



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 970 997 954  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: INTERMOOR AS  
Forretningsadresse: Finnestadgeilen 11  
4029 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### 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: Kjell Arne Egeland  
Dato for fastsettelse av årsregnskapet: 26.08.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*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, 27.07.2025



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		288 525 869	
Annen driftsinntekt		20 745 074	
<b>Sum inntekter</b>		<b>309 270 943</b>	
<b>Kostnader</b>			
Varekostnad		77 472 131	
Lønnskostnad		62 646 817	
Avskrivning på varige driftsmidler og immaterielle eiendeler		52 606 293	
Annen driftskostnad		29 765 187	
<b>Sum kostnader</b>		<b>222 490 428</b>	
<b>Driftsresultat</b>		<b>86 780 515</b>	
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		4 846 345	
Annen renteinntekt		790 468	
<b>Sum finansinntekter</b>		<b>5 636 813</b>	
Rentekostnad til foretak i samme konsern		9 300 000	
Annen rentekostnad		588 185	
Annen finanskostnad		238 442	
<b>Sum finanskostnader</b>		<b>10 126 627</b>	
<b>Netto finans</b>		<b>-4 489 814</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>82 290 701</b>	<b>0</b>
Skattekostnad på ordinært resultat		18 199 305	
<b>Ordinært resultat etter skattekostnad</b>		<b>64 091 396</b>	<b>0</b>
<b>Årsresultat</b>		<b>64 091 396</b>	<b>0</b>
<b>Overføringer og disponeringer</b>			
Avgitt konsernbidrag		69 419 204	
Overføringer til/fra annen egenkapital		-5 327 808	



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Sum overføringer og disponeringer		64 091 396	



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Konsesjoner, patenter, lisenser, varemerker og lignende rettigheter		220 345	
<b>Sum immaterielle eiendeler</b>		<b>220 345</b>	
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende		231 096 521	
<b>Sum varige driftsmidler</b>		<b>231 096 521</b>	
<b>Finansielle anleggsmidler</b>			
Andre fordringer		3 784 624	
<b>Sum finansielle anleggsmidler</b>		<b>3 784 624</b>	
<b>Sum anleggsmidler</b>		<b>235 101 490</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Varer		1 943 583	
<b>Sum varer</b>		<b>1 943 583</b>	
<b>Fordringer</b>			
Kundefordringer		50 688 484	
Andre fordringer		11 146 461	
Konsernfordringer		84 936 577	
<b>Sum fordringer</b>		<b>146 771 522</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		14 951 107	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>14 951 107</b>	
<b>Sum omløpsmidler</b>		<b>163 666 212</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>398 767 702</b>	<b>0</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital		20 000 000	
<b>Sum innskutt egenkapital</b>		<b>20 000 000</b>	
<b>Opptjent egenkapital</b>			
Annen egenkapital		46 105 360	
<b>Sum opptjent egenkapital</b>		<b>46 105 360</b>	
<b>Sum egenkapital</b>		<b>66 105 360</b>	<b>0</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt		23 500 048	
<b>Sum avsetninger for forpliktelser</b>		<b>23 500 048</b>	
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld		155 000 000	
<b>Sum annen langsiktig gjeld</b>		<b>155 000 000</b>	
<b>Sum langsiktig gjeld</b>		<b>178 500 048</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		31 552 787	
Betalbar skatt		4 662 983	
Skyldige offentlige avgifter		3 817 089	
Utbytte		88 998 980	
Kortsiktig konserngjeld		11 345 183	
Annen kortsiktig gjeld		13 785 272	
<b>Sum kortsiktig gjeld</b>		<b>154 162 294</b>	
<b>Sum gjeld</b>		<b>332 662 342</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>398 767 702</b>	<b>0</b>



Skatteetaten

Vår dato

21.02.2023

Din/Deres dato

27.01.2023

Saksbehandler

Vibeke Horne

800 80 000

Skatteetaten.no

Din/Deres referanse

ES/OHH

Telefon

90518192

Org.nr

974761076

Vår referanse

2023/5073227

Postadresse

Postboks 9200 Grønland  
0134 OSLO

KPMG LAW ADVOKATFIRMA AS  
Postboks 7000 Majorstuen  
0306 OSLO

Att. Oda Hapnes

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for InterMoor AS, org.nr. 970 997 954

Vi viser til deres brev av 27. januar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for InterMoor AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering InterMoor 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

InterMoor AS er eid av et norsk selskap og er en del av et internasjonalt konsern. Selskapet driver virksomhet i oljeservicebransjen. Engelsk er selskapets arbeidsspråk. Selskapet har både norske og utenlandske kunder. Styrets leder er utenlandsk.

### 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 kun en eier og er i et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Home  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



## Intermoor AS

### Protokoll fra ekstraordinær generalforsamling

Det ble avholdt ekstraordinær generalforsamling i Intermoor AS, org.nr. 970 997 954 ("**Selskapet**") uten møte i overensstemmelse med aksjeloven § 5-7.

Selskapets eneaksjonær, I O S Offshore Holding AS, har samtykket til forenklet generalforsamlingsbehandling i henhold til aksjeloven § 5-7.

Agendaen er blitt forelagt selskapets eneaksjonær til gjennomsyn og godkjenning. Det fremkom ingen innsigelser til agendaen eller sakene til behandling,

#### Vedtak:

##### 1. Nye styremedlemmer

Generalforsamlingen traff følgende vedtak:

*Bernhard Bruggaier fratrer som styremedlem i Selskapet. Brice Bouffard velges som nytt styremedlem og som styrets leder. Styret skal heretter bestå av. Styret skal heretter bestå av:*

- Brice Bouffard, styrets leder
- Benjamin David Smith
- Kjell Arne Egeland

##### 2. Nye vedtekter

Generalforsamlingen traff følgende vedtak:

*Vedtektene i Selskapet endres. De nye vedtektene er vedlagt denne protokollen som Vedlegg 1.*

Det var ikke flere saker på dagsorden, så møtet ble avsluttet.

### Minutes of an extraordinary general meeting

An extraordinary general meeting of Intermoor AS, org. no 970 997 954 (the "**Company**") has been held in writing in accordance with section 5-7 of the Norwegian Private Limited Liability Companies Act.

The Company's sole shareholder, I O S Offshore Holding AS, has consented to simplified general meeting consideration pursuant to section 5-7 of the Norwegian Private Limited Liability Companies Act.

The agenda has been presented for the Company's sole shareholder for review and approval. There were no objections to the agenda or the matters to be resolved therein.

#### Resolutions:

##### 1. New board members

The general meeting passed the following resolution:

*Bernhard Bruggaier is removed from his position as director of the Company. Brice Bouffard is elected as an additional director and the chairperson. The board will hereby consist of:*

- Brice Bouffard, Chairperson
- Benjamin David Smith
- Kjell Arne Egeland

##### 2. New Articles of Associations

The general meeting passed the following resolution:

*The articles of association of the Company shall be amended. The new articles of association are attached in Appendix 1 to the minutes.*

There were no further matters on the agenda, so the meeting was closed.

*In case of discrepancies between the Norwegian text and the English translation, the Norwegian text shall prevail.*

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[Signatureside følger/signature page follows]



[Signatureside ekstraordinær generalforsamling Intermoor AS/signature page extraordinary general meeting minutes Intermoor AS]

Dato/date: 12 July 2024

*Brice Bouffard*

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Brice Bouffard  
Styrets leder / Chairperson



## Vedlegg 1 / Appendix 1

### VEDTEKTER FOR InterMoor AS Org.nr. 970 997 954

(sist endret [•] 2024)

#### § 1

Selskapets navn skal være InterMoor AS.

#### § 2

Selskapets skal ha sitt forretningskontor i Stavanger kommune.

#### § 3

Selskapets formål er å drive utleie og salg av utstyr til oljebransjen med dertil hørende handelsvirksomhet og hva dermed står i forbindelse, samt å delta som aksjonær eller på annen måte ved investering i andre foretagender.

#### § 4

Selskapets aksjekapital skal være NOK 20 000 000 fordelt på 20 000 aksjer pålydende NOK 1 000 pr aksje. Aksjene skal ikke registreres i et verdipapirregister.

#### § 5

Aksejeverføringer krever ikke godkjenning av selskapet, og aksjeeierne har ikke forkjøpsrett.

#### § 6

Selskapets tegnes av styrets leder eller daglig leder alene, men styret kan delegerer signaturrettigheter eller fullmakt ved enstemmig samtykke etter eget skjønn.

#### § 7

Den ordinære generalforsamling skal behandle:

1. Godkjenning av årsregnskap og årsberetning, herunder utdeling av utbytte
2. Andre saker som i henhold til lov eller vedtekter hører under generalforsamlingen.

#### § 8

### ARTICLES OF ASSOCIATION FOR InterMoor AS Reg. no. 970 997 954

(last amended [•] 2024)

#### § 1

The name of the company shall be InterMoor AS.

#### § 2

The registered office of the company shall be in Stavanger.

#### § 3

The purpose of the Company is to offer equipment rental and sale to the oil industry including business activities and to participate as shareholder or in other ways by investing in other companies.

#### § 4

The share capital shall be NOK 20,000,000 divided into 20,000 shares at a nominal value of NOK 1,000 per share. The shares shall not be registered in a securities register.

#### § 5

Transfer of shares does not require the consent of the company, and the shareholders do not have any rights of pre-emption.

#### § 6

The company is represented by the chairperson of the board or the general manager singly but the board of directors may delegate signing authority or power of attorney by unanimous consent as they see fit.

#### § 7

The ordinary general meeting shall address:

1. Adoption of the annual accounts and the annual report including the distribution of dividends.
2. Other matters which according to law or prevailing articles of association are to be resolved by the general meeting.

#### § 8



For øvrig henvises til den til enhver tid gjeldende aksjelovgivning.

In addition the provisions of the Private Limited Companies Act from 1997 as amend from time to time, shall apply.

*In case of discrepancies between the Norwegian text and the English translation, the Norwegian text shall prevail.*



## InterMoor AS

### Board of Directors' report 2023

#### **Business and location**

The principal business activities InterMoor AS provides is the sale and rental of mooring equipment to the oil and gas industry on the Norwegian continental shelf. The company also provides rental, sale, and service to offshore wind and to offshore fish farms. Equipment sales are generated from the company's facilities at Dusavik, Stavanger, whereas service activities are generated from facilities in Dusavik and Sløvågen.

The shareholder and parent company of InterMoor AS is IOS Offshore Holding AS. The business address of IOS Offshore Holding AS is Dusavik base, 4029 Stavanger.

Consolidated financial statements are prepared by Acteon Group Limited, the parent company of IOS Offshore Holding AS, and are available from Ferryside, Ferry Road, Norwich NR1 1SW, England.

InterMoor AS in 2023 had a similar level of turnover as in 2022. The turnover in 2023 was MNOK 309.3 compared to MNOK 301.1 in 2022. Profit before tax in 2023 was MNOK 82.3 compared to MNOK 99.7 in 2022. The decrease in profit before tax was due to higher materials and supplies cost.

Equity as at 31.12.2023 was MNOK 66.1 compared to MNOK 71.4 as at 31.12.2022.

#### **Cash flow statement**

Cash inflow from operations during the year amounted to MNOK 114.3. The difference between the cash inflow and operating profit of MNOK 86.8 is MNOK 27.5. This mainly relates to depreciation, financial items and profit from sale of rental equipment.

Investments in fixed assets in the year were purchased using the company's own finance.

The investing activities in the year were part of the company's normal operations and represented the replacement of damaged equipment, offering new mooring solution and the increase in capacity of the company's rental fleet.

#### **Research and development**

When the company performs any research and development it is part of an overall project, and the cost is expensed.

#### **Employees/board**

The company had by the year end 42 employees, 9 of which were women.

The company has a neutral policy in relation to equality of opportunity and treatment between genders.

The company at the year-end had in place Directors liability insurance with a total coverage of £20m through Acteon Group Limited.

#### **Going concern**

It has been assumed the company is a going concern and the 2023 financial statements have been drawn up under this assumption with reference to the act of accounting § 4-5.

#### **Working environment**



In accordance with legislation the company records employees' sick leave. In 2023 the sick leave was 4.4%. The sick leave in 2022 was 6.6%. Short term sick leave was 1.4% (1-16 days) and long-term sick leave was 3.0%.

In 2023 there were two minor personal accidents in which one needed medical treatment and one was treated via first aid.

The company has an occupational health service plan in place.

### **Environment**

The company's operations do not harmfully influence the environment.

Most of the mooring equipment consists of steel, which once worn out, is delivered to a scrap dealer, and recycled.

### **Future development**

There is always some uncertainty when evaluating future markets. The company has evaluated the level of activity on the Norwegian continental shelf for 2024 and expects higher activity compared to 2023. In the long term the market is expected to continue to improve.

### **Financial risk**

The Board believes the company's financial position is good, for profit and financial strength.

The equity decreased by MNOK 5.3 from MNOK 71.4 to MNOK 66.1.

### **Market risk**

The company's main market is the oil and gas industry on the Norwegian continental shelf, both production drilling and exploration drilling. Consequently, the world's demand for oil and gas and substantial changes in the oil price can lead to changes in activity levels, primarily in exploration drilling activities. It is expected there will be an increased number of rigs and wells in 2024 compared to 2023 in Norway.

Mooring solutions, quantity of equipment and duration is also dependent on water depth, sea-bed infrastructure, mooring analysis, sea-bed conditions, rates for anchor handling vessels and weather/time of year, all of which will influence the level of rental revenues.

### **Credit risk**

The credit risk of the company is estimated to be moderate. The main customer base is represented by oil and drilling companies which are financially strong.

### **Liquidity risk**

The Board evaluates the liquidity risk of the company to be low. Investments in fixed assets during 2023 have been funded by the company's own finances. The surplus liquid capital of the company has been placed within the group as a short-term receivable of MNOK 74.0. The company also has no external financing. The financial position therefore at the year-end allows for financial flexibility.

### **Post year end events**

No events have happened since the year end that have had a material effect on the company's 2023 reported profit and loss account and balance sheet.



### **Post year end events**

No events have happened since the year end that have had a material effect on the company's 2023 reported profit and loss account and balance sheet.

However, since the year-end the IOS Offshore Holding AS's parent company, Acteon Group Limited, has been sold and now under new ownership, and as part of that acquisition, certain changes have been implemented with respect to the overall group structure including the establishment of a new overall UK parent entity and the introduction of new intermediary holding companies. The existing subsidiaries have been repositioned within that new structure under these new intermediary holding companies.

IOS Offshore Holding AS is now, following this post year-end restructure, a 100% owned subsidiary of Acteon Group Operations (UK) Limited, a company incorporated in the United Kingdom, with its registered office being at Ferryside, Ferry Road, Norwich, NR1 1SW, England. InterMoor AS remains a wholly owned subsidiary of IOS Offshore Holding AS.

### **Transparency act**

The company has carried out due diligence in accordance with the OECD Guidelines for Multinational Enterprises according to the Transparency act. The report is available and has been published on our website: <https://acteon.com/moorings-anchors/intermoor/ghse>

Stavanger, 23.8. 2024

In the Board for InterMoor AS

Brice Bouffard  
Chairman of the Board

David Smith  
Board member/Managing Director

Kjell Arne Egeland  
Board member



**InterMoor AS**  
**Financial statements 2023**



## **INTERMOOR AS**

### **PROFIT & LOSS ACCOUNT**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>REVENUE</b>			
Operating income	2,3	288,525,869	261,508,517
Other operating income		20,745,074	39,584,106
<b>TOTAL OPERATING INCOME</b>	<b>3</b>	<b>309,270,943</b>	<b>301,092,623</b>
<b>COSTS</b>			
Materials and supplies	2	77,472,131	56,045,679
Payroll and related costs	4	62,646,817	57,158,995
Other operating expenses	4,5	29,765,187	26,578,311
Depreciation of fixed assets	6	52,575,413	53,216,652
Amortisation of intangible assets		30,880	19,664
<b>TOTAL OPERATING EXPENSES</b>		<b>222,490,428</b>	<b>193,019,301</b>
<b>OPERATING PROFIT</b>		<b>86,780,515</b>	<b>108,073,322</b>
<b>FINANCIAL ITEMS</b>			
Financial income	7	5,636,813	1,077,102
Financial expenses	7	(10,126,627)	(9,451,423)
<b>NET FINANCIAL ITEMS</b>		<b>(4,489,814)</b>	<b>(8,374,321)</b>
<b>PROFIT BEFORE TAX</b>		<b>82,290,701</b>	<b>99,699,001</b>
Tax expense on profit before tax	8	(18,199,305)	(22,048,939)
<b>NET PROFIT FOR THE YEAR</b>		<b>64,091,396</b>	<b>77,650,062</b>
<b>Transfer of profit/(loss):</b>			
Group relief contribution without tax effects		69,419,204	69,729,758
Other equity		(5,327,808)	7,920,304
<b>Total</b>		<b>64,091,396</b>	<b>77,650,062</b>



## **INTERMOOR AS**

### **BALANCE SHEET AS AT 31/12**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>			
<u>FINANCIAL ASSETS</u>			
Net pension fund	4	3,784,624	3,953,601
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,784,624</b>	<b>3,953,601</b>
<u>INTANGIBLE ASSETS</u>			
Patent		220,345	233,103
<b>TOTAL INTANGIBLE ASSETS</b>		<b>220,345</b>	<b>233,103</b>
<u>FIXED ASSETS</u>			
Equipment for rental	6,10	229,992,114	223,105,634
Machines, furniture & fixtures	6,10	1,104,407	1,623,608
<b>TOTAL FIXED ASSETS</b>		<b>231,096,521</b>	<b>224,729,242</b>
<u>CURRENT ASSETS</u>			
Inventories	5,10	1,943,583	2,789,776
Accounts receivable	5,10	50,688,484	88,079,322
Accounts receivable - Intercompany	9	84,936,577	41,070,386
Other receivables	11	7,393,381	3,827,452
Receivable VAT		3,753,080	449,426
Bank & cash	12	14,951,107	25,326,855
<b>TOTAL CURRENT ASSETS</b>		<b>163,666,212</b>	<b>161,543,217</b>
<b>TOTAL ASSETS</b>		<b>398,767,702</b>	<b>390,459,163</b>



## INTERMOOR AS

### BALANCE SHEET AS AT 31/12

	Note	2023	2022
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDER'S EQUITY</b>			
Share capital	13, 14	20,000,000	20,000,000
Total paid in capital		20,000,000	20,000,000
Other equity	14	46,105,360	51,433,168
Total earned equity		46,105,360	51,433,168
<b>TOTAL EQUITY</b>		<b>66,105,360</b>	<b>71,433,168</b>
<b>PROVISIONS</b>			
Deferred tax liability	8	23,500,048	29,543,502
<b>TOTAL PROVISIONS</b>		<b>23,500,048</b>	<b>29,543,502</b>
<b>LONG TERM LIABILITIES</b>			
Long term debt to group companies	9	155,000,000	155,000,000
<b>TOTAL LONG TERM LIABILITIES</b>		<b>155,000,000</b>	<b>155,000,000</b>
<b>CURRENT LIABILITIES</b>			
Trade payables		31,552,787	28,127,954
Group contribution	9	88,998,980	89,397,126
Accounts payable - intercompany	9	11,345,183	4,035,286
Public duties payable		3,817,089	3,745,940
Taxes payable	8	4,662,983	-
Other current liabilities		13,785,272	9,176,187
<b>TOTAL LIABILITIES</b>		<b>154,162,294</b>	<b>134,482,493</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>398,767,702</b>	<b>390,459,163</b>

Stavanger 23.8.2024

Brice Bouffard  
Chairman of the board

David Smith  
Director and Managing Director

Kjell Arne Egeland  
Director



## INTERMOOR AS

### Cash flow statement

	2023	2022
<b>Cash flow from operating activities</b>		
	114,320,897	108,377,434
	Net cash flow from operations*	108,377,434
	Change in inventories, accounts receivable and	
+/-	accounts payable	(41,238,246)
+/-	Change in other current balance sheet items	(2,883,826)
A =	Net liquidity change	64,255,362
<b>Cash flow from investing activities</b>		
-	Payments for purchase of fixed assets	(49,534,765)
+	Cash received from sale of fixed assets	48,085,984
	Net cash flow from investing activities	(1,448,781)
<b>Cash flow from financing activities</b>		
-	Cash received/paid from loan to parent company	(22,110,000)
-	Group contribution paid	(25,011,820)
C =	Net cash flow from financing activities	(47,121,820)
A+B+C	<b>Net cash flow</b>	15,684,761
+	Cash at 01.01	9,642,094
=	<b>Cash at 31.12</b>	<b>25,326,855</b>
*) This figure comes from the following:		
	Profit/(loss) before tax	99,699,001
-	Taxes paid	(4,400,273)
-/+	Profit / loss on sale of fixed assets	(39,584,106)
+	Change in pension fund	(573,504)
+	Depreciation/Amortisation	53,236,316
=	Net cash flow from operations	114,320,897



## **INTERMOOR AS**

### **Notes to the accounts for 2023**

#### **Note 1 - Accounting Principles**

The financial accounts consist of the profit and loss account, balance sheet, cash flow and notes information and is prepared in accordance with the Companies Act, Accounting Standards and good accounting practice in Norway as of 31 December 2023. In order to make the accounts easier to read, they have been summarised. Necessary breakdowns are disclosed in the notes. The notes are consequently an integral part of the accounts.

The annual accounts are based on the fundamental principles of historical cost, comparability, going concern, matching and prudence. Transactions are recorded at the value of the consideration for the transaction. Revenues are recognised when they are earned and costs are matched to the revenues. See below for more detailed accounting principles.

Assets and liabilities regarding inventories and other assets and liabilities payable within one year at the year end are classified as current assets/liabilities. The value of assets and liabilities are recorded at the lower of cost and recoverable value. The recoverable value is defined as the fair value less cost to sell. Receivables are recorded at cost, less any write-down for impairment.

#### **Sales revenue**

The company has the following types of revenues: Rental revenue, services related to rental, other services, sale of goods and replacement of damaged or lost equipment.

Revenue is recognised for the sale of goods at the time of delivery. Time of delivery is when rights and risks are transferred to the customer. Revenue for rental and services are recognised on a monthly basis as earned. Revenue for replacements are recognised when the damage report is completed.

#### **Tangible fixed assets.**

Fixed assets are recorded at historical cost less accumulated depreciation. Ordinary depreciation is estimated linearly over the asset's economical life and based on historical cost.

#### **Research and development.**

The company performs research and development as part of overall project work and is recorded as a cost as the work is carried out.

#### **Inventory**

Inventory consists of purchased goods and is valued at the lower of cost (FIFO principle) and fair value. If the sales price less sales cost is lower than the cost price, the value is written down to this lower amount. Sales cost includes all remaining sales, administration and storage costs.

#### **Receivables**

Receivables are stated at their book value, reduced for potential loss.

#### **Currency**

Transactions in foreign currency are recorded using the exchange rate on the last banking day of the previous month.

Assets and liabilities denominated in foreign currencies are valued at the exchange rate at the year end.



## **Leasing**

Leasing contracts are considered as financial or operational leases after a specific consideration of each contract. Assets in leasing contracts considered as financial leases are capitalised in the balance sheet and depreciated in line with other fixed assets.

## **Pensions**

The company has a closed defined benefit plan and a defined contribution plan.

The defined benefit plan is described below.

Pension costs and pension liabilities are calculated assuming a linear defined plan based on assumptions on discount rate, future salary increases, national pensions, future return on plan assets and actuarial assumptions on mortality rates, voluntary retirement etc. The pension assets are estimated at fair value and are deducted from the net pension liability balance. Changes in liabilities because of changes in pension plans are spread over the expected remaining life of the plan. The same applies to variances in actuarial estimates to the extent they exceed 10% of the greater of pension liabilities and pension assets (the corridor).

Employer contributions are recognised based on paid in pension premiums for secured (collective) pension schemes, whilst it is accrued accordingly for the change in pension liabilities for unsecured pensions.

## **Deferred tax**

Deferred tax is calculated based on temporary differences between accounting and tax values at the end of the accounting year. When calculating deferred tax, the nominal tax rate is used. Positive and negative differences are netted against each other within the same time frame. Certain items are nevertheless estimated separately, including pension obligations. Deferred tax assets arise if temporary differences give future tax deductions and is posted in the balance if it is probable the tax asset can be utilized in the future. The yearly tax charge consists of the change in deferred tax together with the tax payable for the fiscal year.

## **Cash Flow Statement**

The Cash Flow Statement is prepared using the indirect method.



## Note 2 - Transactions with close related companies.

### Revenue from related company

Type of transaction	Related company	Relationship	2023
Rental of equipment & related services	InterMoor Ltd	Fellow subsidiary	11,812,105
Sale of fixed assets	InterMoor Ltd	Fellow subsidiary	20,170,052
Interest revenue	Acteon Group Ltd	Intermediate parent company	4,846,345
Administrative services	Acteon Group Ltd	Intermediate parent company	1,513,794
Sale of services	Claxton Engineering Services AS	Fellow subsidiary	1,295,926
Sale of services	UTEK NCS Survey AS	Fellow subsidiary	678,220
<b>Total</b>			<b>40,316,442</b>

### Transactions with close related company

Type of transaction	Related company	Relationship	2023
Rental/purchase of equipment and services	InterMoor Ltd	Fellow subsidiary	19,421,485
Purchase of services	InterMoor Inc	Fellow subsidiary	3,582,704
Purchase of services	Claxton Engineering Services AS	Fellow subsidiary	1,583,252
Purchase of services	2H Offshore Engineering Ltd	Fellow subsidiary	481,038
Interest cost	Acteon UK Financing II (NOK) Ltd	Fellow subsidiary	9,300,000
Purchase of license	Acteon Group Ltd	Intermediate parent company	655,026
Purchase of services	Acteon Group Ltd	Intermediate parent company	2,122,209
Management service costs	Acteon Group Ltd	Intermediate parent company	4,161,081
<b>Total</b>			<b>41,306,795</b>

## Note 3 - Sales revenue

Breakdown by revenue type	2023	2022
Rental and related services	267,266,187	247,237,839
Sale of equipment	4,440,338	-
Sale of services	10,075,498	5,589,800
Sale of fixed assets	27,488,920	48,264,984
<b>Total</b>	<b>309,270,943</b>	<b>301,092,623</b>

### Geographical split

Norway	263,305,670	238,452,729
Great Britain	44,355,010	61,577,000
Singapore	-	90,177
Canada	851,763	-
USA	587,500	972,717
Other countries	171,000	-
<b>SUM</b>	<b>309,270,943</b>	<b>301,092,623</b>



#### Note 4 - Employees, compensation, loan to employees

Compensation cost consist of the following items	<b>2023</b>	<b>2022</b>
Salary	42,161,205	36,708,087
Salary tax	6,902,058	8,246,341
Pension cost	4,396,689	4,434,234
Other salary cost	9,186,865	7,770,333
Total compensation	<u>62,646,817</u>	<u>57,158,995</u>
Average number of employees	41.5	39.1

<b>Compensation to directors</b>	<b>Managing Director</b>	<b>Board</b>
Salary	2,695,911	-
Pension plan	225,802	-
Other compensation	17,872	-

The Managing Director/Board do not control the shares in InterMoor AS or IOS Offshore Holding AS. There is no agreement for compensation for the Managing Director upon termination of employment. The company has a general bonus arrangement for all employees relating to the achievement of results.

No loans or guarantees have been given to the Managing Director, chairman of the board, board members or other persons. There are no arrangements in favour of the Chairman of the Board.

The company has a contribution pension plan and a closed defined pension plan. The pension arrangements are treated in the accounts in accordance with the updated NRS 6 as of 31.12.2023. The defined plan covers 21 people and is treated as a defined benefit plan. The arrangement gives rights to defined future payments, which mainly are dependent on the number of years of service, salary at retirement and compensation from national insurance. The obligations are covered through insurance.

The company is obliged to have a pension plan arrangement under the ACT on mandatory occupational pensions. The company's plans satisfies the requirements of the ACT on mandatory occupational pensions.

#### This year the net pension cost for the defined plan is computed as follows:

Current value of this years pension earnings	1,915,166
Return on plan assets	489,546
Administration cost	40,455
Management cost	557,939
Estimated variance charged to the profit and loss account	<u>389,322</u>
Net pension cost	<u>3,392,428</u>

#### Reconciliation between the pension fund's financed status and the sum in the balance sheet:

	<b>31.12.23</b>	<b>01.01.23</b>
Estimated pension obligations	41,994,697	40,781,110
Pension plan assets (at market value)	(35,273,000)	(35,326,000)
Estimated variances not recognised in the accounts	(10,506,321)	(9,408,711)
Accrued salary tax	-	-
Net pension funds	<u>(3,784,624)</u>	<u>(3,953,601)</u>



## Financial assumptions

Discount rate	3.10 %
Expected future salary increases	3.50 %
Expected future pension increases for retired employees	1.80 %
Expected future G regulation increases	3.25 %
Expected return on plan assets	3.10 %

Commonly accepted assumptions within insurance have formed the basis for the actuary assumptions for demographic factors and retirement.

Auditor	2023
Specification of auditor's fee	
- statutory audit fee	531,996
- tax advisory fee	-
- other advises	31,561
<b>Total compensation to auditor excl. V.A.T.</b>	<b>563,557</b>

## Note 5

### Inventory - split between finish goods, raw materials and wip.

	2023	2022
Finish goods at cost	2,153,583	2,999,776
Obsolescence	(210,000)	(210,000)
<b>Total inventory</b>	<b>1,943,583</b>	<b>2,789,776</b>

### Lease agreements

The company leases premises and/or storage areas in Stavanger and Sløvågen.

The yearly rent amounts to NOK 7,437,957 with them principally expiring September 2026.

The company also has leasing agreements for office machines which expire in September 2027 and for forklifts which expire in February 2026.

### Loss on receivables.

It is no provision for bad debt as of Dec 2023.



## Note 6 - Tangible Fixed assets

Cost price and ordinary depreciation	Machines furniture & fixtures	Rental equipment	Total
Historical cost at 1.1	16,825,610	681,714,733	698,540,343
+ additions		65,686,534	65,686,534
- Disposals		23,225,431	23,225,431
Historical cost at 31.12	16,825,610	724,175,836	741,001,446
Acc. Ordinary Depreciation at 1.1	15,202,002	458,609,099	473,811,101
+ depreciation	519,201	52,056,212	52,575,413
- acc. Ordinary depreciation on disposals	-	16,481,589	16,481,589
Acc. Ordinary depreciation 31.12	15,721,203	494,183,722	509,904,925
Book value 31.12	1,104,407	229,992,114	231,096,521
Expected economical life time	3-5 years	3-15 years	
Depreciation method	Linear	Linear	

## Note 7 - Specification of items summarised in the accounts

	2023	2022
Interest income from group companies	4,846,345	459,564
Other finance income	790,468	268,186
Currency gain	-	349,352
<b>Total financial income</b>	<b>5,636,813</b>	<b>1,077,102</b>
Interest cost from group companies	9,300,000	9,300,000
Other finance cost	588,185	151,423
Currency loss	238,442	-
<b>Total financial cost</b>	<b>10,126,627</b>	<b>9,451,423</b>



## Note 8 - Tax

### Estimate of deferred tax / deferred tax asset

	2023	2022
<b>Temporary differences</b>		
Fixed assets	103,243,778	130,545,042
Obsolete inventory	(210,000)	(210,000)
Pension obligation	3,784,624	3,953,601
Unused interest deduction brought forward	-	-
Net temporary differences	106,818,402	134,288,643
<b>Subject to deferred tax</b>	<b>106,818,402</b>	<b>134,288,643</b>
Deferred tax 22%	23,500,048	29,543,502
<b>Deferred tax in the balance sheet</b>	<b>23,500,048</b>	<b>29,543,502</b>

### Basis for the tax expense, change in deferred tax and payable tax

Profit/(loss) before tax	82,290,701	99,699,001
Permanent differences	433,416	523,447
Basis for tax expense	82,724,117	100,222,448
Change in temporary profit differences	27,470,241	(10,825,322)
<b>Basis for tax payable in the profit and loss account</b>	<b>110,194,358</b>	<b>89,397,126</b>
+/- Received/given group relief	(88,998,980)	(89,397,126)
<b>Taxable income (basis for tax payable in the balance sheet)</b>	<b>21,195,378</b>	<b>-</b>

### Breakdown of tax cost

Current tax (22% of the basis for tax payable in the profit and loss)	24,242,759	19,667,368
Total payable tax	24,242,759	19,667,368
Change in deferred tax	-6,043,454	2,381,571
Tax related to previous year	-	-
<b>Total tax expense/(credit) in the profit and loss</b>	<b>18,199,305</b>	<b>22,048,939</b>

### Breakdown of tax liability

Current tax (22% of the basis for tax payable in the profit and loss)	24,242,759	19,667,368
Tax effect of group relief	(19,579,776)	(19,667,368)
<b>Current tax liability in the balance sheet</b>	<b>4,662,983</b>	<b>-</b>



## Note 9 Balances with related companies.

	2023	2022
<b>Accounts receivables - Intercompany</b>		
InterMoor Ltd	10,511,240	797,085
InterMoor Inc	-	400,000
Acteon Group Ltd	248,476	383,542
Claxton Engineering Services AS	116,827	142,633
UTECS NCS Survey AS	73,822	47,126
<b>SUM</b>	<b>10,950,365</b>	<b>1,770,386</b>
<b>Other receivables - Intercompany</b>		
Acteon Group Ltd	73,986,212	39,300,000
<b>Total</b>	<b>73,986,212</b>	<b>39,300,000</b>
<b>Total accounts receivables and other receivables - intercompany</b>	<b>84,936,577</b>	<b>41,070,386</b>
<b>Accounts payable - intercompany</b>		
InterMoor Ltd	8,867,152	1,092,042
InterMoor Inc	255,751	2,080,990
Acteon Group Ltd	2,136,343	58,592
Large Diameter Drilling Ltd	-	803,662
2H Offshore Engineering Ltd	85,937	-
<b>SUM</b>	<b>11,345,183</b>	<b>4,035,286</b>
<b>Group contribution and dividend</b>		
IOS Offshore Holding AS, group contribution	47,147,376	55,397,126
Claxton Engineering Services AS, group contribution	41,851,604	34,000,000
<b>Total</b>	<b>88,998,980</b>	<b>89,397,126</b>
<b>Long term debt to group companies</b>		
Acteon UK Financing II (NOK) Ltd	155,000,000	155,000,000
<b>Total</b>	<b>155,000,000</b>	<b>155,000,000</b>

The relationship of these companies to InterMoor AS is disclosed in note 2.

Other receivables - Intercompany is with Acteon Group Ltd.

The loan with Acteon Group Ltd is interest bearing and charged in line with agreed terms of the loan agreement. The interest rate is in line with lenders interest on bank deposit plus a minor markup. Interest is received on a quarterly basis. Depending on liquidity needs the debts is either increased or paid down. At the beginning of the year the balance was NOK 39,300,000,-.

The Long term debt from Acteon UK Financing II (NOK) Ltd is interest bearing and charged in line with agreed terms of 6.0%. Interest accrued for the year is payable on the last business day in December.

## Note 10 - Assets pledged as security on debt

	2023	2022
<b>Carrying value of secured assets</b>		
Fixed assets	231,096,521	224,729,242
Stock	1,943,583	2,789,776
Accounts receivable	50,688,484	88,079,322
<b>Total</b>	<b>283,728,588</b>	<b>315,598,340</b>
<b>The above assets are pledged as security for:</b>		
Liabilities to credit institutions	3,634,508,150	3,356,068,918
<b>Total</b>	<b>3,634,508,150</b>	<b>3,356,068,918</b>

The Company's assets are pledged under a loan facilities agreement with HSBC Bank plc and other banks in relation to the borrowings of its parent company, Acteon Group Ltd.



<b>Note 11 - Other receivables</b>	<b>2023</b>	<b>2022</b>
Work in progress	1,817,592	319,157
Employee advances	3,691	4,833
Prepaid costs	5,572,098	3,503,463
<b>Total</b>	<b>7,393,381</b>	<b>3,827,453</b>

#### Note 12 - Bank deposit

Of the total bank deposits, nok 1,941,219 is restricted to cover the salary tax deductions owed.

#### Note 13 - Number of shares, owners etc.

The share capital of the company is nok 20,000,000, divided into 20,000 shares at nok 1,000 each. All shares have the same rights.

<b>Company's shareholder is:</b>	<b>Ownership share</b>
IOS Offshore Holding AS	100 %

IOS Offshore Holding AS and InterMoor AS are included in the consolidated financial statements of Acteon Group Ltd who's registered office is in Norwich, England. Group accounts are prepared by Acteon Group Ltd and are available from its business address: Ferryside, Ferry Road, Norwich NR1 1SW, England.

#### Note 14 - Equity

	<b>Share capital</b>	<b>Other equity</b>	<b>Total</b>
Equity as at 01.01.	20,000,000	51,433,168	71,433,168
Net profit for the year	-	64,091,396	64,091,396
Group relief contributions given	-	(69,419,204)	(69,419,204)
Equity as at 31.12.	<u>20,000,000</u>	<u>46,105,360</u>	<u>66,105,360</u>

#### Note 15 - Post balance sheet events

Since the year-end Acteon Group Limited, IOS Offshore Holding AS's parent company, has been sold and now under new ownership, and as part of that acquisition, certain changes have been implemented with respect to the overall group structure including the establishment of a new overall UK parent entity and the introduction of new intermediary holding companies. The existing subsidiaries have been repositioned within that new structure under these new intermediary holding companies.

IOS Offshore Holding AS is now, following this post year-end restructure, a wholly owned subsidiary undertaking of Acteon Group Operations (UK) Limited, a company incorporated in the United Kingdom. InterMoor AS remains a wholly owned subsidiary of IOS Offshore Holding AS.



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To the General Meeting of Interroom AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Interroom AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

### In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance and its 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 as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. 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 Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether 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 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

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Statsautoriserte revisorer - medlemmer av Den norske Revisørforening

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Bodø	Kjellerik	Stord	Ålesund



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 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 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. 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 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.

Stavanger, 26 August 2024  
KPMG AS

Monica Rosnes  
*State Authorised Public Accountant*  
(This document is signed electronically)



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## Rosnes, Monica Roth

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