312	-15 844 928	98 932 383
Total	-114 777 312	-15 844 928	98 932 383
Not included in the deferred tax calculation	114 777 312	0	-114 777 312
Basis for deferred tax assets	0	-15 844 928	-15 844 928
Deferred tax assets (22 %)	0	-3 485 884	-3 485 884

Deferred tax not included in the balance sheet.



DIGISTAR NORWAY AS

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Note 6 Equity capital

	Share capital	Premium fund	Other paid in equity capital	Other equity capital	Uncovered losses	Total equity capital
Pr. 31.12.2023	30 000	0	21 402 137	13 732 585	0	35 164 722
Result of the year				-13 732 585	-84 669 430	-98 402 015
Share capital increase	30 000	63 738 885	0	0		63 768 885
Group contributions received			5 046 392			5 046 392
Group contributions made			-4 016 252			-4 016 252
Pr 31.12.2024	60 000	63 738 885	22 432 277	0	-84 669 430	1 561 732

Note 7 Shareholders

THE SHARE CAPITAL IN DIGISTAR NORWAY AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	30 000	2,0	60 000
Total	30 000		60 000

OWNERSHIP STRUCTURE

Shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Cowa	30 000	100,0	100,0