



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 981 363 019  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ABBOTT DIAGNOSTICS TECHNOLOGIES AS  
Forretningsadresse: Kjelsåsveien 161  
0884 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Henriette Bakken  
Dato for fastsettelse av årsregnskapet: 30.06.2023

### Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

*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, 02.08.2024



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	1	1 050 628 960	1 134 062 508
Annen driftsinntekt	2	169 260	96 810
<b>Sum inntekter</b>		<b>1 050 798 220</b>	<b>1 134 159 318</b>
<b>Kostnader</b>			
Varekostnad		397 344 558	325 125 939
Lønnskostnad	3,4	147 214 024	140 036 918
Avskrivning	5,6,7	34 082 946	31 810 714
Annen driftskostnad	3,6	384 934 022	328 905 194
<b>Sum kostnader</b>		<b>963 575 550</b>	<b>825 878 765</b>
<b>Driftsresultat</b>		<b>87 222 670</b>	<b>308 280 553</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		53 062 449	3 859 746
Annen renteinntekt		850 176	137
Annen finansinntekt	8	46 036 231	42 123 861
<b>Sum finansinntekter</b>		<b>99 948 856</b>	<b>45 983 744</b>
Rentekostnad til foretak i samme konsern		109 388	129 003
Annen rentekostnad		38 733	75 907
Annen finanskostnad	9	41 365 091	40 792 306
<b>Sum finanskostnader</b>		<b>41 513 212</b>	<b>40 997 216</b>
<b>Netto finans</b>		<b>58 435 644</b>	<b>4 986 528</b>
<b>Ordinært resultat før skattekostnad</b>		<b>145 658 314</b>	<b>313 267 081</b>
Skattekostnad på ordinært resultat	11	31 224 884	887 127 402
<b>Ordinært resultat etter skattekostnad</b>		<b>114 433 430</b>	<b>-573 860 321</b>
Ekstraordinære poster	10	0	3 916 349 810
<b>Årsresultat</b>		<b>114 433 430</b>	<b>3 342 489 489</b>

## Overføringer og disponeringer



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
Ordinært utbytte			-3 850 000 000
Overføring til/fra annen egenkapital	12		507 510 512
<b>Sum overføringer og disponeringer</b>		<b>0</b>	<b>-3 342 489 488</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Maskiner og anlegg	5	178 896 058	177 269 338
Skip, rigger, fly og lignende	5	779 652	1 172 689
<b>Sum varige driftsmidler</b>		<b>179 675 710</b>	<b>178 442 027</b>
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	12	2 512 219 785	4 063 549 034
<b>Sum finansielle anleggsmidler</b>		<b>2 512 219 785</b>	<b>4 063 549 034</b>
<b>Sum anleggsmidler</b>		<b>2 691 895 495</b>	<b>4 241 991 061</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Varer	13	126 379 863	112 153 763
<b>Sum varer</b>		<b>126 379 863</b>	<b>112 153 763</b>
<b>Fordringer</b>			
Kundefordringer	12	212 575	4 376 829
Andre fordringer	12,14	33 766 404	426 579 352
Konsernfordringer		237 630 341	201 422 678
<b>Sum fordringer</b>		<b>271 609 320</b>	<b>632 378 859</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	14	9 737 480	7 166 484
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>9 737 480</b>	<b>7 166 484</b>
<b>Sum omløpsmidler</b>		<b>407 726 663</b>	<b>751 699 106</b>
<b>SUM EIENDELER</b>		<b>3 099 622 158</b>	<b>4 993 690 167</b>

## BALANSE - EGENKAPITAL OG GJELD



## Balanse

Beløp i: NOK	Note	2022	2021
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital	11	2 000 000	1 000 000
Beholdning av egne aksjer	12	1 840 095 088	41 095 088
<b>Sum innskutt egenkapital</b>		<b>1 842 095 088</b>	<b>42 095 088</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		521 423 332	406 989 901
<b>Sum opptjent egenkapital</b>		<b>521 423 332</b>	<b>406 989 901</b>
<b>Sum egenkapital</b>		<b>2 363 518 420</b>	<b>449 084 989</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	10	314 888 302	397 017 821
<b>Sum avsetninger for forpliktelser</b>		<b>314 888 302</b>	<b>397 017 821</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>314 888 302</b>	<b>397 017 821</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	12	203 036 698	172 181 485
Betalbar skatt	11	113 354 403	
Skyldige offentlige avgifter		16 906 168	13 524 242
Utbytte			3 850 000 000
Annen kortsiktig gjeld	13	87 918 167	111 881 631
<b>Sum kortsiktig gjeld</b>		<b>421 215 436</b>	<b>4 147 587 358</b>
<b>Sum gjeld</b>		<b>736 103 738</b>	<b>4 544 605 179</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>3 099 622 158</b>	<b>4 993 690 168</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 593449

#### Enheten

Organisasjonsnummer: 981 363 019  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ABBOTT DIAGNOSTICS TECHNOLOGIES AS  
Forretningsadresse: Kjelsåsveien 161  
0884 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

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

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Henriette Bakken  
Dato for fastsettelse av årsregnskapet: 30.06.2023

#### Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

*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, 20.07.2023



Organisasjonsnr: 981 363 019  
ABBOTT DIAGNOSTICS TECHNOLOGIES AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	1	1 050 628 960	1 134 062 508
Annen driftsinntekt	2	169 260	96 810
<b>Sum inntekter</b>		<b>1 050 798 220</b>	<b>1 134 159 318</b>
<b>Kostnader</b>			
Varekostnad		397 344 558	325 125 939
Lønnskostnad	3, 4	147 214 024	140 036 918
Avskrivning	5, 6, 7	34 082 946	31 810 714
Annen driftskostnad	3, 6	384 934 022	328 905 194
<b>Sum kostnader</b>		<b>963 575 550</b>	<b>825 878 765</b>
<b>Driftsresultat</b>		<b>87 222 670</b>	<b>308 280 553</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		53 062 449	3 859 746
Annen renteinntekt		850 176	137
Annen finansinntekt	8	46 036 231	42 123 861
<b>Sum finansinntekter</b>		<b>99 948 856</b>	<b>45 983 744</b>
Rentekostnad til foretak i samme konsern		109 388	129 003
Annen rentekostnad		38 733	75 907
Annen finanskostnad	9	41 365 091	40 792 306
<b>Sum finanskostnader</b>		<b>41 513 212</b>	<b>40 997 216</b>
<b>Netto finans</b>		<b>58 435 644</b>	<b>4 986 528</b>
<b>Ordinært resultat før skattekostnad</b>			
Skattekostnad på ordinært resultat	11	31 224 884	887 127 402
<b>Ordinært resultat etter skattekostnad</b>		<b>114 433 430</b>	<b>-573 860 321</b>
Ekstraordinære poster	10	0	3 916 349 810
<b>Årsresultat</b>		<b>114 433 430</b>	<b>3 342 489 489</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte			-3 850 000 000
Overføring til/fra annen egenkapital	12		507 510 512
<b>Sum overføringer og disponeringer</b>		<b>0</b>	<b>-3 342 489 488</b>



Organisasjonsnr: 981 363 019  
ABBOTT DIAGNOSTICS TECHNOLOGIES AS

## BALANSE

Beløp i: NOK	Note	2022	2021
--------------	------	------	------

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

#### Varige driftsmidler

Maskiner og anlegg	5	178 896 058	177 269 338
Skip, rigger, fly og lignende	5	779 652	1 172 689
<b>Sum varige driftsmidler</b>		<b>179 675 710</b>	<b>178 442 027</b>

#### Finansielle anleggsmidler

Lån til foretak i samme konsern	12	2 512 219 785	4 063 549 034
<b>Sum finansielle anleggsmidler</b>		<b>2 512 219 785</b>	<b>4 063 549 034</b>

<b>Sum anleggsmidler</b>		<b>2 691 895 495</b>	<b>4 241 991 061</b>
--------------------------	--	----------------------	----------------------

#### Omløpsmidler

##### Varer

Varer	13	126 379 863	112 153 763
<b>Sum varer</b>		<b>126 379 863</b>	<b>112 153 763</b>

##### Fordringer

Kundefordringer	12	212 575	4 376 829
Andre fordringer	12,14	33 766 404	426 579 352
Konsernfordringer		237 630 341	201 422 678
<b>Sum fordringer</b>		<b>271 609 320</b>	<b>632 378 859</b>

##### Bankinnskudd, kontanter og lignende

Bankinnskudd, kontanter og lignende	14	9 737 480	7 166 484
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>9 737 480</b>	<b>7 166 484</b>

<b>Sum omløpsmidler</b>		<b>407 726 663</b>	<b>751 699 106</b>
-------------------------	--	--------------------	--------------------

<b>SUM EIENDELER</b>		<b>3 099 622 158</b>	<b>4 993 690 167</b>
----------------------	--	----------------------	----------------------

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Aksjekapital	11	2 000 000	1 000 000
Beholdning av egne aksjer	12	1 840 095 088	41 095 088
<b>Sum innskutt egenkapital</b>		<b>1 842 095 088</b>	<b>42 095 088</b>



<b>Opptjent egenkapital</b>			
Annen egenkapital		521 423 332	406 989 901
<b>Sum opptjent egenkapital</b>		<b>521 423 332</b>	<b>406 989 901</b>
<b>Sum egenkapital</b>		<b>2 363 518 420</b>	<b>449 084 989</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	10	314 888 302	397 017 821
<b>Sum avsetninger for forpliktelser</b>		<b>314 888 302</b>	<b>397 017 821</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>314 888 302</b>	<b>397 017 821</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	12	203 036 698	172 181 485
Betalbar skatt	11	113 354 403	
Skyldige offentlige avgifter		16 906 168	13 524 242
Utbytte			3 850 000 000
Annen kortsiktig gjeld	13	87 918 167	111 881 631
<b>Sum kortsiktig gjeld</b>		<b>421 215 436</b>	<b>4 147 587 358</b>
<b>Sum gjeld</b>		<b>736 103 738</b>	<b>4 544 605 179</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>3 099 622 158</b>	<b>4 993 690 168</b>



Organisasjonsnr: 981 363 019  
ABBOTT DIAGNOSTICS TECHNOLOGIES AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
1

#### Regnskapsprinsipper

The annual accounts have been prepared in compliance with the Account Act and accounting principles generally accepted in Norway. It coincide to Norwegian accounting standards. Upon application, the company has been granted an exemption from the consolidated accounting obligation for parent companies in subgroups.

Note  
3

Antall årsverk i regnskapsåret  
259.00

Note  
3

#### Spesifisering av resultatregnskapet

##### Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	177703000.00	156284000.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	27063000.00	25246000.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	11073000.00	10844000.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	6071000.00	7107000.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	221910000.00	199481000.00

#### Mer om årsverk og lønn

Included in ost of goods 2022: - 74 696 000. Total = 147 214 000 2021: - 59 445 000. Total = 140 037 000

Note

#### Ekstraordinære inntekter og kostnader



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

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>

<u>Pantstillelse</u>	<u>Beløp</u>
----------------------	--------------

Note  
15

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
	1000.00	2000.00	100.00%

Erverv

Endringer i beholdning av aksjer i løpet av regnskapsåret

Avhendelse

Endringer i beholdning av aksjer i løpet av regnskapsåret

Samvirkeforetak

Vedtektsbestemmelser/årsmøtevedtak/forslag til vedtak om medlemskapskonti

Mer om aksjer

Abbott Laboratories Inc prepares consolidated financial statements where Abbott Diagnostics Technologies As is included. Consolidated financial



statements can be provided by Abbott Laboratories with the address: Abbott  
Laboratories 100 Abbott Park Road Abbott Park, Illinois 60064-3500 USA



Statsautoriserte revisorer  
Ernst & Young AS

Nygata 4, 1607 Fredrikstad  
Postboks 257, 1601 Fredrikstad

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

www.ey.no  
Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Abbott Diagnostics Technologies AS

### Opinion

We have audited the financial statements of Abbott Diagnostics Technologies AS (the Company), which comprise balance sheet as of 31 December 2022, the income statement and cash flow 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 legal requirements and give a true and fair view of the financial position of the Company as of 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for opinion

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

### Other information

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

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

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

### Responsibilities of management for the financial statements

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

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



Building a better  
working world

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

## Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Fredrikstad, 30 June 2023  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Terje Havn  
State Authorized Public Accountant (Norway)

Independent auditor's report - Abbott Diagnostics Technologies AS 2022

A member firm of Ernst & Young Global Limited

Penneo document key: HONOK-JSYX-KWQA-QQ1Y0-OZL6E-YK3BQ



# 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."

## Terje Havn

Statsautorisert revisor

Serienummer: 9578-5994-4-464108

IP: 84.211.xxx.xxx

2023-06-30 13:19:08 UTC



Penneo Dokumentnøkkel: H0N0K-J5Y5X-KW0QA-OQ1Y0-O2L6E-YK3BQ

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er låst og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

### Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service <penneo@penneo.com>**. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validator>



Skatteetaten

Vår dato  
18.07.2022

Din/Deres dato

Saksbehandler  
Robin Ingebrigtsen

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
99778267

Org.nr  
974761076

Vår referanse  
2022/5641181

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

ABBOTT DIAGNOSTICS TECHNOLOGIES AS  
Postboks 6863 Rodeløkka  
0504 OSLO

## Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Abbott Diagnostics Technologies AS (org.nr. 981 363 019) sin søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller 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

Fra søknaden siteres:

*Abbott Diagnostics Technologies AS sender herved søknad om å levere årsregnskap og årsberetning på engelsk.*

*Abbott Diagnostics Technologies AS er et selskap i Abbott Laboratories konsernet og er 100 % eid av Axis Shield AS, som igjen eies 100% av Axis Shield Ltd, som har forretningsadresse i Storbritannia.*

*Dette er et internasjonalt konsern, hvor den ultimate eier er Abbott Laboratories Inc som er børsnotert og har forretningsadresse i USA.*

*Abbott Diagnostics Technologies AS sin virksomhet består av å levere produkter og tjenester til helsesektoren internasjonalt. Selskapet er en del av et internasjonalt konsern der finansiell informasjon rapporteres gjennom flere selskapsledd. Dette gjør at kommunikasjon, inkludert finansiell informasjon, for det alt vesentlige skjer på engelsk.*

*Administrerende direktør er amerikansk statsborger og er dessuten et av to styremedlemmer i*



*selskapet. Det er derfor et stort behov for at årsregnskap og årsberetning presenteres på engelsk. Det bes på denne bakgrunn om fritak fra å levere årsregnskap og årsberetning på norsk og at årsregnskap og årsberetning kan leveres på engelsk.*

### **Skattekontorets vurdering**

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

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

Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.

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

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

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at kommunikasjon med de fleste av kunder og leverandører skjer på engelsk. Selskapets eiere er engelskspråklige og vil ikke ha mulighet for å forstå årsregnskap og årsberetning på norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.



Med hilsen

Magrit Kilen Støebner  
underdirektør  
Innsats, storbedrift  
Skatteetaten

Robin Ingebrigtsen

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*



**Annual accounts 2022  
for  
Abbott Diagnostics Technologies AS**



Abbott Diagnostics Technologies AS

## Annual Report 2022

### OVERVIEW OF THE BUSINESS

The company conducts research and development, production and distribution of in vitro diagnostic products. The company's products are sold to doctors' offices and hospital laboratories in more than 100 countries.

In 2022, the Oslo manufacturing site serviced markets around the world. Key markets included Norway, United States, Europe, China, Mexico, India, South Korea, Indonesia and Japan.

Tests available on the Afinion instrument include CRP, HbA1c, ACR and Lipid panel.

Four (4) fully automated production lines for the Afinion tests are in operation. The company is continuously working to improve quality, cost and efficiency.

Tests available on the NycoCard™ platform include CRP and HbA1c.

### RESEARCH AND DEVELOPMENT

The company's Research and Development (R&D) department conducts specific research and development projects with the goal of developing instrumentation and new in vitro diagnostic analysis products for the global Point-of-Care market. The R&D department also supports the group's other companies with research projects in the early stages.

The following main R&D activities were the focus of 2022:

Development of a second generation analysis product for measuring lipids on Afinion ("Afinion Lipid Panel") with a goal to obtain CLIA-waiver approval in the USA

Development of a second generation analysis product for measuring ACR (albumin-creatinine ratio) on Afinion with goal to obtain CLIA waiver approval in the USA. ACR is, together with HbA1c, essential in the follow-up of patients with diabetes.

Development of new tests for Afinion

Development of a battery pack for Afinion 2. The battery pack can be used to run the Afinion tests in locations without direct access to electricity.

### CONTINUING OPERATION

In accordance with the Accounting Act §3-3a, it is confirmed that the preconditions for continued operations are present. The assumption is based on profit forecasts for 2023 and as well the company's long-term strategic forecasts for the years ahead. The company is in a sound financial position.

### HEALTH – ENVIRONMENTAL – SAFETY

In 2022, the company has ensured systematic HSE work at all levels in accordance with Norwegian law and Abbott Group requirements. Common HSE policy, goals and guidelines have been established. The HSE activities are an integrated part of the company's operating system, as well as daily work in production, project, and product. Activities for 2022 were carried out as planned.

Sickness absence for 2022 was 7,8%, an increase from 2021 when sickness absence was 6.9%.



Abbott Diagnostics Technologies AS

## Annual Report 2022

The company collaborates with internal and external occupational health services to carry out preventive work, and to prevent or reduce stress and other illness. The company implements continuous measures to assess performance and take corrective actions when necessary.

There have been 2 work-related injuries with absence registered in 2022.

Pollution to the external environment is monitored has been reduced through relevant action plans.

The company has contingency plans and an industrial protection organization.

### EQUALITY

The company's goal is to be a workplace where there is fully equality between women and men. It is desirable to have a balance between women and men in all functions and departments in Abbott Diagnostics Technologies AS. Out of company's 259 employees, 117 were women and 142 men.

The company's management has good representation of both sexes, 4 women and 2 men.

The company has a good balance within all age groups that take care of a balanced work environment and competence distribution.

### NFI REPORTING

For 2022, Abbott has achieved a representative gender balance of employees. 46% were women and 54% were men. Representation across job categories includes: 0 female and 1 male Directors; 3 female and 5 male Managers, 10 female and 9 male Senior Specialists, 72 female and 58 male Specialists, and 31 female and 68 male Operator/Associates. As there were fewer than 5 employees in one of the gender, the parental leave is not specified. There were also fewer than 5 employees in one of the gender in voluntary part-time employment, they are not reported by gender. There were 10 temporary Senior Specialists (8 female and 2 male) and 7 temporary Operator / Associates (1 female and 6 male).

Pay is not determined based on gender and is generally based on the skills, experience, and the job complexity of each position.

Abbott deploys no different policies for sub-groups, and no risk of discrimination were identified during the assessment. To continue this state, we will keep reinforcing our focus on avoiding discrimination, of all kind, in our policies, programs, and practices to make sure we deliver on our commitments to our employees and to the communities where they live and work.

### INSURANCE COVERAGE

The board of directors and general manager are indemnified by the company for the responsibilities they perform on the company behalf up to a limit of US\$10 million via Directors & Officers Liability insurance policy held with Zurich UK Insurances.



Abbott Diagnostics Technologies AS

## Annual Report 2022

### FUTURE DEVELOPMENT

The company sees exciting growth opportunities with today's products, mainly related to the Afinion platform. Throughout 2022, significant resources have also been invested in projects related to the further development of the Afinion platform.

Afinion 2 continues Abbott's work in diabetes treatment by providing patients with information about their health while they are at the appointment, which allows them to have a timely discussion with their doctor. The global increase in diabetes provides increased opportunities for our products, and we offer a panel of tests for follow-up of these patients. Afinion™ HbA1c Dx, the first and only patient-centered test approved for use in the diagnosis of diabetes and prediabetes in the United States, was launched in June 2019.

Increased focus on antibiotic resistance means that the company also expects increased demand for Afinion™ CRP.

Abbott Diagnostics Technologies AS is well prepared for further growth.

### FINANCIAL RISK

The company's financial risk is primarily related to currency fluctuations. Of total operating revenues, 90% is in foreign currency.

The group has an active currency hedging policy and makes ongoing assessments of exposure. The company actively seeks to place costs in the same currency as the income.

The company's credit risk is considered limited as the company has a customer base that has historically shown a very good ability to pay.

### PROFIT, INVESTMENTS, FINANCING AND LIQUIDITY

Turnover decreased from NOK 1.134 million in 2021 to NOK 1.051 million in 2022. Profit before tax was NOK 145.7 million. Profit in 2022 was characterized by lower sale to other Abbott affiliates.

The company's liquidity as of 31.12.2022 was NOK 9.7 million. The company is part of the group's cash pooling account scheme with other Abbott companies in Norway. The company's financial position is good.

The total capital as of 31.12.2022 NOK 3.099,6 million, which is an decrease of NOK 4.993,7 as of 31.12.2021. Equity as NOK 2.363,5 million after increasing share capital by NOK 1.800 million in 2022, which is an increase of NOK 1.914 million.

Abbott Diagnostics Technologies is required to do Transparency Act reporting and the report has been published on <https://www.abbott.com>.

### ANNUAL RESULT AND ALLOCATION OF EARNINGS

The board proposes the following allocation of the company's profits:

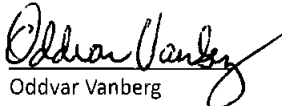
Transferred to retained earnings            NOK 114.433.431, -



Abbott Diagnostics Technologies AS

## Annual Report 2022

Oslo, 29. June 2023



Oddvar Vanberg  
Chairman



Todd Thessen  
CEO/Board Member



## Abbott Diagnostics Technologies AS

### Income Statement

for the period 1 January to 31 December 2022

<b>OPERATING INCOME AND OPERATING EXPENSES</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Operating income</b>			
Sales revenue	1	1 050 628 960	1 134 062 508
Other revenue	2	169 260	96 810
<b>Total operating income</b>		<b>1 050 798 220</b>	<b>1 134 159 318</b>
<b>Operating expenses</b>			
Cost of goods sold		397 344 558	325 125 939
Employee benefits expense	3, 4	147 214 024	140 036 918
Depreciation	5, 6, 7	34 082 946	31 810 714
Operating expenses	3, 6	384 934 022	328 905 194
<b>Total operating expenses</b>		<b>963 575 550</b>	<b>825 878 765</b>
<b>OPERATING PROFIT</b>		<b>87 222 670</b>	<b>308 280 552</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
<b>Financial income</b>			
Interest income from group companies		53 062 449	3 859 746
Other interest income		850 176	137
Other financial income	8	46 036 231	42 123 861
<b>Net financial items</b>		<b>99 948 856</b>	<b>45 983 744</b>
<b>Financial expenses</b>			
Interest expense to group companies		109 388	129 003
Other interest expenses		38 733	75 907
Other financial expenses	9	41 365 091	40 792 306
<b>Net financial expenses</b>		<b>41 513 212</b>	<b>40 997 216</b>
<b>NET FINANCIAL ITEMS</b>		<b>58 435 645</b>	<b>4 986 528</b>
<b>PROFIT BEFORE EXTRAORDINARY ITEMS</b>		<b>145 658 315</b>	<b>313 267 080</b>
Extraordinary income		0	3 916 349 810
<b>Net extraordinary income</b>		<b>0</b>	<b>3 916 349 810</b>
<b>PROFIT BEFORE TAX</b>		<b>145 658 315</b>	<b>4 229 616 890</b>
Taxes	10	31 224 884	887 127 402
<b>NET PROFIT OF THE YEAR</b>		<b>114 433 431</b>	<b>3 342 489 488</b>
<b>TRANSFERS AND ALLOCATIONS</b>			
Dividends		0	3 850 000 000
From equity	11	114 433 431	(507 510 512)
<b>TOTAL</b>		<b>114 433 431</b>	<b>3 342 489 488</b>



Abbott Diagnostics Technologies AS  
Balance sheet as at 31. December 2022

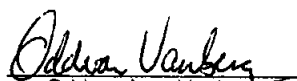
ASSETS	Note	2022	2021
<b>Non-current assets</b>			
<b>Intangible assets</b>			
<b>Tangible assets</b>			
Machinery and equipment	5	178 896 058	177 269 338
Fixture and furnitures		779 652	1 172 689
<b>Total fixed assets</b>		<b>179 675 711</b>	<b>178 442 028</b>
<b>Non-current financial assets</b>			
Loan to group companies	12	2 512 219 785	4 063 549 034
<b>Total non-current financial assets</b>		<b>2 512 219 785</b>	<b>4 063 549 034</b>
<b>Total non-current assets</b>		<b>2 691 895 496</b>	<b>4 241 991 062</b>
<b>Current assets</b>			
Inventory	13	126 379 863	112 153 763
<b>Receivables</b>			
Accounts receivables	12	212 575	4 376 829
Accounts receivables intercompany	12, 14	154 940 109	146 818 000
Other short-term receivables	12	33 766 404	84 000 055
Other intercompany receivables		82 690 232	54 604 678
Advance tax		0	342 579 297
<b>Total receivables</b>		<b>271 609 319</b>	<b>632 378 859</b>
Cash and cash equivalents	14	9 737 480	7 166 484
<b>Total current assets</b>		<b>407 726 662</b>	<b>751 699 106</b>
<b>Total assets</b>		<b>3 099 622 158</b>	<b>4 993 690 168</b>

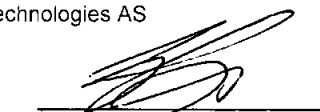


Abbott Diagnostics Technologies AS  
Balance sheet as at 31. December 2022

EQUITY AND LIABILITIES	Note	2022	2021
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital	11	2 000 000	1 000 000
Share premium reserve	11	1 840 095 088	41 095 088
<b>Total paid-in capital</b>		<b>1 842 095 088</b>	<b>42 095 088</b>
<b>Earned capital</b>			
Retained earnings		521 423 332	406 989 901
<b>Total equity</b>		<b>521 423 332</b>	<b>406 989 901</b>
<b>Total capital</b>	<b>11</b>	<b>2 363 518 420</b>	<b>449 084 989</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Deferred tax liability	10	314 888 302	397 017 821
<b>Total provisions</b>		<b>314 888 302</b>	<b>397 017 821</b>
<b>Current liabilities</b>			
Account payables	12	203 036 698	172 181 485
Company income tax payable	10	113 354 403	0
Public duties payable		16 906 168	13 524 242
Dividends		0	3 850 000 000
Other current liabilities	12	87 918 167	111 881 631
<b>Total current liabilities</b>		<b>421 215 436</b>	<b>4 147 587 358</b>
<b>Total liabilities</b>		<b>736 103 738</b>	<b>4 544 605 179</b>
<b>Total equity and liabilities</b>		<b>3 099 622 158</b>	<b>4 993 690 168</b>

The board of Abbott Diagnostics Technologies AS

  
Oddvar Arne Vanberg  
Chairman of the Board

  
Todd Eric Thessen  
CEO / Board Member



Abbott Diagnostics Technologies AS

Cash flow statement 2022

	Note	2022	2021
<b>Cash flows from operating activities</b>			
Profit before tax		145 658 315	4 229 616 890
Taxation paid		342 579 000	-851 065 000
Depreciation		34 082 946	31 810 714
Loss on disposal fixed assets		367	94 769 703
Changes inventory, receivables and payables		-37 329 000	53 358 000
Change in other current assets/liabilities		29 652 000	37 750 000
Gain sales Intellectual Property		0	-3 720 864 600
Gain on sales shares in subsidiaries		0	-195 485 210
<b>Net cash flows from operating activities</b>		<b>514 643 628</b>	<b>-320 109 503</b>
<b>Cash flow from investment activities</b>			
Investments in fixed assets		-35 316 000	-20 797 000
Changes loan group companies		-448 671 000	-3 221 045 000
Sales on Intellectual Property		0	3 720 865 000
Sales on shares in subsidiaries		0	229 722 000
<b>Net cash flows from investment activities</b>		<b>-483 987 000</b>	<b>708 745 000</b>
<b>Cash flows from financing activities</b>			
Dividends paid		0	-229 722 000
Changes in long-term debt		0	-92 834
Changes in receivable intercompany		0	-27 000
Changes in cash pool		-28 086 000	-65 407 000
<b>Net cash flows from financing activities</b>		<b>-28 086 000</b>	<b>-295 248 834</b>
Net change in cash and cash equivalents		2 570 628	93 386 663
Cash and cash equivalents at the start of the period		7 166 484	8 455 525
<b>Cash and cash equivalents at the end of the period</b>		<b>9 737 480</b>	<b>7 166 484</b>



## Accounting policies

### **Basic Policies**

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway. It coincide to Norwegian accounting standards.

Upon application, the company has been granted an exemption from the consolidated accounting obligation for parent companies in subgroups.

Consolidated financial statements are prepared by Alere Inc.

### **Subsidiary / associated company**

Subsidiaries are valued according to the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless write-down has been necessary. Impairment has been made at fair value when impairment is due to reasons that cannot be assumed to be temporary, and this must be considered necessary in accordance with generally accepted accounting principles. Impairment losses are reversed when the basis for impairment is no longer present

### **Revenue recognition**

Revenue recognition from the sale of goods takes place at the time of delivery. Royalty in connection with the sale of goods is recognized as income when this has been earned in accordance with reported sales to the end user.

When recognizing income in foreign currency, the exchange rate is used at the time of posting.

### **Research, development and patent costs**

Own research and development costs and costs for registration and maintenance of associated patents are expensed.

### **Classification and assessment of balance sheet items**

Current assets and current liabilities include items that fall due for payment within one year after the balance sheet date, as well as items related to the product cycle. Other items are classified as fixed assets/long-term debt.

Current assets are valued at the lower of acquisition cost and fair value. Current liabilities are capitalized at the nominal amount at the time of establishment.

Fixed assets are valued at acquisition cost, but are written down to fair value if the impairment is not expected to be temporary. Long-term debt is capitalized at the nominal amount at the time of establishment.

### **Receivables**

Accounts receivable and other receivables are entered in the balance sheet at par value after deduction of provisions for expected losses. Accruals for losses are made on the basis of an individual assessment of the individual receivable.

### **Currency**

Monetary items, receivables and liabilities in foreign currency are valued at the exchange rate at the end of the financial year.

The effect of changes is included in the income statement.

### **Fixed assets**

Property, plant and equipment are capitalized and depreciated over the life of the fixed asset if they have a useful life of more than three years and a cost price that exceeds NOK 15,000.

### **Leasing**

A distinction is made between financial and operational leasing after a specific assessment of the individual agreement. By financial leasing is meant agreements where the tenant takes over most of the benefits and risks associated with owning the fixed asset. Existing leasing agreements are considered to be operational, which means that leasing rent is expensed on an ongoing basis.

### **Intangible assets**

Purchased research and development projects, patents, trademarks and goodwill are capitalized. Patents are depreciated over the patent's validity period. Other intangible assets are depreciated over their estimated economic life, provided that the asset can be valued independently.

**Inventory**

Inventory is valued at acquisition cost or manufacturing cost and deducted for obsolescence.

**Bank deposit**

The group's liquidity is organized in a group account scheme. This means that the subsidiaries' cash holdings are formally receivables from the parent company, and that all group companies are jointly and severally liable for the moves the group has made.

**Tax**

The tax expense in the income statement includes both the tax payable for the period and the change in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences that exist between accounting and tax values, as well as tax losses carried forward at the end of the financial year. Tax-increasing and tax-reducing temporary differences that reverse or can reverse in the same period are offset and netted. Recognition of deferred tax assets is recognized when it is overwhelmingly probable that tax-reducing temporary differences can be utilized through income in future years.

**Cash flow statement**

Liquidity is defined as the sum of cash and bank deposits. The cash flow statement has been prepared according to the indirect method.



Figures given in thousands

## Note 1 - Sales revenue

Geografic breakdown	2022	2021
Europe	316 451	299 831
USA	522 067	580 643
Other countries	217 226	253 588
<b>TOTAL</b>	<b>1 055 744</b>	<b>1 134 062</b>

## Note 2 - Other operational income

	2022	2021
Royalties	169	97
<b>TOTAL</b>	<b>169</b>	<b>97</b>

## Note 3 - Employee benefits

### Salary costs

	2022	2021
Salaries	177 703	156 284
Employment tax	27 063	25 246
Pension expenses	8 020	7 643
Expenses related to AFP	3 053	3 201
Other remuneration	6 071	7 107
Included in costs of goods	-74 696	-59 445
<b>TOTAL</b>	<b>147 214</b>	<b>140 037</b>

There was 259 employees per 31.12.2022

Benefits to senior executives	CEO	Board members
Salaries	4 094	0

There is no special remuneration agreed for the CEO or the board in case of resignation or change in employment. No special remuneration such as bonuses and provisions agreed.

### Audit

Fees for statutory audit in 2022 have been expensed with NOK 529 069.  
In addition tax services billed of NOK 48 000.



Figures given in thousands

**Note 4 - Pension obligations**

**Pension costs and pension obligations**

The company is obliged to have an occupational pension scheme in accordance with the Act on Mandatory Occupational Pensions, and the pension scheme meets the requirements of this Act.

The company has in 2022 contribution-based pension scheme.

The defined contribution pension comprises 259 employees in 2022. Premium paid for the period 01.01.2022 - 31.12.2022 amounts to NOK 8 020 175.

The company has a contractual early retirement scheme (AFP). The new AFP scheme, which applies from 1 January 2011, is to be regarded as a defined benefit plan, but is accounted for as a defined contribution scheme until reliable and sufficient information is available so that the group can account for its proportionate share of pension costs, pension obligations and pension assets. arrangement. The company's liabilities are thus not capitalized as debt.



Figures given in thousands

## Note 5 - Tangible assets

	Assets under construction	Machines/equipment	Investments rented building	Total
Cost price 01.01.2022	93 113	486 466	66 826	646 405
Additions	29 931	5 385	0	35 316
Transfers	-83 092	83 092	0	0
Cost price 31.12.2022	39 952	574 944	66 826	681 721
Accumulated depreciation 01.01	0	406 308	61 635	467 943
Accumulated depreciation 31.12	0	439 319	62 916	502 235
<b>Carrying amount 31.12.2022</b>	<b>39 952</b>	<b>135 625</b>	<b>3 909</b>	<b>179 486</b>
<b>Depreciation for the year</b>	<b>0</b>	<b>32 801</b>	<b>1 282</b>	<b>34 083</b>

The company uses straight-line depreciation for all intangible assets and property, plant and equipment. The economic life of the fixed assets is calculated at:

Investments in rented buildings	10 years
Machines and inventory	3-15 years
Trademarks	5 years
Patents	12 years
Goodwill	20 years
Software/other intangible assets	10 years

The discounted excess return for the acquired businesses is expected to exceed the book values at any given time.

## Information on leases/operating leases (annual rent)

	2022	2021	Remaining duration
Buildings	18 986	21 958	5 years
Machines/equipment	382	472	1-5 years
<b>Total</b>	<b>19 368</b>	<b>22 430</b>	



Figures given in thousands

## Note 6 - Licences and patents

	Patents	Trademarks	Software/ other intangible	TOTAL
Acquisition cost per. 01.01.2022	128 000	21 137	97 746	246 883
Disposal of intangible assets	-128 000	-21 137	-97 746	-246 883
Acquisition cost 31.12.2022	0	0	0	0
<b>Carrying amount 31.12.2022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ordinary depreciation for the year	0	0	0	0

The company conducts research and development of in vitro diagnostic products. It is expected that earnings will cover expenses incurred.

Net expenses for research and development in 2022 of NOK 49.754.399,-, including government grant for 2021 of NOK 2.956.356.

Estimated government grant for 2022 of NOK 3.708.726 is not included in 2022 accounts.



Figures given in thousands

## Note 7 - Goodwill

	Nycomed	Shanghai Upper Biotech	Total
Cost price 01.01.2022	37 229	1 819	39 048
Additions	0	0	0
Cost price 31.12.2022	37 229	1 819	39 048
Acc. depreciation and write-downs 01.01.2022	37 229	1 819	39 048
<b>Carrying amount 31.12.2022</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ordinary depreciation for the year	0	0	0

## Note 8 - Other financial revenue

	2022	2021
Foreign exchange gains	46 036	42 124
<b>TOTAL</b>	<b>46 036</b>	<b>42 124</b>

## Note 9 - Other financial cost

	2022	2021
Foreign exchange loss	41 365	40 792
<b>Sum</b>	<b>41 365</b>	<b>40 792</b>



Figures given in thousands

## Note 10 - Tax

	2022	2021
<b>Allocation of tax expense</b>		
Tax payable	113 354	466 934
Change in deferred tax	-82 130	420 193
<b>Total tax expense</b>	<b>31 225</b>	<b>887 127</b>

	2022	2021
<b>Calculation of the tax base for the year</b>		
Profit before tax	145 658	4 229 617
Permanent differences	-3 727	-197 220
Changes in temporary differences	373 316	-1 909 970
<b>The year's tax base</b>	<b>515 247</b>	<b>2 122 427</b>

<b>Temporary differences:</b>	2022	2021
Account receivables	-2 123	-2 233
Inventory	-18 990	-12 514
Tangible assets	-21 017	-22 594
Provision	-14 905	-18 465
Profit and loss account	1 488 346	1 860 432
<b>total</b>	<b>1 431 310</b>	<b>1 804 626</b>

**total** 1 431 310 1 804 626

**Deferred tax (assets) 22 %** 314 888 397 018

<b>Explanation of why the tax charge for the year is not to 22 % of net result before tax:</b>	2022	2021
22 % tax on the result before tax	32 045	930 516
Permanent differences 22 %	-820	-43 388
<b>Calculated tax charge</b>	<b>31 225</b>	<b>887 127</b>

Effective tax rate 21,4 % 21,0 %



Figures given in thousands

## Note 11 - Equity

	Share capital	Share premium	Retained earnings	Total
Equity 01.01.2022	1 000	41 095	406 990	449 085
Profit of the year			114 433	114 433
Capital increase	1 000	1 799 000		1 800 000
Equity 31.12.2022	2 000	1 840 095	521 423	2 363 518

In December 2022 the company decided to strenghten the company's equity capital by converting Axis-Shield AS' claim on the company into equity capital.

Share capital was increased from NOK 1.000.000 by NOK 1.000.000 to NOK 2.000.000 by increasing all of the company's 1.000 shares nominal value from NOK 1.000 per share to NOK 2.000 per share.

The subscription price was NOK 1.800.000 per share, including a share premium of NOK 1.799.000 per share. The total amount as share premium was NOK 1.799.000.000. Total subsription amount was NOK 1.800.000.000.



Figures given in thousands

## Note 12 - Intercompany loan

	2022	2021
<b>Receivables</b>		
Intercompany accounts	154 940	146 818
Intercompany long term-receivables	2 512 220	4 063 549
<b>TOTAL</b>	<b>2 667 160</b>	<b>4 210 367</b>
<b>Liabilities</b>		
Intercompany accounts payable	43 797	86 585
Other intercompany short-term debt	0	-54 605
<b>TOTAL</b>	<b>43 797</b>	<b>31 980</b>

Receivables maturing later than one year

	2022	2021
Intercompany long-term receivables	2 512 220	4 063 549

Debt maturing later than 5 years

	2022	2021
Long-term debt	0	0



Figures given in thousands

## Note 13 - Inventory

Inventory	2022	2021
Raw materials	83 971	60 756
Semi finished goods	35 345	38 279
Finished goods	7 063	13 119
<b>TOTAL INVENTORY</b>	<b>126 380</b>	<b>112 154</b>

Inventory value is per 31.12.2022 valued at acquisition cost or manufacturing cost.

## Note 14 - Bank deposits

Of cash and cash equivalents, the following are:

	2022	2021
Restricted bank deposit	9 737	7 166

The company is a part of Abbott Laboratories group cash pool. This means that all participating companies' withdrawals and deposits are netted against each other and the credit granted is calculated against the netted balance. All participants are jointly responsible for the groups liabilities to the bank, this includes credit limit, interests and fees. Ansvaret is limited according to The Norwegian Companies Act §1-4 and §8-7.

Per 31.12.2021 Abbott Diagnostics Technologies AS has NOK 81 747 469 in the Group cash pool. This is included in the Receivables intercompany amount.



Figures given in thousands

## Note 15 - Share capital and shareholder information

Development in the company's own shares	Number	Face value per share	Booked value
Ordinary shares pr. 31.12.2022	1 000	2 000	2 000 000

## Overview of the shareholders per 31.12.2022

	Number
Axis-Shield AS	1 000

Abbott Laboratories Inc prepares consolidated financial statements where Abbott Diagnostics Technologies AS is included.

Consolidated financial statements can be provided by Abbott Laboratories with the address:

Abbott Laboratories  
100 Abbott Park Road  
Abbott Park, Illinois 60064-3500  
USA

## Note 16 - Financial Market Risk

### Currency risk

Currency fluctuations represent both a direct and indirect financial risk for the company. The corporation has an active currency hedge policy, and makes ongoing assessment of exposure.



Figures given in thousands

## Note 17 - Transactions with related parties

The balance sheet includes the following amounts as a result of transactions with associated companies:

	2022	2021
<b>Sale of goods to:</b>		
Intercompany	1 051 240	1 112 404
<b>Sales of services to:</b>		
Intercompany	1 364	864
<b>Purchase of goods:</b>		
Intercompany	423	278
<b>Purchase of services:</b>		
Intercompany	-51 240	91 874
<b>Financial items</b>		
<b>Interest income:</b>		
Intercompany	53 062	3 860
<b>Interest expense:</b>		
Intercompany	109	129
<b>Extraordinary income:</b>		
Intercompany	0	-3 720 865

## Note 18 - Going concern/events after the balance sheet date

There are no significant events after the balance sheet date.