



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 918 857 591
Organisasjonsform: Aksjeselskap
Foretaksnavn: DAIFUKU SELF SERVICE TECHNOLOGIES AS
Forretningsadresse: c/o Advokatfirmaet CLP
Sommerrogata 13
0255 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Kjetil Vågen
Dato for fastsettelse av årsregnskapet: 10.05.2024

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, 17.07.2024



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		55 251	699 597
Other income		13 349	9 811 360
Sum inntekter		68 600	10 510 957
Kostnader			
Employee benefits expense	1	-105 305	3 896 630
Depreciation and amortisation expenses	2	9 862	16 296
Nedskrivning av varige driftsmidler og immaterielle eiendeler	2		
Other expenses		852 933	6 125 247
Sum kostnader		757 491	10 038 172
Driftsresultat		-688 891	472 786
Finansinntekter og finanskostnader			
Annen renteinntekt		726	
Other financial income			59 167
Sum finansinntekter		726	59 167
Annen rentekostnad		1 884	3 684
Other financial expenses		13 192	
Sum finanskostnader		15 076	3 684
Netto finans		-14 351	55 484
Ordinært resultat før skattekostnad		-703 242	528 269
Income tax expense	3		115 699
Ordinært resultat etter skattekostnad		-703 242	412 570
Årsresultat	4	-703 242	412 570
Årsresultat etter minoritetsinteresser		-703 242	412 570
Totalresultat		-703 242	412 570



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Overføringer og disponeringer			
Udekket tap			412 570
Transferred from other equity		-703 242	
Sum overføringer og disponeringer		-703 242	412 570



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Development	2		
Concessions, patents, licences, trademarks, and similar rights	2		
Utsatt skattefordel	2, 3		
Goodwill	2		
Varige driftsmidler			
Equipment and other movables	2		19 892
Sum varige driftsmidler			19 892
Finansielle anleggsmidler			
Lån til foretak i samme konsern	5		
Sum anleggsmidler		0	19 892
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables			170 364
Other short-term receivables		27 948	93 520
Konsernfordringer	5	420 367	672 903
Sum fordringer		448 315	936 787
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	52 136	519 439
Sum bankinnskudd, kontanter og lignende		52 136	519 439
Sum omløpsmidler		500 451	1 456 226
SUM EIENDELER		500 451	1 476 118

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2023	2022
Egenkapital			
Innskutt egenkapital			
Share capital	7	30 000	30 000
Annen innskutt egenkapital	4		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Reserve for valuation variances	4		
Other equity	4	162 563	865 805
Sum opptjent egenkapital		162 563	865 805
Sum egenkapital		192 563	895 805
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		31 026	39 912
Tax payable	3		115 699
Public duties payable		4 785	172 295
Kortsiktig konserngjeld	5		
Other current liabilities		272 077	252 407
Sum kortsiktig gjeld		307 888	580 313
Sum gjeld		307 888	580 313
SUM EGENKAPITAL OG GJELD		500 451	1 476 118



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 630449

Enheten

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Organisasjonsform: Aksjeselskap
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Forretningsadresse: c/o Advokatfirmaet CLP Sommerrogata 13 0255 OSLO

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Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Kjetil Vågen
Dato for fastsettelse av årsregnskapet: 10.05.2024

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

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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Brønnøysundregistrene, 16.07.2024



Organisasjonsnr: 918 857 591
DAIFUKU SELF SERVICE TECHNOLOGIES
AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
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Årsresultat etter minoritetsinteresser		-703 242	412 570
Totalresultat		-703 242	412 570
Overføringer og disponeringer			
Udekket tap			412 570
Transferred from other equity		-703 242	



Sum overføringer og
disponeringer

-703 242

412 570



Organisasjonsnr: 918 857 591
DAIFUKU SELF SERVICE TECHNOLOGIES
AS

BALANSE

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Development	2		
Concessions, patents, licences, trademarks, and similar rights	2		
Utsatt skattefordel	2, 3		
Goodwill	2		
Varige driftsmidler			
Equipment and other movables	2		19 892
Sum varige driftsmidler			19 892
Finansielle anleggsmidler			
Lån til foretak i samme konsern	5		
Sum anleggsmidler		0	19 892
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables			170 364
Other short-term receivables		27 948	93 520
Konsernfordringer	5	420 367	672 903
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Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	52 136	519 439
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Sum omløpsmidler		500 451	1 456 226
SUM EIENDELER		500 451	1 476 118
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	30 000	30 000



Annen innskutt egenkapital	4		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Reserve for valuation variances	4		
Other equity	4	162 563	865 805
Sum opptjent egenkapital		162 563	865 805
Sum egenkapital		192 563	895 805
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		31 026	39 912
Tax payable	3		115 699
Public duties payable		4 785	172 295
Kortsiktig konserngjeld	5		
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Sum kortsiktig gjeld		307 888	580 313
Sum gjeld		307 888	580 313
SUM EGENKAPITAL OG GJELD		500 451	1 476 118



Organisasjonsnr: 918 857 591
DAIFUKU SELF SERVICE TECHNOLOGIES
AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Our date 02.07.2020	Your date 05.06.2020	Case officer Lars Waalorp
800 80 000 skatteetaten.no	Your reference	Telephone +4732212244
Org. nr. 974761076	Our reference 2020/5520059	Postal address Postboks 9200 Grønland 0134 OSLO

ADVOKATFIRMAET PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

Callers from abroad, please call +47 22 07 70 00

Att. Eva Elise Volmert Køste

Permission to prepare the annual accounts and directors' report in English language for Daifuku Self Service Technologies AS, org. no 918 857 591

With reference to your letter dated 5 June 2020 with respect to the above matter regarding Daifuku Self Service Technologies AS.

Based on a total evaluation, the view of the tax office is that Daifuku Self Service Technologies AS may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

Background

Daifuku Self Service Technologies AS is a private limited company 100 % owned by a foreign company. The registered activity is to own, develop and market mechanical and technological solutions for self-service luggage handling, as well as all other types of business naturally related to the above. The company is part of a group of companies where the working language and internal reporting are in English. The chairman of the board is not Norwegian.

Condition for the permission

According to the Norwegian Accounting Act § 3-4, third paragraph shall "the directors' report and annual accounts (...) be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language".

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The



correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

One of the main goals of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company is a subsidiary of a foreign company. Furthermore, all key players and partners in this industry understand and use English.

Please state “our reference” (see above) in all written communication with the Norwegian Tax Authorities.

Yours sincerely,

Lars Waalorp
Senior Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

This document has been electronically approved and therefore has no handwritten signatures.



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Financial statements 2023

Daifuku Self Service Technologies AS

Org.no.: 918 857 591



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Income statement

Daifuku Self Service Technologies AS

Operating income and operating expenses	Note	2023	2022
Revenue		55 251	699 597
Other income		13 349	9 811 360
Total income		68 600	10 510 957
Employee benefits expense	1	-105 305	3 896 630
Depreciation and amortisation expenses	2	9 862	16 296
Other expenses		852 933	6 125 247
Total expenses		757 491	10 038 172
Operating profit		-688 891	472 786
Financial income and expenses			
Other interest income		726	0
Other financial income		0	59 167
Other interest expenses		1 884	3 684
Other financial expenses		13 192	0
Net financial items		-14 351	55 484
Net profit before tax		-703 242	528 269
Income tax expense	3	0	115 699
Net profit after tax		-703 242	412 570
Net profit or loss	4	-703 242	412 570
Attributable to			
Transferred to other equity		0	-412 570
Transferred from other equity		703 242	0
Total		-703 242	412 570

Daifuku Self Service Technologies AS

Side 2



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Balance sheet

Daifuku Self Service Technologies AS

Assets	Note	2023	2022
Property, plant and equipment			
Equipment and other movables	2	0	19 892
Total property, plant and equipment		0	19 892
Total non-current assets		0	19 892
Current assets			
Debtors			
Accounts receivables		0	170 364
Other short-term receivables		27 948	93 520
Receivables from group companies	5	420 367	672 903
Total receivables		448 315	936 787
Investments			
Cash and cash equivalents	6	52 136	519 439
Total current assets		500 451	1 456 226
Total assets		500 451	1 476 118



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Balance sheet

Daifuku Self Service Technologies AS

Equity and liabilities	Note	2023	2022
Equity			
Paid-in capital			
Share capital	7	30 000	30 000
Total paid-up equity		30 000	30 000
Retained earnings			
Other equity	4	162 563	865 805
Total retained earnings		162 563	865 805
Total equity		192 563	895 805
Liabilities			
Current liabilities			
Trade payables		31 026	39 912
Tax payable	3	0	115 699
Public duties payable		0	172 295
Other current liabilities		276 862	252 407
Total current liabilities		307 888	580 313
Total liabilities		307 888	580 313
Total equity and liabilities		500 451	1 476 118

14.05.2024

The board of Daifuku Self Service Technologies AS

DocuSigned by:
Brad Jackson
Bradley Michael Jackson
chairman of the board

DocuSigned by:
Kjetil Vågen
Kjetil Vågen
member of the board



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Accounting principles

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

Foreign currency

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

Operating revenues

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22% on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. Net deferred tax assets are recognized in the balance sheet to the extent that they are likely that this can be exploited.

Classification and valuation of current assets

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

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



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Note 1 Payroll expenses, number of employees, remunerations, loans to employees, etc.

	<u>2023</u>	<u>2022</u>
Man-labour years in the accounting year	0	3

Negative payroll expenses is due to reversal of payroll accruals.

Remuneration to leading personnel

Directors fee	60 000
Total	60 000

The company does not have a general manager. The day-to-day management is carried out by person employed at the group level.

No loans/securities have been granted to the board chairman or other related parties.

There are no employees in the company in 2023, and the company is not required to have a mandatory occupational pension scheme in accordance with the Norwegian law on required occupational pension ("Lov om obligatorisk tjenestepensjon").

Note 2 Fixed assets

	Fixtures and fittings, tools, office machinery and equipment	Total fixed assets
Acquisition cost 01.01.2023	224 548	224 548
Addition of plant and equipment purchased	0	0
Disposal of plant and equipment sold	-224 548	-224 548
Acquisition cost 31.12.2023	0	0
Accumulated depreciation 31.12.2023	0	0
Book value as at 31.12.2023	0	0

The year's depreciation	9 862	9 862
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Expected useful life	3 years
Depreciation plan	Straight line



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Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	115 699
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	115 699
Taxable income:		
Ordinary profit/loss before tax	-703 242	528 269
Permanent differences	0	0
Changes temporary differences	6 829	-2 365
Taxable income	-696 413	525 904
Payable tax in the balance:		
Payable tax on this year's result	0	115 699
Total payable tax in the balance	0	115 699

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences:

	2023	2022
Tangible fixed assets	-30 479	-23 650
Total	-30 479	-23 650
Accumulated loss to be brought forward	-696 413	0
Not included in the deferred tax calculation	726 892	23 650
Deferred tax assets (22 %)	0	0

In accordance with Good accounting practice for small companies, no deferred tax assets are recognized in the balance sheet.

Note 4 Equity

	Share capital	Other equity	Total equity
Equity 01.01.	30 000	865 805	895 805
Profit/loss for the year	0	-703 242	-703 242
As at 31.12.2023	30 000	162 563	192 563



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Note 5 Inter-company items between companies in the same group etc.

Current receivables

	2023	2022
Companies in the same group	420 367	672 903
Total	420 367	672 903

Other current liabilities

	2023	2022
Companies in the same group	0	0
Total	0	0

Note 6 Restricted bank deposits, overdraft facilities

Restricted bank deposits

	2023	2022
Withholding tax account	0	77 304

Note 7 Total shares, shareholders etc

Issued capital consists of 30 000 shares with a face value at NOK 1.

All the shares are owned by Daifuku Oceania Ltd., with business address:

Auckland Head Office
8 Antares Place, Rosedale
Auckland 0632
NEW ZEALAND

Daifuku Oceania Ltd. prepares group accounts where Daifuku Self Service Technologies is included.



To the General Meeting of Daifuku Self Service Technologies AS

Independent Auditor's Report

Opinion

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

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, 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 for the Financial Statements

The Board of Directors (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 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>

Kristiansand, 5 July 2024

PricewaterhouseCoopers AS

Gorm F. Nymark
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Gravane 26, Postboks 447, NO-4664 Kristiansand
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Nymark, Gorm Frode	BANKID_MOBILE	2024-07-09 09:21

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