



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	919 453 796
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	ETERNI HOLDING AS
Forretningsadresse:	Fjøsangerveien 57 5054 BERGEN

### Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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### Konsern

Mørselskap i konsern:	Ja
Konsernregnskap lagt ved:	Ja

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Sissel Lyngbø
Dato for fastsettelse av årsregnskapet:	26.06.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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

Brønnøysundregistrene, 08.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	2	239 098	275 938
<b>Sum kostnader</b>		<b>239 098</b>	<b>275 938</b>
<b>Driftsresultat</b>		<b>-239 098</b>	<b>-275 938</b>
<b>Finansinntekter og finanskostnader</b>			
Inntekt på inv. i datterselskap og tilknyttet selskap	3	5 751 791	1 804 691
Renteinntekt fra foretak i samme konsern	4	2 847 628	2 764 688
Annen renteinntekt	4	2 158 403	1 294 311
<b>Sum finansinntekter</b>		<b>10 757 822</b>	<b>5 863 690</b>
Rentekostnad til foretak i samme konsern		10 511 524	5 587 752
Annen rentekostnad		7 200	
<b>Sum finanskostnader</b>		<b>10 518 724</b>	<b>5 587 752</b>
<b>Netto finans</b>		<b>239 098</b>	<b>275 938</b>
<b>Ordinært resultat før skattekostnad</b>		<b>0</b>	<b>0</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>0</b>	<b>0</b>
<b>Årsresultat</b>	5	<b>0</b>	<b>0</b>
<b>Overføringer og disponeringer</b>			
Overføringer annen egenkapital	6	0	0
<b>Sum overføringer og disponeringer</b>		<b>0</b>	<b>0</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	3	189 496 326	189 496 326
Lån til foretak i samme konsern		97 768 572	94 920 948
<b>Sum finansielle anleggsmidler</b>		<b>287 264 898</b>	<b>284 417 274</b>
<b>Sum anleggsmidler</b>		<b>287 264 898</b>	<b>284 417 274</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer	7	5 752 582	1 804 691
<b>Sum fordringer</b>		<b>5 752 582</b>	<b>1 804 691</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	8, 9	14 863 226	95 202 321
<b>Sum bankinnskudd, kontanter og lignende</b>	8, 9	<b>14 863 226</b>	<b>95 202 321</b>
<b>Sum omløpsmidler</b>		<b>20 615 808</b>	<b>97 007 012</b>
<b>SUM EIENDELER</b>		<b>307 880 706</b>	<b>381 424 286</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital	6, 10	944 168	944 168
Overkurs		66 836 217	66 836 217
Annen innskutt egenkapital		821 023	821 023
<b>Sum innskutt egenkapital</b>		<b>68 601 408</b>	<b>68 601 408</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Sum egenkapital</b>		<b>68 601 408</b>	<b>68 601 408</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	7	222 902 071	
Gjeld til selskap i samme konsern	7		88 701 935
Øvrig langsiktig gjeld		0	
<b>Sum annen langsiktig gjeld</b>		<b>222 902 071</b>	<b>88 701 935</b>
<b>Sum langsiktig gjeld</b>		<b>222 902 071</b>	<b>88 701 935</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	7	4 992	2 538
Kortsiktig konserngjeld	9	16 372 234	224 118 405
Annen kortsiktig gjeld	11	1	
<b>Sum kortsiktig gjeld</b>	9, 11	<b>16 377 227</b>	<b>224 120 943</b>
<b>Sum gjeld</b>		<b>239 279 298</b>	<b>312 822 878</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>307 880 706</b>	<b>381 424 286</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 736635

#### Enheten

Organisasjonsnummer: 919 453 796  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ETERNI HOLDING AS  
Forretningsadresse: Fjøsangerveien 57  
5054 BERGEN

#### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

#### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Ja

#### Regnskapsregler

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

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Sissel Lyngbø  
Dato for fastsettelse av årsregnskapet: 26.06.2024

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

År 2023: Årsregnskap 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, 02.09.2024

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Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 919 453 796  
ETERNI HOLDING AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	2	239 098	275 938
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<b>Sum finanskostnader</b>		<b>10 518 724</b>	<b>5 587 752</b>
<b>Netto finans</b>		<b>239 098</b>	<b>275 938</b>
<b>Ordinært resultat før skattekostnad</b>		<b>0</b>	<b>0</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>0</b>	<b>0</b>
<b>Årsresultat</b>	5	<b>0</b>	<b>0</b>
<b>Overføringer og disponeringer</b>			
Overføringer annen egenkapital	6	0	0
<b>Sum overføringer og disponeringer</b>		<b>0</b>	<b>0</b>



Organisasjonsnr: 919 453 796  
ETERNI HOLDING AS

## BALANSE

**Beløp i: NOK** **Note** **2023** **2022**

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

##### Finansielle anleggsmidler

Investering i datterselskap 3		189 496 326	189 496 326
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<b>Sum anleggsmidler</b>		<b>287 264 898</b>	<b>284 417 274</b>

#### Omløpsmidler

##### Varer

##### Fordringer

Andre fordringer	7	5 752 582	1 804 691
<b>Sum fordringer</b>		<b>5 752 582</b>	<b>1 804 691</b>

##### Bankinnskudd, kontanter og lignende

Bankinnskudd, kontanter og lignende	8, 9	14 863 226	95 202 321
<b>Sum bankinnskudd, kontanter og lignende</b>	<b>8, 9</b>	<b>14 863 226</b>	<b>95 202 321</b>

**Sum omløpsmidler** **20 615 808** **97 007 012**

**SUM EIENDELER** **307 880 706** **381 424 286**

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Aksjekapital	6, 10	944 168	944 168
Overkurs		66 836 217	66 836 217
Annen innskutt egenkapital		821 023	821 023
<b>Sum innskutt egenkapital</b>		<b>68 601 408</b>	<b>68 601 408</b>

**Sum egenkapital** **68 601 408** **68 601 408**

#### Gjeld

##### Langsiktig gjeld

##### Annen langsiktig gjeld

Gjeld til kredittinstitusjoner	7	222 902 071	
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Gjeld til selskap i samme konsern	7		88 701 935
Øvrig langsiktig gjeld		0	
<b>Sum annen langsiktig gjeld</b>		<b>222 902 071</b>	<b>88 701 935</b>
<b>Sum langsiktig gjeld</b>		<b>222 902 071</b>	<b>88 701 935</b>
<b>Kortsiktig gjeld</b>			
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Organisasjonsnr: 919 453 796  
ETERNI HOLDING 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>
Ordinære aksjer	944168.00	1.00	944168.00
<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Moment Group ApS	944168.00	100.00%	Ordinære aksjer
<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	944168.00	100.00%	

Note  
2

#### Lønn og ytelser

Note

**Ytelser til ledende personer**  
Er det gitt ytelser til ledende person: Nei

#### Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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Selskapet har ikke hatt noen ansatte i 2023. Det er kostnadsført kr 0 i godtgjørelse til styret. Selskapet har ingen ansatte, og er derfor ikke pliktig til å ha OTP avtale. Det er ikke gitt lån/sikkerhetsstillelse til daglig leder eller medlemmer i styret.

Note

#### Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	27500.00	20000.00
<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>
	12500.00	10000.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>



40000.00 30000.00

## Note

### Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00

## Note

### Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

## Note

3

### Konsern, tilknyttet selskap og datterselskap

#### Tilknyttet selskap/datterselskap

Navn og adresse	Eierandel	Stemmeandel	Egenkapital	Resultat
Edda Group Norway AS	100.00%	100.00%	8786293.00	-439070.00
Edda Group Sweden AB**	100.00%	100.00%	25968940.00	-1823153.00

\*Beløp for resultat 2023 og egenkapital pr 31.12 for Edda Group Sweden er i SEK. \*\*Regnskapet for selskapet er ikke signert pr tidspunkt for signering av Eterni Holding AS. Eterni Holding AS og datterselskapet Edda Group Norway AS og Edda Group Sweden AB, og datter-datterselskapene Eterni Norge AS, Pedagogisk Vikarsentral AS, Safejob Energy AS, Eterni Danmark ApS, med datter-datterselskapene Finders Fee Sverige AB, Finders Fee Øresund AB konsolideres inn i konsernregnskapet til Moment Group ApS. Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Nei

Datterselskap er utelatt fra konsolideringen: Nei

Omløpsmidler                      Startdato                      Sluttdato                      Endring

Skattemessig fremf.undersk. Startdato                      Sluttdato                      Endring

Kortsiktig gjeld                      Startdato                      Sluttdato                      Endring



Statsautoriserte revisorer  
Ernst & Young AS

Thormøhlens gate 53 D, 5006 Bergen  
Postboks 6163, 5892 Bergen

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske Revisorforening

## UAVHENGIG REVISORS BERETNING

Til generalforsamlingen i Eterni Holding AS

### Konklusjon

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

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

### Grunnlag for konklusjon

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

### Øvrig informasjon

Øvrig informasjon omfatter informasjon i selskapets årsrapport bortsett fra årsregnskapet og den tilhørende revisjonsberetningen. Styret (ledelsen) er ansvarlig for den øvrige informasjonen. Vår konklusjon om revisjonen av årsregnskapet dekker ikke den øvrige informasjonen, og vi attesterer ikke den øvrige informasjonen.

I forbindelse med revisjonen av årsregnskapet er det vår oppgave å lese den øvrige informasjonen med det formål å vurdere om årsberetningen inneholder de opplysninger som skal gis i henhold til gjeldende lovkrav og hvorvidt det foreligger vesentlig inkonsistens mellom den øvrige informasjonen og årsregnskapet eller kunnskap vi har opparbeidet oss under revisjonen, eller hvorvidt den tilsynelatende inneholder vesentlig feilinformasjon. Dersom vi konkluderer med at den øvrige informasjonen inneholder vesentlig feilinformasjon eller ikke inneholder de opplysninger som skal gis i henhold til gjeldende lovkrav, er vi pålagt å rapportere det.

Vi har ingenting å rapportere i så henseende, og vi mener at årsberetningen er konsistent med årsregnskapet og inneholder de opplysninger som skal gis i henhold til gjeldende lovkrav.

### Ledelsens ansvar for årsregnskapet

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

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til selskapets evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet med mindre ledelsen enten har til hensikt å avvike selskapet eller virksomheten, eller ikke har noe annet realistisk alternativ.



Building a better  
working world

## Revisors oppgaver og plikter ved revisjonen av årsregnskapet

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

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

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

Vi kommuniserer med styret blant annet om det planlagte omfanget av og tidspunktet for revisjonsarbeidet og eventuelle vesentlige funn i revisjonen, herunder vesentlige svakheter i den interne kontrollen som vi avdekker gjennom revisjonen.

Bergen, 25. juni 2024

ERNST & YOUNG AS

*Revisjonsberetningen er signert elektronisk*

Kjetil Håvardstun  
statsautorisert revisor

Uavhengig revisors beretning - Eterni Holding AS 2023

A member firm of Ernst & Young Global Limited

Penneo document key: C482Z-1PA7J-ZBUDV-FFEYN-HWXH1-E75Q7



# 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."

## Håvardstun, Kjetil

Partner

På vegne av: Ernst & Young AS

Serienummer: no\_bankid:9578-5999-4-1198525

IP: 147.161.xxx.xxx

2024-06-25 07:53:14 UTC



## Håvardstun, Kjetil

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: no\_bankid:9578-5999-4-1198525

IP: 147.161.xxx.xxx

2024-06-25 07:53:14 UTC



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Eterni Holding AS

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## Årsrapport for 2023

### Årsregnskap

- Resultatregnskap
- Balanse
- Kontantstrømoppstilling
- Noter

### Revisjonsberetning

Document ID: 5edd239e-5425-419b-be77-e4f3c9d9c6cb



## Eterni Holding AS

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### Resultatregnskap

	Note	2023	2022
<b>Driftskostnader</b>			
Annen driftskostnad	2	<u>239 098</u>	<u>275 938</u>
Driftsresultat		<u>-239 098</u>	<u>-275 938</u>
<b>Finansinntekter og finanskostnader</b>			
Inntekt på inv. i datterselskap og tilknyttet selskap	3	5 751 791	1 804 691
Renteinntekt fra foretak i samme konsern	4	2 847 628	2 764 688
Annen renteinntekt	4	2 158 403	1 294 311
Rentekostnad til foretak i samme konsern		10 511 524	5 587 752
Annen rentekostnad		<u>7 200</u>	<u>0</u>
Netto finansposter		<u>239 098</u>	<u>275 938</u>
Ordinært resultat før skattekostnad		<u>0</u>	<u>0</u>
<b>Årsresultat</b>	5	<u>0</u>	<u>0</u>
<b>Overføringer og disponeringer</b>			
Overføringer annen egenkapital	6	<u>0</u>	<u>0</u>

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## Eterni Holding AS

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### Balanse pr. 31. desember

	Note	2023	2022
<b>Anleggsmidler</b>			
<i>Finansielle anleggsmidler</i>			
Investeringer i datterselskap	3	189 496 326	189 496 326
Lån til foretak i samme konsern		<u>97 768 572</u>	<u>94 920 948</u>
Sum finansielle anleggsmidler		<u>287 264 898</u>	<u>284 417 274</u>
Sum anleggsmidler		<u>287 264 898</u>	<u>284 417 274</u>
<b>Omløpsmidler</b>			
<i>Fordringer</i>			
Andre fordringer	7	<u>5 752 582</u>	<u>1 804 691</u>
Bankinnskudd, kontanter og lignende	8, 9	<u>14 863 226</u>	<u>95 202 321</u>
Sum omløpsmidler		<u>20 615 808</u>	<u>97 007 012</u>
Sum eiendeler		<u>307 880 706</u>	<u>381 424 286</u>

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## Eterni Holding AS

### Balanse pr. 31. desember

	Note	2023	2022
<b>Egenkapital</b>			
<i>Innskutt egenkapital</i>			
Aksjekapital	6, 10	944 168	944 168
Overkurs		66 836 217	66 836 217
Annen innskutt egenkapital		821 023	821 023
Sum innskutt egenkapital		<u>68 601 408</u>	<u>68 601 408</u>
Sum egenkapital		<u>68 601 408</u>	<u>68 601 408</u>
<b>Gjeld</b>			
<i>Annen langsiktig gjeld</i>			
Gjeld til kredittinstitusjoner	7	222 902 071	0
Gjeld til selskap i samme konsern	7	0	88 701 935
Sum annen langsiktig gjeld		<u>222 902 071</u>	<u>88 701 935</u>
<i>Kortsiktig gjeld</i>			
Leverandørgjeld		4 992	2 538
Gjeld til selskap i samme konsern	9	16 372 234	224 118 405
Annen kortsiktig gjeld	11	1	0
Sum kortsiktig gjeld		<u>16 377 227</u>	<u>224 120 943</u>
Sum gjeld		<u>239 279 298</u>	<u>312 822 878</u>
Sum egenkapital og gjeld		<u>307 880 706</u>	<u>381 424 286</u>

31. desember 2023  
Bergen, 25. juni 2024

Thomas Gleerup  
Styreleder

Stian Nygård  
Styremedlem

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## Eterni Holding AS

### Kontantstrømoppstilling

	Note	2023	2022
<b>Kontantstrømmer fra operasjonelle aktiviteter</b>			
Endring i leverandørgjeld		2 454	0
Renteinntekt fra nærstående ikke gjort opp		-3 947 891	-2 764 685
Endring i andre tidsavgrensningsposter		1	2 895 298
Netto kontantstrøm fra operasjonelle aktiviteter		<u>-3 945 436</u>	<u>130 613</u>
<b>Kontantstrømmer fra investeringsaktiviteter</b>			
Endring i konsernmellomværende*		<u>131 352 512</u>	<u>20 227 472</u>
Netto kontantstrøm fra investeringsaktiviteter		<u>131 352 512</u>	<u>20 227 472</u>
<b>Kontantstrømmer fra finansieringsaktiviteter</b>			
Utbetalinger avdrag på gjeld til morselskap		<u>-207 746 171</u>	<u>-30 000 000</u>
Netto kontantstrøm fra finansieringsaktiviteter		<u>-207 746 171</u>	<u>-30 000 000</u>
Netto endring i likvider i året		-80 339 095	-9 641 915
Kontanter og bankinnskudd per 01.01		<u>95 202 321</u>	<u>104 844 236</u>
Kontanter og bankinnskudd per. 31.12		<u>14 863 226</u>	<u>95 202 321</u>

\*) Selskapet er toppselskap i Eterni sitt konsernkontosystem. Bankinnskudd i øvrige selskap i konsernkontosystemet presenteres som gjeld til selskap i samme konsern pr 31.12.2023. Dette forklarer endring i konsernmellomværender samt beholdning av bankinnskudd, kontanter og lignende pr 31.12.2023.

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## Eterni Holding AS

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### Noter til regnskapet for 2023

#### Note 1 - Regnskapsprinsipper

Eterni Holding AS driver virksomhet som omfatter eierskap i andre selskaper. Eterni Holding AS er lokalisert i Bergen kommune.

Årsregnskapet er satt opp i samsvar med regnskapslovens bestemmelser og god regnskapsskikk.

Årsregnskapet består av resultatregnskap, balanse, noteopplysninger og kontantstrømanalyse. Alle tall er i norske kroner.

#### *Unnlatt konsolidering*

Det er utarbeidet konsernregnskap morselskapet Moment Group ApS i København, Eterni Gruppen AS inngår i konsolideringen. Eterni Gruppen AS benytter av den grunn unntaksregelen iht Rskl §3-7. Konsernregnskapene kan utleveres ved henvendelse til Moment Group ApS sine lokaler, Vester Farimagsgade 15, 1606 København.

#### *Datterselskap/tilknyttet selskap*

Datterselskapet og tilknyttede selskaper vurderes etter kostmetoden i selskapsregnskapet. Investeringen er vurdert til anskaffelseskost for aksjene med mindre nedskrivning har vært nødvendig. Det er foretatt nedskrivning til virkelig verdi når verdifall skyldes årsaker som ikke kan antas å være forbigående og det må anses nødvendig etter god regnskapsskikk. Nedskrivninger er reversert når grunnlaget for nedskrivning ikke lenger er til stede.

Utbytte og andre utdelinger er inntektsført samme år som det er avsatt i datterselskapet. Overstiger utbytte andel av tilbakeholdt resultat etter kjøpet, representerer den overskytende del tilbakebetaling av investert kapital, og utdelingene er fratrukket investeringens verdi i balansen.

#### *Klassifisering og vurdering av balanseposter*

Omløpsmidler og kortsiktig gjeld omfatter poster som forfaller til betaling innen ett år etter balansedagen, samt poster som knytter seg til varekretsløpet. Øvrige poster er klassifisert som anleggsmiddel/langsiktig gjeld.

Omløpsmidler vurderes til laveste av anskaffelseskost og virkelig verdi. Kortsiktig gjeld balanseføres til nominelt beløp på etableringstidspunktet.

Anleggsmidler vurderes til anskaffelseskost, men nedskrives til virkelig verdi ved verdifall som ikke forventes å være forbigående. Anleggsmidler med begrenset økonomisk levetid avskrives planmessig. Langsiktig gjeld balanseføres til nominelt beløp på etableringstidspunktet.

#### *Fordringer*

Kundefordringer og andre fordringer er oppført i balansen til pålydende etter fradrag for avsetning til forventet tap. Avsetning til tap gjøres på grunnlag av individuelle vurderinger av de enkelte fordringene. I tillegg gjøres det for øvrige kundefordringer en uspesifisert avsetning for å dekke antatt tap.



## Eterni Holding AS

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### Noter til regnskapet for 2023

#### *Skatter*

Skattekostnad består av betalbar skatt og endring i utsatt skatt. Utsatt skatt/skattefordel er beregnet på alle forskjeller mellom regnskapsmessig og skattemessig verdi på eiendeler og gjeld. Utsatt skatt er beregnet med 22% på grunnlag av de midlertidige forskjeller som eksisterer mellom regnskapsmessige og skattemessige verdier, samt skattemessig underskudd til fremføring ved utgangen av regnskapsåret Netto utsatt skattefordel balanseføres i den grad det er sannsynlig at denne kan bli nyttiggjort.

Betalbar skatt og utsatt skatt er regnskapsført direkte mot egenkapitalen i den grad skattepostene relaterer seg til egenkapitaltransaksjoner.

#### *Kontantstrømoppstilling*

Kontantstrømoppstillingen er utarbeidet etter den indirekte metode. Kontanter og kontantekvivalenter omfatter kontanter, bankinnskudd og andre kortsiktige, likvide plasseringer.

#### *Valuta*

Pengeposter i utenlandsk valuta er vurdert til kursen ved regnskapsårets slutt.

#### *Pensjoner*

Selskapet har ingen ansatte, og er derfor ikke pliktig til å ha OTP avtale.

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## Eterni Holding AS

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### Noter til regnskapet for 2023

#### Note 2 - Lønnskostnader, antall ansatte, lån til ansatte og godtgjørelse til revisor

##### Ytelser til ledende personer

Selskapet har ikke hatt noen ansatte i 2023. Det er kostnadsført kr 0 i godtgjørelse til styret. Selskapet har ingen ansatte, og er derfor ikke pliktig til å ha OTP avtale. Det er ikke gitt lån/sikkerhetsstillelse til daglig leder eller medlemmer i styret.

<i>Godtgjørelse til revisor er fordelt på følgende:</i>	<b>2023</b>
Revisjon	27 500
Andre tjenester	12 500

Merverdiavgift er inkludert i revisjonshonoraret.

#### Note 3 - Datterselskap, tilknyttet selskap m v

Selskap	Ervervet	Kontor	Eier- andel	Resultat 2023*	Egenkapital pr. 31.12*	Bokført verdi pr. 31.12
Edda Group Norway AS	21.11.2017	Bergen	100 %	-439 070	8 786 293	155 000 000
Edda Group Sweden AB**	30.10.2019	Linköping	100 %	-1 823 153	25 968 940	34 496 326
Sum				-2 262 223	34 755 233	189 496 326

\*Beløp for resultat 2023 og egenkapital pr 31.12 for Edda Group Sweden er i SEK.

\*\*Regnskapet for selskapet er ikke signert pr tidspunkt for signering av Eterni Holding AS.

Eterni Holding AS og datterselskapet Edda Group Norway AS og Edda Group Sweden AB, og datter-datterselskapene Eterni Norge AS, Pedagogisk Vikarsentral AS, Safejob Energy AS, Eterni Danmark ApS, med datter-datterselskapene Finders Fee Sverige AB, Finders Fee Øresund AB konsolideres inn i konsernregnskapet til Moment Group ApS.

#### Note 4 - Finansposter

	<b>2023</b>	<b>2022</b>
<i>Finansinntekter</i>		
Renteinntekter bankinnskudd	2 158 403	1 294 311
Renteinntekt fra selskap i samme konsern	2 847 628	2 764 688
	<u>5 006 031</u>	<u>4 058 999</u>
<i>Finanskostnader</i>		
Rentekostnad banklån	7 200	0
Rentekostnader til selskap i samme konsern	10 511 524	5 587 752
	<u>10 518 724</u>	<u>5 587 752</u>



## Eterni Holding AS

### Noter til regnskapet for 2023

#### Note 5 - Skatt

Beregning av årets skattegrunnlag:	2023	2022
Resultatført konsernbidrag	-5 751 791	-1 804 691
Alminnelig inntekt	-5 751 791	-1 804 691
Skatt på alminnelig inntekt	-1 265 394	-397 032
Mottatt konsernbidrag	5 751 791	1 804 691
Årets skattegrunnlag	0	0

#### Note 6 - Egenkapital

	Aksjekapital	Overkurs	Annen innskutt egenkapital	Sum
Egenkapital 01.01.2023	944 168	66 836 217	821 023	68 601 408
Egenkapital 31.12.2023	944 168	66 836 217	821 023	68 601 408

#### Note 7 - Mellomværende med selskap i samme konsern og tilknyttet selskap

Fordringer	2023	2022
Lån til foretak i samme konsern	97 768 572	94 920 948
Eterni Norge AS lån og konsernbidrag	5 751 791	1 804 691
Sum	103 520 363	96 725 639
Gjeld	2023	2022
Konsernkontoordning	-222 902 070	-219 416 216
Moment Group ApS Langsiktig lån	-8 937 018	-88 701 935
Moment Group ApS påløpte ikke-betalte renter	-7 435 217	-4 702 188
Sum	-239 274 305	-312 820 339

Eterni Holding AS har lån til Moment Group ApS på kr 16 372 236 inklusive kapitaliserte renter. Lånet renteberegnes i henhold til armlengdes avstand.

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## Eterni Holding AS

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### Noter til regnskapet for 2023

#### Note 8 - Bankinnskudd

Eterni Holding AS inngår som toppselskap i konsernkontoordning i Sparebank 1. Toppkonto i konsernkontoordningen klassifiseres som bank (positiv saldo) eller kortsiktig gjeld til kredittinstitusjoner (negativ saldo) i Eterni Holding AS. Alle underkontoer til øvrige selskap i konsernet klassifiseres som mellomværende.

Selskapet har en ubenyttet kassekreditt som inngår i konsernkonto-ordning i Norge med en ramme på kr 65 000 000.

#### Note 9 - Pant og garantier

Morselskapet har kassekreditt i SR-bank som er sikret med pant i aksjer i Edda Group Norway AS, Eterni Norge AS, Pedagogisk Vikarsentral AS og kundefordringer i Eterni Norge AS og Pedagogisk Vikarsentral AS med totalt kr. 142 312 534,- samt investeringer i datterselskap i Edda Group Norway AS, totalt kr 145 806 847 er stilt til sikkerhet.

#### Note 10 - Aksjekapital og aksjonærinformasjon

Aksjekapitalen består av:

	Antall	Pålydende	Balansført
Ordinære aksjer	944 168	1	944 168

Oversikt over aksjonærene i selskapet pr. 31.12:

	Ordinære aksjer	Sum	Eierandel
Moment Group ApS	944 168	944 168	100 %

#### Note 11 - Annen kortsiktig gjeld

	2023	2022
<i>Spesifikasjon av annen kortsiktig gjeld</i>		
Konsernkontoordning	-1	219 416 216
Lån fra Moment Group ApS	8 937 018	0
Sum	<u>8 937 017</u>	<u>219 416 216</u>

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## Årsberetning 2023 Eterni Holding AS

### Virksomhetens art og tilholdssted

Eterni Holding AS eier virksomheter som omfatter bemannings – og rekrutteringsløsninger, samt eierskap i andre selskaper. Selskapet er lokalisert i Bergen kommune. I Norge eier selskapet Edda Group Norway AS som eier 100% av Eterni Norge AS, Pedagogisk vikarsentral AS, Eterni Danmark Aps og Safejob Energy AS. Pedagogisk vikarsentral AS eier 100% av aksjene i Pedagogisk vikarsentral AB. I Sverige eier selskapet 100 % av Eterni Holding Sverige AB.

Eterni Holding AS eies til 100 % av Edda Group ApS. Majoritetsaksjonær i Edda konsernet er Excel private Equity Fund VI.

### Fortsatt drift

I samsvar med regnskapsloven § 3-3a bekreftes det at forutsetningene om fortsatt drift er til stede.

### Fremtidig utvikling

Konsernet er virksom innenfor områdene pedagogisk, næringsmiddelindustri, bygg & anlegg onshore/offshore og elektriske tjenester og er dermed vel diversifisert. Styret ser videre vekstpotensial i flere av områdene. I Sverige fortsetter utviklingen av virksomheten med fokus innenfor industri og logistikk.

Det er vedtatt nye regler om innleie fra bemanningsforetak fra 1. april 2023 med overgangsregler frem til 1 juli for eksisterende kontrakter. Som hovedregel vil det ikke lenger være tillatt med innleie fra bemanningsforetak for arbeid av såkalt «midlertidig karakter», men det er unntaksregler for enkelte yrkesgrupper og bedrifter med tariffavtaler. Virksomheten i konsernet er diversifisert i forskjellige bransjer og lovendringen treffer ulikt. Budsjett og prognoser har hensyntatt forventet omsetningsfall i andre halvår 2023.

Konsernet fortsetter sin satsning på organisk vekst og oppkjøp og jobber kontinuerlig med prosess- og produktivetsforbedringer gjennom økt digitalisering av verdikjeden.

Eterni Holding AS og Edda Group har som mål å utfordre de største etablerte selskapene i bransjen og en viktig strategi for selskapets videre utvikling, er å fortsette å skape muligheter i trygge rammer for selskapets ansatte og utleide medarbeidere.



## Redegjørelse for årsregnskapet

Driftsinntektene til Eterni Holding AS var kr 0. Resultat før skatt var kr 0. Det arbeides systematisk med å vurdere risiko og vekstmuligheter.

## Finansiell risiko

### Overordnet om målsetting og strategi

Selskapet er eksponert for finansiell risiko på ulike områder. Målsettingen er å avdemppe den finansielle risikoen i størst mulig grad. Konsernets nåværende strategi innbefatter ikke bruk av finansielle instrumenter, men dette er gjenstand for løpende vurdering av styret.

### Markedsrisiko

Selskapet har begrenset omsetning og kjøp i utenlandsk valuta og er dermed i liten grad eksponert for endringer i valutakurser. Det er liten grad av transaksjoner mellom virksomhetene i Norge og Sverige.

Selskapet har relativt liten gjeldsgrad og er begrenset eksponert for endringer i rentenivået.

Selskapet har ikke investert i aksjer eller andre verdipapirer og er dermed ikke eksponert for endringer i markedskurser.

### Kredittrisiko

Risikoen for tap på fordringer er vurdert som lav, men en økning kan ventes på grunn av endring i markedsf forholdene. Konsernet har hittil ikke hatt vesentlige tap på fordringer, men følger spesielt godt med i segmentet bygg & anlegg.

### Likviditetsrisiko

Selskapet vurderer likviditeten som god.

### Kontantstrøm

Endringer i selskapets kontantstrøm er fremst endringer i konsernmellomværende drevet av konsernkontoordning.

### Arbeidsmiljø

Styret vurderer arbeidsmiljøet som godt. Det arbeides kontinuerlig med systematisk oppfølging av lovpålagte HMS rutiner.



## Likestilling

Selskapet har som mål å være en arbeidsplass der det råder full likestilling mellom kvinner og menn. Edda konsernet har i sin policy innarbeidet bestemmelser som tar sikte på at det ikke forekommer forskjellsbehandling grunnet kjønn i saker som for eksempel lønn, avansement og rekruttering.

Selskapet har ingen ansatte. Styret består av 2 menn.

## Arbeidsgivers aktivitets- og redegjøringsplikt (ARP)

Aktivitets- og redegjøringsplikten for arbeidsgivere kan beskrives som virksomhetens HMS-arbeid når det gjelder å fremme likestilling og hindre diskriminering. Dette innebærer aktivt, målrettet og planmessig arbeid. Edda Group Norge m/datterselskaper arbeider for å fremme likestilling og hindre diskriminering på grunn av kjønn, alder, graviditet, permisjon ved fødsel/adopsjon, omsorgsoppgaver, etnisitet, religion, livssyn, funksjonsnedsettelse, seksuell orientering, kjønnsidentitet, kjønnsuttrykk eller kombinasjon av disse grunnlagene.

### Firestegsmodellen

Aktivitetsplikten er lovpålagt og forutsetter en metodisk tilnærming i fire steg:

- a) Undersøke om det finnes risiko for diskriminering eller andre hindre for likestilling
- b) Analysere årsaker til identifiserte risikoer
- c) Iverksette tiltak som er egnet til å motvirke diskrimineringen og bidra til økt likestilling og mangfold i virksomheten
- d) Vurdere resultatet av arbeidet etter bokstav a –c

Arbeidet skal minimum omfatte områdene rekruttering, lønns- og arbeidsvilkår, forfremmelse og utviklingsmuligheter, tilrettelegging og mulighet for å kombinere arbeid og familieliv. I tillegg skal det jobbes for å hindre trakassering, seksuell trakassering og kjønnsbasert vold.

### Prinsipper, prosedyrer og standarder

Edda Groups etiske standard er beskrevet selskapets Code of Conduct som fastsetter at vi skal arbeide for likestilling og økt mangfold. Det er videre understreket at alle skal ha tilgang til samme rettigheter og muligheter uavhengig av kjønn, kjønnsidentitet, etnisitet, religion, livssyn, seksuell orientering, funksjonsnedsettelse eller alder. HR-strategier, -prosesser og policyer støtter opp om



dette arbeidet.

Eksempler fra arbeidet med å fremme likestilling og hindre diskriminering  
For 2023 har vi kartlagt andel kvinner og menn per selskap, antall midlertidige og deltidsansatte/ufrivillig deltidsansatte, inndelt i kjønn.

Siden 2021 har vi systematisk og strategisk arbeidet med forhold knyttet til ESG, spesielt arbeidet med å fremme likestilling og hindre diskriminering. Selskapet har jobbet for å synliggjøre mangfoldet i organisasjonen på våre digitale plattformer. På tvers av selskapene i konsernet, representerer våre ansatte 50 ulike nasjonaliteter, med ulik etnisitet, religion, erfaringer og perspektiver. Det er også et stort aldersspenn hos våre ansatte. Ved bruk av innlegg på digitale plattformer har vi strategisk jobbet med å fremme mangfold og inkludering i selskapet, ved blant annet synliggjøring av merkedager for minoritetsgrupper og kvinners rettigheter mv. Mangfoldet er også synliggjort ved å ha et bevisst forhold til bildebruk, der ansatte som tilhører grupper som kan utsettes for diskriminering har vært benyttet på bilder til markedsmateriell og på sosiale medier.

Edda Group fortsetter det systematiske arbeidet for å fremme likestilling og hindre diskriminering. Dette er en omfattende del av ESG arbeidet, der tiltak fastsettes, følges opp og måles i etterkant, for å sikre systematisk arbeid.

#### Mål og tiltak

Edda Group har som mål å være en arbeidsplass hvor det ikke forekommer diskriminering på grunn av etnisitet, nasjonal opprinnelse, hudfarge, språk, religion eller livssyn. Selskapet har videre som mål å være en arbeidsplass hvor det ikke forekommer diskriminering på grunn av nedsatt funksjonsevne.

Vi arbeider målrettet for å utforme og tilrettelegge de fysiske forholdene slik at virksomhetens ulike funksjoner kan benyttes av flest mulig. For medarbeidere eller mulige kandidater med nedsatt funksjonsevne foretas det individuell tilrettelegging av arbeidsplassen og arbeidsoppgaver.

Det er iverksatt særskilte inkluderende tiltak i rekrutteringsprosesser for å tiltrekke mangfold og for å synliggjøre ledige interne stillinger samt tilrettelegging for en mer fleksibel arbeidshverdag.

Redegjørelse knyttet til krav i åpenhetsloven, som gjelder anstendige arbeidsvilkår i selskapets verdikjede, er tilgjengelig på selskapets hjemmesider fra 30. Juni.

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### Ytre miljø

Eterni Holding driver ikke virksomhet som forurener det ytre miljø.

### Forsikring for styrets medlemmer og daglig leder

Konsernet har forsikring for styrets medlemmer og selskapets ledelse med en dekning på inntil 50 Millioner DKK.

### Andre forhold

Styret kjenner ikke til noen forhold av viktighet for å bedømme selskapets stilling og resultat som ikke fremgår av årsberetning, resultat og balanse med noter. Det er heller ikke etter regnskapsårets utgang inntrådt andre forhold som etter styrets syn har betydning ved bedømmelse av regnskapet.

Oslo, 25.06.2024

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Thomas Gleerup  
Styreleder

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Stian Nygård  
Styremedlem

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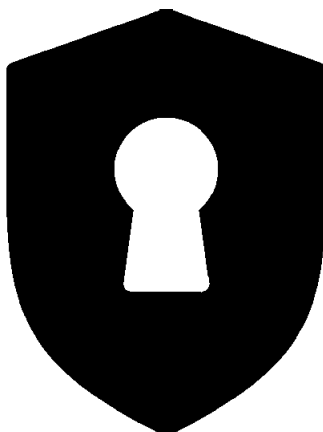


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**Thomas Glerup**

**Mit**

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2024-06-25 14:44:25 UTC+00:00

**Stian Nygård**

bankID

NO BankID - 4af8ffa7-7119-47ec-9fb6-601c1b85530e

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## Edda Group ApS

Vester Farimagsgade 15, 5., 1606 København V, Denmark

CVR no. 40 73 00 44

### Annual report 2023

Approved at the Company's annual general meeting on 27 June 2024

Chair of the meeting:

.....  
Jeff Olsen Gravenhorst

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Edda Group ApS  
Annual report 2023

## Contents

Statement by the Board of Directors and the Executive Board	2
Independent auditor's report	3
Management's review	5
Consolidated financial statements and parent company financial statements 1 January - 31 December	15
Income statement	15
Balance sheet	16
Statement of changes in equity	18
Cash flow statement	19
Notes to the financial statements	20

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Edda Group ApS  
Annual report 2023

## Statement by the Board of Directors and the Executive Board

Today, the Board of Directors and the Executive Board have discussed and approved the annual report of Edda Group ApS for the financial year 1 January - 31 December 2023.

The annual report is prepared in accordance with the Danish Financial Statements Act.

In our opinion, the consolidated financial statements and the parent company financial statements give a true and fair view of the financial position of the Group and the Company at 31 December 2023 and of the results of the Group's and the Company's operations and of the consolidated cash flows for the financial year 1 January - 31 December 2023.

Further, in our opinion, the Management's review gives a fair review of the matters discussed in the Management's review.

We recommend that the annual report be approved at the annual general meeting.

Copenhagen, 27 June 2024  
Executive Board:

.....  
Thomas Gleerup  
CEO

Board of Directors:

.....  
Jeff Olsen Gravenhorst  
Chairman

.....  
Christian Gyms Schmidt-  
Jacobsen

.....  
Morten Thune Højberg

.....  
Peter Nyegaard

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## Independent auditor's report

To the shareholder of Edda Group ApS

### Opinion

We have audited the consolidated financial statements and the parent company financial statements of Edda Group ApS for the financial year 1 January - 31 December 2023, which comprise income statement, balance sheet, statement of changes in equity and notes, including accounting policies, for the Group and the Parent Company, and a consolidated cash flow statement. The consolidated financial statements and the parent company financial statements are prepared in accordance with the Danish Financial Statements Act.

In our opinion, the consolidated financial statements and the parent company financial statements give a true and fair view of the financial position of the Group and the Parent Company at 31 December 2023, and of the results of the Group's and Parent Company's operations as well as the consolidated cash flows for the financial year 1 January - 31 December 2023 in accordance with the Danish Financial Statements Act.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the consolidated financial statements and the parent Company financial statements" (hereinafter collectively referred to as "the financial statements") section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We are independent of the Group in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

### Management's responsibilities for the financial statements

Management is responsible for the preparation of consolidated financial statements and parent company financial statements that give a true and fair view in accordance with the Danish Financial Statements Act 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 Group's and the Parent Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Group or the Parent 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 as to 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 and the additional requirements applicable in Denmark 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 the financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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## Independent auditor's report

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 Group's and the Parent 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 in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and the Parent 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 Group and the Parent Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and contents of the financial statements, including the note disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance 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.

### Statement on the Management's review

Management is responsible for the Management's review.

Our opinion on the financial statements does not cover the Management's review, 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 Management's review and, in doing so, consider whether the Management's review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the Management's review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that the Management's review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement of the Management's review.

Copenhagen, 27 June 2024  
EY Godkendt Revisionspartnerselskab  
CVR no. 30 70 02 28

Søren Skov Larsen  
State Authorised Public Accountant  
mne26797

Henrik Pedersen  
State Authorised Public Accountant  
mne35456

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Edda Group ApS  
Annual report 2023

## Management's review

### Company details

Name	Edda Group ApS
Address, Postal code, City	Vester Farimagsgade 15, 5., 1606 København V, Denmark
CVR no.	40 73 00 44
Established	15 August 2019
Registered office	Copenhagen
Financial year	1 January - 31 December
Board of Directors	Jeff Olsen Gravenhorst, Chairman Christian Gyms Schmidt-Jacobsen Morten Thune Højberg Peter Nyegaard
Executive Board	Thomas Gleerup, CEO
Auditors	EY Godkendt Revisionspartnerselskab Dirch Passers Allé 36, P.O. Box 250, 2000 Frederiksberg, Denmark

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## Management's review

### Financial highlights for the Group

DKK'000	2023	2022	2021
<b>Key figures</b>			
Revenue	1,911,010	2,291,646	1,989,794
Earnings before interest, taxes, depreciation and amortisation (EBITDA)	51,473	63,730	51,658
Profit before interest and tax (EBIT)	-45,064	-24,969	-524
Net financials	-29,911	-11,917	-13,065
Profit/loss before tax	-74,976	-36,887	-13,590
Profit/loss for the year	-70,376	-42,013	-19,361
<b>Assets</b>			
Fixed assets	643,699	672,223	697,600
Non-fixed assets	185,629	445,402	546,852
Total assets	829,328	1,117,625	1,244,452
Investments in property, plant and equipment	238	2,796	2,051
Equity	102,514	168,078	211,489
<b>Cash flows</b>			
Cash flows from operating activities	167,816	-7,648	92,160
Net cash flows from investing activities	-91,897	-112,782	-552,410
Cash flows from financing activities	-159,379	124,149	584,561
Total cash flows	-83,460	3,719	124,311
<b>Financial ratios</b>			
EBITDA-margin	2.7%	2.8%	2.6%
Equity ratio	12.4%	15.0%	17.0%
Return on equity	-52.0%	-22.1%	-18.3%
<b>Employees</b>			
Average number of full-time employees	4,469	5,511	4,858

For terms and definitions, please see the accounting policies.

Key figures related to the income statement is not reflecting the full year effect of completed acquisitions during years.



## Management's review

### Business review

Edda Group ApS was established for the sole purpose of acquiring 100% of the shares in Moment A/S on 01 February 2021. The main activities of Edda Group ApS consist of owning capital shares in subsidiaries and providing management services.

Edda Group ApS, together with its subsidiaries (the "Company"), is one of the leading providers of flexible employment services in Scandinavia. It operates through a range of specialist brands including Moment, Eterni, PVS, PVB, Safejob and Chabber. It serves clients across a range of industries with temporary or permanent workforce solutions or access to specialist talent.

The Company is headquartered in Copenhagen, Denmark with its core markets being Denmark, Sweden and Norway. In addition, the company uses recruitment channels in eastern Europe for sourcing of candidates. It has 22 offices, where 261 expert employees support customers in either identifying or fulfilling their workforce needs.

The Company is indirectly majority owned by Danish private equity fund Axcel VI. Axcel's ownership corresponds to 64.66% of the ordinary shares. Axcel is a member of DVCA, for which reason the company is governed by DVCA's guidelines.

These guidelines are available on DVCA's website:  
<https://aktiveejere.dk/en/guidelines-for-responsible-ownership-and-good-cooperategovernance/>

### Recognition and measurement uncertainties

During the financial year, there has been no significant deviation by recognition and measurement of account entries in neither the group accounts nor the financial report respectively. Goodwill and intangibles are tested for impairment annually and there are no indications for impairment.

### Financial review

The consolidated reported revenue of the Company amounted to DKK 1,911 million against a revenue of DKK 2,292 million last year. The decline in revenues is primarily driven by difficult market conditions within certain market segments that the company is exposed to.

The consolidated reported EBITDA amounted to DKK 51.5 million against an EBITDA of DKK 63.8 million last year. The Company has incurred non-recurring costs during the financial year related to acquisitions, restructuring and other items which are impacting the reported profitability negatively. Adjusting for these non-recurring items, consolidated reported EBITDA is DKK 71.2 million. The financial performance for the year is below expectations due to the aforementioned difficult market conditions.

Operating cash flow amounted to DKK 213.6 million, impacted by improved working capital from among things the implementation of a scheme to sell certain customer receivables on a non-recourse basis. In addition to the reported cash the Company has available facilities to secure both operational fluctuations in cash flow and M&A.

Management considers the group's financial performance in the year satisfactory considering the weak market conditions.

### Knowledge resources

An inherent part of the Company's business model is to identify, attract and retain the best resources for its clients. The low current unemployment and high competition for talented employees is positive for the demand of the Company's services, but also makes it more difficult to source relevant candidates.

Internally, the standardized processes and increased investments in IT systems and digitalization ensure that the Company employees' knowledge is shared and documented. Therefore, the Company's vulnerability related to individual knowledge of employees is assessed to be limited.



## Management's review

### Financial risks and use of financial instruments

Due to the nature of the business the Company is exposed to changes in legislation and GDP in each market it operates. These risks are an inherent part of our business operations and managed both through monthly, quarterly, and annual business reviews and planning processes, but the Company also has a deliberate aim to focus on segments having resilience to economic cycles.

The Company is exposed to financial risks related to changes in interest rates and foreign currency. The company uses interest rate swaps to manage its exposure to changes in interest rates. Foreign currency exposures are mainly related to investments in subsidiaries in Norway and Sweden and the Company manages this risk by funding the investments in local currency.

The Company is also exposed to credit risk from its clients. The Company manages this risk through a factoring arrangement and credit insurance combined with internal processes.

The Company uses IT to a significant extent and is vulnerable to interruptions of operations and breaches of the established security. The Company continuously seeks to improve its IT security to ensure that a high level of security is maintained at all times.

### Statutory CSR report

Our key corporate values are responsibility, passion, and team spirit. For us, responsibility means taking responsibility both for each other from day to day and also for the community we are part of.

As a natural extension of our social responsibility, Edda Group is a part of the UN's CSR program, the Global Compact.

This has always been an underlying part of our business processes, and we always work focused on raising the standards and as a minimum living up to the requirements within the areas of human rights, labor standards, environment, and anti-corruption.

We strive to create a working environment with room for people to be themselves, cheering on differences in perspectives, habits, and core assumptions. By creating opportunities for individuals, we create value together. Therefore, our commitment to operate sustainably and socially beneficially is profound.

There are many ESG considerations to take into account, and we have chosen to focus on the most relevant Sustainable Development Goals (SDGs) for Edda Group and the underlying businesses. The goals we have chosen are where we believe we can have the most significant impact.

The Company engages actively in the public debate with our experience in the labor market. Part of our strategy is to perform analyses among our target groups such as students, graduates, candidates, and a large number of expert groups within the business community. Given our significant size, our participation in the debate is based on statistically well-founded data, which enables decision-makers to base employment policy on facts.

In terms of society, we also take responsibility by improving interaction and flexibility between students, recent graduates as well as more experienced candidates, and the business community. The Company plays an essential role by offering jobs at a large number of Nordic companies and public institutions, thereby contributing by creating better job conditions for many people.

The Company handles the entire job process from advertising to the administration of salary and holiday allowance. Our consultants are specialized in the entire process, and as a temporary worker employed by the Company, we can guarantee that all terms offered to adhere to the applicable legislation and the work is carried out under proper conditions.

## Management's review

### *Business Model*

Edda Group is a workforce solutions company offering both flexible placement and permanent placement services to its clients in Denmark, Norway and Sweden.

Within flexible placement services we recruit and manage workers and take care of onboarding, training, payrolling and administration. Within our permanent placement services, we assist clients in hiring the right talent through sourcing, screening, interviewing, and assessment of candidates.

In 2023 we have introduced a new business line with focus on Service. Furthermore, we have organized our services in the following business lines. Office, Production & Logistics, Construction, Service and Education, serving clients within both private and public sectors and a wide range of industries.

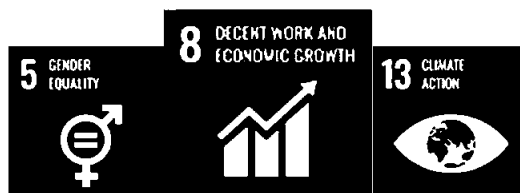
### *UN Global Compact*

Moment A/S acceded to UN Global Compact in 2009. The entire Company, Edda Group, has since 2021 acceded to UN Global Compact.

We have an ESG committee with members of our management and departments. The ESG committee selects focus areas and conducts campaigns, which contribute to the development of the Company's standards i.a. within the ten principles. The ESG committee provides information on the intranet, and internet and through postings gives advice, guidance, and news based on committee meetings.

The full COP report will be on the website of: <https://eddagroup.com/about/>

Our general focus besides the UN Global Compact's ten principles within sustainable development is a special commitment to the following three SDGs:



### *Human rights*

The Company respects and observes international human rights and complies with Danish legislation within the area. Since its establishment, the Company has focused on employee rights and on creating better working conditions for our temporary workers, candidates, and our internal employees. Furthermore, The Company disapproves of all kinds of discrimination based on age, nationality, religion, disability, and the like. Our key risks relate to individual workers labor rights, including wages and benefits, working hours, health, safety, and discrimination. The Company is a member of the industry confederations in Denmark, Norway, and Sweden. Through those organizations, we stay abreast of developments in the labor market and legislation to be able to quickly adapt our procedures for the benefit of those working for the Company.

During 2022, the Company employed a Group Legal Counsel to increase the focus in all of the Nordics on rights and collective agreements and to ensure the education and training of our employees to ensure that we comply with the applicable legislation at all times.

In 2023, the Company employed a specialist HR Director in Norway, to support the focus even further locally, as the company develops.

We expect to continue our education and training on human rights in 2024.



## Management's review

### *Working environment*

The Company works on several measures to ensure job satisfaction for both internal employees and temporary workers. We measure job satisfaction for temporary workers at least once a year using an anonymous job satisfaction analysis and an eNPS survey. Every temporary worker has the opportunity to give feedback, and we analyze the inputs so we can improve our processes and services to ensure job satisfaction and well-being.

In addition, we make a staff satisfaction evaluation for internal employees twice a year which includes an assessment of the mental working environment. Every Manager is obliged to dive into the results, and with support from HR, set different focus areas for improving and maintaining a healthy working environment.

Furthermore, the results are discussed with the Top Management, for an overall view of focus areas.

Throughout the year we have had several campaigns focusing on job satisfaction and a healthy working environment.

We also have a focus on continuously improving our internal policies and code of conduct to create a clear framework and at the same time ensuring adherence to our work processes. This also includes communication and training in internal guidelines. We have a comprehensive Code of Conduct for our internal employees which includes our policies among others on the working environment. The Code of Conduct as well as different policies within the employee manual is a part of the onboarding process and is always available through the Company's intranet.

Furthermore, we provide e-learning within the first 3 months of employment within GDPR, IT Security, and ergonomics as well as collaboration in teams.

Our policies include:

- Smoking policy
- Alcohol policy
- Job satisfaction policy (including zero-tolerance policy towards harassment).
- Travel policy

Among others, we have in 2023 worked with a focus on stakeholder management, which provides the employees specific tools, to collaborate even better in work situations both internally and externally and improve different skills.

In 2023, we have also worked with a focus on improving onboarding of new employees, to accommodate a safe and professional start on the employee's new working life.

We also strive to create a variety of social events, to ensure community and networking across all departments. This is highly valued by everyone, and we always experience good support.

Our strong focus on the working environment enables the Company to maintain a strong employer brand, which contributes to the maintenance and attraction of qualified employees.

There is a risk that if we fail to foster a positive work culture or adequately address workload concerns, employees might become disengaged, leading to decreased productivity, higher turnover rates, and increased instances of burnout.

Therefore it is important for Edda Group to keep working on activities supporting the social work environment and employee relations. We will keep this focus in 2024 with different workshops, surveys and other activities.



## Management's review

### Environment and climate

The Company's consumption of paper and waste is the most significant area that negatively impacts the environment and climate. Therefore, we focus i.e. on reducing our consumption of paper to a minimum, waste sorting, and ensuring deposit funds to the organization 'Pant-for-Pant' where possible.

In 2023 we have been cooperating with a new lunch supplier, which has resulted in a reduction in food waste of 80%. This is good for the environment, the experience of every employee, and the economy. Our coffee is of course Fair Trade and in cooperation with purocoffee.com, we contribute to restoring lands, reintroducing lost species, and protecting areas of rainforest in South Africa.

We continuously work on digitalizing processes to benefit our working environment and the environment in general. As much as possible is handled online, and the need to print to paper is a minimum both internally and for our customers and candidates.

The company uses environmentally friendly solutions, and our purchase policy includes environmental considerations. Moreover, all employees are allowed to work from home and thus avoid using means of transportation to and from work that may harm the environment.

In addition, we monitor and report on our CO2 emissions and take measures when and if required. In 2022 we completed the GHG emissions baseline for scopes 1, 2, and 3, enabling us to prepare more targeted efforts. In 2023 we have signed up for Science Based Targets, which will be a focus for 2024.

Key figures GHG emissions:

<b>Absolute CO2 emissions (Metric tonnes, Scope 1,2,3)</b>	<b>2021</b>	<b>2022</b>
Scope 1	289,29	208,39
Scope 2	319,09	219,60
Scope 3	2 547,96	2 593,94
<b>Absolute global emissions</b>	<b>3 156,34</b>	<b>3 021,93</b>

Scope 1 - Direct emissions from own or controlled sources

Scope 2 - Indirect emissions from purchased energy - market view

Scope 3 - Other indirect emissions occurring in the value chain

Emissions are calculated according to the GHG protocol



## Management's review

### Anti-corruption

The Company disapproves of any kind of corruption and complies with Danish legislation in the area.

We assess that the most risk within anti-corruption relates to the interaction with suppliers and the receipt of gifts. Therefore, employees at the Company are not allowed to accept gifts. Moreover, the employees are under an obligation not to accept a secret commission or other kinds of services directly related to a transaction from customers, suppliers, or other business relations, irrespective of the value of the service.

To ensure knowledge on the subject, the employees can participate in courses on selected subjects to ensure that they are up to date on legislative requirements and the Company's guidelines. At the same time, the employee manual and intranet which include information on anti-corruption are presented in connection with the onboarding of new employees. No instances of corruption or bribery were identified in 2023.

The company has a whistleblower arrangement that allows our employees and external parties to anonymously report on non-compliance with internal policies and applicable laws and regulations through a third party.

During the fiscal year, the management team discussed the company's anti-corruption policy to enhance knowledge and compliance, emphasizing our zero-tolerance stance. In the future, this policy and related training sessions will be included in the onboarding process for new employees. We also aim to strengthen our compliance measures by regularly reviewing and updating our anti-corruption policies to align with evolving laws and best practices.

### Report on the gender composition of Management

In general, employees and management in the Company are meant to experience an unprejudiced and open culture where the individual can use his or her skills in the best possible way, regardless of age, ethnic background, and gender. Both women and men have the same opportunities for careers and leadership positions. We always strive to have both genders represented in recruitment processes.

In 2022 we have introduced an internal policy for advancement and career opportunities within the company. This gives the employees the possibility to reflect on internal positions with support from HR, and hopefully bring even more talents for internal positions into the light, regardless of age, gender, ethnic background, and so forth.

The Company's policy about the under-represented gender is reassessed on an ongoing basis to create a basis for increasing gender equality.

### Overview

	2023
<i>Supreme governing body</i>	
Total number of members	4
Underrepresented gender in %	0
Target figure in %	25
Year in which the target figure is expected to be met	2026
<i>Other levels of management</i>	
Total number of members	5
Underrepresented gender in %	0
Target figure in %	25
Year in which the target figure is expected to be met	2026

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## Management's review

### *Supreme governing body*

The board consists of 4 persons that are all men, where the underrepresented gender is 0%. In 2023, 2 members have resigned from the Board of Directors. No other changes have been made in the Board of Directors during the year and as a result the target of 25% from the under-represented gender was not achieved. The Company targets to have 25% from the under-represented gender in 2026; previous target deadline was 2024.

In the financial year, we have established clear and transparent criteria for board nominations, emphasizing the importance of diversity and we will include qualified female candidates in the selection process. The board members are:

Chairman: Jeff Gravenhorst, independent  
Vice Chairman: Christian Schmidt-Jacobsen, Axcel representative  
Ordinary board member: Peter Nyegaard, Axcel representative  
Ordinary board member: Morten Thune Højberg, Bright Minds ApS representative

The board members have no other executive functions in the group.

Total shares held directly by the board of directors and executive board (excluding the majority owner Axcel) corresponds to 14.05% of the ordinary shares.

When we are going to identify a new potential candidate for the Board of Directors, we are going to be actively seeking qualified individuals, including those from underrepresented gender, to enhance diversity. With this focus we aim to have at least one member from the underrepresented gender.

### *Other levels of management*

The company follows the targets from Erhvervsstyrelsen, to have a balanced gender diversity of 40/60 regarding the overall Management group in the total of companies within Edda Group. The Company's policy about the underrepresented gender to create a basis for increasing gender equality is reassessed on an ongoing basis and was also reassessed in the financial year.

In 2023 the other management (level 1 and level 2) consist of 5 members, whereas the underrepresented gender is 0%. The target figure is 25% in 2026; previous target deadline was 2024.

#### *Level 1 Management*

Consists of the Managing Director. The Managing Director is at the moment Male.

#### *Level 2 Management*

Consists of Managers who report to level 1 and have people reporting directly to them. The level 2 management consists of 5 people, who are all male. Our aim is to have at 25% of the underrepresented gender at this level. Therefor we will continue to work dedicated to having both male and female candidates in the recruiting process when there is an opening on this level.



## Management's review

### Data ethics

The Company has recently implemented a data ethics policy as part of its IT transformation strategy. Our data ethics policy is based on the following principles:

**Respect:** We respect the rights and dignity of the data subjects, and we obtain their consent before collecting their data. We also respect the laws and regulations that govern data protection and privacy

**Fairness:** We ensure that our data is as accurate, complete, and representative of the reality as possible.

**Transparency:** We disclose the sources, methods, and purposes of our data collection, acquisition and use. We also provide clear and accessible information about our data ethics policy and practices to the data subjects and other stakeholders.

**Accountability:** We take responsibility for our data and its use, and we monitor and evaluate the impacts and outcomes of our data activities. We also respond to any feedback, complaints, or requests from the data subjects and other stakeholders.

**Beneficence:** We use our data for the public and individual good and the advancement of knowledge to further our business goals, and we avoid any misuse or abuse of our data that may cause harm or damage. We also balance the benefits and risks of our data activities, and we seek to minimize any negative impacts.

With regards to data protection for individuals within the European Union, the Company has implemented the required policies, IT measures and procedures to meet the EU GDPR standards. As the main activities of the group is related with providing flexible employment services our policies related to use of personal data covers a significant area of our information

### Events after the balance sheet date

In order to strengthen the balance sheet and create capacity for future M&A the shareholders will complete a capital increase of DKK 60 million during August 2024. Otherwise, no events materially affecting the Company's financial position have occurred subsequent to the financial year-end.

### Outlook

For the financial year 2024, the Company expects a neutral or slightly negative (single digit) revenue growth rate driven by continued challenging market conditions across certain market segments and a reported EBITDA in-line or slightly below 2023.



Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Income statement

Note	DKK'000	Group		Parent company	
		2023	2022	2023	2022
3	<b>Revenue</b>	1,911,010	2,291,646	0	0
	Other operating income	0	0	23,422	16,044
4	Other external expenses	-98,394	-103,865	-15,416	-8,957
	<b>Gross profit</b>	1,812,616	2,187,781	8,006	7,087
5	Staff costs	-1,761,098	-2,123,975	-6,937	-6,363
	Amortisation/depreciation and impairment of intangible assets and property, plant and equipment	-96,538	-88,700	-75	0
	Other operating expenses	-45	-76	0	0
	<b>Profit/loss before net financials</b>	-45,065	-24,970	994	724
	Income from investments in group enterprises	0	0	35,000	40,000
6	Financial income	19,773	19,368	19,901	18,841
7	Financial expenses	-49,684	-31,285	-33,440	-24,537
	<b>Profit/loss before tax</b>	-74,976	-36,887	22,455	35,028
8	Tax for the year	4,600	-5,126	2,853	898
	<b>Profit/loss for the year</b>	-70,376	-42,013	25,308	35,926

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Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Balance sheet

Note	DKK'000	Group		Parent company	
		2023	2022	2023	2022
		<b>ASSETS</b>			
		<b>Fixed assets</b>			
10	<b>Intangible assets</b>				
	Completed development projects	11,996	3,354	679	0
	Acquired trademarks	47,774	50,473	0	0
	Acquired other similar rights	123,194	132,758	0	0
	Goodwill	455,690	479,028	0	0
		<u>638,654</u>	<u>665,613</u>	<u>679</u>	<u>0</u>
11	<b>Property, plant and equipment</b>				
	Land and buildings	1,558	1,734	0	0
	Fixtures and fittings, other plant and equipment	2,043	3,354	0	0
	Leasehold improvements	559	738	0	0
		<u>4,160</u>	<u>5,826</u>	<u>0</u>	<u>0</u>
12	<b>Investments</b>				
	Investments in group entities	0	0	510,842	510,842
	Receivables from group entities	0	0	35,628	118,981
	Deposits	885	784	0	0
		<u>885</u>	<u>784</u>	<u>546,470</u>	<u>629,823</u>
	<b>Total fixed assets</b>	<u>643,699</u>	<u>672,223</u>	<u>547,149</u>	<u>629,823</u>
	<b>Non-fixed assets</b>				
	<b>Receivables</b>				
	Trade receivables	122,938	305,842	0	0
	Receivables from group entities	2,040	0	7,353	35,495
15	Deferred tax assets	0	0	10	0
	Joint taxation contribution receivable	2,599	0	2,599	5,537
	Other receivables	4,372	5,323	910	1,798
13	Prepayments	9,070	6,167	0	0
		<u>141,019</u>	<u>317,332</u>	<u>10,872</u>	<u>42,830</u>
	<b>Cash</b>	<u>44,610</u>	<u>128,070</u>	<u>3,173</u>	<u>0</u>
	<b>Total non-fixed assets</b>	<u>185,629</u>	<u>445,402</u>	<u>14,045</u>	<u>42,830</u>
	<b>TOTAL ASSETS</b>	<u>829,328</u>	<u>1,117,625</u>	<u>561,194</u>	<u>672,653</u>

Perneo document key: GFEW6-7NYLU-FATCG-EWEMQ-EOF05-2F2M2



Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Balance sheet

Note	DKK'000	Group		Parent company	
		2023	2022	2023	2022
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
14	Share capital	40	40	40	40
	Reserve for development costs	0	0	530	0
	Translation reserve	-16,620	-2,682	0	0
	Retained earnings	119,094	170,720	284,778	241,250
	<b>Total equity</b>	<b>102,514</b>	<b>168,078</b>	<b>285,348</b>	<b>241,290</b>
<b>Provisions</b>					
15	Deferred tax	38,246	40,066	0	0
	<b>Total provisions</b>	<b>38,246</b>	<b>40,066</b>	<b>0</b>	<b>0</b>
<b>Liabilities other than provisions</b>					
<b>Non-current liabilities other than provisions</b>					
16	Bank debt	243,614	368,165	243,614	368,165
	Other payables	70,446	74,095	0	0
		314,060	442,260	243,614	368,165
<b>Current liabilities other than provisions</b>					
16	Short-term part of long-term liabilities other than provisions	26,182	35,238	24,206	26,585
	Bank debt	14,545	78,550	0	26,897
	Trade payables	16,452	10,616	3,661	868
	Payables to group entities	0	2,035	2,287	5,995
	Corporation tax payable	2,097	5,659	0	0
18	Other payables	315,232	335,123	2,078	2,853
		374,508	467,221	32,232	63,198
	<b>Total liabilities other than provisions</b>	<b>688,568</b>	<b>909,481</b>	<b>275,846</b>	<b>431,363</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>829,328</b>	<b>1,117,625</b>	<b>561,194</b>	<b>672,653</b>

- 1 Accounting policies
- 2 Events after the balance sheet date
- 9 Appropriation of profit/loss
- 19 Contractual obligations and contingencies, etc.
- 20 Security and collateral
- 21 Related parties

Penneo document key: GFEW6-7NYLU-FATCG-EWEMQ-E0F05-2F2M2





Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Cash flow statement

Note	DKK'000	Group	
		2023	2022
	Profit/loss for the year	-70,376	-42,013
22	Adjustments	121,849	105,743
	Cash generated from operations (operating activities)	51,473	63,730
23	Changes in working capital	162,093	-46,248
	Cash generated from operations (operating activities)	213,566	17,482
	Interest received, etc.	3,831	1,446
	Interest paid, etc.	-38,254	-21,709
	Income taxes paid	-11,327	-4,867
	Cash flows from operating activities	167,816	-7,648
	Investments in intangible assets	-12,669	-4,046
	Investments in property, plant and equipment	-239	-2,796
24	Acquisition of companies and activities	-70,336	-61,951
	Other cash flows from investing activities	-8,653	-43,989
	Cash flows to investing activities	-91,897	-112,782
	Proceeds of debt to credit institutions	-1,606	134,801
	Repayments, debt to credit institutions	-176,523	-21,282
	Cash capital contribution from parent	18,750	10,630
	Cash flows from financing activities	-159,379	124,149
	Net cash flow	-83,460	3,719
	Cash and cash equivalents at 1 January	128,070	124,351
25	Cash and cash equivalents at 31 December	44,610	128,070

The cash flow statement cannot be directly derived from the other components of the consolidated and parent company financial statements.

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## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies

The annual report of Edda Group ApS for 2023 has been prepared in accordance with the provisions in the Danish Financial Statements Act applying to large reporting class C entities.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

#### Reporting currency

The financial statements are presented in Danish kroner (DKK'000).

#### Consolidated financial statements

##### *Control*

The consolidated financial statements comprise the Parent Company and group entities controlled by the Parent Company.

Control means a parent company's power to direct a group entity's financial and operating policy decisions. Besides the above power, the parent company should also be able to yield a return from its investment.

In assessing if the parent company controls an entity, de facto control is taken into consideration as well.

The existence of potential voting rights which may currently be exercised or converted into additional voting rights is considered when assessing if an entity can become empowered to direct another entity's financial and operating decisions.

##### *Preparation of consolidated financial statements*

The consolidated financial statements are prepared as a consolidation of the parent company's and the individual group entities' financial statements, which are prepared according to the group's accounting policies. On consolidation, intra-group income and expenses, shareholdings, intra-group balances and dividends, and realised and unrealised gains on intra-group transactions are eliminated. Unrealised gains on transactions with associates are eliminated in proportion to the group's interest in the entity. Unrealised losses are eliminated in the same way as unrealised gains if they do not reflect impairment.

In the consolidated financial statements, the accounting items of group entities are recognised in full. Non-controlling interests' share of the profit/loss for the year and of the equity of group entities which are not wholly-owned are included in the group's profit/loss and equity, respectively, but are disclosed separately.

Acquisitions and disposals of non-controlling interests which are still controlled are recognised directly in equity as a transaction between shareholders.

Investments in associates and joint ventures are recognised in the consolidated financial statements using the equity method.

The group's activities in joint operations are recognised on a line-by-line basis.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### External business combinations

Recently acquired entities are recognised in the consolidated financial statements from the date of acquisition. Entities sold or otherwise disposed of are recognised up to the date of disposal. Comparative figures are not restated to reflect newly acquired entities. Discontinued operations are presented separately, see below.

The date of acquisition is the date when the group actually obtains control of the acquiree.

The acquisition method is applied to the acquisition of new entities of which the group obtains control. The acquirees' identifiable assets, liabilities and contingent liabilities are measured at fair value at the date of acquisition. Identifiable intangible assets are recognised if they are separable or arise from a contractual right. Deferred tax related to the revaluations is recognised.

Positive differences (goodwill) between, on the one hand, the consideration for the acquiree, the value of non-controlling interests in the acquired entity and the fair value of any previously acquired equity investments and, on the other hand, the fair value of the assets, liabilities and contingent liabilities acquired are recognised as goodwill under "Intangible assets". Goodwill is amortised on a straight-line basis in the income statement based on an individual assessment of the economic life of the asset.

Negative differences (negative goodwill) are recognised in the income statement at the date of acquisition.

Upon acquisition, goodwill is allocated to the cash-generating units, which subsequently form the basis for impairment testing. Goodwill and fair value adjustments in connection with the acquisition of a foreign entity with a functional currency different from the presentation currency used in the consolidated financial statements are accounted for as assets and liabilities belonging to the foreign entity and are, on initial recognition, translated into the foreign entity's functional currency using the exchange rate at the transaction date.

The consideration paid for an entity consists of the fair value of the agreed consideration in the form of assets transferred, liabilities assumed and equity instruments issued. If part of the consideration is contingent on future events or compliance with agreed terms, such part of the consideration is recognised at fair value at the date of acquisition. Subsequent adjustments of contingent considerations are recognised in the income statement.

Expenses incurred to acquire entities are recognised in the income statement in the year in which they are incurred.

Where, at the date of acquisition, the identification or measurement of acquired assets, liabilities or contingent liabilities or the determination of the consideration is associated with uncertainty, initial recognition will take place on the basis of provisional amounts. If it turns out subsequently that the identification or measurement of the consideration transferred, acquired assets, liabilities or contingent liabilities was incorrect on initial recognition, the statement will be adjusted retrospectively, including goodwill, until 12 months after the acquisition, and comparative figures will be restated. Hereafter, any adjustments are recognised as misstatements.

Gains or losses from disposal of group entities which result in loss of control are calculated as the difference between, on the one hand, the fair value of the selling price less selling expenses and, on the other hand, the carrying amount of net assets.

##### Intra-group business combinations

The book value method is applied to business combinations such as acquisition and disposal of investments, mergers, demergers, contributions of assets and share conversions, etc. in which entities controlled by the parent company are involved, provided that the combination is considered completed at the time of acquisition without any restatement of comparative figures. Differences between the agreed consideration and the carrying amount of the acquiree are recognised directly in equity.

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## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

For vertical and downstream intra-group mergers the group method is applied for the combination of the entities. Thereby, the entities are combined at the revaluation value recognised in the consolidated financial statements or which would have been recognised in the consolidated financial statements for the parent company included in the merger. The group method is applied as if the entities had been combined from the date when the parent company acquired the equity investments in the entities included in the merger, and therefore, the comparative figures were restated.

#### Foreign currency translation

On initial recognition, transactions denominated in foreign currencies are translated at the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and the date of payment are recognised in the income statement as financial income or financial expenses.

Receivables and payables and other monetary items denominated in foreign currencies are translated at the exchange rate at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the most recent financial statements is recognised in the income statement as financial income or financial expenses.

#### Derivative financial instruments

On initial recognition, derivative financial instruments are recognised at cost in the balance sheet and are subsequently measured at fair value. Positive and negative fair values of derivative financial instruments are included in other receivables and payables, respectively.

Fair value adjustments of derivative financial instruments designated and qualifying as hedging of future assets or liabilities are recognised in the balance sheet and in the hedging reserve under equity. If the forecast transaction results in the recognition of assets or liabilities, amounts previously recognised in equity are transferred to the cost of the asset or liability, respectively. If the forecast transaction results in income or expenses, amounts previously recognised in equity are transferred to the income statement in the period in which the hedged item affects the income statement.

Fair value adjustments of derivative financial instruments that do not qualify for hedge accounting are recognised in the income statement on an ongoing basis.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### Income statement

###### Revenue

The Company has chosen IAS 11/IAS 18 as interpretation for revenue recognition.

Income from the sale of services, is recognised in revenue when the most significant rewards and risks have been transferred to the buyer and provided the income can be measured reliably and payment is expected to be received.

Revenue is measured at the fair value of the agreed consideration excluding VAT and taxes charged on behalf of third parties. All discounts and rebates granted are recognised in revenue.

###### Other operating income

Other operating income comprise items of a secondary nature relative to the Company's core activities, including gains on the sale of fixed assets.

###### Other external expenses

Other external expenses include the year's expenses relating to the Company's core activities, including expenses relating to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

###### Staff costs

Staff costs include wages and salaries, including compensated absence and pension to the Company's employees, as well as other social security contributions, etc. The item is net of refunds from public authorities.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### Amortisation/depreciation

The item comprises amortisation/depreciation of intangible assets and property, plant and equipment.

The basis of amortisation/depreciation, which is calculated as cost less any residual value, is amortised/depreciated on a straight line basis over the expected useful life. The expected useful lives of the assets are as follows:

Completed development projects	5-10 years
Acquired trademarks	15 years
Acquired other similar rights	4-7 years
Goodwill	10 years
Land and buildings	25 years
Fixtures and fittings, other plant and equipment	3-5 years
Leasehold improvements	3-5 years

##### Other operating expenses

Other operating expenses comprise items of a secondary nature relative to the Company's core activities, including losses on the sale of fixed assets.

##### Profit/loss from investments in group entities

The item includes dividend received from group entities in so far as the dividend does not exceed the accumulated earnings in the group entity in the period of ownership.

##### Financial income and expenses

Financial income and expenses are recognised in the income statements at the amounts that concern the financial year. Net financials include interest income and expenses as well as allowances and surcharges under the advance-payment-of-tax scheme, etc.

##### Tax

Tax for the year includes current tax on the year's expected taxable income and the year's deferred tax adjustments. The portion of the tax for the year that relates to the profit/loss for the year is recognised in the income statement, whereas the portion that relates to transactions taken to equity is recognised in equity.

The Company and its Danish group entities are jointly taxed. The total Danish income tax charge is allocated between profit/loss-making Danish entities in proportion to their taxable income (full absorption).

Jointly taxed entities entitled to a tax refund are reimbursed by the management company based on the rates applicable to interest allowances, and jointly taxed entities which have paid too little tax pay a surcharge according to the rates applicable to interest surcharges to the management company.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### Balance sheet

##### Intangible assets

Goodwill is the positive difference between cost and fair value of assets and liabilities arising from acquisitions. Goodwill is amortised straight-line over its estimated useful life, which is fixed based on the experience gained by Management for each business area. The amortisation period is usually ten years, however, in certain cases it may be longer up to 20 years for strategically acquired enterprises with a strong market position and a long-term earnings profile if the longer amortisation period is considered to give a better reflection of the benefit from the relevant resources.

Other intangible assets include development projects and other acquired intangible rights, including software, Trademarks and customer relations.

Other intangible assets are measured at cost less accumulated amortisation and impairment losses.

Development costs comprise expenses, salaries and amortisation directly or indirectly attributable to development activities.

Development projects that are clearly defined and identifiable, where the technical feasibility, sufficient resources and a potential future market or development opportunities are identifiable and where the Company intends to produce, market or use the project, are recognised as intangible assets provided that the cost can be measured reliably and that there is sufficient assurance that future earnings can cover production costs, selling costs and administrative expenses and development costs. Other development costs are recognised in the income statement as incurred.

Development costs that are recognised in the balance sheet are measured at cost less accumulated amortisation and impairment losses.

On completion of a development project, development costs are amortised on a straight-line basis over the estimated useful life. The amortisation period is usually 5 years and cannot exceed 10 years.

##### Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes the acquisition price and costs directly related to the acquisition until the time at which the asset is ready for use.

Gains or losses are calculated as the difference between the selling price less selling costs and the carrying amount at the date of disposal. Gains and losses from the disposal of property, plant and equipment are recognised in the income statement as other operating income or other operating expenses.

##### Leases

The Company has chosen IAS 17 as interpretation for classification and recognition of leases.

On initial recognition, leases for assets that transfer substantially all the risks and rewards incident to the ownership to the Company (finance leases) are measured in the balance sheet at the lower of fair value and the present value of the future lease payments. In calculating the net present value, the interest rate implicit in the lease or the incremental borrowing rate is used as the discount factor. Assets held under finance leases are subsequently accounted for in the same way as the Company's other assets.

The capitalised residual lease liability is recognised in the balance sheet as a liability, and the interest element of the lease payment is recognised in the income statement over the term of the lease.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

Leases that do not transfer substantially all the risks and rewards incident to the ownership to the Company are classified as operating leases. Payments relating to operating leases and any other rent agreements are recognised in the income statement over the term of the lease. The Company's aggregate liabilities relating to operating leases and other rent agreements are disclosed under "Contingent liabilities".

#### Deposits

Prepaid deposit in connection to lease agreements are booked as deposits.

#### Investments in group entities

Investments in group entities and associates are measured at cost. Dividends received that exceed the accumulated earnings in the group entity or the associate during the period of ownership are treated as a reduction in the cost of acquisition.

#### Impairment of fixed assets

The carrying amount of intangible assets and property, plant and equipment is assessed for impairment on an annual basis.

Impairment tests are conducted on assets or groups of assets when there is evidence of impairment. The carrying amount of impaired assets is reduced to the higher of the net selling price and the value in use (recoverable amount).

The recoverable amount is the higher of the net selling price of an asset and its value in use. The value in use is calculated as the present value of the expected net cash flows from the use of the asset or the group of assets and the expected net cash flows from the disposal of the asset or the group of assets after the end of the useful life.

Previously recognised impairment losses are reversed when the reason for recognition no longer exists. Impairment losses on goodwill are not reversed.

#### Receivables

The Company has chosen IAS 39 as interpretation for impairment write-down of financial receivables.

Receivables are measured at amortised cost.

An impairment loss is recognised if there is objective evidence that a receivable or a group of receivables is impaired. If there is objective evidence that an individual receivable has been impaired, an impairment loss is recognised on an individual basis.

Receivables in respect of which there is no objective evidence of individual impairment are tested for objective evidence of impairment on a portfolio basis. The portfolios are primarily based on the debtors' domicile and credit ratings in line with the Company's risk management policy. The objective evidence applied to portfolios is determined based on historical loss experience.

Impairment losses are calculated as the difference between the carrying amount of the receivables and the present value of the expected cash flows, including the realisable value of any collateral received. The effective interest rate for the individual receivable or portfolio is used as discount rate.

#### Prepayments

Prepayments recognised under "Assets" comprise prepaid expenses regarding subsequent financial reporting years.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### Cash

Cash and cash equivalents comprise cash on hand and cash deemed readily available, and bank overdrafts.

##### Equity

###### *Reserve for development costs*

The reserve for development costs comprises recognised development costs. The reserve cannot be used to distribute dividend or cover losses. The reserve will be reduced or dissolved if the recognised development costs are amortised or are no longer part of the Company's operations by a transfer directly to the distributable reserves under equity.

###### *Translation reserve*

The translation reserve comprises the share of foreign exchange differences arising on translation of financial statements of entities that have a functional currency other than DKK, foreign exchange adjustments of assets and liabilities considered part of the Company's net investments in such entities and foreign exchange adjustments regarding hedging transactions that hedge the Company's net investments in such entities. The reserve is dissolved on the sale of foreign entities or if the conditions for effective hedging no longer exist. When equity investments in group entities and associates in the parent company financial statements are subject to the limitation requirement in the net revaluation reserve according to the equity method, foreign exchange adjustments will be included in this equity reserve instead.

###### *Grants without consideration within a group*

Grants to subsidiaries without consideration are recognised as a capital injection under "Investments in group entities". Grants received from the parent company are recognised under "Retained earnings in equity" in the balance sheet as a capital injection.

##### Income taxes

Current tax payables and receivables are recognised in the balance sheet as the estimated income tax charge for the year, adjusted for prior-year taxes and tax paid on account.

Deferred tax is measured according to the liability method on all temporary differences between the carrying amount and the tax base of assets and liabilities. However, deferred tax is not recognised on temporary differences relating to goodwill which is not deductible for tax purposes and on office premises and other items where temporary differences, apart from business combinations, arise at the date of acquisition without affecting either profit/loss for the year or taxable income. Where alternative tax rules can be applied to determine the tax base, deferred tax is measured based on Management's intended use of the asset or settlement of the liability, respectively.

Deferred tax is measured according to the tax rules and at the tax rates applicable at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax assets are recognised at the expected value of their utilisation; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Changes in deferred tax due to changes in the tax rate are recognised in the income statement.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### Liabilities

The Company has chosen IAS 39 as interpretation for liabilities.

Financial liabilities are recognised at the date of borrowing at the net proceeds received less transaction costs paid. On subsequent recognition, financial liabilities are measured at amortised cost, corresponding to the capitalised value, using the effective interest rate. Accordingly, the difference between the proceeds and the nominal value is recognised in the income statement over the term of the loan. Financial liabilities also include the capitalised residual lease liability in respect of finance leases.

Other liabilities are measured at net realisable value.

##### Fair value

The fair value measurement is based on the principal market. If no principal market exists, the measurement is based on the most advantageous market, i.e. the market that maximises the price of the asset or liability less transaction and/or transport costs.

All assets and liabilities which are measured at fair value, or whose fair value is disclosed, are classified based on the fair value hierarchy, see below:

Level 1: Value in an active market for similar assets/liabilities

Level 2: Value based on recognised valuation methods on the basis of observable market information

Level 3: Value based on recognised valuation methods and reasonable estimates (non-observable market information).

If a reliable fair value cannot be stated according to the above levels, the asset or liability is measured at cost.

##### Cash flow statement

The cash flow statement shows the Company's net cash flows broken down according to operating, investing and financing activities, the year's changes in cash and cash equivalents as well as the cash and cash equivalents at the beginning and the end of the year.

Cash flows from operating activities are calculated as the profit/loss for the year adjusted for non cash operating items, changes in working capital and paid corporate income tax.

Cash flows from investing activities comprise payments in connection with acquisitions and disposals of entities and activities and of intangible assets, property, plant and equipment and investments.

Cash flows from financing activities comprise changes in the size or composition of the Company's share capital and related expenses as well as raising of loans, repayment of interest bearing debt and payment of dividends to shareholders.

Cash and cash equivalents comprise cash, short term bank loans and short term securities which are readily convertible into cash and which are subject only to insignificant risks of changes in value.

##### Segment information

The allocation of revenue to activities and geographical markets is disclosed where these activities and markets differ significantly in the organisation of sales of goods and services.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 1 Accounting policies (continued)

##### Financial ratios

The financial ratios stated under "Financial highlights" have been calculated as follows:

EBITDA-margin	$\frac{\text{Earnings before interest, taxes and amortisations (EBITDA) x 100}{\text{Revenue}}$
Equity ratio	$\frac{\text{Equity, year-end x 100}}{\text{Total equity and liabilities, year-end}}$
Return on equity	$\frac{\text{Profit/loss after tax x 100}}{\text{Average equity}}$



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 2 Events after the balance sheet date

In order to strengthen the balance sheet and create capacity for future M&A the shareholders will complete a capital increase of DKK 60 million during August 2024. Otherwise, no events materially affecting the Company's financial position have occurred subsequent to the financial year-end.

DKK'000	Group		Parent company	
	2023	2022	2023	2022
<b>3 Segment information</b>				
<b>Breakdown of revenue by geographical segment:</b>				
Denmark	1,040,095	1,186,698	0	0
Norway	631,969	843,681	0	0
Sweden	238,946	261,267	0	0
	<u>1,911,010</u>	<u>2,291,646</u>	<u>0</u>	<u>0</u>

#### 4 Fee to the auditors appointed in general meeting

Audit fees are not disclosed with reference to section 96(3) of the Danish Financial Statements Act, as audit fees are disclosed for the group as such in the consolidated financial statements for AX VI Edda Group Holding III ApS.

#### 5 Staff costs

Wages/salaries	1,513,811	1,829,346	6,097	6,082
Pensions	79,099	81,846	482	260
Other social security costs	126,040	165,766	26	19
Other staff costs	42,148	47,017	332	2
	<u>1,761,098</u>	<u>2,123,975</u>	<u>6,937</u>	<u>6,363</u>

Average number of full-time employees

	<u>4,469</u>	<u>5,511</u>	<u>4</u>	<u>3</u>
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Remuneration to members of Management:

Executive Board	4,953	4,352	4,104	4,352
Board of Directors	969	814	969	814
	<u>5,922</u>	<u>5,166</u>	<u>5,073</u>	<u>5,166</u>

#### Parent company

Part of the remuneration to the Company's employees is paid by other group companies. A total of DKK 1.571 thousand have been re-invoiced and is included on other operating income.

Management is part of an incentive scheme that allow participants to subscribe for a number of warrants, entitling the holder to buy shares in AX VI Edda Group Holding II ApS at a price agreed in advance plus an annual hurdle rate.

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## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

DKK'000	Group		Parent company	
	2023	2022	2023	2022
<b>6</b>	<b>Financial income</b>			
Interest receivable, group entities	0	0	6,090	4,061
Other interest income	3,716	1,192	1,899	0
Exchange rate adjustments	11,931	12,925	11,912	12,794
Fair value adjustments of financial instruments	0	1,797	0	1,797
Reversed debt	4,011	3,200	0	0
Other financial income	115	254	0	189
	<u>19,773</u>	<u>19,368</u>	<u>19,901</u>	<u>18,841</u>
<b>7</b>	<b>Financial expenses</b>			
Other interest expenses	39,407	21,476	26,024	18,054
Exchange rate losses	5,764	7,775	4,413	5,641
Fair value adjustments of financial instruments	1,670	0	1,670	0
Other financial expenses	2,843	2,034	1,333	842
	<u>49,684</u>	<u>31,285</u>	<u>33,440</u>	<u>24,537</u>
<b>8</b>	<b>Tax for the year</b>			
Estimated tax charge for the year	1,862	10,437	-2,599	-898
Deferred tax adjustments in the year	-6,110	-6,391	-10	0
Tax adjustments, prior years	-352	1,080	-244	0
	<u>-4,600</u>	<u>5,126</u>	<u>-2,853</u>	<u>-898</u>

The group's effective tax rate was materially affected by permanent differences related to depreciations including non-tax deductible excess values from business combinations (mainly goodwill).

The Parent Company's tax rate was materially affected by tax-exempt dividends from subsidiaries.

DKK'000	Parent company	
	2023	2022
<b>9</b>	<b>Appropriation of profit/loss</b>	
Recommended appropriation of profit/loss		
Retained earnings/accumulated loss	<u>25,308</u>	<u>35,926</u>
	<u>25,308</u>	<u>35,926</u>

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## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 10 Intangible assets

DKK'000	Group				Total
	Completed development projects	Acquired trademarks	Acquired other similar rights	Goodwill	
Cost at 1 January 2023	5,584	56,308	176,057	562,302	800,251
Foreign exchange adjustments	0	-2,066	-2,998	-16,426	-21,490
Additions on business acquisition	0	3,000	20,901	50,719	74,620
Additions	9,992	0	2,679	0	12,671
Disposals	0	0	-240	-101	-341
Cost at 31 December 2023	15,576	57,242	196,399	596,494	865,711
Impairment losses and amortisation at 1 January 2023	2,230	5,835	43,299	83,274	134,638
Foreign exchange adjustments	0	-152	-422	-1,686	-2,260
Amortisation for the year	1,350	3,785	30,568	59,317	95,020
Reversal of accumulated amortisation and impairment of assets disposed	0	0	-240	-101	-341
Impairment losses and amortisation at 31 December 2023	3,580	9,468	73,205	140,804	227,057
<b>Carrying amount at 31 December 2023</b>	<b>11,996</b>	<b>47,774</b>	<b>123,194</b>	<b>455,690</b>	<b>638,654</b>

#### Goodwill

Goodwill arising from business acquisitions, etc., is distributed at the acquisition date to the cash-generating units that are expected to obtain financial benefits from the business combination.

The Group manages and monitors goodwill separately per CGU.

Goodwill is tested for impairment at least annually and if there is indication of impairment.

#### Completed development projects

Development projects comprises direct and indirect costs attributable to the groups digital platform, which i.a. includes recruiting and staff scheduling systems Momentos and Bright Planning and websites. Based on budgets, management expects future cash flow from the development projects that exceeds the booked value.

Management has not identified any indication of impairment in relation to the carrying amount of the system.



Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 10 Intangible assets (continued)

	Parent company
	Completed development projects
DKK'000	
Additions	754
Cost at 31 December 2023	754
Amortisation for the year	75
Impairment losses and amortisation at 31 December 2023	75
<b>Carrying amount at 31 December 2023</b>	<b>679</b>

#### Completed development projects

Development projects comprises direct and indirect costs attributable to the groups digital platform. Based on budgets, management expects future cash flow from the development projects that exceeds the booked value.

Management has not identified any indication of impairment in relation to the carrying amount of the system.

Penneo document key: GFEW6-7NYLU-FATCG-EWEMQ-E0F05-2F2M2



Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 11 Property, plant and equipment

DKK'000	Group			Total
	Land and buildings	Fixtures and fittings, other plant and equipment	Leasehold improvements	
Cost at 1 January 2023	1,837	5,415	986	8,238
Foreign exchange adjustments	-115	-31	-2	-148
Additions on business acquisition	0	21	0	21
Additions	0	91	147	238
Disposals	0	-487	-13	-500
Cost at 31 December 2023	1,722	5,009	1,118	7,849
Impairment losses and depreciation at 1 January 2023	103	2,061	248	2,412
Foreign exchange adjustments	-5	-20	1	-24
Depreciation	66	1,176	323	1,565
Reversal of accumulated depreciation and impairment of assets disposed	0	-251	-13	-264
Impairment losses and depreciation at 31 December 2023	164	2,966	559	3,689
Carrying amount at 31 December 2023	1,558	2,043	559	4,160

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Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 12 Investments

DKK'000	Group		
	Deposits		
Cost at 1 January 2023			784
Additions on business acquisition			101
Cost at 31 December 2023			885
<b>Carrying amount at 31 December 2023</b>			<b>885</b>

DKK'000	Parent company		
	Investments in group entities	Receivables from group entities	Total
Cost at 1 January 2023	510,842	118,981	629,823
Disposals	0	-83,353	-83,353
Cost at 31 December 2023	510,842	35,628	546,470
<b>Carrying amount at 31 December 2023</b>	<b>510,842</b>	<b>35,628</b>	<b>546,470</b>

Out of the trade receivables from group enterprises DKK 0 fall due for payment within one year after the balance sheet date.

#### Parent company

Name	Domicile	Interest
Moment A/S	Copenhagen, DK	100.00%
Chabber ApS	Copenhagen, DK	100.00%
Pædagogisk Vikarbureau ApS	Copenhagen, DK	100.00%
Kavaleriet ApS	Copenhagen, DK	100.00%
Eterni Holding AS	Bergen, NO	100.00%
Edda Group Sweden AB	Linköping, SE	100.00%
Eterni Sverige AB	Västervik, SE	100.00%
Edda Group Norway AS	Bergen, NO	100.00%
Pedagoisk Vikarsentral AS	Bergen, NO	100.00%
Pedagoisk Vikarsentral Sverige AB	Strömstad, SE	100.00%
Safejob Bergen AS	Bergen, NO	100.00%
Eterni Norge AS	Bergen, NO	100.00%
Eterni Danmark ApS	Hirtshals, DK	100.00%

#### 13 Prepayments

##### Group

Prepayments include accrual of expenses relating to subsequent financial years, including rent, insurance policies, licenses and subscriptions.

#### 14 Share capital

The parent's share capital has remained DKK 40 thousand over the past 4 years.



Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

DKK'000	Group		Parent company	
	2023	2022	2023	2022
<b>15 Deferred tax</b>				
Deferred tax at 1 January	40,066	42,216	0	0
Change in deferred tax	-6,110	-6,391	-10	0
Additions on acquisition	5,268	4,820	0	0
Exchange adjustment	-978	-579	0	0
<b>Deferred tax at 31 December</b>	<b>38,246</b>	<b>40,066</b>	<b>-10</b>	<b>0</b>

Provisions for deferred tax comprise deferred tax regarding trade receivables, trade payables, intangible assets, property, plant and equipment and financial instruments.

### 16 Non-current liabilities other than provisions

DKK'000	Group			
	Total debt at 31/12 2023	Short-term portion	Long-term portion	Outstanding debt after 5 years
Bank debt	267,820	24,206	243,614	0
Other payables	72,422	1,976	70,446	67,843
	<b>340,242</b>	<b>26,182</b>	<b>314,060</b>	<b>67,843</b>

Other payables mainly consist of Holiday liabilities in connection with the New Danish Holiday Act. Furthermore are included Earn-Out debt for DKK 800 thousand, which are due for payment in 2024. The Earn-Out liability are based on management assessment of the likelihood of the targets for the Earn-Out will be met.

DKK'000	Parent company			
	Total debt at 31/12 2023	Short-term portion	Long-term portion	Outstanding debt after 5 years
Bank debt	267,820	24,206	243,614	0
	<b>267,820</b>	<b>24,206</b>	<b>243,614</b>	<b>0</b>

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## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 17 Derivative financial instruments

##### Group

##### Fair values

The fair value of the below financial instruments deviates from the value recognised in the Group's balance sheet at 31 December 2023.

##### *Fair value disclosures*

The Group has the following assets and liabilities measured at fair value:

DKK'000	Interest rate swap
<b>Group</b>	
Fair value at year end	127
Unrealised fair value adjustments for the year, recognised in the income statement	-1,670
Fair value level	2
<b>Parent Company</b>	
Fair value at year end	127
Unrealised fair value adjustments for the year, recognised in the income statement	-1,670
Fair value level	2

The Company has an interest rate swap embedded in its financing agreement with its bank, which determines the base interest rate. The value is based on the banks reference course on the balance sheet date.

#### 18 Other payables

Other short-term payables consist of VAT, Holiday liabilities and salaries including salary taxes.



## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 19 Contractual obligations and contingencies, etc.

##### Other contingent liabilities

##### Group

The groups ongoing operations and the use of temporary workers involve a general risk of claims against the group for violation of the applicable law in the field.

The group is involved from time to time in disputes with customers and temporary workers. Appropriate provisions are made on an ongoing basis. Management believes that the likely outcome of these disputes can be covered by the provisions made and recognized in the balance sheet at 31 December 2023.

##### Other financial obligations

Other rent and lease liabilities:

DKK'000	Group		Parent company	
	2023	2022	2023	2022
Rent and lease liabilities	31,308	18,679	0	0

##### Group

The Group's bank has provided a guarantee of DKK 1.784 thousand to the Group's rental commitment.

The Danish companies within Edda Group is jointly taxed with its parent company, AX VI Edda Group Holding III ApS (management company), and jointly and severally liable with other jointly taxed entities for payment of income taxes for income year 2021 onwards as well as for payment of withholding taxes on dividends, interest and royalties.

#### 20 Security and collateral

##### Group

As security for the payment of public taxes and rent for a total of DKK 36.3 million, a bank guarantee has been provided against the submission of DKK 22.5 million mortgage on accounts receivable.

As security for invoice loans for a total of DKK 0.0 million, DKK 10.6 million has been pledged in accounts.

##### Parent company

As security for the parent Company's bank debt, the shares in Moment A/S and Eterni Holding AS has been provided as security.

Additionally the shares in Eterni Gruppen AS, Eterni Norge AS and Pedagogisk Vikarsentral AS have been provided as security towards the parent company's bank debt. This collateral has been provided by Moment A/S, Eterni Holding AS and Eterni Gruppen AS.

The entity has provided a surety bond regarding the factoring agreement with Midt Factoring.



Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

#### 21 Related parties

##### Group

##### Related party transactions

DKK'000	2023	2022
<b>Group</b>		
Received capital contribution	18,750	10,631
<b>Parent Company</b>		
Management fee to group entities	21,092	12,067
Direct charges to group entities	6,088	3,977
Direct charges from group entities	9,752	6,701
Interest from group entities	6,090	4,061
Payables to group entities	3,097	5,995
Receivables from group entities	43,740	154,493
Received capital contribution	18,750	7,831
Received dividend	35,000	40,000

Edda Groups' related parties with significant influence include the company's Board of Directors and Executive Management.

##### Information on the remuneration to management

Information on the remuneration to Management appears from note 5, "Staff costs".

##### Parent company

##### Parties exercising control

Related party	Domicile	Basis for control
AX VI Edda Group Holding I ApS	Copenhagen	Participating interest
AX VI Edda Group Holding II ApS	Copenhagen	Participating interest
AX VI Edda Group Holding III ApS	Copenhagen	Participating interest

##### Information about consolidated financial statements

Parent	Domicile
AX VI Edda Group Holding III ApS	Copenhagen

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Edda Group ApS  
Annual report 2023

## Consolidated financial statements and parent company financial statements 1 January - 31 December

### Notes to the financial statements

DKK'000	Group	
	2023	2022
<b>22 Adjustments</b>		
Amortisation/depreciation and impairment losses	96,538	88,700
Financial income	-19,773	-19,368
Financial expenses	49,684	31,285
Tax for the year	-4,600	5,126
	<u>121,849</u>	<u>105,743</u>
<b>23 Changes in working capital</b>		
Change in receivables	187,922	124,749
Change in trade and other payables	-25,829	-170,997
	<u>162,093</u>	<u>-46,248</u>
<b>24 Acquisition of enterprises and activities</b>		
Intangible assets	23,900	23,887
Property, plant and equipment	21	72
Financial assets	217	23
Receivables	10,634	18,250
Cash	11,968	18,679
Deferred tax	-5,268	-5,249
Trade payables	-1,122	-2,351
Other payables	-8,765	-27,631
	<u>31,585</u>	<u>25,680</u>
Goodwill	50,719	54,950
Cost of acquisition	82,304	80,630
Cash	-11,968	-18,679
Cost of acquisition paid in cash	<u>70,336</u>	<u>61,951</u>
<b>25 Cash and cash equivalents at year-end</b>		
Cash according to the balance sheet	44,610	128,070
	<u>44,610</u>	<u>128,070</u>

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Executive Board

On behalf of: Edda Group ApS

Serial number: fe3417be-a329-47a6-9215-847562500a88

IP: 77.233.xxx.xxx

2024-06-27 14:11:56 UTC



## Christian Gyms Schmidt-Jacobsen

Board of Directors

On behalf of: Edda Group ApS

Serial number: ee5b6552-8c12-4e5d-8059-5e87e2359cca

IP: 194.182.xxx.xxx

2024-06-27 14:23:56 UTC



## Peter Nyegaard

Board of Directors

On behalf of: Edda Group ApS

Serial number: bdf7ea21-c542-4d8c-a634-e69a775ff397

IP: 80.163.xxx.xxx

2024-06-27 14:42:24 UTC



## Jeff Olsen Gravenhorst

Chairman

On behalf of: Edda Group ApS

Serial number: dde37dbe-2ce3-4ec6-9df4-ff2c7fb77356

IP: 2.104.xxx.xxx

2024-06-27 14:50:29 UTC



## Jeff Olsen Gravenhorst

Board of Directors

On behalf of: Edda Group ApS

Serial number: dde37dbe-2ce3-4ec6-9df4-ff2c7fb77356

IP: 2.104.xxx.xxx

2024-06-27 14:50:29 UTC



## Morten Thune Højberg

Board of Directors

On behalf of: Edda Group ApS

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## Henrik West Rohden Pedersen

EY Godkendt Revisionspartnerselskab CVR: 30700228

State Authorised Public Accountant

On behalf of: EY Godkendt Revisionspartnerselskab

Serial number: 4451be11-0282-44db-8cef-9b5a555b77ef

IP: 165.225.xxx.xxx

2024-06-27 21:40:16 UTC



## Søren Skov Larsen

State Authorised Public Accountant

On behalf of: EY Godkendt Revisionspartnerselskab

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## Eterni Holding AS

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### Noter til regnskapet for 2023

#### Note 1 - Regnskapsprinsipper

Eterni Holding AS driver virksomhet som omfatter eierskap i andre selskaper. Eterni Holding AS er lokalisert i Bergen kommune.

Årsregnskapet er satt opp i samsvar med regnskapslovens bestemmelser og god regnskapsskikk.

Årsregnskapet består av resultatregnskap, balanse, noteopplysninger og kontantstrømanalyse. Alle tall er i norske kroner.

#### *Unnlatt konsolidering*

Det er utarbeidet konsernregnskap morselskapet Moment Group ApS i København, Eterni Gruppen AS inngår i konsolideringen. Eterni Gruppen AS benytter av den grunn unntaksregelen iht Rskl §3-7. Konsernregnskapene kan utleveres ved henvendelse til Moment Group ApS sine lokaler, Vester Farimagsgade 15, 1606 København.

#### *Datterselskap/tilknyttet selskap*

Datterselskapet og tilknyttede selskaper vurderes etter kostmetoden i selskapsregnskapet. Investeringen er vurdert til anskaffelseskost for aksjene med mindre nedskrivning har vært nødvendig. Det er foretatt nedskrivning til virkelig verdi når verdifall skyldes årsaker som ikke kan antas å være forbigående og det må anses nødvendig etter god regnskapsskikk. Nedskrivninger er reversert når grunnlaget for nedskrivning ikke lenger er til stede.

Utbytte og andre utdelinger er inntektsført samme år som det er avsatt i datterselskapet. Overstiger utbytte andel av tilbakeholdt resultat etter kjøpet, representerer den overskytende del tilbakebetaling av investert kapital, og utdelingene er fratrukket investeringens verdi i balansen.

#### *Klassifisering og vurdering av balanseposter*

Omløpsmidler og kortsiktig gjeld omfatter poster som forfaller til betaling innen ett år etter balansedagen, samt poster som knytter seg til varekretsløpet. Øvrige poster er klassifisert som anleggsmiddel/langsiktig gjeld.

Omløpsmidler vurderes til laveste av anskaffelseskost og virkelig verdi. Kortsiktig gjeld balanseføres til nominelt beløp på etableringstidspunktet.

Anleggsmidler vurderes til anskaffelseskost, men nedskrives til virkelig verdi ved verdifall som ikke forventes å være forbigående. Anleggsmidler med begrenset økonomisk levetid avskrives planmessig. Langsiktig gjeld balanseføres til nominelt beløp på etableringstidspunktet.

#### *Fordringer*

Kundefordringer og andre fordringer er oppført i balansen til pålydende etter fradrag for avsetning til forventet tap. Avsetning til tap gjøres på grunnlag av individuelle vurderinger av de enkelte fordringene. I tillegg gjøres det for øvrige kundefordringer en uspesifisert avsetning for å dekke antatt tap.



## **Eterni Holding AS**

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### **Noter til regnskapet for 2023**

#### *Skatter*

Skattekostnad består av betalbar skatt og endring i utsatt skatt. Utsatt skatt/skattefordel er beregnet på alle forskjeller mellom regnskapsmessig og skattemessig verdi på eiendeler og gjeld. Utsatt skatt er beregnet med 22% på grunnlag av de midlertidige forskjeller som eksisterer mellom regnskapsmessige og skattemessige verdier, samt skattemessig underskudd til fremføring ved utgangen av regnskapsåret Netto utsatt skattefordel balanseføres i den grad det er sannsynlig at denne kan bli nyttiggjort.

Betalbar skatt og utsatt skatt er regnskapsført direkte mot egenkapitalen i den grad skattepostene relaterer seg til egenkapitaltransaksjoner.

#### *Kontantstrømoppstilling*

Kontantstrømoppstillingen er utarbeidet etter den indirekte metode. Kontanter og kontantekvivalenter omfatter kontanter, bankinnskudd og andre kortsiktige, likvide plasseringer.

#### *Valuta*

Pengeposter i utenlandsk valuta er vurdert til kursen ved regnskapsårets slutt.

#### *Pensjoner*

Selskapet har ingen ansatte, og er derfor ikke pliktig til å ha OTP avtale.



## Eterni Holding AS

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### Noter til regnskapet for 2023

#### Note 2 - Lønnskostnader, antall ansatte, lån til ansatte og godtgjørelse til revisor

##### Ytelser til ledende personer

Selskapet har ikke hatt noen ansatte i 2023. Det er kostnadsført kr 0 i godtgjørelse til styret. Selskapet har ingen ansatte, og er derfor ikke pliktig til å ha OTP avtale. Det er ikke gitt lån/sikkerhetsstillelse til daglig leder eller medlemmer i styret.

<i>Godtgjørelse til revisor er fordelt på følgende:</i>	<b>2023</b>
Revisjon	27 500
Andre tjenester	12 500

Merverdiavgift er inkludert i revisjonshonoraret.

#### Note 3 - Datterselskap, tilknyttet selskap m v

Selskap	Ervervet	Kontor	Eier- andel	Resultat 2023*	Egenkapital pr. 31.12*	Bokført verdi pr. 31.12
Edda Group Norway AS	21.11.2017	Bergen	100 %	-439 070	8 786 293	155 000 000
Edda Group Sweden AB**	30.10.2019	Linköping	100 %	-1 823 153	25 968 940	34 496 326
Sum				-2 262 223	34 755 233	189 496 326

\*Beløp for resultat 2023 og egenkapital pr 31.12 for Edda Group Sweden er i SEK.

\*\*Regnskapet for selskapet er ikke signert pr tidspunkt for signering av Eterni Holding AS.

Eterni Holding AS og datterselskapet Edda Group Norway AS og Edda Group Sweden AB, og datter-datterselskapene Eterni Norge AS, Pedagogisk Vikarsentral AS, Safejob Energy AS, Eterni Danmark ApS, med datter-datterselskapene Finders Fee Sverige AB, Finders Fee Øresund AB konsolideres inn i konsernregnskapet til Moment Group ApS.

#### Note 4 - Finansposter

	<b>2023</b>	<b>2022</b>
<i>Finansinntekter</i>		
Renteinntekter bankinnskudd	2 158 403	1 294 311
Renteinntekt fra selskap i samme konsern	2 847 628	2 764 688
	<u>5 006 031</u>	<u>4 058 999</u>
<i>Finanskostnader</i>		
Rentekostnad banklån	7 200	0
Rentekostnader til selskap i samme konsern	10 511 524	5 587 752
	<u>10 518 724</u>	<u>5 587 752</u>

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## Eterni Holding AS

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### Noter til regnskapet for 2023

#### Note 5 - Skatt

<i>Beregning av årets skattegrunnlag:</i>	2023	2022
Resultatført konsernbidrag	-5 751 791	-1 804 691
Alminnelig inntekt	-5 751 791	-1 804 691
Skatt på alminnelig inntekt	-1 265 394	-397 032
Mottatt konsernbidrag	5 751 791	1 804 691
Årets skattegrunnlag	0	0

#### Note 6 - Egenkapital

	Aksjekapital	Overkurs	Annen innskutt egenkapital	Sum
Egenkapital 01.01.2023	944 168	66 836 217	821 023	68 601 408
Egenkapital 31.12.2023	944 168	66 836 217	821 023	68 601 408

#### Note 7 - Mellomværende med selskap i samme konsern og tilknyttet selskap

<i>Fordringer</i>	2023	2022
Lån til foretak i samme konsern	97 768 572	94 920 948
Eterni Norge AS lån og konsernbidrag	5 751 791	1 804 691
Sum	103 520 363	96 725 639
<i>Gjeld</i>	2023	2022
Konsernkontoordning	-222 902 070	-219 416 216
Moment Group ApS Langsiktig lån	-8 937 018	-88 701 935
Moment Group ApS påløpte ikke-betalte renter	-7 435 217	-4 702 188
Sum	-239 274 305	-312 820 339

Eterni Holding AS har lån til Moment Group ApS på kr 16 372 236 inklusive kapitaliserte renter. Lånet renteberegnes i henhold til armlengdes avstand.



## Eterni Holding AS

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### Noter til regnskapet for 2023

#### Note 8 - Bankinnskudd

Eterni Holding AS inngår som toppselskap i konsernkontoordning i Sparebank 1. Toppkonto i konsernkontoordningen klassifiseres som bank (positiv saldo) eller kortsiktig gjeld til kredittinstitusjoner (negativ saldo) i Eterni Holding AS. Alle underkontoer til øvrige selskap i konsernet klassifiseres som mellomværende.

Selskapet har en ubenyttet kassekreditt som inngår i konsernkonto-ordning i Norge med en ramme på kr 65 000 000.

#### Note 9 - Pant og garantier

Morselskapet har kassekreditt i SR-bank som er sikret med pant i aksjer i Edda Group Norway AS, Eterni Norge AS, Pedagogisk Vikarsentral AS og kundefordringer i Eterni Norge AS og Pedagogisk Vikarsentral AS med totalt kr. 142 312 534,- samt investeringer i datterselskap i Edda Group Norway AS, totalt kr 145 806 847 er stilt til sikkerhet.

#### Note 10 - Aksjekapital og aksjonærinformasjon

Aksjekapitalen består av:

	Antall	Pålydende	Balansført
Ordinære aksjer	944 168	1	944 168

Oversikt over aksjonærene i selskapet pr. 31.12:

	Ordinære aksjer	Sum	Eierandel
Moment Group ApS	944 168	944 168	100 %

#### Note 11 - Annen kortsiktig gjeld

	2023	2022
<i>Spesifikasjon av annen kortsiktig gjeld</i>		
Konsernkontoordning	-1	219 416 216
Lån fra Moment Group ApS	8 937 018	0
Sum	<u>8 937 017</u>	<u>219 416 216</u>



## Eterni Holding AS

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### Kontantstrømoppstilling

	Note	2023	2022
<b>Kontantstrømmer fra operasjonelle aktiviteter</b>			
Endring i leverandørgjeld		2 454	0
Renteinntekt fra nærstående ikke gjort opp		-3 947 891	-2 764 685
Endring i andre tidsavgrensningsposter		1	2 895 298
Netto kontantstrøm fra operasjonelle aktiviteter		<u>-3 945 436</u>	<u>130 613</u>
<b>Kontantstrømmer fra investeringsaktiviteter</b>			
Endring i konsernmellomværende*		131 352 512	20 227 472
Netto kontantstrøm fra investeringsaktiviteter		<u>131 352 512</u>	<u>20 227 472</u>
<b>Kontantstrømmer fra finansieringsaktiviteter</b>			
Utbetalinger avdrag på gjeld til morselskap		<u>-207 746 171</u>	<u>-30 000 000</u>
Netto kontantstrøm fra finansieringsaktiviteter		<u>-207 746 171</u>	<u>-30 000 000</u>
Netto endring i likvider i året		-80 339 095	-9 641 915
Kontanter og bankinnskudd per 01.01		<u>95 202 321</u>	<u>104 844 236</u>
Kontanter og bankinnskudd per. 31.12		<u>14 863 226</u>	<u>95 202 321</u>

\*) Selskapet er toppselskap i Eterni sitt konsernkontosystem. Bankinnskudd i øvrige selskap i konsernkontosystemet presenteres som gjeld til selskap i samme konsern pr 31.12.2023. Dette forklarer endring i konsernmellomværender samt beholdning av bankinnskudd, kontanter og lignende pr 31.12.2023.