



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 911 580 306
Organisasjonsform: Aksjeselskap
Foretaksnavn: TRITON ADVISERS (NORWAY) AS
Forretningsadresse: Dronning Mauds gate 3
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.04.2024 - 31.03.2025

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Sten Thomas Hofvenstam
Dato for fastsettelse av årsregnskapet: 23.09.2025

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

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, 28.05.2026



Resultatregnskap

Beløp i: EUR	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		4 139 331	3 872 069
Sum inntekter		4 139 331	3 872 069
Kostnader			
Lønnskostnad	2	2 295 847	2 194 784
Avskrivning på varige driftsmidler og immaterielle eiendeler	3	3 089	3 509
Annen driftskostnad	4	1 612 119	1 481 579
Sum kostnader		3 911 055	3 679 872
Driftsresultat		228 276	192 197
Finansinntekter og finanskostnader			
Annen renteinntekt		2 340	3 422
Sum finansinntekter		2 340	3 422
Annen rentekostnad		21	
Foreign exchange gain	5	27 390	-2 375
Sum finanskostnader		27 411	-2 375
Netto finans		-25 071	5 797
Resultat før skattekostnad		203 205	197 994
Skattekostnad	6	58 160	46 789
Årsresultat		145 045	151 205
Overføringer og disponeringer			
Transfer to other equity		145 045	151 205
Sum overføringer og disponeringer		145 045	151 205



Balanse

Beløp i: EUR	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6	6 256	7 884
Sum immaterielle eiendeler		6 256	7 884
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	3	60 811	763
Sum varige driftsmidler		60 811	763
Sum anleggsmidler		67 067	8 647
Omløpsmidler			
Varer			
Fordringer			
trade and other receivables	8	163 927	190 845
Konsernfordringer	7	2 479 331	2 886 984
Sum fordringer		2 643 258	3 077 829
Bankinnskudd, kontanter og lignende			
cash and cash equivalents	9	105 432	303 070
Sum bankinnskudd, kontanter og lignende		105 432	303 070
Sum omløpsmidler		2 748 690	3 380 899
SUM EIENDELER		2 815 757	3 389 546
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital (300 shares at NOK 300)	10	7 268	7 268
Share premium reserve	10	87 222	87 222
Sum innskutt egenkapital		94 490	94 490



Balanse

Beløp i: EUR	Note	2025	2024
Opptjent egenkapital			
Other equity	10	279 436	1 234 391
Sum opptjent egenkapital		279 436	1 234 391
Sum egenkapital		373 926	1 328 881
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		955 343	246 961
Tax payables	6	80 061	60 976
Public duties payable		52 593	43 116
Other short term payable	11	1 353 836	1 709 613
Sum kortsiktig gjeld		2 441 833	2 060 666
Sum gjeld		2 441 833	2 060 666
SUM EGENKAPITAL OG GJELD		2 815 759	3 389 547



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2025 757857

Enheten

Organisasjonsnummer: 911 580 306
Organisasjonsform: Aksjeselskap
Foretaksnavn: TRITON ADVISERS (NORWAY) AS
Forretningsadresse: Dronning Mauds gate 3
0250 OSLO

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Bekreftet av representant for selskapet: Sten Thomas Hofvenstam
Dato for fastsettelse av årsregnskapet: 23.09.2025

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Brønnøysundregistrene, 27.09.2025



Organisasjonsnr: 911 580 306
TRITON ADVISERS (NORWAY) AS

RESULTATREGNSKAP

Beløp i: EUR	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		4 139 331	3 872 069
Sum inntekter		4 139 331	3 872 069
Kostnader			
Lønnskostnad	2	2 295 847	2 194 784
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Annen driftskostnad	4	1 612 119	1 481 579
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Sum overføringer og disponeringer		145 045	151 205



Organisasjonsnr: 911 580 306
TRITON ADVISERS (NORWAY) AS

BALANSE

Beløp i: EUR **Note** **2025** **2024**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 6 6 256 7 884
Sum immaterielle eiendeler 6 256 7 884

Varige driftsmidler

Driftsløsøre, inventar,
verktøy, kontormaskiner
og lignende 3 60 811 763
Sum varige driftsmidler 60 811 763

Sum anleggsmidler 67 067 8 647

Omløpsmidler

Varer

Fordringer

trade and other receivables 8 163 927 190 845
Konsernfordringer 7 2 479 331 2 886 984
Sum fordringer 2 643 258 3 077 829

Bankinnskudd, kontanter og lignende

cash and cash equivalents 9 105 432 303 070
Sum bankinnskudd,
kontanter og lignende 105 432 303 070

Sum omløpsmidler 2 748 690 3 380 899

SUM EIENDELER 2 815 757 3 389 546

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital (300 shares
at NOK 300) 10 7 268 7 268
Share premium reserve 10 87 222 87 222
Sum innskutt egenkapital 94 490 94 490

Opptjent egenkapital

Other equity 10 279 436 1 234 391
Sum opptjent egenkapital 279 436 1 234 391

Sum egenkapital 373 926 1 328 881



Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		955 343	246 961
Tax payables	6	80 061	60 976
Public duties payable		52 593	43 116
Other short term payable	11	1 353 836	1 709 613
Sum kortsiktig gjeld		2 441 833	2 060 666
Sum gjeld		2 441 833	2 060 666
SUM EGENKAPITAL OG GJELD		2 815 759	3 389 547



Organisasjonsnr: 911 580 306
TRITON ADVISERS (NORWAY) AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
5.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



TRITON ADVISERS (NORWAY) AS

Annual Report and Audited Financial Statements

For the year ended 31 March 2025

Organisation Number: 911580306



TRITON ADVISERS (NORWAY) AS

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Notes to the Financial Statements	5-13



TRITON ADVISERS (NORWAY) AS PROFIT AND LOSS ACCOUNT

For the year ended 31 March 2025

	€	€
<u>Operating revenues</u>		
Revenue	4 139 331	3 872 069
Other operating income	-	-
Total operating revenues	4 139 331	3 872 069
<u>Operating expenses</u>		
Salaries, wages and related costs	2 (2 295 847)	(2 194 784)
Depreciation and amortisation expense	3 (3 089)	(3 509)
Other operating expenses	4 (1 612 119)	(1 481 579)
Total operating expenses	(3 911 055)	(3 679 872)
Operating profit	228 276	192 197
<u>Financial income and expenses</u>		
Interest income	2 340	3 422
Interest expenses	(21)	-
Foreign exchange gain	5 (27 390)	2 375
Total financial income and expenses	(25 071)	5 797
Operating result before tax	203 205	197 994
Tax on ordinary result	6 (58 160)	(46 789)
Net profit for the year	145 045	151 205
<u>Details on transfers and allocation</u>		
Transfer to other equity	145 045	151 205
	145 045	151 205

All activities are derived from continuing operations.

The accompanying notes on pages 5 form an integral part of these financial statements.



TRITON ADVISERS (NORWAY) AS BALANCE SHEET

For the year ended 31 March 2025

	Note	31 March 2025 €	31 March 2024 €
ASSETS			
<u>Fixed Assets</u>			
Deferred Tax assets	6	6 256	7 884
Total intangible assets		6 256	7 884
Tangible assets	3	60 811	763
Total tangible assets		60 811	763
Total fixed assets		67 067	8 647
<u>Current Assets</u>			
Receivables			
Receivable from group companies	7	2 479 331	2 886 984
Trade and other receivables	8	163 927	190 845
Total receivables		2 643 258	3 077 829
Cash and cash equivalents	9	105 432	303 070
Total current assets		2 748 690	3 380 899
TOTAL ASSETS		2 815 758	3 389 546

The accompanying notes on pages 5 form an integral part of these financial statements.



TRITON ADVISERS (NORWAY) AS BALANCE SHEET - (CONTINUED)

For the year ended 31 March 2025

	Note	31 March 2025 €	31 March 2024 €
EQUITY AND LIABILITIES			
Paid up equity			
Share capital (300 shares at NOK 300)	10	7 268	7 268
Share premium reserve	10	87 222	87 222
Total in paid up capital		94 490	94 490
Retained earnings			
Other equity	10	279 436	1 234 391
Total retained earnings		279 436	1 234 391
Total equity		373 926	1 328 881
<u>Current liabilities</u>			
Trade payables		955 343	246 961
Tax payables	6	80 061	60 976
Public duties payable		52 593	43 116
Other short term payable	11	1 353 836	1 709 613
Total current liabilities		2 441 833	2 060 666
Total liabilities		2 441 833	2 060 666
TOTAL EQUITY AND LIABILITIES		2 815 758	3 389 546

Approved by the Board of Directors on September 2025 and signed on behalf of the Board,

Thomas Hofvenstam

Sten Thomas Hofvenstam
Styrets leder

Joachim Espen

Joachim Solbakken Espen
Styremedlem

Kristian Diesen

Kristian Diesen
Styremedlem

The accompanying notes on pages 5 form an integral part of these financial statements.



**TRITON ADVISERS (NORWAY) AS
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2025

a) Basis of Accounting

The financial statements have been prepared in accordance with applicable Norwegian Accounting Act of 1998 and generally accepted accounting principles for smaller entities in Norway.

b) Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost but are written down to their recoverable amount if they are lower than the carrying amount and the declines are expected to be permanent. Fixed assets with limited economic life are depreciated in accordance with a reasonable depreciation schedule.

c) Foreign currency transactions

The functional currency of the Company is the Euro ("EUR" or "€"). Transactions denominated in currencies other than the Euro are translated into the Euro using the actual exchange rate at the date of the transaction. Monetary assets and liabilities denominated in currencies other than the Euro are translated using exchange rates prevailing at the reporting date. Any gain or loss arising from changes in exchange rates subsequent to the date of the transaction is included as an exchange gain or loss in the Profit and Loss Account.

d) Receivables

Trade receivables and other receivables are carried at face value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date.

e) Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.



TRITON ADVISERS (NORWAY) AS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 March 2025

f) Revenue recognition

Sales of services are recognised when the services are delivered and titles are passed to the customers. Revenue is measured at the fair value of the consideration received or receivable.

Revenue is recognised when the service is performed. Revenue is measured at the fair value of the consideration received or receivable.

g) Cost of sales and other expenses

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

h) Income taxes

Tax expenses are matched with operating income before tax. Taxes related to equity transactions e.g. group contribution, are recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. The tax expense is allocated to ordinary income and the effect of extraordinary items in accordance with the respective taxable income. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.



TRITON ADVISERS (NORWAY) AS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 March 2025

Note 2 Salaries, wages and related cost

	€	€
Salaries	790 359	791 525
Bonus	1 009 998	1 068 740
Social security tax	423 628	288 691
Pension cost	70 441	61 280
Other payroll cost	1 421	(15 453)
Total	2 295 847	2 194 784

Average number of employees during the year : 5

Management remuneration

Payroll cost including bonus	1 159 568	1 159 014
Pension costs	38 345	35 805
Other payroll costs		2 414
Total	1 197 913	1 197 233

Pension obligations

The company is required to have an occupational pension scheme in accordance with Norwegian law. The company's pension scheme meets the requirement of this law.



TRITON ADVISERS (NORWAY) AS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Note 3 Tangible assets

	<u>Lease Improvements</u>	<u>Office/Computer Equipment</u>	<u>Furniture, Fixtures & Fittings</u>	<u>Total</u>
	€	€	€	€
Cost as at 1 April 2024	5 274	117 543	102 453	225 270
Additions	63 900	-	-	63 900
Disposals	-	-	-	-
Impairments	-	-	-	-
Accumulated depreciations as at 31 March 2025	(8 363)	(117 543)	(102 453)	(228 359)
Cost as at 31 March 2025	-	-	-	60 811
Current year depreciation	3 089	0	0	3 089

Note 5 Foreign Exchange Gain & Loss

	<u>31 March 2025</u>	<u>31 March 2024</u>
	€	€
Realised (gain)/loss currency	-	-
Unrealised gain currency	27 390	(2 375)
	<u>27 390</u>	<u>(2 375)</u>

Note 4 Auditors' Remunerations

	<u>31 March 2025</u>	<u>31 March 2024</u>
	€	€
Deloitte AS		
Fee for statutory audit (incl.technical assistance with financial statement)	16 700	5 409
Fee Tax advisory (incl.technical assistance with tax return)	3 000	0
	<u>19 700</u>	<u>5 409</u>



TRITON ADVISERS (NORWAY) AS NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 March 2025

Note 6 Tax Expenses

		1 April 2024 to 31 March 2025 €	1 April 2023 to 31 March 2024 €	
<u>Tax expense in the profit and loss account consist of:</u>				
Tax payable		56 334	45 008	
Prior year adjustment		-	-	
		<u>56 334</u>	<u>45 008</u>	
Change in deferred tax		1 826	1 781	
Prior year adjustment		-	-	
		<u>1 826</u>	<u>1 781</u>	
Total tax expense on ordinary profit		<u>58 160</u>	<u>46 789</u>	
<u>Calculation of tax basis</u>				
Profit on ordinary before tax	203 205,00	<u>203 205</u>	<u>197 994</u>	
Non deductible expenses		61 157	12 959	
Permanent differences		<u>61 157</u>	<u>12 959</u>	
Changes in temporary differences		(8 300)	(8 095)	
Total Taxable Income		<u>256 062</u>	<u>202 858</u>	
<u>Reconciliation of tax account</u>				
Tax payable on this year's profit	22%	56 334	46 789	
Tax payable in previous years		23 727	14 187	
Total tax payable		<u>80 060</u>	<u>60 976</u>	
<u>Deferred tax</u>				
		1 April 2024 to 31 March 2025 €	1 April 2023 to 31 March 2024 €	Movement €
Specification of the tax effect of temporary differences :		<u>€</u>	<u>€</u>	<u>€</u>
Tangible fixed assets		8 082	7 884	198
Total deferred tax		<u>8 082</u>	<u>7 884</u>	<u>198</u>
Deferred tax rate 22%				



TRITON ADVISERS (NORWAY) AS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Note 7 Receivable from group companies

	31 March 2025	31 March 2024
	€	€
Triton Nordic Sub-Advisory Group AB	2 479 331	2 886 984
	2 479 331	2 886 984

Note 8 Trade and other receivables

	31 March 2025	31 March 2024
	€	€
Trade Receivables	91 015	107 739
Project Receivable	-	14 884
Prepaid Expenses	27 523	48 662
West Park Management Services Nordic AB	-	-
Vat Receivables	40 017	18 188
Sundry Receivables	5 372	1 372
	163 927	190 845

Receivables are defined as items that fall due within one year after close of accounting year.

Note 9 Cash and cash equivalents

The cash and cash equivalents balance of €105,432 (2024: €303,070) include restricted tax deduction funds of €78,420 (2024: €72,555)



TRITON ADVISERS (NORWAY) AS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 March 2025

Note 10 Share Capital And Shareholder Information

	Share Capital	Share Capital	Retained	Total
	€	Premium	Earnings	€
		€	€	
Balance at 1 April 2023	7 268	87 222	1 083 186	1 177 676
Profit for the year	-	-	151 205	151 205
At 31 March 2024	7 268	87 222	1 234 391	1 328 881
Paid Dividends			(1 100 000)	(1 100 000)
Profit for the year	-	-	145 045	145 045
At 31 March 2025	7 268	87 222	279 436	373 926

The Company's share capital comprises the following share classes:

	Number	Par value	Book Value
		€	€
Ordinary shares	300	24,23	7 268
Total	300	24	7 268

Ownership structure

Shareholders as at 31 March 2025

	Ownership	Votes (in %)
	interest	
Triton Nordic Sub-Advisory Group AB	100%	100%
Total number of shares	100%	100%



TRITON ADVISERS (NORWAY) AS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Note 11 Other short term payable

	31 March 2025	31 March 2024
	€	€
West Park Management Services Nordic AB	83 198	202 244
Accruals	52 325	29 418
Bonus Accrual	1 152 408	1 219 432
Other Salary Related	138	227 632
Social Security Creditor	65 767	30 887
Total	<u>1 353 836</u>	<u>1 709 613</u>

Current liabilities are defined as liabilities that fall due within one year after close of accounting year.

Note 12 Subsequent events

No significant events have occurred between 31 March 2025 and the date on which these financial statements were approved and authorised for issue by the Directors, that would require adjustments to the financial statements.



Deloitte.

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To the General Meeting of Triton Advisers (Norway) AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Triton Advisers (Norway) AS (the Company), which comprise the balance sheet as at 31. march 2025, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31. march 2025, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Responsibilities of the Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

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Deloitte.

Independent auditor's report
Triton Advisers (Norway) AS

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

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

Lyngdal, 24 september 2025
Deloitte AS

Helge Ege
State Authorised Public Accountant
(electronically signed)



Independent auditor's report

Name	Date
Ege, Helge	2025-09-24

Identification

 **bankID** Ege, Helge



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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 18.05.2016	Vår dato 24.05.2016
Telefon 22078139	Deres referanse HEA/259644/BD2100	Vår referanse 2016/463025

KPMG ACCOUNTING AS
Postboks 7000 Majorstuen
0306 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Triton Advisers (Norway) AS, org. nr. 911 580 306

Vi viser til deres brev av 18. mai 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Triton Advisers (Norway) AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Triton Advisers (Norway) AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Triton Advisers (Norway) AS er eiet av Triton Advisers Ltd som er hjemmehørende på Jersey. Selskapet investerer i fond. Selskapet inngår i et internasjonalt konsern og arbeidsspråket er engelsk. All kommunikasjon og intern rapportering til morselskapet skjer på engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkrav.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal *”årsregnskapet og årsberetningen ... være på norsk.* Departementet kan ved ... *enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk.*”

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

”Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en

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800 80 000
Telefaks
22 17 08 60



forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er eiet av et utenlandsk selskap. Eierkretsen er begrenset. All kommunikasjon med morselskapet skjer på engelsk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer