



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 921 361 416
Organisasjonsform: Ansvarlig selskap (ANS)
Foretaksnavn: ALSTOM ENIO ANS
Forretningsadresse: c/o Alstom Transport Norway AS
Drammensveien 165
0277 OSLO

Regnskapsår

Årsregnskapets periode: 01.04.2023 - 31.03.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Caio Vaz Sarti
Dato for fastsettelse av årsregnskapet: 30.01.2025

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, 04.02.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		133 570 145	92 474 124
Sum inntekter		133 570 145	92 474 124
Kostnader			
Varekostnad		133 494 028	92 330 235
Annen driftskostnad		93 231	143 889
Sum kostnader		133 587 259	92 474 124
Driftsresultat		-17 114	
Finansinntekter og finanskostnader			
agio	3	702 058	5 401 105
Sum finansinntekter		702 058	5 401 105
agio	3	4 668 131	3 334 087
Sum finanskostnader		4 668 131	3 334 087
Netto finans		-3 966 073	2 067 018
Resultat før skattekostnad		-3 983 187	2 067 018
Årsresultat		-3 983 187	2 067 018
Overføringer og disponeringer			
Udekket tap		-3 983 187	2 067 018
Sum overføringer og disponeringer		-3 983 187	2 067 018



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	5	33 908 960	5 951 189
Sum fordringer		33 908 960	5 951 189
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	7 535 594	658 813
Sum bankinnskudd, kontanter og lignende		7 535 594	658 813
Sum omløpsmidler		41 444 554	6 610 002
SUM EIENDELER		41 444 554	6 610 002
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Opptjent egenkapital			
Annen egenkapital		0	1 500 072
Udekket tap		2 483 115	
Sum opptjent egenkapital	4	-2 483 115	1 500 072
Sum egenkapital		-2 483 115	1 500 072
Sum langsiktig gjeld		0	0



Balanse

Beløp i: NOK	Note	2024	2023
Kortsiktig gjeld			
VAT	5	5 891 976	25 597
Kortsiktig konserngjeld	5	18 637 189	5 084 333
Other short-term liabilities within the	5	19 398 503	
Sum kortsiktig gjeld		43 927 668	5 109 930
Sum gjeld		43 927 668	5 109 930
SUM EGENKAPITAL OG GJELD		41 444 553	6 610 002



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 305000

Enheten

Organisasjonsnummer: 921 361 416
Organisasjonsform: Ansvarlig selskap (ANS)
Foretaksnavn: ALSTOM ENIO ANS
Forretningsadresse: c/o Alstom Transport Norway AS
Drammensveien 165
0277 OSLO

Regnskapsår

Årsregnskapets periode: 01.04.2023 - 31.03.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler
Har utarbeidet 'land-for-land' rapport: Ja

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Caio Vaz Sarti
Dato for fastsettelse av årsregnskapet: 30.01.2025

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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Brønnøysundregistrene, 03.02.2025



Organisasjonsnr: 921 361 416
ALSTOM ENIO ANS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		133 570 145	92 474 124
Sum inntekter		133 570 145	92 474 124
Kostnader			
Varekostnad		133 494 028	92 330 235
Annen driftskostnad		93 231	143 889
Sum kostnader		133 587 259	92 474 124
Driftsresultat		-17 114	
Finansinntekter og finanskostnader			
agio	3	702 058	5 401 105
Sum finansinntekter		702 058	5 401 105
agio	3	4 668 131	3 334 087
Sum finanskostnader		4 668 131	3 334 087
Netto finans		-3 966 073	2 067 018
Resultat før skattekostnad		-3 983 187	2 067 018
Årsresultat		-3 983 187	2 067 018
Overføringer og disponeringer			
Udekket tap		-3 983 187	2 067 018
Sum overføringer og disponeringer		-3 983 187	2 067 018



Organisasjonsnr: 921 361 416
ALSTOM ENIO ANS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	5	33 908 960	5 951 189
Sum fordringer		33 908 960	5 951 189
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	7 535 594	658 813
Sum bankinnskudd, kontanter og lignende		7 535 594	658 813
Sum omløpsmidler		41 444 554	6 610 002
SUM EIENDELER		41 444 554	6 610 002
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Opptjent egenkapital			
Annen egenkapital		0	1 500 072
Udekket tap		2 483 115	
Sum opptjent egenkapital	4	-2 483 115	1 500 072
Sum egenkapital		-2 483 115	1 500 072
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
VAT	5	5 891 976	25 597
Kortsiktig konserngjeld	5	18 637 189	5 084 333
Other short-term liabilities within the	5	19 398 503	
Sum kortsiktig gjeld		43 927 668	5 109 930
Sum gjeld		43 927 668	5 109 930
SUM EGENKAPITAL OG GJELD		41 444 553	6 610 002





Organisasjonsnr: 921 361 416
ALSTOM ENIO ANS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

The financial statement is presented in accordance with Norwegian GAAP for small businesses. Alstom ENIO ANS was established in August 2018 and reporting period is 01.04.2023-31.03.2024. SALES Revenue and degree of completion on contracts is based approved milestones according to contract. Assets and liabilities Current assets and current liabilities normally include items that fall due within one year of the balance sheet date. Current assets are valued at the lowest value of cost and estimated fair value. Short-term debt is recognized at nominal value. RECEIVABLES Accounts receivables are recorded at nominal value less a provision for bad debt based on an individual assessment of each receivable. GROUP PARTNERS The company has significant volume of intra-group transactions since it is a consortium agreement between Alstom Transport Norway AS and Alstom Belgium. All income from customer is split between Alstom Transport Norway and Alstom Belgium based on the consortium agreement. PENSION COST Alstom ENIO ANS do not have any employees and therefore no pension scheme.

Note

1

Antall årsverk i regnskapsåret
0.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld



Fordringer

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	0.00	0.00

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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Kortsiktig gjeld

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	38035692.00	5084333.00

<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
----------------------	--------------

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
----------------------------------	---------------	------------------	-------------------------



Our date 01.11.2022	Your date 31.10.2022	Case officer Lars Waalorp
800 80 000 skatteetaten.no	Your reference	Telephone +4790833418
Org. nr. 974761076	Our reference 2022/5875677	Postal address Postboks 9200 Grønland 0134 OSLO

ADVOKATFIRMAET PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

Callers from abroad, please call +47 22 07 70 00

Att. Ingvar Gjedrem

Permission to prepare the annual accounts and directors' report in English language

With reference to your letter of 31 October 2022 with respect to the above matter regarding:

Alstom Transport Norway AS org.nr. **913 865 227**
Alstom ENIO ANS org.nr. **921 361 416**

Based on a total evaluation, the view of the tax office is that the companies may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the companies to document by this letter that the permit is granted.

Background

Alstom Transport Norway AS is a 100% owned subsidiary of a foreign company, and Alstom ENIO ANS is a joint venture between Alstom Transport Norway AS and a foreign company.

The companies develop and market mobility solutions that provide the sustainable foundations for the future of transportation. The product portfolio ranges from high-speed trains, metros, monorails and trams, to integrated systems, customized services, infrastructure, signaling, and digital mobility solutions. The working language and internal reporting of the companies are mainly in English.

Condition for the permission

According to the Norwegian Accounting Act § 3-4, third paragraph shall "the directors' report and annual accounts (...) be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language".

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and



creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

One of the main goals of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the companies are owned by foreign companies. Furthermore, all key players and partners in this industry understand and use English.

Please state "our reference" (see above) in all written communication with the Norwegian Tax Authorities.

Yours sincerely,

Lars Waalorp
Senior Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

This document has been electronically approved and therefore has no handwritten signatures.



Financial Statement 2023/ 2024

Alstom Enio ANS

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 921 361 416



ALSTOM ENIO ANS

921 361 416

REVENUE STATEMENT

ALSTOM ENIO ANS

OPERATING INCOME AND OPERATING EXPENSES	Note	2023/2024	2022/2023
Revenue		133 570 145	92 474 124
Total income		133 570 145	92 474 124
Raw materials and consumables used		133 494 028	92 330 235
Other expenses		93 231	143 889
Total expenses		133 587 258	92 474 124
Operating profit		-17 114	0
FINANCIAL INCOME AND EXPENSES			
Other financial income	3	702 058	5 401 105
Other financial expenses	3	4 668 131	3 334 087
Net financial items		-3 966 073	2 067 018
Net profit before tax		-3 983 187	2 067 018
Net profit or loss	4	-3 983 187	2 067 018
ATTRIBUTABLE TO			
Loss brought forward		3 983 187	-2 067 018
Total		-3 983 187	2 067 018

ALSTOM ENIO ANS

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BALANCE SHEET

ALSTOM ENIO ANS

ASSETS	Note	2023/2024	2022/2023
CURRENT ASSETS			
DEBTORS			
Accounts receivables		33 908 960	5 951 189
Total receivables	5	33 908 960	5 951 189
Cash and cash equivalents		7 535 594	658 813
Total current assets		41 444 554	6 610 002
Total assets		41 444 554	6 610 002




BALANCE SHEET


ALSTOM ENIO ANS

EQUITY AND LIABILITIES	Note	2023/2024	2022/2023
EQUITY			
PAID-IN CAPITAL			
RETAINED EARNINGS			
Other equity		0	1 500 072
Uncovered loss		-2 483 115	0
Total retained earnings		-2 483 115	1 500 072
Total equity	4	-2 483 115	1 500 072
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	5	18 637 189	5 084 333
Public duties payable		5 891 976	25 597
Other current liabilities	5	19 398 503	0
Total current liabilities	5	43 927 669	5 109 930
Total liabilities		43 927 669	5 109 930
Total equity and liabilities		41 444 554	6 610 002

Oslo, 30.09.2024
The board of Alstom Enio ANS


Carl Åge Bjørgan (28 janv. 2025 15:44 GMT+1)
Carl Åge Bjørgan


Robert WHYTE (28 janv. 2025 15:03 GMT+1)
Robert Francis Whyte


Bernard Belvaux (31 janv. 2025 08:59 GMT+1)
Bernard Belvaux



ALSTOM ENIO ANS

921 361 416

ACCOUNTING PRINCIPLES

The financial statement is presented in accordance with Norwegian GAAP for small businesses. Alstom ENIO ANS was established in August 2018 and reporting period is 01.04.2023-31.03.2024.

SALES

Revenue and degree of completion on contracts is based approved milestones according to contract.

Assets and liabilities

Current assets and current liabilities normally include items that fall due within one year of the balance sheet date.

Current assets are valued at the lowest value of cost and estimated fair value. Short-term debt is recognized at nominal value.

RECEIVABLES

Accounts receivables are recorded at nominal value less a provision for bad debt based on an individual assessment of each receivable.

GROUP PARTNERS

The company has significant volume of intra-group transactions since it is a consortium agreement between Alstom Transport Norway AS and Alstom Belgium. All income from customer is split between Alstom Transport Norway and Alstom Belgium based on the consortium agreement.

PENSION COST

Alstom ENIO ANS do not have any employees and therefore no pension scheme.

ALSTOM ENIO ANS

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ALSTOM ENIO ANS

921 361 416

NOTE 1 SALARY AND PERSONELL COST

There are no employees in Alstom ENIO ANS and no Managing Director.

The Company do not pay fees to the board members. There has not been given any loans or collaterals to the Managing Director, Chairman of the Board or any the involved parties.

Audit fee for financial year 2023/2024 ex VAT

	Audit fee	Technical support	Total
PriceWaterHouseCoopers AS	60 000	33 230	93 230

NOTE 2 PARTICIPANTS

Alstom ENIO ANS is a joint venture between Alstom Belgium S.A and Alstom Transport Norway AS. Each of the companies bear the liability for their scope of work based on the consortium agreement.

As per 31.03.2024 the split changed from 72,27% to 88,19 % for Alstom Transport Norway AS and from 27,73% to 11,81 % for Alstom Belgium S.A due to transfer of the scope.

NOTE 3 FINANCIAL INCOME AND EXPENSE

Financial income	2023/2024	2022/2023
Realized foreign currency gain	412 633	3 856 220
Remasurement foreign currency payables/receivables gain	198 659	1 520 467
Other interest income	90 766	24 419
Total financial income	702 058	5 401 105

Financial costs	2023/2024	2022/2023
Remasurement foreign currency payables/receivables loss	1 439 888	-594 084
Realized foreign currency loss	3 221 293	3 925 645
Other financial cost	6 831	1 860
Other interest costs	118	667
Total financial costs	4 668 131	3 334 087

NOTE 4 EQUITY CAPITAL

	Other equity capital	Uncovered loss	Total equity capital
Pr. 31.03.2023	1 500 072	0	1 500 072
Result of the year		-3 983 187	-3 983 187
Pr 31.03.2024		-3 983 187	-2 483 115

ALSTOM ENIO ANS

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ALSTOM ENIO ANS 921 361 416

NOTE 5 INTER-COMPANY ITEMS BETWEEN COMPANIES IN THE SAME GROUP

	2023/ 2024	2022/2023
Receivables		
Down payment incomp vendor	0	0
Total	0	0
Liabilities		
Intragroup Companies	18 637 189	5 084 333
Other short-term liabilities within the group	19 398 503	0
Total	38 035 693	5 084 333
Sales		
Intragroup Companies in Norway	0	0
Intragroup Companies in other countries	0	0
Total	0	0
Expenses		
Intragroup Companies in Norway	100 633 297	71 223 637
Intragroup Companies in other countries	32 860 731	21 106 598
Total	133 494 028	92 330 235



Alstom Enio ANS - FY 2023/2024

Rapport d'audit final

2025-01-31

Créé le :	2025-01-28
De :	Caio Vaz Sarti (caio.vaz-sarti@alstomgroup.com)
État :	Signé
ID de transaction :	CBJCHBCAABAat66GlcldbxnlOuabBtUe8dKci1RK1i-


Historique de "Alstom Enio ANS - FY 2023/2024"


- Document créé par Caio Vaz Sarti (caio.vaz-sarti@alstomgroup.com)
2025-01-28 - 13:50:48 GMT- Adresse IP : 81.234.137.62
- Document envoyé par e-mail à carl.bjorgan@alstomgroup.com pour signature
2025-01-28 - 13:53:14 GMT
- Document envoyé par e-mail à rob.whyte@alstomgroup.com pour signature
2025-01-28 - 13:53:14 GMT
- Document envoyé par e-mail à bernard.belvaux@alstomgroup.com pour signature
2025-01-28 - 13:53:14 GMT
- Document envoyé par e-mail à morten.heiermo@alstomgroup.com pour approbation
2025-01-28 - 13:53:15 GMT
- E-mail consulté par morten.heiermo@alstomgroup.com
2025-01-28 - 13:55:09 GMT- Adresse IP : 104.47.51.254
- Le signataire morten.heiermo@alstomgroup.com a saisi ce nom lors de la signature en tant que Morten Heiermo
2025-01-28 - 13:55:39 GMT- Adresse IP : 165.225.195.127
- Document approuvé par Morten Heiermo (morten.heiermo@alstomgroup.com)
Date d'approbation : 2025-01-28 - 13:55:41 GMT - Source de l'heure : serveur- Adresse IP : 165.225.195.127
- E-mail consulté par rob.whyte@alstomgroup.com
2025-01-28 - 14:02:57 GMT- Adresse IP : 104.47.51.190
- Le signataire rob.whyte@alstomgroup.com a saisi ce nom lors de la signature en tant que Robert WHYTE
2025-01-28 - 14:03:23 GMT- Adresse IP : 147.161.151.113
- Document signé électroniquement par Robert WHYTE (rob.whyte@alstomgroup.com)
Date de signature : 2025-01-28 - 14:03:25 GMT - Source de l'heure : serveur- Adresse IP : 147.161.151.113

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 E-mail consulté par carl.bjorgan@alstomgroup.com
2025-01-28 - 14:43:07 GMT- Adresse IP : 104.47.51.254


 Le signataire carl.bjorgan@alstomgroup.com a saisi ce nom lors de la signature en tant que Carl Åge Bjørgan
2025-01-28 - 14:44:01 GMT- Adresse IP : 147.161.147.78

 Document signé électroniquement par Carl Åge Bjørgan (carl.bjorgan@alstomgroup.com)
Date de signature : 2025-01-28 - 14:44:03 GMT - Source de l'heure : serveur- Adresse IP : 147.161.147.78

 E-mail consulté par bernard.belvaux@alstomgroup.com
2025-01-30 - 18:38:24 GMT- Adresse IP : 46.178.86.184

 Le signataire bernard.belvaux@alstomgroup.com a saisi ce nom lors de la signature en tant que Bernard Belvaux
2025-01-31 - 07:59:00 GMT- Adresse IP : 147.161.172.254

 Document signé électroniquement par Bernard Belvaux (bernard.belvaux@alstomgroup.com)
Date de signature : 2025-01-31 - 07:59:02 GMT - Source de l'heure : serveur- Adresse IP : 147.161.172.254

 Accord terminé
2025-01-31 - 07:59:02 GMT



To the Partnership Meeting of Alstom ENIO ANS

Independent Auditor's Report

Opinion

We have audited the financial statements of Alstom ENIO ANS (the Company), which comprise the balance sheet as at 31 March 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 31 March 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.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 20 December 2024

PricewaterhouseCoopers AS

Anders Ellefsen
State Authorised Public Accountant (Norway)
(This document is signed electronically)

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