



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 918 719 679
Organisasjonsform: Aksjeselskap
Foretaksnavn: PANPHARMA NORDIC AS
Forretningsadresse: Anolitveien 4
1400 SKI

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Pierre Jean-Yves Emile Moysan
Dato for fastsettelse av årsregnskapet: 16.04.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 29.05.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		34 819 478	21 089 673
Sum inntekter		34 819 478	21 089 673
Kostnader			
Varekostnad		26 733 317	11 945 265
Lønnskostnad	2	1 734 382	1 545 248
Avskrivning	3	6 225	6 225
Annen driftskostnad	2	4 152 176	3 224 404
Sum kostnader		32 626 100	16 721 142
Driftsresultat		2 193 378	4 368 531
Finansinntekter og finanskostnader			
Annen finansinntekt		743 475	66 885
Sum finansinntekter		743 475	66 885
Rentekostnad til foretak i samme konsern	4	5 780	64 766
Annen finanskostnad		1 884 149	212 966
Sum finanskostnader		1 889 929	277 732
Netto finans		-1 146 454	-203 186
Ordinært resultat før skattekostnad		1 046 924	4 165 345
Skattekostnad på ordinært resultat	5	231 355	636 544
Ordinært resultat etter skattekostnad		815 569	3 528 801
Årsresultat		815 569	3 528 801
Overføringer og disponeringer			
Overføringer annen egenkapital	6	815 569	3 528 801
Sum overføringer og disponeringer		815 569	3 528 801



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		5 301
Sum immaterielle eiendeler			5 301
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner ol	3	18 021	24 247
Sum varige driftsmidler		18 021	24 247
Finansielle anleggsmidler			
Investeringer i aksjer og andeler		1 006	1 006
Sum finansielle anleggsmidler		1 006	1 006
Sum anleggsmidler		19 027	30 554
Omløpsmidler			
Varer			
Sum varer		6 251 589	5 308 031
Fordringer			
Kundefordringer		5 508 493	4 772 180
Andre fordringer		108 878	87 453
Sum fordringer		5 617 371	4 859 633
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende	8	3 991 622	1 826 110
Sum omløpsmidler		15 860 582	11 993 774
SUM EIENDELER		15 879 609	12 024 328

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Balanse

Beløp i: NOK	Note	2020	2019
Innskutt egenkapital			
Aksjekapital	6, 7	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Annen egenkapital	6	3 072 405	2 256 835
Sum opptjent egenkapital		3 072 405	2 256 835
Sum egenkapital		3 102 405	2 286 835
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5	3 965	
Sum avsetninger for forpliktelser		3 965	
Annen langsiktig gjeld			
Sum langsiktig gjeld		3 965	0
Kortsiktig gjeld			
Leverandørgjeld	4	11 153 014	7 825 487
Betalbar skatt	5	222 089	641 845
Skyldige offentlige avgifter		1 047 354	860 406
Annen kortsiktig gjeld	4	350 782	409 755
Sum kortsiktig gjeld		12 773 239	9 737 493
Sum gjeld		12 777 204	9 737 493
SUM EGENKAPITAL OG GJELD		15 879 609	12 024 328



Panpharma Nordic AS

Annual report 2020

Annual accounts

- **Income statement**
- **Balance sheet**
- **Notes**

Auditors' report



Panpharma Nordic AS

Income statement

	Note	2020	2019
Revenue			
Sales revenue		<u>34 819 478</u>	<u>21 089 673</u>
Operating expenses			
Cost of stocks		26 733 317	11 945 265
Payroll expenses	2	1 734 382	1 545 248
Depreciation of tangible and intangible fixed assets	3	6 225	6 225
Other operating expenses	2	<u>4 152 176</u>	<u>3 224 404</u>
Total operating expenses		<u>32 626 100</u>	<u>16 721 142</u>
Operating result		<u>2 193 378</u>	<u>4 368 531</u>
Financial income and expenses			
Interest income		0	7 661
Other financial income		743 475	66 885
Interest expense	4	5 780	64 766
Other financial expenses		<u>1 884 149</u>	<u>212 966</u>
Net financial items		<u>-1 146 454</u>	<u>-203 186</u>
Ordinary result before tax		<u>1 046 924</u>	<u>4 165 345</u>
Tax on ordinary result	5	<u>231 355</u>	<u>636 544</u>
Net profit for the year		<u>815 569</u>	<u>3 528 801</u>
Allocated as follows			
Transferred to other equity	6	<u>815 569</u>	<u>3 528 801</u>


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Panpharma Nordic AS

Balance sheet as of December 31

	Note	2020	2019
Fixed assets			
<i>Intangible assets</i>			
Deferred tax asset	5	0	5 301
Total intangible assets		<u>0</u>	<u>5 301</u>
<i>Tangible assets</i>			
Fixtures and fittings, tools, office machinery etc.	3	18 021	24 247
Total tangible assets		<u>18 021</u>	<u>24 247</u>
<i>Financial assets</i>			
Investments in shares and units		1 006	1 006
Total financial assets		<u>1 006</u>	<u>1 006</u>
Total fixed assets		<u>19 027</u>	<u>30 554</u>
Current assets			
Inventories		<u>6 251 589</u>	<u>5 308 031</u>
<i>Receivables</i>			
Trade receivables		5 508 493	4 772 180
Other receivables		108 878	87 453
Total accounts receivable		<u>5 617 371</u>	<u>4 859 633</u>
Cash and cash equivalents	8	<u>3 991 622</u>	<u>1 826 110</u>
Total current assets		<u>15 860 582</u>	<u>11 993 774</u>
Total assets		<u>15 879 609</u>	<u>12 024 328</u>

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**Panpharma Nordic AS****Balance sheet as of December 31**

	Note	2020	2019
Equity			
<i>Paid-in capital</i>			
Share capital	6, 7	<u>30 000</u>	<u>30 000</u>
Total paid-in capital		<u>30 000</u>	<u>30 000</u>
<i>Retained earnings</i>			
Other equity	6	<u>3 072 405</u>	<u>2 256 835</u>
Total retained earnings		<u>3 072 405</u>	<u>2 256 835</u>
Total equity		<u>3 102 405</u>	<u>2 286 835</u>
Liabilities			
<i>Provisions</i>			
Deferred tax liability	5	<u>3 965</u>	<u>0</u>
Total provisions		<u>3 965</u>	<u>0</u>
<i>Current liabilities</i>			
Trade creditors	4	<u>11 153 014</u>	<u>7 825 487</u>
Tax payable	5	<u>222 089</u>	<u>641 845</u>
Public duties payable		<u>1 047 354</u>	<u>860 406</u>
Other short-term liabilities	4	<u>350 782</u>	<u>409 755</u>
Total current liabilities		<u>12 773 239</u>	<u>9 737 493</u>
Total liabilities		<u>12 777 204</u>	<u>9 737 493</u>
Total equity and liabilities		<u>15 879 609</u>	<u>12 024 328</u>

31 December 2020
Skl, 14 April 2021Pierre-Jean-Yves Emile Moysan
Chairman of the Board
Marie-Helene Daniele Dick
Member of the Board



Panpharma Nordic AS

Notes to the accounts for 2020

Note - 1 Accounting Principles

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles for small companies.

Sales revenue

Sales revenues are recognized at the time of delivery. Revenue from services are recognized at execution. The share of sales revenue associated with future services are recorded in the balance sheet as deferred sales revenue, and are recognized at the time of execution.

Balance sheet classification

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Inventories

Inventories are valued at the lower of cost or market value. Cost is estimated using the FIFO method. Finished goods and work in progress are valued at full production cost. Write-downs are carried out for foreseeable obsolescence.

Foreign currency translation

Foreign currency transactions are translated using the year end exchange rates.

Property, plant and equipment

Property, plant and equipment is capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. If carrying value of a non current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.

Income tax

Tax expenses in the profit and loss account comprise 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 and taxable profit together with tax deductible deficits at the year end.

Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

To what extent group contribution not is registered in the profit and loss, the tax effect of group contribution is posted directly against the investment in the balance.



Panpharma Nordic AS

Notes to the accounts for 2020

Note 2 - Wage costs, number of employees, remuneration, loans to employees and auditor's fee

<i>Wage costs</i>	2020	2019
Salaries	1 383 074	1 246 242
Payroll tax	231 224	179 031
Pension costs	42 084	41 975
Other payments	78 000	78 000
Total	1 734 382	1 545 248

The average number of full-time equivalents 1 1

The company has no general manager.

The board did not receive any remuneration or other benefits throughout the year.

Pension

The entity is required to follow the Act on mandatory pension and has established a pension scheme which meets the requirements of the law.

Auditor

Auditor fee for the period is NOK 56 500.
VAT is not included in the figures of auditor's fee.

Note 3 - Tangible assets

	Fixtures and fittings, etc.	Total
Acquisition cost 01.01	38 778	38 778
Acquisition cost 31.12	38 778	38 778
Acc.depreciation 31.12	-20 757	-20 757
Net carrying amount at 31.12	18 021	18 021
Depreciation for the year	6 225	6 225
Useful economic life	5-10 years	
Amortization plan	Linear	

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Panpharma Nordic AS

Notes to the accounts for 2020

Note 4 - Intercompany balances and transactions

<i>Payables</i>	2020	2019
Trade creditors Panpharma S.A.	10 459 857	7 078 069
Other payables Panpharma S.A.	0	64 766
Total	<u>10 459 857</u>	<u>7 142 835</u>

<i>Interest</i>	2020	2019
Interest expense Panpharma S.A.	0	64 766

Note 5 - Income taxes

<i>Income tax expenses</i>	2020	2019
Tax payable	222 089	641 845
Change in deferred tax	9 266	-5 301
Total income tax expense	<u>231 355</u>	<u>636 544</u>

<i>Tax base estimation</i>	2020	2019
Ordinary result before tax	1 046 924	4 165 345
Permanent differences	4 690	0
Change in temporary differences	-42 118	43 067
Taxable income	<u>1 009 496</u>	<u>4 208 412</u>
Utilization of carry forward loss	0	-1 290 934
Tax base	<u>1 009 496</u>	<u>2 917 478</u>
Tax payable in the balance sheet	222 089	641 845

<i>Temporary differences outlined</i>	2020	2019
Fixed assets	18 021	24 247
Inventory	0	-48 344
Net temporary differences as of 31.12	<u>18 021</u>	<u>-24 097</u>

Deferred income tax liability/(asset) 3 965 -5 301

<i>Effective tax rate</i>	2020
Expected income taxes, statutory tax rate 22%	230 323
Permanent differences (22%)	<u>1 032</u>
Income tax expense	<u>231 355</u>

Effective tax rate *) 22,1 %

*) Tax expense divided by pre-tax income



Panpharma Nordic AS

Notes to the accounts for 2020

Note 6 - Owners equity

	Share capital	Other equity	Total
Owners equity 01.01	30 000	2 256 836	2 286 836
Profit for the year	0	815 569	815 569
Owners equity 31.12	30 000	3 072 405	3 102 405

Note 7 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	300	100	30 000

Shareholders per 31.12:

	Ordinary shares	Ownership share	Voting rights
Panpharma S.A.	300	100 %	100 %

The parent company Panpharma S.A. has its registered office at:
Zi du Clairay
35133 Luttre
France

Note 8 - Bank deposit

Restricted bank deposit for employee withholding taxes is NOK 62 549.

Note 9 - Subsequent events

Increase of 2020 turnover of the company is partly linked to COVID 19 (build up of security stocks to customers) and the company does not anticipate more positiv impact, neither negativ, on its accounts linked to the sanitary crisis.

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 20.09.2017	Vår dato 17.10.2017
Telefon 22078139	Deres referanse Lars Helland	Vår referanse 2017/1094827

ERNST & YOUNG AS
Postboks 8015
4068 STAVANGER

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Panpharma Nordic AS, org.nr. 918 719 679

Vi viser til deres brev av 20. september 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Panpharma Nordic AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Panpharma Nordic AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge 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

Panpharma Nordic AS er et heleid selskap av det franske morselskapet Panpharma SA. Selskapet driver virksomhet knyttet til helsesektoren og produksjon, salg og distribusjon av farmasøytiske produkter. Selskapet opererer i en internasjonal bransje. Arbeidsspråket er engelsk. Sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

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

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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 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 vekt på at selskapet er eid av et utenlandsk selskap. Eierkretsen er begrenset. Selskapet opererer i en internasjonal bransje. Arbeidsspråket er engelsk. Videre er det vektlagt at sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

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



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To the General Meeting of Panpharma Nordic AS

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Panpharma Nordic AS showing a profit of NOK 815 569. The financial statements comprise the balance sheet as at 31 December 2020, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including a true and fair view 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. 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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Independent Auditor's Report -
Panpharma Nordic 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, 14 April 2021
Deloitte AS

Reidar Ludvigsen
State Authorised Public Accountant (Norway)

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Reidar Ludvigsen

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