



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	928 177 157
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	REETEC HOLDING AS
Forretningsadresse:	Karenslyst Allé 9C 0278 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2024 - 31.12.2024
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	John Andersen
Dato for fastsettelse av årsregnskapet:	24.06.2025

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, 06.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	2		
Other expenses	2	251 026	1 321 863
Sum kostnader		251 026	1 321 863
Driftsresultat		-251 026	-1 321 863
Finansinntekter og finanskostnader			
Annen renteinntekt	3	731 704	146 436
Other financial income	3		
Sum finansinntekter		731 704	146 436
Rentekostnad til foretak i samme konsern	3		
Other financial expenses	3	71 927	112 454
Sum finanskostnader		71 927	112 454
Netto finans		659 777	33 982
Resultat før skattekostnad		408 751	-1 287 881
Tax expense	4		
Årsresultat	5	408 751	-1 287 881
Årsresultat etter minoritetsinteresser		408 751	-1 287 881
Totalresultat		408 751	-1 287 881
Overføringer og disponeringer			
Udekket tap		408 751	-1 287 881
Sum overføringer og disponeringer		408 751	-1 287 881



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Finansielle anleggsmidler			
Investering i datterselskap	6	938 488 132	803 322 583
Investering i annet foretak i samme konsern	6		
Sum finansielle anleggsmidler		938 488 132	803 322 583
Sum anleggsmidler		938 488 132	803 322 583
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			30 000
Konsernfordringer	6	59 983 512	
Krav på innbetaling av selskapskapital	7	4 650 752	
Sum fordringer		64 634 264	30 000
Bankinnskudd, kontanter og lignende			
Bank deposits, cash and cash equivalents		1 863 413	4 283 508
Sum bankinnskudd, kontanter og lignende		1 863 413	4 283 508
Sum omløpsmidler		66 497 677	4 313 508
SUM EIENDELER		1 004 985 809	807 636 091
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		16 233 060	14 693 518
Beholdning av egne aksjer		-3 500	-3 500



Balanse

Beløp i: NOK	Note	2024	2023
Overkurs		958 941 175	824 200 459
Annen innskutt egenkapital	7	60 683 440	7 007 251
Sum innskutt egenkapital		1 035 854 175	845 897 728
Opptjent egenkapital			
Udekket tap		30 887 823	38 296 552
Sum opptjent egenkapital		-30 887 823	-38 296 552
Sum egenkapital	5	1 004 966 351	807 601 176
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	4		
Kortsiktig konserngjeld	6		34 915
Other current liabilities		19 458	
Sum kortsiktig gjeld		19 458	34 915
Sum gjeld		19 458	34 915
SUM EGENKAPITAL OG GJELD		1 004 985 809	807 636 091



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 632281

Enheten

Organisasjonsnummer: 928 177 157
Organisasjonsform: Aksjeselskap
Foretaksnavn: REETEC HOLDING AS
Forretningsadresse: Karenslyst Allé 9C
0278 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: John Andersen
Dato for fastsettelse av årsregnskapet: 24.06.2025

Revisjon

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

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

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Brønnøysundregistrene, 05.07.2025

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: 928 177 157
REETEC HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
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Sum overføringer og disponeringer		408 751	-1 287 881



Organisasjonsnr: 928 177 157
REETEC HOLDING AS

BALANSE

Beløp i: NOK **Note** **2024** **2023**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 4

Finansielle anleggsmidler

Investering i datterselskap 6 938 488 132 803 322 583

Investering i annet foretak i samme konsern 6

Sum finansielle anleggsmidler 938 488 132 803 322 583

Sum anleggsmidler 938 488 132 803 322 583

Omløpsmidler

Varer

Fordringer

Other short-term receivables 30 000

Konsernfordringer 6 59 983 512

Krav på innbetaling av selskapskapital 7 4 650 752

Sum fordringer 64 634 264 30 000

Bankinnskudd, kontanter og lignende

Bank deposits, cash and cash equivalents 1 863 413 4 283 508

Sum bankinnskudd, kontanter og lignende 1 863 413 4 283 508

Sum omløpsmidler 66 497 677 4 313 508

SUM EIENDELER 1 004 985 809 807 636 091

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 16 233 060 14 693 518

Beholdning av egne aksjer -3 500 -3 500

Overkurs 958 941 175 824 200 459

Annen innskutt egenkapital 7 60 683 440 7 007 251

Sum innskutt egenkapital 1 035 854 175 845 897 728

Opptjent egenkapital



Udekket tap		30 887 823	38 296 552
Sum opptjent egenkapital		-30 887 823	-38 296 552
Sum egenkapital	5	1 004 966 351	807 601 176
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	4		
Kortsiktig konserngjeld	6		34 915
Other current liabilities		19 458	
Sum kortsiktig gjeld		19 458	34 915
Sum gjeld		19 458	34 915
SUM EGENKAPITAL OG GJELD		1 004 985 809	807 636 091



Organisasjonsnr: 928 177 157
REETEC HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

<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>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Admincontrol

List of Signatures Page 1/1

Annual accounts 2024 REEtec Holding AS.pdf

Name	Method	Signed at
Darren Wilson	One-Time-Password	2025-06-16 10:05 GMT+02
Simon Gardner-Bond	One-Time-Password	2025-06-12 17:13 GMT+02
Kjell Magnus Forsberg	BANKID	2025-06-11 12:40 GMT+02
Johansen, Jørn Aage	BANKID	2025-06-11 12:34 GMT+02
Andersen, John	BANKID	2025-06-11 12:03 GMT+02



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Annual Report 2024 REEtEC Holding AS

Income statement
Balance sheet
Notes to the Accounts

Org.no.: 928 177 157



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Income statement 01.01-31.12

REEttec Holding AS

Operating income and operating expenses	Note	2024	2023
Other expenses	2	251 026	1 321 863
Total expenses		251 026	1 321 863
Operating profit/loss		-251 026	-1 321 863
Financial income and expenses			
Other interest income	3	731 704	146 436
Other financial expenses	3	71 927	112 454
Net financial items		659 777	33 982
Result before tax		408 751	-1 287 881
Tax expense	4	0	0
Result for the year	5	408 751	-1 287 881
Allocation of result for the year			
Profit/Loss brought forward		-408 751	1 287 881
Total brought forward		408 751	-1 287 881



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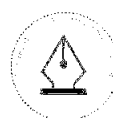
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Balance sheet per 31.12

REEtEC Holding AS

Assets	Note	2024	2023
Non-current assets			
<i>Non-current financial assets</i>			
Investments in subsidiaries	6	938 488 132	803 322 583
Total non-current financial assets		938 488 132	803 322 583
Total non-current assets		938 488 132	803 322 583
Current assets			
<i>Receivables</i>			
Other short-term receivables		0	30 000
Receivables from group companies	6	59 983 512	0
Unpaid subscribed capital	7	4 650 752	0
Total receivables		64 634 264	30 000
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents		1 863 413	4 283 508
Total bank deposits, cash and cash equivalents		1 863 413	4 283 508
Total current assets		66 497 677	4 313 508
Total assets		1 004 985 809	807 636 091



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Balance sheet per 31.12

REEttec Holding AS

Equity and liabilities	Note	2024	2023
Equity			
<i>Paid in equity</i>			
Share capital		16 233 060	14 693 518
Treasury stock		-3 500	-3 500
Share premium reserve		958 941 175	824 200 459
Other paid-up equity	7	60 683 440	7 007 251
Total paid-up equity		1 035 854 175	845 897 728
<i>Retained earnings</i>			
Uncovered loss		-30 887 823	-38 296 552
Total retained earnings		-30 887 823	-38 296 552
Total equity	5	1 004 966 351	807 601 176
Liabilities			
<i>Current liabilities</i>			
Liabilities to group companies	6	0	34 915
Other current liabilities		19 458	0
Total current liabilities		19 458	34 915
Total liabilities		19 458	34 915
Total equity and liabilities		1 004 985 809	807 636 091

Herøya, Porsgrunn, 11.06.2025
The board of REEttec Holding AS

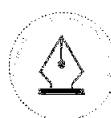
John Andersen
chairman of the board

Jørn Aage Johansen
member of the board

Kjell Magnus Forsberg
member of the board

Simon Alan Gardner-Bond
member of the board

Darren Wilson
member of the board



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Note - Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. Deferred tax assets are not recorded in the balance sheet in accordance with the exemption in generally accepted accounting principles for small sized businesses in Norway.

Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

Shares in subsidiaries

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Warrants

The company has issued warrants to key employees in the group to incentivize performance, ensure the commitment and retention, and promote alignment of interests with those of the shareholders. In addition, the company has issued warrants to both the majority and other minority shareholders. The related expense is not recorded through profit and loss in accordance with the accounting regulation for small businesses and the accounting act § 5-9a.

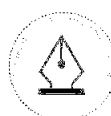
Note 1 Going concern

The financial statements have been prepared on the assumption of going concern. The Board confirms that this assumption is valid based on the company's development throughout 2024, current funding activities as evidenced by the most recent equity raise in May 2025 (MNOK 37,6) and future plans.

Note 2 Salary costs and benefits

REEttec Holding AS has not had any salary costs or benefits in 2024 and there are no such obligations. None of the members of the board of directors have received any remuneration during 2024 nor the previous two years.

The company has no employees and no obligation to obtain a defined contribution plan for pension.



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Note 3 Specification of financial income and financial expenses

Financial income	2024	2023
Other financial income	731 704	146 436
Total financial income	731 704	146 436

Financial expenses	2024	2023
Other financial expenses	71 927	112 454
Total financial expenses	71 927	112 454

Note 4 Tax

This year's tax expense	2024	2023
Total tax charge	0	0

Calculation of the tax base for the year	2024	2023
Result before tax	408 751	-1 287 881
Permanent differences	600	0
Allocation of loss to be carried forward	-409 351	0
The year's tax base	0	-1 287 881

Payable tax in the balance:	2024	2023
Total payable tax in the balance	0	0

Overview of temporary differences:	2024	2023	Difference
Total	0	0	0
Accumulated loss to be carried forward	-164 177 982	-164 587 333	-409 351
Not included in the deferred tax calculation	164 177 982	164 587 333	409 351
Total	0	0	0

Deferred tax assets (22 %)	2024	2023	0
	0	0	0

Explanation as to why the tax charge for the year does not amount to 22 % of the result before tax:	2024	2023
Result before tax	408 751	-1 287 881
22 % tax on the result before tax	89 925	-283 334
Permanent differences 22 %	132	0
Calculated tax charge	90 057	-283 334

Effective tax rate	22,0 %	22,0 %
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Note 5 Equity capital

	Share capital	Treasury stock	Share premium	Other paid-up equity	Uncovered loss	Total
As at 31.12.2023	14 694	-4	824 200	7 007	-38 297	807 601
As at 01.01.2024	14 694	-4	824 200	7 007	-38 297	807 601
Increase in capital	1 540		134 741			136 280
Increase unregistered				60 683		60 683
Profit of the year					409	409
Other changes				-7 007	7 000	-7 273
Pr 31.12.2024	16 233	-4	958 941	60 683	-30 888	1 004 966

All figures are in TNOK.

The company has issued a total of 32 466 119 shares, each with a pair value of NOK 0.50.

At the time of publishing this report, 459 968 warrants have been subscribed for, with a strike price of NOK 0.50 each.

Note 6 Subsidiaries

REEt Holding AS owns 100 % of the shares in Reetec AS, which gives REEt Holding AS 100 % of the votes in the company. Reetec AS has its registered office in Oslo. The annual result for the period 01.01-31.12.2024 was NOK - 44 105 143. The book value of equity capital as at 31.12.2024 was NOK 925 174 022. The shares are booked at a value of NOK 938 488 132. In accordance with the exemption in the Norwegian Accounting Act, REEt Holding AS does not prepare consolidated financial statements.

The following internal transactions have taken place in 2024:

	Amount	Internal gain
	2024	2023
Receivables	59 983 512	0
Liabilities	0	34 915



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Note 7 Subsequent events

An extraordinary general meeting was held at 13th of December 2024 which resolved private placement towards the shareholders:

- 1 265 248 new shares were issued to the majority shareholders, increasing the share capital by NOK 632 624 and the share premium reserve by NOK 55 367 252. Total subscription price of NOK 55 999 576. This placement was registered in the Norwegian Register of Business Enterprises at 30th of January 2025.

- 105 655 new shares were also issued to the minority shareholders, increasing the share capital by NOK 52 827 and the share premium reserve by NOK 4 623 463. Total subscription price of NOK 4 676 290. This placement was registered in the Norwegian Register of Business Enterprises at 19th of February 2025.

A total of 5 rounds of capital increases has been registered in 2024, with a total subscription price of NOK 136 280 258.

Another extraordinary general meeting was held at 23th of April 2025 which resolved private placement toward the shareholders. Total subscription price of NOK 33 999 868 regarding the majority shareholders and NOK 3 617 326 regarding the minority shareholders. This awaits to be registered.

The main construction project of plant and machinery in REEtec AS was finalized in Q1 2025. The company is per May 2025 seeking capital for the expansion of a separate pre-processing facility to handle new feedstock specifications, enabling increased strategic flexibility.



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Statsautoriserte revisorer
Ernst & Young AS
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Postboks 1156 Sentrum, 0107 Oslo

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Tlf: +47 24 00 24 00
www.ey.no
Medlemmer av Den norske Revisorforening

To the General Meeting in Reetec Holding AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Reetec Holding AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company 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 information

The Board of Directors 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.

Responsibilities of management for the financial statements

Management (the board of directors) is responsible for the preparation of the 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.



**Shape the future
with confidence**

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.

Oslo, 16 June 2025
ERNST & YOUNG AS

The auditor's report is signed electronically

Thomas Embretsen
State Authorised Public Accountant (Norway)

Independent auditor's report - Reetec Holding AS 2024

A member firm of Ernst & Young Global Limited

Penneo Dokumentnrøkket: NOZP7-7MWF7-TTF98-MWOCZ-7MMD-AV3FZ



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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Embretsen, Thomas

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: no_bankid:9578-5995-4-128707

IP: 147.161.xxx.xxx

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Skatteetaten

Vår dato
24.05.2023

Din/Deres dato
18.04.2023

Saksbehandler
Vibeke Horne

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Org.nr
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Vår referanse
2023/5216453

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REETEC HOLDING AS
Karenslyst Allé 9C
0278 OSLO

Att. Anders Mathiesen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Reetec Holding AS, org.nr. 928 177 157

Vi viser til deres henvendelse innkommet 18. april 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Reetec Holding AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Reetec Holding AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Reetec Holding AS har private og profesjonelle eiere, både norske og utenlandske. Selskapet har som formål: «Utvikling, forskning og produksjon knyttet til metallteknologi, ivaretagelse av rettigheter og eierskap til metallteknologi, samt deltakelse i virksomhet som faller naturlig sammen med dette.»

Selskapets kunder og hovedleverandør er i hovedsak internasjonale. Selskapet har utenlandske styremedlemmer.

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 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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet har private og profesjonelle eiere, både norske og utenlandske. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.