



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 930 901 180
Organisasjonsform: Aksjeselskap
Foretaksnavn: POLAR PRAWNS AS
Forretningsadresse: Ivarhaugveien 9
7982 BINDALSEIDET

Regnskapsår

Årsregnskapets periode: 01.01.2025 - 31.12.2025

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: Robert Busch
Dato for fastsettelse av årsregnskapet: 23.04.2026

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

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, 03.05.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	0
Kostnader			
Endring i beholdning av egentilvirkede anleggsmidler	1	-119 898	-285 432
Staff costs	2	119 898	285 432
Other operating expenses	3	101 866	139 093
Sum kostnader		101 865	139 093
Driftsresultat		-101 865	-139 093
Finansinntekter og finanskostnader			
Sum finansinntekter		0	0
Annen rentekostnad		724	0
Other financial expense		187	414
Sum finanskostnader		911	414
Netto finans		-911	-414
Resultat før skattekostnad	4, 5	-102 776	-139 507
Årsresultat		-102 776	-139 507
Overføringer og disponeringer			
Udekket tap	6	-102 776	-139 507



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Land, buildings and other property	1	955 659	653 839
Sum varige driftsmidler		955 659	653 839
Finansielle anleggsmidler			
Investments in shares		0	187
Sum finansielle anleggsmidler		0	187
Sum anleggsmidler		955 659	654 026
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		0	2 836
Sum fordringer		0	2 836
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc		9 151	43 117
Sum bankinnskudd, kontanter og lignende		9 151	43 117
Sum omløpsmidler		9 151	45 953
SUM EIENDELER		964 809	699 980

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2025	2024
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	41 885	41 885
Overkurs	6	728 916	728 916
Annen innskutt egenkapital	6	-5 570	-5 570
Sum innskutt egenkapital		765 231	765 231
Opptjent egenkapital			
Udekket tap	6	310 025	207 249
Sum opptjent egenkapital		-310 025	-207 249
Sum egenkapital		455 206	557 982
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld			
Konvertible lån		59 016	59 016
Sum annen langsiktig gjeld		59 016	59 016
Kortsiktig gjeld			
Leverandørgjeld		206	68 919
Public duties payable		6 032	14 064
Kortsiktig konserngjeld		444 350	0
Sum kortsiktig gjeld		450 588	82 982
Sum gjeld		509 604	141 998
SUM EGENKAPITAL OG GJELD		964 809	699 980



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 410852

Virksomheten

Organisasjonsnummer: 930 901 180
Organisasjonsform: Aksjeselskap
Foretaksnavn: POLAR PRAWNS AS
Forretningsadresse: Ivarhaugveien 9
7982 BINDALSEIDET

Regnskapsår

Årsregnskapets periode: 01.01.2025 - 31.12.2025

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Robert Busch
Dato for fastsettelse av årsregnskapet: 23.04.2026

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

År 2025: Årsregnskap er elektronisk innlevert.
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025.

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

Brønnøysundregistrene, 02.05.2026

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: 930 901 180
POLAR PRAWNS AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	0
Kostnader			
Endring i beholdning av egentilvirkede			
anleggsmidler	1	-119 898	-285 432
Staff costs	2	119 898	285 432
Other operating expenses	3	101 866	139 093
Sum kostnader		101 865	139 093
Driftsresultat		-101 865	-139 093
Finansinntekter og finanskostnader			
Sum finansinntekter		0	0
Annen rentekostnad		724	0
Other financial expense		187	414
Sum finanskostnader		911	414
Netto finans		-911	-414
Resultat før skattekostnad 4, 5		-102 776	-139 507
Årsresultat		-102 776	-139 507
Overføringer og disponeringer			
Udekket tap	6	-102 776	-139 507



Organisasjonsnr: 930 901 180
POLAR PRAWNS AS

BALANSE

Beløp i: NOK **Note** **2025** **2024**

BALANSE - EIENDELER

Anleggsmidler
Immaterielle eiendeler
Sum immaterielle eiendeler 0 0

Varige driftsmidler
Land, buildings and other
property 1 955 659 653 839
Sum varige driftsmidler 955 659 653 839

Finansielle anleggsmidler
Investments in shares 0 187
Sum finansielle
anleggsmidler 0 187

Sum anleggsmidler 955 659 654 026

Omløpsmidler
Varer

Fordringer
Other short-term
receivables 0 2 836
Sum fordringer 0 2 836

Investeringer
Sum investeringer 0 0

**Bankinnskudd, kontanter
og lignende**
Bank deposits, cash in
hand, etc 9 151 43 117
Sum bankinnskudd,
kontanter og lignende 9 151 43 117

Sum omløpsmidler 9 151 45 953

SUM EIENDELER 964 809 699 980

BALANSE - EGENKAPITAL OG GJELD

Egenkapital
Innskutt egenkapital
Share capital 6, 7 41 885 41 885
Overkurs 6 728 916 728 916
Annen innskutt egenkapital 6 -5 570 -5 570
Sum innskutt egenkapital 765 231 765 231



Opptjent egenkapital			
Udekket tap	6	310 025	207 249
Sum opptjent egenkapital		-310 025	-207 249
Sum egenkapital		455 206	557 982
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelse		0	0
Annen langsiktig gjeld			
Konvertible lån		59 016	59 016
Sum annen langsiktig gjeld		59 016	59 016
Kortsiktig gjeld			
Leverandørgjeld		206	68 919
Public duties payable		6 032	14 064
Kortsiktig konserngjeld		444 350	0
Sum kortsiktig gjeld		450 588	82 982
Sum gjeld		509 604	141 998
SUM EGENKAPITAL OG GJELD		964 809	699 980



Organisasjonsnr: 930 901 180
POLAR PRAWNS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

The annual accounts is set up in accordance with the Accounting Act and good accounting practice for small enterprises.

Classification and assessment of balance sheet items

Fixed assets are assets destined for permanent ownership or use. Assets that are related to the cycle of goods are classified as current assets. Receivables are classified as current assets if they become due for payment within one year of the transaction date. Similarly, debt is classified as short-term if the debt is due for payment within one year.

Current assets are valued at the lower of the acquisition cost and fair value. Short-term liabilities are recognised on the balance sheet at the nominal amount at the time of establishment. Fixed assets are valued at acquisition cost. Fixed assets are depreciated according to a sensible depreciation schedule. The fixed assets are written down to fair value in the event of a decline in value that is not expected to be temporary. Long-term liabilities, with the exception of other provisions, are recognised on the balance sheet at the nominal amount at the time of establishment.

Receivables

Accounts receivable and other receivables are listed on the balance sheet at face value after deducting provisions for expected losses. Provision for losses is made on the basis of individual assessments of the individual receivables.

Property, plant and equipment

Fixed assets are recognised on the balance sheet and depreciated over the life of the fixed assets if they have an assumed useful life of more than 3 years and have a cost price exceeding kr 30 000. Direct maintenance of fixed assets is expensed continuously under operating costs, while costs or improvements are added to the fixed asset's cost price and depreciated in step with the fixed asset.

The company has not changed its accounting policy from 2024 to 2025.

Note

3

Antall årsverk i regnskapsåret

0.50

Note

2

Spesifisering av resultatregnskapet

Lønnskostnader



<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	113866.00	271368.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	6031.00	14064.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	119898.00	285432.00

Mer om årsverk og lønn

The enterprise is not obliged to have an occupational pension scheme pursuant to the Mandatory Occupational Pension Act.



Annual report for
POLAR PRAWNS AS

930901180

Financial year
01/01/2025 - 31/12/2025



POLAR PRAWNS AS
930 901 180

Income statement

	Note	2025	2024
Operating expenses			
Change in inventory of own input facilities	1	119 898	285 432
Staff costs	2	-119 898	-285 432
Other operating expenses	3	-101 866	-139 093
Total operating expenses		-101 865	-139 093
Result of operations		-101 865	-139 093
Financial expenses			
Other interest charge		-724	0
Other financial expense		-187	-414
Total financial expenses		-911	-414
Net financial items		-911	-414
Annual result		-102 776	-139 507
Appropriations			
Performed losses/Uncovered losses	6	-102 776	-139 507
Total appropriations		-102 776	-139 507



POLAR PRAWNS AS
930 901 180

Balance

	Note	31.12.2025	31.12.2024
ASSETS			
Fixed assets			
Tangible fixed assets			
Land, buildings and other property	1	955 659	653 839
Total fixed tangible assets		955 659	653 839
Financial fixed assets			
Investments in shares		0	187
Total financial fixed assets		0	187
Total fixed assets		955 659	654 026
Current assets			
Receivables			
Other short-term receivables		0	2 836
Total receivables		0	2 836
Bank deposits, cash in hand, etc			
Bank deposits, cash in hand, etc		9 151	43 117
Total bank deposits, cash in hand, etc		9 151	43 117
Total current assets		9 151	45 953
TOTAL ASSETS		964 809	699 980



POLAR PRAWNS AS
930 901 180

Balance

	Note	31.12.2025	31.12.2024
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital	6, 7	41 885	41 885
Share premium reserve	6	728 916	728 916
Other paid-in capital	6	-5 570	-5 570
Total paid-in-capital		765 231	765 231
Retained earnings			
Uncovered loss	6	-310 025	-207 249
Total retained earnings		-310 025	-207 249
Total equity		455 206	557 982
Liabilities			
Other long-term liabilities			
Convertible loans		59 016	59 016
Total other long-term liabilities		59 016	59 016
Current liabilities			
Trade creditors		206	68 919
Public duties payable		6 032	14 064
Short-term group liabilities		444 350	0
Total current liabilities		450 588	82 982
Total liabilities		509 604	141 998
TOTAL EQUITY AND LIABILITIES		964 809	699 980

BINDALSEIDET, 23/04/2026

Morten Groven
Chair of the board

Robert Emil Busch
Board member

Terje Kristensen
Board member

Børge Søråas
Board member



POLAR PRAWNS AS
930 901 180

Notes

Type of business and place of operation

The company is in an establishment phase with the purpose of developing and operating warm-water shrimp farming. The company's registered office is located in Bindal kommune.

Accounting principles

The annual accounts is set up in accordance with the Accounting Act and good accounting practice for small enterprises.

Classification and assessment of balance sheet items

Fixed assets are assets destined for permanent ownership or use. Assets that are related to the cycle of goods are classified as current assets. Receivables are classified as current assets if they become due for payment within one year of the transaction date. Similarly, debt is classified as short-term if the debt is due for payment within one year.

Current assets are valued at the lower of the acquisition cost and fair value. Short-term liabilities are recognised on the balance sheet at the nominal amount at the time of establishment. Fixed assets are valued at acquisition cost. Fixed assets are depreciated according to a sensible depreciation schedule. The fixed assets are written down to fair value in the event of a decline in value that is not expected to be temporary. Long-term liabilities, with the exception of other provisions, are recognised on the balance sheet at the nominal amount at the time of establishment.

Receivables

Accounts receivable and other receivables are listed on the balance sheet at face value after deducting provisions for expected losses. Provision for losses is made on the basis of individual assessments of the individual receivables.

Property, plant and equipment

Fixed assets are recognised on the balance sheet and depreciated over the life of the fixed assets if they have an assumed useful life of more than 3 years and have a cost price exceeding kr 30 000. Direct maintenance of fixed assets is expensed continuously under operating costs, while costs or improvements are added to the fixed asset's cost price and depreciated in step with the fixed asset.

The company has not changed its accounting policy from 2024 to 2025.

Note 1 - Fixed assets/fixed assets

	Land, buildings and other real estate
Property, plant and equipment	
Acquisition cost per 01/01	653 839
New acquisition for the year	301 819
Disposal for the year	0
Acquisition cost per 31/12	955 659
Accumulated depreciation and write-downs 01/01	0
Accumulated depreciation and write-downs 31/12	0
Carrying value per 31/12	955 659
Economic life	0
Depreciation schedule	Lineær

More about fixed assets/fixed assets

Applies to facilities under construction - design



POLAR PRAWNS AS
930 901 180

Note 2 - Staff costs

Specification of labor costs	2025	2024
Salary	113 866	271 368
Employer's National Insurance contributions	6 031	14 064
Pension costs	0	0
Other related benefits	0	0
Total	119 898	285 432

More about full-time equivalents and salaries

The enterprise is not obliged to have an occupational pension scheme pursuant to the Mandatory Occupational Pension Act.

Note 3 - Number of full-time equivalents

Number of full-time equivalents employed in the financial year: 0.5

Note 4 - Tax specification

Taxable income	2025	2024
Result before tax	-102 776	-139 507
Permanent differences	0	3 000
Taxable income	-102 776	-136 507

Note 5 - Temporary differences - deferred tax/tax benefit

Deferred tax/deferred tax assets in the balance sheet are set aside on the basis of differences between accounting and tax values in accordance with the Norwegian accounting standard for tax. Temporary tax-increasing and tax-reducing disparities that can be offset have been recognised on a net basis.

Temporary differences related to:	01/01/2025	31/12/2025	Change
Loss carried forward	-209 818	-312 594	102 776
Net Differences	-209 818	-312 594	102 776
Tax-reducing differences that cannot be offset	209 818	312 594	-102 776
Total temporary differences included in the basis for deferred tax/tax benefit	0	0	0
Deferred tax 31/12/2025 based on 22%	0	0	0

In accordance with generally accepted accounting principles, deferred tax assets are not recognised on the balance sheet.

Note 6 - Equity

	Share capital	Share premium	Other paid-in capital	Uncovered losses	Total
Equity 31/12/2024	41 885	728 916	-5 570	-207 249	557 982
Annual result	0	0	0	-102 776	-102 776
Equity 31/12/2025	41 885	728 916	-5 570	-310 025	455 206



POLAR PRAWNS AS
930 901 180

Note 7 - Share capital

Share class	Number of shares	Nominal value of the shares	Book value
Ordinary	139,615	0.3	41 885

Shareholders	Number of shares	Ownership %	Share class
Eco Prawn Limited	104,616	74.93	Ordinary
Natalia Chernousova-Busch	23,333	16.71	Ordinary
Robert Emil Busch	11,666	8.36	Ordinary
Total number of shares	139,615	100	