



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 925 872 504
Organisasjonsform: Aksjeselskap
Foretaksnavn: BETTER SOFTWARE NORGE AS
Forretningsadresse: Spaces Media City
Lars Hilles gate 30
5008 BERGEN

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: Karol Wozniak
Dato for fastsettelse av årsregnskapet: 25.05.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 30.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Revenue		1 732 473	
Sum inntekter		1 732 473	
Kostnader			
Other operating expenses	2	1 501 540	
Sum kostnader		1 501 540	
Driftsresultat		230 932	
Finansinntekter og finanskostnader			
Other financial income		26 391	
Sum finansinntekter		26 391	
Annen rentekostnad		783	
Other financial expense		41 612	
Sum finanskostnader		42 396	
Netto finans		-16 004	
Ordinært resultat før skattekostnad		214 928	0
Tax on ordinary result		47 284	
Ordinært resultat etter skattekostnad		167 644	0
Årsresultat		167 644	0
Overføringer og disponeringer			
Transfers to/from other equity		167 644	
Sum overføringer og disponeringer		167 644	



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Trade debtors		506 903	
Other debtors	8	2 862	
Sum fordringer		509 765	
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	5	299 400	40 000
Sum bankinnskudd, kontanter og lignende		299 400	40 000
Sum omløpsmidler		809 165	40 000
SUM EIENDELER		809 165	40 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital (40 000 shares of kr 1,00)	3, 6	40 000	40 000
Annen innskutt egenkapital	6	-6 797	-6 797
Sum innskutt egenkapital		33 203	33 203
Opptjent egenkapital			
Other equity		167 644	
Sum opptjent egenkapital		167 644	
Sum egenkapital	6	200 847	33 203



Balanse

Beløp i: NOK	Note	2021	2020
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		445 037	
Tax payable		47 284	
Public duties payable		99 717	
Other short-term liabilities		16 280	6 797
Sum kortsiktig gjeld		608 318	6 797
Sum gjeld		608 318	6 797
SUM EGENKAPITAL OG GJELD		809 165	40 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 475919

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Bekreftet av representant for selskapet: Karol Wozniak
Dato for fastsettelse av årsregnskapet: 25.05.2022

Revisjon

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

Grunnlag for avgivelse

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Brønnøysundregistrene, 20.06.2022

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



Organisasjonsnr: 925 872 504
BETTER SOFTWARE NORGE AS

RESULTATREGNSKAP

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Other equity		167 644	
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Sum egenkapital	6	200 847	33 203
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
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Sum kortsiktig gjeld	608 318	6 797
Sum gjeld	608 318	6 797
SUM EGENKAPITAL OG GJELD	809 165	40 000



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BETTER SOFTWARE NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

Annual accounts are prepared in accordance with the provisions of the Accounting Act, as well as generally accepted accounting practice for small enterprises. Sales revenue is recognized at the time of delivery. Services are recognized as revenue as they are provided. Classification and assessment of balance sheet items Current assets and short-term debt include items related to the product cycle. For items other than accounts receivable the financial obligations are expected to be paid off within one year after the transaction has been completed. Fixed assets are intended for permanent ownership and use. Long-term debt falls due later than one year after the transaction has been completed. Current assets are valued at the lowest acquisition cost and fair market value. Short-term debt is recognized in the balance sheet on the original loan date and at the nominal amount. Fixed assets are valued at customer acquisition cost. Permanent fixed assets are depreciated in accordance with a clear depreciation plan. Fixed assets are amortized to the fair market value in the event of impairment that is not expected to be temporary. Long-term debt with an exception of other deposits is recognized in the balance sheet at the nominal amount and on the date when the transaction has been completed. Receivables Accounts receivable and other receivables are listed in the balance sheet at their nominal value after deduction of the expected loss. Deduction of the loss is prepared on the basis of individual assessments of each receivable. Additionally, an unspecified receivable is made to cover the expected losses. Inventory Stock of purchased goods is set at the lowest acquisition cost in accordance to the FIFO principle and market fair value. Self-manufactured finished goods and goods in the process of manufacture are valued at variable manufacturing cost. Amortization is set for the foreseeable obsolete stock. Fixed tangible assets Fixed tangible assets are recognized in the balance sheet and depreciated over the life of the assets if the expected life cycle exceeds 3 years and the cost price is higher than 15.000. Direct maintenance of the assets is recognized and listed in the balance sheet under operating costs on the ongoing basis, while costs or improvements are added to fixed assets cost price and depreciated in line with the fixed tangible assets. Additionally, the following accounting principles have been applied FIFO method for allocation of acquisition cost for exchangeable financial assets, the lowest value principle for market-based financial current assets, insured pension liability is not recognized in the balance sheet ? the cost is equal to the allowance, pension liabilities related to the AFP scheme are not recognized in the balance sheet, lease is not recognized in the balance sheet. Long-term manufacturing contracts are recognized as income after the contract has been completed, value of monetary items in a foreign currency is set in accordance to the exchange rate at the end of the financial year and the cost method is used for investments in subsidiaries. Own expenses related to R&D and the rights development are recognized as expense. Profit is recognized in the balance sheet the same year as it is allocated in a subsidiary if it is probable that the amount will be received. If the profit exceeds the share of retained earnings after the purchase, the excess amount represents repayment of invested capital or is deducted from the investment value in the balance sheet. Tax The tax expense in the income statement includes both the tax payable for the particular period and the change in deferred tax. Deferred tax is calculated to be 22% on the basis of the temporary differences that exist between accounting and tax values, and together with



deficit in tax payments is payable at the end of the financial year. Temporary fluctuations in tax decrease and increase that can be reversed or are reversed during the same period are offset and the tax is calculated on the net basis. The company has not changed its accounting principle between the years 2020 and 2021.

Note

7

Antall årsverk i regnskapsåret

0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

Fordringer

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.

Note



8

Lån og sikkerhetsstillelse til medlemmer

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Opplysninger om:

Medlemmer av:

Mer om lån og sikkerhetsstillelse

Note

Noteopplysninger ut over minimumskravene for små foretak

Se eventuelle andre vedlegg.



Noter 2021

BETTER SOFTWARE NORGE AS

Accounting Principles

Annual accounts are prepared in accordance with the provisions of the Accounting Act, as well as generally accepted accounting practice for small enterprises.

Sales revenue

Sales revenue is recognized at the time of delivery. Services are recognized as revenue as they are provided.

Classification and assessment of balance sheet items

Current assets and short-term debt include items related to the product cycle. For items other than accounts receivable the financial obligations are expected to be paid off within one year after the transaction has been completed. Fixed assets are intended for permanent ownership and use. Long-term debt falls due later than one year after the transaction has been completed.

Current assets are valued at the lowest acquisition cost and fair market value. Short-term debt is recognized in the balance sheet on the original loan date and at the nominal amount.

Fixed assets are valued at customer acquisition cost. Permanent fixed assets are depreciated in accordance with a clear depreciation plan. Fixed assets are amortized to the fair market value in the event of impairment that is not expected to be temporary. Long-term debt with an exception of other deposits is recognized in the balance sheet at the nominal amount and on the date when the transaction has been completed.

Receivables

Accounts receivables and other receivables are listed in the balance sheet at their nominal value after deduction of the expected loss. Deduction of the loss is prepared on the basis of individual assessments of each receivable. Additionally, an unspecified receivable is made to cover the expected losses.

Inventory

Stock of purchased goods is set at the lowest acquisition cost in accordance to the FIFO principle and market fair value. Self-manufactured finished goods and goods in the process of manufacture are valued at variable manufacturing cost. Amortization is set for the foreseeable obsolete stock.

Fixed tangible assets

Fixed tangible assets are recognized in the balance sheet and depreciated over the life of the assets if the expected life cycle exceeds 3 years and the cost price is higher than 15.000. Direct maintenance of the assets is recognized and listed in the balance sheet under operating costs on the ongoing basis, while costs or improvements are added to fixed assets cost price and depreciated in line with the fixed tangible assets.

Additionally, the following accounting principles have been applied

FIFO method for allocation of acquisition cost for exchangeable financial assets, the lowest value principle for market-based financial current assets, insured pension liability is not recognized in the balance sheet – the cost is equal to the allowance, pension liabilities related to the AFP scheme are not recognized in the balance sheet, lease is not recognized in the balance sheet. Long-term manufacturing contracts are recognized as income after the contract has been completed, value of monetary items in a foreign currency is set in accordance to the exchange rate at the end of the financial year and the cost method is used for investments in subsidiaries. Own expenses related to R&D and the rights development are recognized as expense.



Profit is recognized in the balance sheet the same year as it is allocated in a subsidiary if it is probable that the amount will be received. If the profit exceeds the share of retained earnings after the purchase, the excess amount represents repayment of invested capital or is deducted from the investment value in the balance sheet.

Tax

The tax expense in the income statement includes both the tax payable for the particular period and the change in deferred tax. Deferred tax is calculated to be 22% on the basis of the temporary differences that exist between accounting and tax values, and together with deficit in tax payments is payable at the end of the financial year. Temporary fluctuations in tax decrease and increase that can be reversed or are reversed during the same period are offset and the tax is calculated on the net basis.

The company has not changed its accounting principle between the years 2020 and 2021.



Note 1 - Obligatory occupational pension

The company is not obliged to have a pension scheme under the act of obligatory occupational pension.

Note 2 - Audit

The company meets the criteria for opting out of audit and it has been chosen. The annual accounts are prepared by an authorized accountant.

Note 3 - Share capital and shareholders

Class of shares	Number of shares	Value	Booked value
Ordinary shares	40 000	1,00	40 000,00
Sum	40 000		40 000,00

Shareholder	Number of shares	Ownership interest	Class of shares
Better Software Group Spolka Akcyjna	40 000	100,00%	Ordinary shares
Total number of shares	40 000	100,00%	

Note 4 - Tax

	2021	2020
Ordinary income before the tax expense	214 928	
Tax basis	214 928	0
Payable income tax for the company based on 22%	47 284	
Sum	47 928	
Tax expense in the income statement	47 284	0
Payable tax in tax expense	47 284	
Payable tax in the balance sheet	47 284	0

Note 5 - Bank deposits

The record contains only free funds.

Note 6 - Equity

	Share capital	Other invested equity	Other equity	Sum
Equity 01.01.2021	40 000	(6 797)	167 644	33 203
Annual income				167 644
Equity 31.12.2021	40 000	(6 797)	167 644	200 847

Note 7 - Full-time equivalent (FTE)



The company has not had any FTE employed during the financial year.

Note 8 - Loans and collaterals for leaders

The company has not provided any of its leaders with loans or collaterals.