



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 927 303 663
Organisasjonsform: Aksjeselskap
Foretaksnavn: KUNIKO NORGE AS
Forretningsadresse: Schweigaards gate 14
0185 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ivar Puusta
Dato for fastsettelse av årsregnskapet: 14.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 04.08.2024



Resultatregnskap

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	
Kostnader			
Lønnskostnad		1 995 128	955 287
Avskrivning		42 747	
Annen driftskostnad		6 113 670	2 477 099
Sum kostnader		8 151 545	3 432 386
Driftsresultat		-8 151 545	-3 432 386
Finansinntekter og finanskostnader			
Annen finansinntekt		64 501	7 336
Sum finansinntekter		64 501	7 336
Annen finanskostnad		256 840	1 285
Sum finanskostnader		256 840	1 285
Netto finans		-192 339	6 051
Ordinært resultat før skattekostnad		-8 343 884	-3 426 335
Ordinært resultat etter skattekostnad		-8 343 884	-3 426 335
Årsresultat		-8 343 884	-3 426 335



Balanse

Beløp i: USD	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner		36 598 028	9 131 574
Sum varige driftsmidler		36 598 028	9 131 574
Sum anleggsmidler		36 598 028	9 131 574
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		1 140 056	234 040
Sum fordringer		1 140 056	234 040
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		8 217 288	1 994 504
Sum bankinnskudd, kontanter og lignende		8 217 288	1 994 504
Sum omløpsmidler		9 357 344	2 228 544
SUM EIENDELER		45 955 372	11 360 118
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		360 000	300 000
Overkurs		17 670 000	2 730 000
Sum innskutt egenkapital		18 030 000	3 030 000
Opptjent egenkapital			



Balanse

Beløp i: USD	Note	2022	2021
Annen egenkapital		-11 770 219	-3 426 335
Sum opptjent egenkapital		-11 770 219	-3 426 335
Sum egenkapital		6 259 781	-396 335
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Øvrig langsiktig gjeld		37 599 594	10 619 283
Sum annen langsiktig gjeld		37 599 594	10 619 283
Sum langsiktig gjeld		37 599 594	10 619 283
Kortsiktig gjeld			
Leverandørgjeld		775 119	428 348
Skyldige offentlige avgifter		227 290	4 828
Annen kortsiktig gjeld		1 093 588	703 994
Sum kortsiktig gjeld		2 095 997	1 137 170
Sum gjeld		39 695 591	11 756 453
SUM EGENKAPITAL OG GJELD		45 955 372	11 360 118



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 659701

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Forretningsadresse: Schweigaards gate 14
0185 OSLO

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årsregnskapet til selskapet: IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ivar Puusta
Dato for fastsettelse av årsregnskapet: 14.06.2023

Revisjon

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

Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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Brønnøysundregistrene, 08.08.2023

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: 927 303 663
KUNIKO NORGE AS

RESULTATREGNSKAP

Beløp i: USD	Note	2022	2021
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Organisasjonsnr: 927 303 663
KUNIKO NORGE AS

BALANSE

Beløp i: USD Note 2022 2021

BALANSE - EIENDELER

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Organisasjonsnr: 927 303 663
KUNIKO NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper
Årsregnskapet er satt opp etter regnskapsloven og forenklet IFRS.

Note

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	30000.00	100.00	3000000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Kuniko Ltd	30000.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	30000.00	100.00%	

Note

Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	1129144.00	396785.00

<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	159820.00	40780.00

<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	519167.00	47606.00

<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	174125.00	470116.00

<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	1982256.00	955287.00

Note

Ytelser til ledende personer
Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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1944970.00 329417.00

Note

Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	168991.00	
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	168991.00	

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
5.00

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

<u>Omløpsmidler</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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<u>Skattemessig fremf.undersk.</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
------------------------------------	------------------	------------------	----------------

<u>Kortsiktig gjeld</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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Skatteetaten

Vår dato
04.02.2022

Din/Deres dato
05.01.2022

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR466781942

Telefon
90833418

Org.nr
974761076

Vår referanse
2022/5054928

Postadresse
Postboks 9200 Grønland
0134 OSLO

KUNIKO NORGE AS
c/o Tschudi Financial Services AS
1325 LYSAKER

Att. Peter Steiness Larsen, Tschudi Shipping Company AS

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Kuniko Norge AS, org.nr. 927 303 663

Vi viser til deres brev av 5. januar 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Kuniko Norge AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Kuniko Norge 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

Kuniko Norge AS er eid av et utenlandsk selskap. Selskapet formål er «Å lete etter, og utvikle mineralforekomster, nyttiggjøre seg av mineralforekomster og industrielle operasjoner, utvikling og investering i andre selskaper samt alt annet som naturlig tilhører de tidligere nevnte aktiviteter».

Arbeidsspråket internt og forretningsmessig er engelsk. Et av styremedlemmene er engelskspråklig.

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 er direkte eid av et utenlandsk selskap. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Statsautoriserte revisorer
Ernst & Young AS

Stortorvet 7, NO-0155 Oslo
Postboks 1156 Sentrum, NO-0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Kuniko Norge AS

Opinion

We have audited the financial statements of Kuniko Norge AS (the Company), which comprise the statement of financial position as at 31 December 2022, the statement of profit and loss and other comprehensive income, statement of cash flows and statement of changes in equity 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the EU.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (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 management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards as adopted by the EU, 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 and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Oslo, 14 June 2023
ERNST & YOUNG AS

The auditor's report is signed electronically

Johan Lid Nordby
State Authorised Public Accountant (Norway)

Penneo document key: OILMQ-CP60W-MAYTA-BOE53-45E7O-ZHT0W



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

Johan Nordby

Partner

Serienummer: 9578-5997-4-729076

IP: 77.18.xxx.xxx

2023-06-14 11:28:34 UTC



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2022 ANNUAL REPORT



KUNIKO
KUNINGEN BATTERY METALS

Transaction 09222115557494731338



Signed AHB, BL



Kuniko Norge AS

Financial Statements 2022

Statement of profit or loss and other comprehensive income

For the year ended 31 December

	Notes	2022 NOK	2021 NOK
Personnel expenses	5	(1,982,256)	(955,287)
Research and development expenses (not capitalized exploration and evaluation)		(317,691)	(62,777)
Other administrative expenses	5	(1,517,943)	(478,804)
Impairment loss	8	(4,305,204)	(1,936,771)
Depreciation charge	9	(42,747)	0
Operating expenses		(8,165,841)	(3,433,639)
OPERATING LOSS		(8,165,841)	(3,433,639)
Currency gain / (loss)		(178,769)	7,304
Other financial income		728	0
Financial items		(178,041)	7,304
LOSS BEFORE TAXES		(8,343,882)	(3,426,335)
Income tax expense	6	0	0
NET LOSS FOR THE FINANCIAL YEAR		(8,343,882)	(3,426,335)
TOTAL COMPREHENSIVE INCOME		(8,343,882)	(3,426,335)

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.





Kuniko Norge AS

Financial Statements 2022

Statement of financial position

As of 31 December

	Notes	2022 NOK	2021 NOK
Cash and cash equivalents	7	8,162,504	1,994,504
Receivables from the Tax Authority	4	1,139,036	195,479
Prepaid expenses		1,020	38,561
Total current assets		9,302,560	2,228,544
Exploration and evaluation expenditures	8	36,021,230	9,131,574
Property, plant and equipment	9	197,466	0
Lease rights	10	379,332	0
Financial assets – warranty deposit		54,784	0
Total non-current assets		36,652,812	9,131,574
TOTAL ASSETS		45,955,372	11,360,118
Lease liability	10	137,072	0
Trade accounts payable		775,119	428,348
Public duties payable		400,932	93,703
Accruals		782,872	615,119
Total current liabilities		2,095,995	1,137,170
Lease liabilities	10	247,301	0
Loan payable to the shareholder	11	37,352,293	10,619,283
Total non-current liabilities		37,599,594	10,619,283
TOTAL LIABILITIES		39,695,589	11,756,453
Paid in capital	12	18,030,000	3,030,000
Accumulated losses		(11,770,217)	(3,426,335)
TOTAL EQUITY		6,259,783	(396,335)

The above statement of financial position should be read in conjunction with the accompanying notes.





Kuniko Norge AS

Financial Statements 2022

Statement of changes in equity

For the year ended 31 December

	Share capital NOK	Share premium NOK	Accumulated losses NOK	Total equity NOK
<i>Transactions with owners in their capacity as owners:</i>				
Incorporation (Note 12)	30,000	0	0	30,000
Capital increase (Note 12)	270,000	2,730,000	0	3,000,000
	300,000	2,730,000	0	3,030,000
<i>Total comprehensive income:</i>				
Net loss for the financial year	0	0	(3,426,335)	(3,426,335)
	0	0	(3,426,335)	(3,426,335)
As of 31 December 2021	300,000	2,730,000	(3,426,335)	(396,335)
<i>Transactions with owners in their capacity as owners:</i>				
Capital increase (Note 12)	60,000	14,940,000	0	15,000,000
	60,000	14,940,000	0	15,000,000
<i>Total comprehensive income:</i>				
Net loss for the financial year	0	0	(8,343,882)	(8,343,882)
	0	0	(8,343,882)	(8,343,882)
As of 31 December 2022	360,000	17,670,000	(11,770,217)	6,259,783

The above statement of changes in equity should be read in conjunction with the accompanying notes.





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Statement of cash flows

For the year ended 31 December

	Notes	2022 NOK	2021 NOK
Operating loss		(8,165,841)	(3,433,639)
Non-monetary adjustments:			
- impairment loss	8	4,305,204	1,936,771
- depreciation charge	9	42,747	0
Change in assets and liabilities related to operating activities		(843,315)	423,714
Interest received		728	0
Cash flow used in operating activities		(4,660,477)	(1,073,154)
Payments for capitalized exploration and evaluation	8	(29,007,973)	(1,032,342)
Payments for property, plant and equipment		(185,773)	0
Cash flow used in investing activities		(29,193,746)	(1,032,342)
Proceeds from issue of shares	12	0	3,000,000
Proceeds from borrowings	11	40,113,595	1,100,000
Repayments of borrowings	11	(91,372)	0
Cash flow from financing activities		40,022,223	4,100,000
TOTAL CASH FLOW		6,168,000	1,994,504
Cash and cash equivalents at the beginning of the financial year		1,994,504	0
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	7	8,162,504	1,994,504

The above statement of changes in equity should be read in conjunction with the accompanying notes.





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Notes to the financial statements

Note 1 Corporate information

Kuniko Norge AS (hereby "Company") is a limited liability company, incorporated in 2021 and domiciled in Norway (business address: Schweigaards gate 14, 0185 Oslo). The parent of Kuniko Norge AS is Kuniko Ltd - a listed public company in Australia.

During the financial year the principal activities of the Company consisted of mineral exploration activities in Norway. The Company is targeting fundamental metals for electromobility, including Cobalt, Nickel and Copper. The extraction and production processes will aim to be carbon neutral and work in harmony with the environment by harnessing its natural energy. See more information on the current projects in Note 8.

Note 2 Accounting policies

The financial statements of the Company have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union. The Company is defined as a small enterprise and have concluded not to prepare voluntary directors report. The financial statements of the Company have been prepared under the going concern assumption and on a historical cost basis. The financial statements are presented in Norwegian kroner (NOK) and all values are rounded to the nearest kroner except when otherwise indicated. According to the permission received from the Directorate of Taxes, the current financial statements have been prepared in English only.

The main accounting principles applied in the preparation of these financial statements are set below. The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise judgement in the process of applying the Company's accounting principles. Estimates and judgements are continually evaluated and are based on historical experience and other factors. Accounting estimates will, by definition, seldom equal to the related actual results. See also more information on significant accounting judgements, estimates and assumptions in Note 3.

2.1 Current versus non-current classification

The Company presents assets and liabilities in the statement of financial position based on current and non-current classification. An asset is current when it is expected to be realized or intended to be sold or consumed in the normal operating cycle; held primarily for the purpose of trading; expected to be realized within twelve months after the reporting period; or cash and cash equivalent unless restricted from being exchanged or used to settle a liability, for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when it is expected to be settled in the normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within twelve months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. The Company classifies all other liabilities as non-current.

2.2 Foreign currency translation

The functional currency of the Company is Norwegian kroner (NOK). Items included in the financial statements are measured using the functional currency. Transactions in currencies other than the functional currency (i.e., in foreign currencies) are initially recorded at the functional currency rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency rate of exchange at the balance sheet date, and all changes are taken into profit or loss. Non-monetary items that are measured in the terms of historical costs in a foreign currency are translated using the exchange rate at the date of the initial transactions.





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2.3 Corporate income tax

Corporate income tax of the Company consists of current income tax and deferred income tax. The Company's net profit adjusted by temporary and permanent differences as determined in income tax acts is subject to current income tax. Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the tax authorities. The tax rates and tax acts used to compute the amount are those that are enacted or substantively enacted by the balance sheet date. In 2021 and 2022, the tax rate has been 22%. Deferred income tax is recognized using the liability method on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax assets are recognized to the extent that it is probable that unused tax credits and unused tax losses can be utilized against future taxable profit. Unrecognized deferred income tax assets are reassessed at each balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered. Similarly, the Company reviews the carrying amount of recorded deferred income tax assets and reduces such tax assets to the extent that it is no longer probable that the assets can be utilized.

2.4 Exploration and evaluation (E&E) expenditures

E&E activity involves the search for mineral resources, the determination of technical feasibility and the assessment of commercial viability of an identified resource.

The Company applies the area of interest method when accounting for E&E costs. E&E expenditure in relation to separate areas of interest for which rights of tenure are current is carried forward as an asset in the statement of financial position where it is expected that the expenditure will be recovered through the successful development and exploitation of an area of interest, or by its sale; or exploration activities are continuing in an area and activities have not reached a stage which permits a reasonable estimate of the existence or otherwise of economically recoverable reserves.

Each area of interest is assessed for impairment to determine the appropriateness of continuing to carry forward costs in relation to that area of interest (see the accounting policy 2.6). Accumulated costs in relation to an abandoned area are written off in full against profit in the year in which the decision to abandon the area is made.

Once the technical feasibility and commercial viability of the extraction of mineral resources in an area of interest are demonstrable, E&E assets attributable to that area of interest are first tested for impairment and then reclassified to mine properties.

2.5 Property, plant and equipment

Plant and equipment is stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated on a straight-line basis over the estimated useful life of the assets as follows:

= > Plant and equipment – over 3 to 5 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year end.

2.6 Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The Company assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.





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2.7 Receivables

Receivables, being financial assets with fixed or determinable payments that are not quoted in an active market, are carried at amortized cost using the effective interest rate method, less impairment. Gains and losses are recognized in profit or loss when the loans and receivables are derecognized or impaired, as well as through the amortization process.

At each balance sheet date, the Company assesses whether a financial asset is impaired. Significant financial difficulties of the debtor, considerable probability that the debtor will enter bankruptcy or financial reorganization, and default or delinquency in payments are considered indicators that the Company will not be able to collect all of the amounts due under the original terms of the invoices. The Company assesses whether objective evidence of impairment exists individually for each financial asset.

2.8 Financial liabilities and borrowing costs

Financial liabilities are initially accounted for at their acquisition cost consisting of the fair value of the amounts received thereof. After initial recognition, financial liabilities are measured at their amortized cost using the effective interest rate method. Transaction costs are taken into consideration upon calculating the effective interest rate and charged to expenses over the term of the financial liability.

Borrowing costs are recognized as an expense when incurred and presented under interest expense in profit or loss, except for borrowing costs related to the financing of the assets constructed for own use which are capitalized as part of the cost of the respective assets (from the launch of construction until the completion of works, incl. E&E activities, if the probability that a future economic benefit from the E&E activities is realized is high).

A financial liability is derecognized when the obligation under the liability is discharged, cancelled or expired.

2.9 Pension

The Company has defined contribution pension plans. The Company pays contributions to the pension insurance plan and has no further payment obligations once the contributions have been paid. The contributions are recognized as personnel expense when they are due.

2.10 Right-of-use assets and lease liability

A right-of-use asset is recognized at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability. Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities. The Company has elected not to recognize a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

A lease liability is recognized at the commencement date of a lease. The lease liability is initially recognized at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortized cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee;





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lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down

2.11 Cash flow statement

The cash flow statement of the Company has been prepared using the indirect method. Cash and cash equivalents consist of cash on hand, demand and time deposits, including restricted cash for withholding personal income tax payments.

2.12 IFRS standards and interpretations not effective yet

By the time of preparing these consolidated financial statements, there are some new standards and amendments to existing standards issued by the International Accounting Standards Board (IASB), but not yet effective. Most of these new or amended standards are not applicable for the Company and the standards that are applicable, are not expected to have a material impact on the Company's financial statements. The Company intends to adopt these standards, if applicable, when they become effective.

Note 3 Significant accounting estimates and assumptions

The preparation of financial statements in accordance with IFRS requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenue and expenses during the reporting periods. Estimates are based upon the management's best knowledge of given information available at the date the financial statements are authorized for issue. In many circumstances, the ultimate outcome, related to the estimates, assumptions and judgments, may not be known for several years after the preparation of the financial statements. Actual amounts may differ materially from these estimates due to changes in general economic conditions, changes in laws and regulations, changes in future operating plans and inherent imprecision associated with estimates.

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date are discussed below.

Deferred tax assets

Deferred tax assets are recognized for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of future taxable profits together with future tax planning strategies. The tax losses carried forward amounted to NOK 43,301,975 at the end of 2022 – see also Note 6. For reason of prudence and the comprehensive requirements on IAS 12 for recognition of tax asset, the deferred tax asset (NOK 2,582,287 at the end of 2022) has not been recognized as the timing for start of mine operations with positive result is uncertain at this stage.

Exploration for, evaluation of and development of mineral resources

Expenses for exploration, evaluation and development of mineral resources are capitalized in accordance with the accounting policy 2.4. Determining the amount to be capitalized requires management to estimate in which phase the project is and make assumptions regarding the expected future cash generation of the assets, discount rates to be applied and the expected period of benefits. As of 31 December 2022, the Company's carrying amount of capitalized E&E assets amounted to NOK 36,021,230 - see also Note 8.





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Note 4 Risks management

The Company's activities expose it to a variety of financial risks: market risk (including foreign currency risk and interest rate risk), credit risk and liquidity risk. The Company's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the financial performance of the Company. The Company does not speculate in the trading of derivative financial instruments. The Company uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate, foreign exchange and other price risks, ageing analysis for credit risk and beta analysis in respect of investment portfolios to determine market risk, when needed.

Due to the fact that the Company's activities have been limited with primary exploration and evaluation activities, the management of the Company considers the different financial risks to be low at the current stage:

- most of purchases and personnel expenses as well as shareholder's loan payable are denominated in the Company's functional currency – NOK; whole currency gain / (loss) recognized in profit or loss is related to liabilities measured at amortized cost (payables for E&E expenditures);
- credit risk is related to demand deposits in a bank and receivables from the State Tax Authority (31.12.2022: VAT refundable; 31.12.2021: double payment of personal income tax);
- shareholder's loan is an interest-free loan;
- lease liability is payable over 2.5 years; and
- current liquidity needs have been covered by the shareholder's loan agreement. NOK 1,231,506 of current liabilities, excluding lease liability, are due within one month and rest of the current liabilities are due within six months. See Note 11 for shareholder's loan terms and Note 10 for lease liability.

Note 5 Operating expenses

	2022	2021
	NOK	NOK
Salaries and wages	(5,772,798)	(1,176,745)
Employer tax	(829,271)	(45,041)
Pension expenses (defined contribution plan)	(519,167)	(47,606)
Other personnel expenses	(174,125)	(470,116)
Capitalized personnel expenses (Note 8)	5,313,105	784,221
Total personnel expenses	(1,982,256)	(955,287)

At the end of 2022, the Company had five employees (2021: one employee – the Managing Director). During the financial year, the Company also had 17 (2021: 5) temporary employees.

In 2022 and 2021, no fees to Board members were paid. NOK 1,944,970 (2021: NOK 647,328) of salary was paid to the Managing Director (also acting as a Board member). There were no loans given to Board members. The Managing Director is included in the Company's pension plan with NOK 329,417 of payments into the plan in 2022.





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	2022	2021
	NOK	NOK
Consulting (incl. legal) and accounting fees ¹	(876,059)	(297,800)
Office related expenses ²	(487,842)	(12,695)
Travel expenses	(49,315)	(164,755)
Other expenses	(104,727)	(3,554)
Total other administrative expenses	(1,517,943)	(478,804)

¹ audit fee amounted to NOK 168,991 in 2022 and zero in 2021; other fees regarding capital increase and VAT registration in the total amount of NOK 18,680 was paid in 2022.

² incl. NOK 287,520 of short-term lease in 2022 (2021: zero)

Note 6 Corporate income tax

In 2022 and 2021, income tax expense amounted to zero. Reconciliation between tax expense and the product of accounting profit multiplied by Norway's domestic tax rate for the years is as follows:

	2022	2021
	NOK	NOK
<i>Loss before taxes</i>	<i>(8,343,882)</i>	<i>(3,426,335)</i>
At Norway's statutory income tax rate of 22%	1,835,654	753,794
Change in unrecorded deferred tax asset	(1,828,493)	(753,794)
Expenses not deductible for tax purposes	(7,161)	0
Income tax expense	0	0

As of 31 December, the Company has recognized deferred income tax asset regarding the following temporary differences:

	2022	2021
	NOK	NOK
Tax loss carried forward	9,526,434	2,762,740
Exploration and evaluation expenditures	(6,945,256)	(2,008,946)
Leases	1,109	0
Deferred tax asset	2,582,287	753,794
Impairment allowance	(2,582,287)	(753,794)
Book value of deferred tax asset	0	0

Due to the current stage of the Company business (exploration and evaluation activities), there are uncertainties of when and to what extent tax loss can be utilized against future taxable profit. At the end of 2022, the Company has tax losses carried forward in the amount of NOK 43,301,975 (2021: NOK 12,557,909). The loss is available indefinitely for offset against future taxable profits of the Company.





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Note 7 Cash and cash equivalents

	31-12-2022	31-12-2021
	NOK	NOK
Cash on demand deposits	7,880,191	1,811,368
Cash restricted for withholding personal income tax	282,313	183,136
Cash and cash equivalents	8,162,504	1,994,504

Note 8 Exploration and evaluation (E&E) expenditures

At the end of 2022, the Company holds ~1,084km² of exploration licenses in Norway, with the license portfolio consisting of the five (5) separate project areas:

- **Skuterud Cobalt Project:** has had over 1 million tons of cobalt ore mined historically and was the world's largest cobalt producer in its time. A maiden drill campaign completed in July 2022 intersected cobalt mineralization in 8 of 8 drill holes at the priority "Middagshvile" target.
- **Ringerike Battery Metals Project:** 15 km from Skuterud, the Ringerike licenses comprise 360 km² of exploration area, prospective for nickel, copper and cobalt. A Ni-Cu trend of historical mines and workings crosses property and includes the brownfield Ertelien Ni-Cu mine.
- **Undal-Nyberget Copper Project:** is in the prolific Røros Copper region, a copper belt which has historical hosted Tier 1-2 mines. Historical production from Undal had grades of 1.15 % Cu, 1.86 % Zn, while adjacent, Nyberget has had surface grades up to 2% Cu.
- **Vågå Copper Project:** project includes anomalies representing immediate targets, including a prospective horizon with a known strike extent of ~9km. A further shallow conductor can also be traced for several kilometers.
- **Gullklumpen Copper Project:** has geological continuity to significant mining districts in the region with outcropping Ni-Cu-Co mineralization.

The Company had also the following projects, but before the end of 2022, the Company informed the Directorate of Mining it would surrender its exploration licenses in the areas (based on field observations and analytical results, the management of the Company concluded that the projects lacked the potential for economic development or the licenses are located in areas considered problematic for the development of a mining operation in future) and wrote off previously capitalized expenditures (see below):

- the South-west and South-east Norway exploration licenses are Ni-Cu-Co projects in the historically important Feøy and Romsås mining districts respectively; and
- the North-west Norway exploration licenses in the Nord-Helgeland region comprise Glomfjord, Meløya and Rundtinget, which contain identified LCT pegmatites and additional pegmatites of unknown composition.

During the financial year, the capitalized expenditures were related to the followings work activities: rock and soil sampling, steam sediment sampling, geophysics, mapping, diamond drilling and drill core logging, sampling and analysis.





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	2022 NOK	2021 NOK
Book value at the beginning of the financial year	9,131,574	0
Capitalized expenses ^{1, 2}	26,718,703	11,068,345
Impairment loss	(4,305,204)	(1,936,771)
Book value at the end of the financial year	31,545,073	9,131,574

¹ incl. NOK 5,313,105 (2021: NOK 784,221) of capitalized personnel expenses (Note 5) and NOK 10,621 (2021: zero) of capitalized interest expenses from lease liabilities (Note 10).

² incl. transfers from the parent company in the total amount of NOK 1,605,141 (2021: NOK 9,454,992) settled with converting the payable to the shareholder's loan (Note 11); moreover, NOK 1,400,193 (2021: NOK 619,571) of capitalized expenditures had not been settled by the end of the financial year.

In addition, the Company has also prepaid for drilling in 2023 and software license for 2023 in the total amount of NOK 4,476,157.

As at the date of this report, an overview of planned exploration work programs for 2023 include:

Project	Activities	01 2023	02 2023	03 2023	04 2023
Skuterud	Drilling	■			
	Core logging and sampling		■		
	Assaying		■		
	Trenching, mapping, and rock sampling in geochemical anomalies			■	
	Geological mapping			■	
Ringerike - Ertelen	Drilling	■			
	Core logging and sampling		■		
	Assaying		■		
	2-loop Ground EM survey			■	
	Downhole EM survey			■	
	Geological mapping			■	
Ringerike - Other Targets	Stream sediment sampling		■		
	Geological mapping and Rock sampling		■		
	Loupe EM survey		■		
Undal-Nyberget	Drilling	■			
	Core logging and sampling		■		
	Assaying		■		
	Trenching over soil anomalies			■	
	Infill Soil Sampling			■	
	Loupe EM Survey			■	
	Extension Reconnaissance			■	
Vaga	Reconnaissance			■	
	Loupe EM survey			■	
	Geochemical soil sampling			■	
Gullkumpen	Reconnaissance			■	





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Note 9 Property, plant and equipment

The balance of property, plant and equipment includes office equipment purchased in 2022:

	2022 NOK
Book value at the beginning of the financial year	0
Purchases	240,213
Depreciation charge	(42,747)
Book value at the end of the financial year	197,466

Note 10 Lease rights and lease liabilities

In 2022, the Company signed a lease agreement for premises used for E&E activities until July 2025. The new lease rights amounted to NOK 434,396 and the depreciation charge of the lease rights for 2022 amounted to NOK 55,064 (capitalized under E&E expenditures).

At the end of 2022, the lease liability amounted to NOK 384,373, incl. NOK 137,072 payable in 2023.

Note 11 Borrowings

The Company has an interest-free loan from its parent company with the loan facility at NOK 75,000,000. The due date of the loan is at the end of 2025. There have been the following movements during the financial year:

	2022 NOK	2021 NOK
Book value at the beginning of the financial year	10,619,283	0
New loans received in cash	40,113,595	1,100,000
Transferred E&E expenditures (Note 8)	1,605,141	9,454,992
Transferred operating expenses	105,646	64,291
Converted to equity (Note 12)	(15,000,000)	0
Repayments	(91,372)	0
Book value at the end of the financial year	37,352,293	10,619,283

Note 12 Share capital

The Company was established with 30,000 ordinary shares at nominal value of NOK 1 per share (on 21 June 2021). In October 2021, the share capital was increased from NOK 30,000 to NOK 300,000 by increasing nominal value up to NOK 10 per share. The total subscription price was NOK 3,000,000 and settled in cash, including NOK 270,000 as nominal value and NOK 2,730,000 as share premium.





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In March 2022, the share capital was increased from NOK 300,000 to NOK 360,000 by increasing nominal value up to NOK 12 per share. The total subscription price was NOK 15,000,000, including NOK 60,000 as nominal value and NOK 14,940,000 as share premium. The subscription price was immediately settled against the shareholder's loan (Note 11). At the end of 2022, the share capital consists of 30,000 shares at nominal value of NOK 12 per share. All shares are paid and owned by Kuniko Ltd.

Note 13 Transactions with related parties

In 2022 and 2021, the Company had the following transactions with the related parties:

- E&E expenditures transferred together with exploration licenses from the parent company to the Company – see more information in Note 8;
- Loan received by the parent company – see more information in Note 11;
- Remunerations to the management – see more information in Note 5.

Note 14 Commitments

In 2022, the Company has committed to complete the drilling projects with total cost at NOK 17,782,000 in 2023, of which NOK 4,232,000 was paid in advance already in 2022.

* * * * *

Approval of the consolidated financial statements

14 June 2023

Birgit Marie Liodden
Chairman of the Board

Antony Beckmand
Member of the Board





Verification

Transaction 09222115557494731338

Document

Kuniko Norge_Annual Report 2022_FINAL without
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Main document

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Finalised on 2023-06-14 11:50:57 CEST (+0200)

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