



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 930 182 583
Organisasjonsform: Aksjeselskap
Foretaksnavn: ABBOTT NORDICS SUBSIDIARY AS
Forretningsadresse: Kjelsåsveien 161
0884 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Oddvar Vanberg
Dato for fastsettelse av årsregnskapet: 13.04.2026

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 16.04.2026



Resultatregnskap

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad	2	3 789	567
Sum kostnader		3 789	567
Driftsresultat		-3 789	-567
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	3	5 816 597	158 923
Sum finansinntekter		5 816 597	158 923
Annen rentekostnad		12	
Sum finanskostnader		12	
Netto finans		5 816 585	158 923
Resultat før skattekostnad		5 812 796	158 356
Skattekostnad	4	4 321 850	0
Årsresultat		1 490 946	158 356



Balanse

Beløp i: USD	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Lån til foretak i samme konsern	5	118 931 955	113 115 358
Sum finansielle anleggsmidler		118 931 955	113 115 358
Sum anleggsmidler		118 931 955	113 115 358
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer		2 489	2 489
Sum fordringer		2 489	2 489
Sum omløpsmidler		2 489	2 489
SUM EIENDELER		118 934 444	113 117 847
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	6	3 057	3 057
Annen innskutt egenkapital	6	112 956 434	112 956 434
Sum innskutt egenkapital		112 959 491	112 959 491
Opptjent egenkapital			
Annen egenkapital	4	1 649 302	158 356
Sum opptjent egenkapital		1 649 302	158 356
Sum egenkapital		114 608 793	113 117 847



Balanse

Beløp i: USD	Note	2024	2023
Kortsiktig gjeld			
Betalbar skatt	4	4 321 850	
Kortsiktig konserngjeld		1 164	0
Annen kortsiktig gjeld		2 637	0
Sum kortsiktig gjeld		4 325 651	0
Sum gjeld		4 325 651	0
SUM EGENKAPITAL OG GJELD		118 934 444	113 117 847



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2026 377646

Virksomheten

Organisasjonsnummer: 930 182 583
Organisasjonsform: Aksjeselskap
Foretaksnavn: ABBOTT NORDICS SUBSIDIARY AS
Forretningsadresse: Kjelsåsveien 161
0884 OSLO

Regnskapsår

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Morselskap i konsern: Nei

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Benyttet ved utarbeidelsen av årsregnskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Oddvar Vanberg
Dato for fastsettelse av årsregnskapet: 13.04.2026

Grunnlag for avgivelse

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

Virksomheten sitt øverste organ er ansvarlig for at årsregnskapet er signert. Det er mulig å levere årsregnskap uten signatur fordi sikkerheten for rett rapportering er ivaretatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.

Brønnøysundregistrene, 15.04.2026



Organisasjonsnr: 930 182 583
ABBOTT NORDICS SUBSIDIARY AS

RESULTATREGNSKAP

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ABBOTT NORDICS SUBSIDIARY AS

BALANSE

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Organisasjonsnr: 930 182 583
ABBOTT NORDICS SUBSIDIARY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper

Please find the notes included in the attached file 2024_Financial Statement & Annual Report_Abbott Nordics Subsidiary AS

Note

Er det usikkerhet om fortsatt drift?: Nei

Note

Antall årsverk i regnskapsåret
0.00



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Abbott Nordics Subsidiary AS

Annual report 2024



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Abbott Nordics Subsidiary AS

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**Annual Accounts
Abbott Nordics Subsidiary AS
Income statement**

	NOTE	2024 USD	From Incorporation (1 October 2022) to 31 December 2023 USD
OPERATING INCOME AND EXPENSES			
TOTAL OPERATING INCOME		<u>0</u>	<u>0</u>
Other operating expenses	2	3,789	567
TOTAL OPERATING EXPENSES		<u>3,789</u>	<u>567</u>
OPERATING PROFIT		<u>-3,789</u>	<u>-567</u>
FINANCIAL INCOME AND EXPENSES			
Financial income	3	5,816,597	158,923
Financial expense		-12	0
NET FINANCIAL ITEMS		<u>5,816,585</u>	<u>158,923</u>
RESULT BEFORE TAX		<u>5,812,796</u>	<u>158,356</u>
Tax on result	4	4,321,850	0
NET RESULT FOR THE YEAR		<u>1,490,946</u>	<u>158,356</u>



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Annual Accounts
Abbott Nordics Subsidiary AS
Balance Sheet

	NOTE	31.12.2024 USD	31.12.2023 USD
ASSETS			
Non-current assets			
Financial Assets			
Other receivables	5	<u>118,931,955</u>	<u>113,115,358</u>
Total financial assets		<u>118,931,955</u>	<u>113,115,358</u>
Total non-current assets		<u>118,931,955</u>	<u>113,115,358</u>
Current Assets			
Receivables			
Other Receivables		<u>2,489</u>	<u>2,489</u>
Total Receivables		<u>2,489</u>	<u>2,489</u>
Total Current Assets		<u>2,489</u>	<u>2,489</u>
TOTAL ASSETS		<u>118,934,444</u>	<u>113,117,847</u>



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Annual Accounts Abbott Nordics Subsidiary AS Balance Sheet

	NOTE	31.12.2024 USD	31.12.2023 USD
EQUITY AND LIABILITIES			
Equity			
Share capital	6	3,057	3,057
Other paid-in equity		112,956,434	112,956,434
Total paid-in equity		<u>112,959,491</u>	<u>112,959,491</u>
Retained earnings			
Other Equity		1,649,302	158,356
Total Retained earnings	4	<u>1,649,302</u>	<u>158,356</u>
Total Equity		<u>114,608,793</u>	<u>113,117,847</u>
Liabilities			
Current Liabilities			
Current Liabilities to Group Companies		1,164	0
Tax Payable		4,321,850	
Other Current Liabilities		2,637	0
Total Current Liabilities		<u>4,325,651</u>	<u>0</u>
Total Liabilities		<u>4,325,651</u>	<u>0</u>
TOTAL EQUITY AND LIABILITIES			
		<u>118,934,444</u>	<u>113,117,847</u>

Signed by:

Vanberg, Oddvar Arne &t;oddvar.vanberg@abbott.com&t;

E986780ERE5244E

Oddvar Vanberg
Chairman of the Board
Director

Signed by:

Thessen, Todd &t;todd.thesen@abbott.com&t;

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Todd Thessen
Director



**Annual Accounts
Abbott Nordics Subsidiary AS**

Cash Flow Statement

	2024 USD	2023 USD
CASH FLOW FROM OPERATING ACTIVITIES		
Gain before Tax	5,812,796	158,356
Change in Trade Accounts payable	2,637	
Change in Liabilities to Group Companies	1,164	-
Net cash flow from operating activities	5,816,597	155,867
CASH FLOW FROM INVESTMENT ACTIVITIES		
Other receivables	-5,816,597	-113,115,358
Net cash flow from investment activities	-5,816,597	-113,115,358
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of shares	0	3,057
Other paid in Capital	0	112,956,434
Net cash flow from financing activities	0	112,959,491
Net Change in Cash and Cash Equivalents	0	0
Cash and Cash Equivalents, beginning of year	0	0
Cash and Cash Equivalents, end of year	0	0



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Abbott Nordics Subsidiary AS

Notes to financial statements

Company information and ownership structure

Abbott Nordics Subsidiary AS office is located at Kjelsåsveien 161, 0884 Oslo.

Abbott Nordics Subsidiary AS is a wholly owned subsidiary of Abbott Nordics Holdings AS, Kjelsåsveien 161, 0884 Oslo. The company was formed on 10 October 2022. The financial year of the company runs from 1 January until 31 December each year. As an exception to this rule, the first accounting year began on the date of incorporation of the company and ended on 31 December 2023.

The group parent company is Abbott Laboratories with residence in Illinois, USA. The reporting currency is USD.

Note 1 - Accounting policies

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles. Upon application, the Company has been granted an exemption from group accounting obligations for parent companies in sub-groups. Consolidated financial statements are prepared by Abbott Laboratories

Balance sheet classification

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

Current assets are valued at the lower of acquisition cost and fair value. Short-term debt is assessed to face value.

Fixed assets are valued at acquisition cost. Long-term fixed assets with a limited economic life are amortized according to a reasonable depreciation plan. Fixed assets are written down to fair value if impairment is not expected to be temporary. Long-term liabilities with the exception of other provisions are capitalized at nominal amount.

Current receivables

Trade receivables and other receivables are entered in the balance sheet at nominal value after deduction of provisions for expected losses. Provisions for losses are made on the basis of individual assessments of the individual receivables. In addition, for other accounts receivable, an unspecified provision is made to cover expected losses.

Cash, Cash Equivalents and Investments

Cash and Cash Equivalents consist of cash and time deposits with an original maturity date of three months or less.

Expenses

Expenses and related income are in general booked in the same period. In those circumstances where there are no direct link between expenses and income, an allocation is estimated. Other exceptions are reported where relevant.

Currency

Cash items, receivables and liabilities in foreign currency are assessed at the exchange rate at the end of the financial year. The effect of changes is included in the income statement.

Taxes

Tax expense in the profit and loss account, is comprised of both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of existing temporary differences between accounting profit. Taxable profit is netted together with tax-deductible deficits at year-end. Positive and negative temporary differences are balanced out within the same period. Deferred tax assets are recorded in the balance sheet to the extent that it is likely that this will be utilized.



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Abbott Nordics Subsidiary AS

Note 2 – Other operating expenses

	2024 USD	2023 USD
Statutory Auditing	2,637	-

Note 3 – Financial income and expense

	2024 USD	2023 USD
Interest income	5,816,597	158,923
Interest expense	-12	0

Note 4 – Tax expense for the year comprises of:

	2024 USD	2023 USD
Tax Payable USD	4,321,850	31,625,228
Change in deferred tax USD	-	-
Total tax expense	4,321,850	31,625,228

Calculation of the tax base for the year

Profit before tax USD	5,812,796	158,356
USD Rate	10.75	10.28
Profit before tax NOK	62,477,219	1,628,251
Translation differences between accounting currency and tax reporting currency NOK	134,881,325	(11,888,016)
Interest on tax payment NOK	(48,434)	
Group contribution NOK		1,488,339,335
Change in temporary differences	-	-
The year's tax base NOK	197,310,110	1,478,079,570

Temporary Differences	-	-
Taxable Income NOK	197,310,110	1,478,079,570

Deferred tax 22%	-	-
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Explanation of why the tax charge for the year is not 22% of net result before tax:

22% tax on the result before tax	13,744,988	358,215
Permanent differences 22%	29,673,892	324,819,290
Calculated tax charge NOK	43,418,880	325,177,505

Effective tax rate	69%	19971%
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Tax payable USD	4,321,850	31,625,228
Rate	10.05	10.28



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Abbott Nordics Subsidiary AS

Note 5 – Transactions with enterprises in the same group and affiliated companies

	2024
Transactions	USD
Other income	5,816,597
Other expense	<u>(12)</u>
Total controlled operational transactions	<u>5,816,585</u>
	2024
Outstanding accounts	USD
Receivables in a loan arrangement	118,931,955
Payables in a loan arrangement	<u>(1,164)</u>
Total	<u>118,930,791</u>



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Abbott Nordics Subsidiary AS

Note 6 - Share capital and shareholder information

	Number of shares	Nominal value kr	Book value kr
2024			
The share capital consists of:			
A-shares	3,000	10.00	30,000

The share capital/par value has been converted from NOK to USD in December 2023 at an exchange rate of NOKUSD of 9.8134, with share capital at USD 3,057. The share capital is stated at this rate, regardless of exchange rate fluctuations.

The shares are wholly owned by Abbott Nordic Holdings AS.

2024	Share Capital	Paid in Equity	Other Equity	Total
	USD	USD	USD	USD
Equity at the start of the year	3,057	112,956,434	158,356	113,117,847
Additional paid-in-capital	-	-	-	-
Net result of the year	-	-	1,490,946	1,490,946
Equity 31.12	3,057	112,956,434	1,649,302	114,608,793

Note 7 -- Events after the balance sheet date

No events materially affecting the Company have occurred after the balance sheet date.



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Abbott Nordics Subsidiary AS

Director's report

The company's activities consisted mainly of holding of investments.

The company's office is located at at Kjelsåsveien 161, 0884 Oslo.

The Board of Directors confirms that the financial statements give a true and fair view of Abbott Nordic Subsidiary AS assets and liabilities, financial status and profitability. Total assets were USD 118.9 million as of 31.12.24 compared to USD 113.1 million as of 31.12.23. Approximately 99% of the assets consist of loan receivables. Total equity at year-end was USD 114.6 million, compared to USD 113.1 million as of year-end 2023. The change in equity is due to the income earned in 2024.

Abbott Nordics Subsidiary AS is a fully owned subsidiary, part of the Abbott Group and also their global insurance program. No local insurance policy for the board of directors of Abbott Nordics Subsidiary AS has been taken.

As a global healthcare leader, diversity is not just a moral virtue, it is a business necessity. We believe advancing diversity is critical. Diversity fuels creativity that drives innovation.

Innovation produces life-changing technology that allows Abbott to serve its purpose - helping people live healthier, fuller lives.

As required by Norway's Equality and Anti-discrimination Act, Abbott examined risks of gender discrimination through assessment of pay, benefit programs, policies, and routines.

The financial statements have been prepared under the assumption that the business will continue to operate as a going concern.

Signed by:

Vanberg, Oddvar Arne &t;oddvar.vanberg@abbott.com&t;

E:58678DE8E5244E

Oddvar Vanberg
Chairman of the Board
Director

Signed by:

Thessen, Todd &t;todd.thessen@abbott.com&t;

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Todd Thessen
Director



Shape the future
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Statsautoriserte revisorer
Ernst & Young AS

Nygata 4
1607 Fredrikstad

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

www.ey.no
Medlemmer av Den norske Revisorforening

To the General Meeting in Abbott Nordics Subsidiary AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Abbott Nordics Subsidiary AS (the Company), which comprise the balance sheet as at 31st December 2024, the income statement and statement of cash flows 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 31st December 2024 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)* (the 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 matters

The financial statements for the year ended 31st December 2023 were not audited, nor were the comparative figures. Our opinion is not qualified in respect of this matter.

Other information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the information in the Board of Directors' report. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or otherwise the information in the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.



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Responsibilities of management for the financial statements

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

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

Independent auditor's report - Abbott Nordics Subsidiary AS 2024

A member firm of Ernst & Young Global Limited



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Other matters

The financial statements have been submitted after the legal deadline for submission of financial statements.

Fredrikstad, 12 April 2026
ERNST & YOUNG AS

The auditor's report is signed electronically

Terje Havn
State Authorised Public Accountant (Norway)



Independent auditor's report

Name

Havn, Terje

Date

2026-04-12

Identification

 **bankID** Havn, Terje



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Statsautoriserte revisorer
Ernst & Young AS

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Tlf: +47 24 00 24 00

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To the General Meeting in Abbott Nordics Subsidiary AS

INDEPENDENT AUDITOR'S REPORT

Opinion

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In our opinion

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- the financial statements give a true and fair view of the financial position of the Company as at 31st December 2024 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)* (the 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 matters

The financial statements for the year ended 31st December 2023 were not audited, nor were the comparative figures. Our opinion is not qualified in respect of this matter.

Other information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the information in the Board of Directors' report. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or otherwise the information in the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.



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Responsibilities of management for the financial statements

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

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



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Other matters

The financial statements have been submitted after the legal deadline for submission of financial statements.

Fredrikstad, 12 April 2026
ERNST & YOUNG AS

The auditor's report is signed electronically

Terje Havn
State Authorised Public Accountant (Norway)



Independent auditor's report

Name	Date
Havn, Terje	2026-04-12

Identification

 **bankID** Havn, Terje



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato 02.03.2025	Din/Deres dato	Saksbehandler Robin Ingebrigtsen
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 99778267
Org.nr 974761076	Vår referanse 2025/5058274	Postadresse Postboks 9200 Grønland 0134 OSLO

ABBOTT NORDICS SUBSIDIARY AS

Kjelsåsveien 161
0884 OSLO
Norge

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Abbott Nordics Subsidiary AS (org.nr. 930 182 583) 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:

Vi søker om å levere årsregnskap og årsberetning på engelsk for Abbott Nordics Subsidiary AS.

Selskapet er eid av Abbott Nordics Holding AS, som igjen er eid av Abbott Universal LLC, 100 Abbott Park Road, IL 60064, USA. Administrasjon av selskapet skjer fra Belgia. Det er derfor mest praktisk å ha regnskapet 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 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 Stoebner
underdirektør
Innsats, storbedrift
Skatteetaten

Robin Ingebrigtsen