



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 984 787 111
Organisasjonsform: Aksjeselskap
Foretaksnavn: EQUATEX NORWAY AS
Forretningsadresse: Martin Linges vei 25
1364 FORNEBU

Regnskapsår

Årsregnskapets periode: 01.07.2024 - 30.06.2025

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: Jonas Saltnes
Dato for fastsettelse av årsregnskapet: 21.10.2025

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, 06.01.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		76 024 181	65 546 669
Sum inntekter		76 024 181	65 546 669
Kostnader			
Varekostnad		7 666 738	2 510 036
Lønnskostnad	1	32 515 349	26 541 837
Avskrivning på varige driftsmidler og immaterielle eiendeler	2,5	398 742	23 309
Annen driftskostnad	1	11 303 989	11 825 933
Sum kostnader		51 884 818	40 901 115
Driftsresultat		24 139 363	24 645 554
Finansinntekter og finanskostnader			
Inntekt på andre investeringer	3	884 027	508 773
Annen finansinntekt		928 566	1 196 526
Sum finansinntekter		1 812 593	1 705 299
Annen finanskostnad		160 487	47 687
Sum finanskostnader		160 487	47 687
Netto finans		1 652 106	1 657 612
Resultat før skattekostnad		25 791 469	26 303 166
Skattekostnad	4	4 396 293	7 127 987
Årsresultat		21 395 176	19 175 179
Overføringer og disponeringer			
Ordinært utbytte	6	40 000 000	0
Overføringer til/fra annen egenkapital	6	-18 604 824	19 175 179
Sum overføringer og disponeringer		21 395 176	19 175 179



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4	19 940	19 472
Goodwill	4	6 506 747	0
Sum immaterielle eiendeler		6 526 687	19 472
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	2	23 572	22 844
Sum varige driftsmidler		23 572	22 844
Finansielle anleggsmidler			
Investering i datterselskap	3	137 346	137 346
Sum finansielle anleggsmidler		137 346	137 346
Sum anleggsmidler		6 687 605	179 662
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer		6 140 359	6 204 402
Andre fordringer		1 508 453	791 973
Konsernfordringer	7	9 094 113	30 535 307
Sum fordringer		16 742 925	37 531 682
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	8	63 873 190	25 294 264
Sum bankinnskudd, kontanter og lignende		63 873 190	25 294 264
Sum omløpsmidler		80 616 115	62 825 946
SUM EIENDELER		87 303 720	63 005 608

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2025	2024
Egenkapital			
Innskutt egenkapital			
Selskapskapital	6,9	2 932 535	2 932 535
Overkurs	6	3 384 961	3 384 961
Sum innskutt egenkapital		6 317 496	6 317 496
Opptjent egenkapital			
Annen egenkapital	6	18 890 778	37 495 602
Sum opptjent egenkapital		18 890 778	37 495 602
Sum egenkapital		25 208 274	43 813 098
Kortsiktig gjeld			
Leverandørgjeld		67 658	54 177
Betalbar skatt	4	7 246 847	9 867 935
Skyldige offentlige avgifter		1 901 173	1 638 387
Utbytte		40 000 000	0
Kortsiktig konserngjeld	7	8 306 598	1 206 861
Annen kortsiktig gjeld		4 573 170	6 425 150
Sum kortsiktig gjeld		62 095 446	19 192 510
Sum gjeld		62 095 446	19 192 510
SUM EGENKAPITAL OG GJELD		87 303 720	63 005 608



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2025 765412

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Organisasjonsform: Aksjeselskap
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jonas Saltnes
Dato for fastsettelse av årsregnskapet: 21.10.2025

Revisjon

Ekstern autorisert regnskapsfører har i løpet av regnskapsåret bistått ved den løpende regnskapsføringen eller utført andre tjenester for selskapet enn å utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 27.12.2025



Organisasjonsnr: 984 787 111
EQUATEX NORWAY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		76 024 181	65 546 669
Sum inntekter		76 024 181	65 546 669
Kostnader			
Varekostnad		7 666 738	2 510 036
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Organisasjonsnr: 984 787 111
EQUATEX NORWAY AS

BALANSE

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

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel	4	19 940	19 472
Goodwill	4	6 506 747	0
Sum immaterielle eiendeler		6 526 687	19 472

Varige driftsmidler

Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	2	23 572	22 844
Sum varige driftsmidler		23 572	22 844

Finansielle anleggsmidler

Investering i datterselskap	3	137 346	137 346
Sum finansielle anleggsmidler		137 346	137 346

Sum anleggsmidler		6 687 605	179 662
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Omløpsmidler

Varer

Fordringer

Kundefordringer		6 140 359	6 204 402
Andre fordringer		1 508 453	791 973
Konsernfordringer	7	9 094 113	30 535 307
Sum fordringer		16 742 925	37 531 682

Bankinnskudd, kontanter og lignende

Bankinnskudd, kontanter og lignende	8	63 873 190	25 294 264
Sum bankinnskudd, kontanter og lignende		63 873 190	25 294 264

Sum omløpsmidler		80 616 115	62 825 946
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SUM EIENDELER		87 303 720	63 005 608
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Selskapskapital	6,9	2 932 535	2 932 535
Overkurs	6	3 384 961	3 384 961
Sum innskutt egenkapital		6 317 496	6 317 496



Opptjent egenkapital			
Annen egenkapital	6	18 890 778	37 495 602
Sum opptjent egenkapital		18 890 778	37 495 602
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Utbytte		40 000 000	0
Kortsiktig konserngjeld	7	8 306 598	1 206 861
Annen kortsiktig gjeld		4 573 170	6 425 150
Sum kortsiktig gjeld		62 095 446	19 192 510
Sum gjeld		62 095 446	19 192 510
SUM EGENKAPITAL OG GJELD		87 303 720	63 005 608



Organisasjonsnr: 984 787 111
EQUATEX NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

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

Subsidiaries and investment in associates
Subsidiaries and investments in associates are valued by the cost method in the company accounts. The investment is valued as the cost of acquiring shares in the subsidiary, providing that write down is not required. A write down to fair value will be carried out if the reduction in value is caused by circumstances which may not be regarded as incidental, and deemed necessary by generally accepted accounting principles. Write downs are reversed when the cause of the initial write down are no longer present.

Dividends and other distributions are recognized in the same year as appropriated in the subsidiary accounts. If dividends exceed withheld profits after acquisition, the exceeding amount represents reimbursement of invested capital, and the distribution will be subtracted from the value of the acquisition in the balance sheet.

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

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

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

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

Intangible assets are valued at cost of acquisition. An annual impairment assessment is performed to assess whether any aspect of the client list purchased should be impaired as a result of client termination. The useful economic life of the intangible has been discussed further in note 5.

Trade and other receivables
Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts



are calculated on a expected credit loss basis using the ageing of the trade receivables balance.

Foreign currency translation Foreign

currency transactions are translated using the average rate of the month in which they occur. Any foreign currency balances on the balance sheet at the balance sheet date are converted at the month end rate.

Property, plant and equipment

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

Pensions

The company makes contributions for each employee's retirement account to a contributory pension plan. The cost is included in payroll expenses.

Income tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences, both positive and negative are netted within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

Note

Er det usikkerhet om fortsatt drift?: Nei

Note

1

Antall årsverk i regnskapsåret

35.00

Note

1

Spesifisering av resultatregnskapet

Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	24205200.00	18652611.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>



	4675307.00	3977840.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	2351427.00	1644500.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	1283415.00	2266886.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	32515349.00	26541837.00

Note

Ekstraordinære inntekter og kostnader

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Nei

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>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Pantstillelse</u>	<u>Beløp</u>	

Note

Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt

Mer om fordringer



Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Equatex Norway AS

Annual report 2025

Annual accounts

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

Auditor's report



Equatex Norway AS

Income statement (NOK)

	Note	01.07.2024- 30.06.2025	01.07.2023- 30.06.2024
Revenue			
Sales revenue		<u>76 024 181</u>	<u>65 546 669</u>
Operating expenses			
Cost of sales		7 666 738	2 510 036
Payroll expenses	1	32 515 349	26 541 837
Depreciation of tangible and intangible fixed assets	2, 5	398 742	23 309
Other operating expenses	1	<u>11 303 989</u>	<u>11 825 933</u>
Total operating expenses		<u>51 884 818</u>	<u>40 901 115</u>
Operating result		<u>24 139 363</u>	<u>24 645 554</u>
Financial income and expenses			
Income from other investments	3	884 027	508 773
Other financial income		928 566	1 196 526
Other financial expenses		<u>160 487</u>	<u>47 687</u>
Net financial items		<u>1 652 106</u>	<u>1 657 612</u>
Ordinary result before tax		<u>25 791 469</u>	<u>26 303 166</u>
Tax on ordinary result	4	<u>4 396 293</u>	<u>7 127 987</u>
Net profit or loss for the year		<u>21 395 176</u>	<u>19 175 179</u>
Allocated as follows			
Transferred from other equity	6	-18 604 824	19 175 179
Dividend to be distributed	6	<u>40 000 000</u>	<u>0</u>
Total allocations		<u>21 395 176</u>	<u>19 175 179</u>



Equatex Norway AS

Balance sheet (NOK) as of

	Note	30.06.2025	30.06.2024
Fixed assets			
<i>Intangible assets</i>			
Deferred tax asset	4	19 940	19 472
Client list	5	6 506 747	0
Total intangible assets		6 526 687	19 472
<i>Tangible assets</i>			
Fixtures and fittings, tools, office machinery etc.	2	23 572	22 844
Total tangible assets		23 572	22 844
<i>Financial assets</i>			
Investments in shares and units	3	137 346	137 346
Total financial assets		137 346	137 346
Total fixed assets		6 687 605	179 662
Current assets			
<i>Receivables</i>			
Trade receivables		6 140 359	6 204 402
Other receivables from companies in the same group	7	9 094 113	30 535 307
Other short-term receivables		1 508 453	791 973
Total accounts receivable		16 742 925	37 531 682
Cash and cash equivalents	8	63 873 190	25 294 264
Total current assets		80 616 115	62 825 946
Total assets		87 303 720	63 005 608




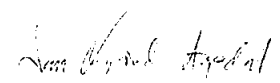
Equatex Norway AS

Balance sheet (NOK) as of

	Note	30.06.2025	30.06.2024
Equity			
<i>Paid-in capital</i>			
Share capital	6, 9	2 932 535	2 932 535
Share premium reserve	6	3 384 961	3 384 961
Total paid-in capital		<u>6 317 496</u>	<u>6 317 496</u>
<i>Retained earnings</i>			
Other equity	6	<u>18 890 778</u>	<u>37 495 602</u>
Total retained earnings		<u>18 890 778</u>	<u>37 495 602</u>
Total equity		<u>25 208 274</u>	<u>43 813 098</u>
Liabilities			
<i>Current liabilities</i>			
Trade creditors		67 658	54 177
Tax payable	4	7 246 847	9 867 935
Public duties payable		1 901 173	1 638 387
Liabilities to companies in the same group	7	8 306 598	1 206 861
Other short-term liabilities		4 573 170	6 425 150
Dividend		<u>40 000 000</u>	<u>0</u>
Total current liabilities		<u>62 095 446</u>	<u>19 192 510</u>
Total liabilities		<u>62 095 446</u>	<u>19 192 510</u>
Total equity and liabilities		<u>87 303 720</u>	<u>63 005 608</u>

30 June 2025
Fornebu, 21 October 2025

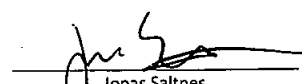

Roger Dürr, Dr.
Chairman


Jan Øyvind Aagedal
Board member


Basak Köklü
Board member


Gregg Taylor
Board member


Steffen Herfurth
Board member


Jonas Saltnes
General Manager



Equatex Norway AS

Notes to the accounts for 2025

All figures in NOK unless otherwise explicitly stated.

Accounting Principles

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Pensions

The company makes contributions for each employee's retirement account to a contributory pension plan. The cost is included in payroll expenses.



Equatex Norway AS

Notes to the accounts for 2025

Income tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences, both positive and negative are netted within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

Note 1 – Payroll expenses, number of employees, remuneration, loans to employees, auditor fee and other operating expenses

Payroll expenses	2025	2024
Salaries	24 205 200	18 652 611
Payroll tax	4 675 307	3 977 840
Pension costs	2 351 427	1 644 500
Other payments	1 283 415	2 266 886
Total	<u>32 515 349</u>	<u>26 541 837</u>
The average number of employees	35	33

No loans or guarantees have been provided to key personnel or their related parties.

The auditor fee comprises the following:

	2025	2024
Audit work related to the current year	202 286	244 465
Other services related to the current year	46 730	43 000
Total	<u>249 016</u>	<u>287 465</u>

Note 2 – Depreciation and Tangible assets

	Running equipment, tools etc
Acquisition cost at 01.07.2024	105 431
Tangible assets acquired	31 407
Acquisition cost at 30.06.2025	<u>136 838</u>
Accumulated depreciation at 30.06.2025	113 266
Net carrying amount at 30.06.2025	<u>23 572</u>
Depreciation for the period	30 678

Note 3 - Investment in subsidiaries and associate

Company	Location	Share owners	Voting rights	Book value 30.06
Equatex Employee Services AS	Fornebu	100 %	100 %	137 346

Equatex Norway AS and its subsidiary Equatex Employee Services AS together are defined as "Smaller entities" as per Norwegian law and therefore are not required to prepare consolidated financial statements.



Equatex Norway AS

Notes to the accounts for 2025

Note 4 - Income taxes

<i>Income tax expenses</i>	2025	2024
Tax payable	5 674 591	5 786 389
Change in deferred tax	-468	996
Under/over (-) accrued tax payable in previous years	-1 277 830	1 340 602
Total income tax expense	<u>4 396 293</u>	<u>7 127 987</u>
<i>Tax base estimation</i>	2025	2024
Ordinary result before tax	25 791 469	26 303 166
Permanent differences	0	3,130
Change in temporary differences	2 127	-4,529
General income	<u>25 793 596</u>	<u>26 301 767</u>
Tax base	<u>25 793 596</u>	<u>26 301 767</u>
Tax payable (22 %)	5 674 591	5 786 389
Tax payable previous year	1 572 256	4 193 065
Tax payable	<u>7 246 847</u>	<u>9 979 454</u>
<i>Temporary differences outlined</i>	2025	2024
Fixed assets	-90 635	4 529
Net temporary differences	-90 635	4 529
Loss carry forward	0	-93 037
Tax base – deferred income tax	<u>-90 635</u>	<u>-88 508</u>
Deferred income tax asset/liability (22%)	19 940	19 472

Note 5 - Amortisation and intangible assets

	Client list
Acquisition cost at 01.07.2024	0
Intangible assets acquired	6 874 811
Acquisition cost at 30.06.2025	<u>6 874 811</u>
Accumulated amortisation at 30.06.2025	368 064
Net carrying amount at 30.06.2025	<u>6 506 747</u>
Amortisation for the period	368 064

The intangible asset is comprised of the purchase of customer relations from a fellow group entity. The useful economic life of the asset has been determined to be 5 years and will be amortised over a straight line basis.



Equatex Norway AS

Notes to the accounts for 2025

Note 6 – Owner’s equity

	Share capital	Share premium	Other equity	Total
Owners equity 01.07.2024	2 932 535	3 384 961	37 495 602	43 813 098
Profit for the period	0	0	21 395 176	21 395 176
Dividend to be distributed	0	0	-40 000 000	-40 000 000
Owner’s equity 30.06.2025	2 932 535	3 384 961	18 890 778	25 208 274

Note 7 – Intercompany balance group company and associate

	2025	2024
Receivables		
Other receivables	8 518 041	30 176 267
- Receivables from Equatex Employee Services AS including Group contribution	576 072	359 040
Total	9 094 113	30 535 307
Payables		
Other short term payables	8 306 598	1 206 861

EquatePyramid is one of the primary platforms upon which business operations are conducted. The intellectual property related to EquatePyramid is owned by Computershare Technology Services (UK) Ltd. Equatex Norway AS maintains and constantly enhances EquatePyramid based on an agreement with Computershare Technology Services (UK) Ltd. (Software Maintenance Services Deed). The fees earned for this service are included in sales revenues and related amounts receivable are disclosed as intercompany receivables. For the use of EquatePyramid for its own business, Equatex Norway AS pays license fees which are included in cost of sales and related amounts owed disclosed as intercompany payables.

Equatex Norway AS provides and receives services to and from other Computershare Group entities based on intercompany agreements. Fees earned for these services are included in sales revenues with receivables disclosed as intercompany receivables. Fees received related to delivery of services to clients are included in cost of sales and amounts due disclosed as intercompany payables. Fees related to administrative costs are included as applicable based on the administrative service and amounts owed disclosed as intercompany payables.

Note 8 – Bank deposit

The account for tax payable contains NOK 1 626 471 and is sufficient to cover taxes due.

Note 9 - Share capital and shareholder information

Share capital:	Number of shares	Face value	Book value
Ordinary shares	2 903 500	1,01 kr	2 932 535
Shareholders per 30.06.2025:	Ordinary shares	Ownership share	Voting rights
Equatex AG	2 903 500	100 %	100 %

Equatex AG (CHE-335.160.781), incorporated and domiciled in Switzerland with its registered office at Vulkanstrasse 106, Zurich, Switzerland, prepares consolidated financial statements that include Equatex Norway AS and Equatex Employee Services AS. The ultimate controlling party of Equatex AG is Computershare Limited, incorporated and domiciled in Australia. Its registered office and principal place of business is: Yarra Falls, 452 Johnston Street, Abbotsford, Victoria, 3067 Australia.



To the General Meeting of Equatex Norway AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Equatex Norway AS (the Company), which comprise the balance sheet (NOK) as of 30 June 2025, the income statement (NOK) for the year then ended, and notes to the accounts, 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 30 June 2025, 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 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.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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 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. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Sandefjord, 21 October 2025
PricewaterhouseCoopers AS

Kristian Wælle
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Tassebekkveien 354, 3160 Stokke, Postboks 211 Sentrum, 0103 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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2025-10-21 21:59:52 UTC+02:00


Kristian Watle

 **bankID**

NO BankID - 143ffaa9-3f94-4deb-86bb-479b262e7024

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 16.03.2016	Vår dato 29.03.2016
Telefon 22078139	Deres referanse Finn Dahl	Vår referanse 2016/237812

EQUATEX NORWAY AS
Martin Linges vei 25
1364 FORNEBU

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Equatex Norway AS, org. nr. 984 787 111

Vi viser til deres brev av 16. mars 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Equatex Norway AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Equatex Norway AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Equatex Norway AS et datterselskap av det sveitsiske selskapet Equatex AG. Selskapet tilbyr software tjenester i forbindelse med administrasjon og regnskapsføring av aksjebaserte insentivplaner. Selskapet rapporterer all informasjon på engelsk til morselskapet. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal *"årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."*

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en

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Se www.skatteetaten.no
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E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “*informative regnskaper for ulike grupper av regnskapsbrukere*”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er eid av et utenlandsk selskap. Eierkretsen er begrenset. Videre er det vektlagt at selskapet rapporterer all informasjon på engelsk til morselskapet.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer