



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 981 363 019
Organisasjonsform: Aksjeselskap
Foretaksnavn: ABBOTT DIAGNOSTICS TECHNOLOGIES AS
Forretningsadresse: Kjelsåsveien 161
0884 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Oddvar Arne Vanberg
Dato for fastsettelse av årsregnskapet: 30.06.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 08.08.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Sales revenue	1	1 985 798 205	1 380 147 873
Other revenue	2		
Sum inntekter		1 985 798 205	1 380 147 873
Kostnader			
Cost of goods sold		529 259 940	505 877 210
Employee benefits expense	3, 4	202 182 031	169 949 276
Depreciation	5, 6, 7	27 067 536	32 889 022
Operating expenses	3, 6	791 911 347	677 936 496
Sum kostnader		1 550 420 854	1 386 652 004
Driftsresultat		435 377 351	-6 504 131
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		40 171 090	88 569 102
Annen renteinntekt		462 289	437 124
Other financial income	8	47 653 966	44 669 116
Sum finansinntekter		88 287 345	133 675 342
Rentekostnad til foretak i samme konsern		183 834	248 400
Annen rentekostnad		107 090	132 549
Other financial expenses	9	33 469 891	48 028 232
Sum finanskostnader		33 760 815	48 409 181
Netto finans		54 526 530	85 266 161
Resultat før skattekostnad		489 903 881	78 762 030
Taxes	10	107 488 300	16 480 700
Årsresultat		382 415 581	62 281 330
Årsresultat etter minoritetsinteresser		382 415 578	62 281 331
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2024	2023
To equity	11	382 415 578	62 281 331
Sum overføringer og disponeringer		382 415 578	62 281 331



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	10	7 578 675	8 908 643
Sum immaterielle eiendeler		7 578 675	8 908 643
Varige driftsmidler			
Buildings and land	5, 7		
Machinery and equipment	5	262 904 791	188 903 860
Fixture and furnitures		117 022	379 248
Sum varige driftsmidler		263 021 813	189 283 108
Finansielle anleggsmidler			
Lån til foretak i samme konsern	12	507 546 670	919 776 965
Sum finansielle anleggsmidler		507 546 670	919 776 965
Sum anleggsmidler		778 147 158	1 117 968 716
Omløpsmidler			
Varer			
Inventory	13	279 434 703	232 574 514
Sum varer	13	279 434 703	232 574 514
Fordringer			
Accounts receivables	12	18 183 937	211 575
Other short-term receivables	12	20 852 999	32 618 328
Deferred tax assets	10		
Konsernfordringer	12, 14	250 498 168	201 889 135
Sum fordringer		289 535 104	234 719 038
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	14	10 145 285	10 860 295
Sum bankinnskudd, kontanter og lignende		10 145 285	10 860 295
Sum omløpsmidler		579 115 092	478 153 847



Balanse

Beløp i: NOK	Note	2024	2023
SUM EIENDELER		1 357 262 250	1 596 122 563
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	11	2 000 000	2 000 000
Beholdning av egne aksjer	15		
Overkurs	11	437 889 995	1 200 608 665
Sum innskutt egenkapital		439 889 995	1 202 608 665
Opptjent egenkapital			
Retained earnings		382 415 578	62 281 331
Sum opptjent egenkapital		382 415 578	62 281 331
Sum egenkapital	11	822 305 573	1 264 889 996
Gjeld			
Langsiktig gjeld			
Utsatt skatt	10		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	12		
Langsiktig konserngjeld	12		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	12	223 097 603	217 788 477
Company income tax payable	10	106 158 332	12 841 560
Public duties payable		20 267 126	20 129 503
Other current liabilities	12	185 433 616	80 473 027
Sum kortsiktig gjeld		534 956 677	331 232 567
Sum gjeld		534 956 677	331 232 567
SUM EGENKAPITAL OG GJELD		1 357 262 250	1 596 122 563



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 742829

Enheten

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

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Brønnøysundregistrene, 07.08.2025



Organisasjonsnr: 981 363 019
ABBOTT DIAGNOSTICS TECHNOLOGIES AS

RESULTATREGNSKAP

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Organisasjonsnr: 981 363 019
ABBOTT DIAGNOSTICS TECHNOLOGIES AS

BALANSE

Beløp i: NOK Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler

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Sum anleggsmidler		778 147 158	1 117 968 716
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Omløpsmidler

Varer

Inventory	13	279 434 703	232 574 514
Sum varer	13	279 434 703	232 574 514

Fordringer

Accounts receivables	12	18 183 937	211 575
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SUM EIENDELER		1 357 262 250	1 596 122 563
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Share capital	11	2 000 000	2 000 000
Beholdning av egne aksjer	15		
Overkurs	11	437 889 995	1 200 608 665
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Langsiktig gjeld			
Utsatt skatt	10		
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	12		
Langsiktig konserngjeld	12		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	12	223 097 603	217 788 477
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Organisasjonsnr: 981 363 019
ABBOTT DIAGNOSTICS TECHNOLOGIES AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
302.10

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

Konsernregnskap

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>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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**Annual accounts 2024
for
Abbott Diagnostics Technologies AS**



Abbott Diagnostics Technologies AS

Annual Report 2024

OVERVIEW OF THE BUSINESS

The company conducts research and development, production and distribution of in vitro diagnostic products. The company's products are sold to doctors' offices and hospital laboratories in more than 100 countries.

In 2024, the Oslo manufacturing site served markets around the world. Key markets included Norway, United States, Europe, China, Mexico, India, South Korea, Indonesia and Japan.

Tests available on the Afinion™ instrument include CRP, HbA1c, ACR and Lipid Panel.

Four (4) fully automated production lines for the Afinion™ tests are in operation. The company is continuously working to improve quality, cost and efficiency.

Tests available on the NycoCard™ platform include CRP and HbA1c.

RESEARCH AND DEVELOPMENT

The company's Research and Development (R&D) department conducts specific research and development projects with the goal of developing instrumentation and new in vitro diagnostic analysis products for the global Point-of-Care market. The R&D department also supports the group's other companies with research projects in the early stages.

The following main R&D activities were the focus of 2024:

Development of a second generation analysis product for measuring lipids on Afinion ("Afinion Lipid Panel") with a goal to obtain CLIA-waiver approval in the USA

Development of new tests for Afinion

Further development of the HbA1c test with goal to obtain CLIA waiver approval in the USA for use as an aid in diagnosing diabetes and identifying patients at risk for developing diabetes.

Development of new formulations for control materials for the Afinion products.

Reformulation projects to substitute substances of EHS concern within the Afinion products.

CONTINUING OPERATION

In accordance with the Accounting Act §3-3a, it is confirmed that the preconditions for continued operations are present. The assumption is based on profit forecasts for 2025 and as well the company's long-term strategic forecasts for the years ahead. The company is in a sound financial position.

HEALTH – ENVIRONMENTAL SAFETY

In 2024, the company has ensured systematic HSE work at all levels in accordance with Norwegian law and Abbott Group requirements. Common HSE policy, goals and guidelines have been established. The HSE activities are an integrated part of the company's operating system, as well as daily work in production, project, and product. Activities for 2024 were carried out as planned.

Sick leave for 2024 was 6,0%, an increase from 2023 when sick leave was 5,3%.



Abbott Diagnostics Technologies AS

Annual Report 2024

The company collaborates with internal and external occupational health services to carry out preventive work, and to prevent or reduce stress and other illness. The company implements continuous measures to assess performance and take corrective actions when necessary.

There have been 3 work-related injuries with absence registered in 2024.

Pollution to the external environment is monitored has been reduced through relevant action plans. Site has Zero waste to landfill certification.

The company has contingency plans and an industrial protection organization.

EQUALITY

The company's goal is to be a workplace where there is fully equality between women and men. It is desirable to have a balance between women and men in all functions and departments in Abbott Diagnostics Technologies AS. Out of company's 324 employees, 130 were women and 194 men.

The company's management has good representation of both sexes, 3 women and 2 men.

The company has a good balance within all age groups that take care of a balanced work environment and competence distribution.

NFI REPORTING

Diversity is ingrained at Abbott. As a global healthcare leader, diversity is not just a moral virtue, it is a business necessity. We believe advancing diversity is critical. Diversity fuels creativity that drives innovation. Innovation produces life-changing technology that allows Abbott to serve its purpose -- helping people live healthier, fuller lives.

Abbott examined risks of gender discrimination through assessment of pay, benefit programs, policies, and routines. Employees who joined during the reporting year, are assessed as if their base pay was paid the entire year. Using annualized salaries is avoiding suggestions of unequal pay solely caused by the hiring date. A review of all benefit programs and policies was part of this assessment, since Abbott deploys no different policies for sub-groups no risk was identified.

The job categories that are used in this report, are defined based on job grade of the jobs. Abbott utilizes a points-based grading model using 3 factors: Know How, Accountability and Problem solving to assign roles to grades. The grade has been focused on the role and not on the individual or individuals who hold such position at present.

For 2024, Abbott has achieved a gender balance of employees. 40% were women and 60% were men.

During this assessment no risks for discrimination are identified. To continue this state, we will keep reinforcing our focus on avoiding discrimination, of all kind, in our policies, programs, and practices to make sure we deliver on our commitments to our employees and to the communities where they live and work.



Abbott Diagnostics Technologies AS

Annual Report 2024

INSURANCE COVERAGE

The board of directors and general manager are indemnified by the company for the responsibilities they perform on the company behalf up to a limit of US\$10 million via Directors & Officers Liability insurance policy held with Zurich UK Insurances.

FUTURE DEVELOPMENT

The company sees exciting growth opportunities with today's products, mainly related to the Afinion™ platform. Throughout 2024, significant resources have also been invested in optimizing overall equipment efficiencies to further increase operational output as well as in projects related to the further development of the Afinion™ platform.

Afinion™ 2 continues Abbott's work in diabetes management by providing patients with information about their health while they are at the appointment, which allows them to have a timely discussion with their doctor. The global increase in diabetes provides increased opportunities for our products, and we offer a panel of tests for follow-up of these patients. Afinion™ HbA1c Dx, the first and only patient-centered test approved for use in the diagnosis of diabetes and prediabetes in the United States, was launched in June 2019.

Increased focus on antibiotic resistance means that the company also expects increased demand for Afinion™ CRP.

Abbott Diagnostics Technologies AS is well prepared for further growth.

FINANCIAL RISK

The company's financial risk is primarily related to currency fluctuations. Of total operating revenues, 88% is in foreign currency.

The group has an active currency hedging policy and makes ongoing assessments of exposure. The company actively seeks to place costs in the same currency as the income.

The company's credit risk is considered limited as the company has a customer base that has historically shown a very good ability to pay.

PROFIT, INVESTMENTS, FINANCING AND LIQUIDITY

Turnover increased from NOK 1.380 million in 2023 to NOK 1.986 million in 2024. Profit before tax was NOK 490 million. Profit in 2024 was characterized by higher sale to other Abbott affiliates.

The company's liquidity as of 31.12.2024 was NOK 10,1 million. The company is part of the group's cash pooling account scheme with other Abbott companies in Norway. The company's financial position is good.

The total capital as of 31.12.2024 NOK 1.357,3 million, which is an decrease of NOK 239 million as of 31.12.2023. Equity as NOK 822.306 million.



Abbott Diagnostics Technologies AS

Annual Report 2024

ANNUAL RESULT AND ALLOCATION OF EARNINGS

The board proposes the following allocation of the company's profits:

Transferred to retained earnings NOK 382.415.578, -

Oslo, 30. June 2025

Oddvar Vanberg
Chairman

Line Røed
CEO/Board Member



Abbott Diagnostics Technologies AS

Income Statement

for the period 1 January to 31 December

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Operating income			
Sales revenue	1	1 985 798 205	1 380 147 873
Total operating income		1 985 798 205	1 380 147 873
Operating expenses			
Cost of goods sold		529 259 940	505 877 210
Employee benefits expense	3, 4	202 182 031	169 949 276
Depreciation	5, 6, 7	27 067 536	32 889 022
Operating expenses	3, 6	791 911 347	677 936 496
Total operating expenses		1 550 420 856	1 386 652 003
OPERATING PROFIT		435 377 349	(6 504 130)
FINANCIAL INCOME AND EXPENSES			
Financial income			
Interest income from group companies		40 171 090	88 569 102
Other interest income		462 289	437 124
Other financial income	8	47 653 966	44 669 116
Net financial items		88 287 344	133 675 342
Financial expenses			
Interest expense to group companies		183 834	248 400
Other interest expenses		107 090	132 549
Other financial expenses	9	33 469 891	48 028 232
Net financial expenses		33 760 815	48 409 181
NET FINANCIAL ITEMS		54 526 529	85 266 161
PROFIT BEFORE EXTRAORDINARY ITEMS		489 903 878	78 762 031
PROFIT BEFORE TAX		489 903 878	78 762 031
Taxes	10	107 488 300	16 480 700
NET PROFIT OF THE YEAR		382 415 578	62 281 331
TRANSFERS AND ALLOCATIONS			
To equity	11	382 415 578	62 281 331
TOTAL		382 415 578	62 281 331



Abbott Diagnostics Technologies AS

Balance sheet as at 31. December

ASSETS	Note	2024	2023
Non-current assets			
Intangible assets			
Deffered tax asset	10	7 578 675	8 908 643
Total intangible assets		7 578 675	8 908 643
Tangible assets			
Machinery and equipment	5	262 904 791	188 903 860
Fixture and furnitures		117 022	379 248
Total fixed assets		263 021 813	189 283 108
Non-current financial assets			
Loan to group companies	12	507 546 670	919 776 965
Total non-current financial assets		507 546 670	919 776 965
Total non-current assets		778 147 158	1 117 968 715
Current assets			
Inventory	13	279 434 703	232 574 514
Receivables			
Accounts receivables	12	18 183 937	211 575
Accounts receivables intercompany	12, 14	209 675 791	144 289 551
Other short-term receivables	12	20 852 999	32 618 328
Other intercompany receivables		40 822 377	57 599 584
Total receivables		289 535 104	234 719 038
Cash and cash equivalents	14	10 145 285	10 860 295
Total current assets		579 115 092	478 153 847
Total assets		1 357 262 250	1 596 122 562



Abbott Diagnostics Technologies AS

Balance sheet as at 31. December

EQUITY AND LIABILITIES	Note	2024	2023
Equity			
Paid-in capital			
Share capital	11	2 000 000	2 000 000
Share premium reserve	11	437 889 995	1 200 608 665
Total paid-in capital		439 889 995	1 202 608 665
Earned capital			
Retained earnings		382 415 578	62 281 331
Total equity		382 415 578	62 281 331
Total capital	11	822 305 573	1 264 889 996
Liabilities			
Non-current liabilities			
Current liabilities			
Account payables	12	223 097 603	217 788 477
Company income tax payable	10	106 158 332	12 841 560
Public duties payable		20 267 126	20 129 503
Other current liabilities	12	185 433 616	80 473 027
Total current liabilities		534 956 677	331 232 567
Total liabilities		534 956 677	331 232 567
Total equity and liabilities		1 357 262 250	1 596 122 563

The board of Abbott Diagnostics Technologies AS

Oddvar Arne Vanberg
Chairman of the Board

Line Røed
CEO / Board Member



Abbott Diagnostics Technologies AS

Cash flow statement

	Note	2024	2023
Cash flows from operating activities			
Profit before tax		489 903 878	78 762 031
Taxation paid		-12 841 560	-113 354 403
Depreciation		27 067 536	32 889 022
Changes inventory, receivables and payables		-124 909 666	-80 791 314
Change in other current assets/liabilities		116 863 541	-3 073 729
Net cash flows from operating activities		496 083 730	-85 568 393
Cash flow from investment activities			
Investments in fixed assets		-100 806 242	-42 496 419
Changes loan group companies		412 230 295	104 096 980
Net cash flows from investment activities		311 424 053	61 600 561
Cash flows from financing activities			
Payments of dividend		-825 000 000	0
Changes in cash pool		16 777 208	25 090 647
Net cash flows from financing activities		-808 222 792	25 090 647
Net change in cash and cash equivalents		-715 009	1 122 815
Cash and cash equivalents at the start of the period		10 860 295	9 737 480
Cash and cash equivalents at the end of the period		10 145 285	10 860 295



Accounting policies

Basic Policies

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway. It coincide to Norwegian accounting standards.

Upon application, the company has been granted an exemption from the consolidated accounting obligation for parent companies in subgroups.

Consolidated financial statements are prepared by Alere Inc.

Subsidiary / associated company

Subsidiaries are valued according to the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless write-down has been necessary. Impairment has been made at fair value when impairment is due to reasons that cannot be assumed to be temporary, and this must be considered necessary in accordance with generally accepted accounting principles. Impairment losses are reversed when the basis for impairment is no longer present

Revenue recognition

Revenue recognition from the sale of goods takes place at the time of delivery. Royalty in connection with the sale of goods is recognized as income when this has been earned in accordance with reported sales to the end user.

When recognizing income in foreign currency, the exchange rate is used at the time of posting.

Research, development and patent costs

Own research and development costs and costs for registration and maintenance of associated patents are expensed.

Classification and assessment of balance sheet items

Current assets and current liabilities include items that fall due for payment within one year after the balance sheet date, as well as items related to the product cycle. Other items are classified as fixed assets/long-term debt.

Current assets are valued at the lower of acquisition cost and fair value. Current liabilities are capitalized at the nominal amount at the time of establishment.

Fixed assets are valued at acquisition cost, but are written down to fair value if the impairment is not expected to be temporary. Long-term debt is capitalized at the nominal amount at the time of establishment.

Receivables

Accounts receivable and other receivables are entered in the balance sheet at par value after deduction of provisions for expected losses. Accruals for losses are made on the basis of an individual assessment of the individual receivable.

Currency

Monetary items, receivables and liabilities in foreign currency are valued at the exchange rate at the end of the financial year.

The effect of changes is included in the income statement.

Fixed assets

Property, plant and equipment are capitalized and depreciated over the life of the fixed asset if they have a useful life of more than three years and a cost price that exceeds NOK 15,000.

Leasing

A distinction is made between financial and operational leasing after a specific assessment of the individual agreement. By financial leasing is meant agreements where the tenant takes over most of the benefits and risks associated with owning the fixed asset. Existing leasing agreements are considered to be operational, which means that leasing rent is expensed on an ongoing basis.

Intangible assets

Purchased research and development projects, patents, trademarks and goodwill are capitalized. Patents are depreciated over the patent's validity period. Other intangible assets are depreciated over their estimated economic life, provided that the asset can be valued independently.

**Inventory**

Inventory is valued at acquisition cost or manufacturing cost and deducted for obsolescence.

Bank deposit

The group's liquidity is organized in a group account scheme. This means that the subsidiaries' cash holdings are formally receivables from the parent company, and that all group companies are jointly and severally liable for the moves the group has made.

Tax

The tax expense in the income statement includes both the tax payable for the period and the change in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences that exist between accounting and tax values, as well as tax losses carried forward at the end of the financial year. Tax-increasing and tax-reducing temporary differences that reverse or can reverse in the same period are offset and netted. Recognition of deferred tax assets is recognized when it is overwhelmingly probable that tax-reducing temporary differences can be utilized through income in future years.

Cash flow statement

Liquidity is defined as the sum of cash and bank deposits. The cash flow statement has been prepared according to the indirect method.



Figures given in thousands

Note 1 - Sales revenue

Geografic breakdown	2024	2023
Europe	480 434	430 533
USA	1 335 103	762 329
Other countries	170 261	187 285
TOTAL	1 985 798	1 380 147

Note 2 - Other operational income

	2024	2023
TOTAL	0	0

Note 3 - Employee benefits

Salary costs

	2024	2023
Salaries	250 557	215 945
Employment tax	38 124	33 636
Pension expenses	11 883	6 804
Expenses related to AFP	5 998	3 713
Other remuneration	8 196	7 256
Reclassification to COGS	-112 575	-97 405
TOTAL	202 182	169 949

There was 324 employees per 31.12.2024

Benefits to senior executives	CEO	Board members
Salaries, bonus 01.01-30.09	5.167	0
Salaries 01.10-31.12	484	0
Insurance 01.10-31.12	2	0
Pension 01.10-31.12	28	0

There is no special remuneration agreed for the CEO or the board in case of resignation or change in employment. No special remuneration such as bonuses and provisions agreed.

Audit

Fees for statutory audit in 2024 have been expensed with NOK 662.000.



Figures given in thousands

Note 4 - Pension obligations

Pension costs and pension obligations

The company is obliged to have an occupational pension scheme in accordance with the Act on Mandatory Occupational Pensions, and the pension scheme meets the requirements of this Act.

The company has in 2024 contribution-based pension scheme.

The defined contribution pension comprises 324 employees in 2024. Premium paid for the period 01.01.2024 - 31.12.2024 amounts to NOK 11 882 761.

The company has a contractual early retirement scheme (AFP). The new AFP scheme, which applies from 1 January 2011, is to be regarded as a defined benefit plan, but is accounted for as a defined contribution scheme until reliable and sufficient information is available so that the group can account for its proportionate share of pension costs, pension obligations and pension assets. arrangement. The company's liabilities are thus not capitalized as debt.



Figures given in thousands

Note 6 - Licences and patents

	Patents	Trademarks	Software/ other intangible	TOTAL
Acquisition cost per. 01.01.2024	128 000	21 137	97 746	246 883
Acquisition cost 31.12.2024	128 000	21 137	97 746	246 883
Acc .depreciation pr. 31.12.2024	-128 000	-21 137	-97 746	-246 883
Carrying amount 31.12.2024	0	0	0	0
Ordinary depreciation for the year	0	0	0	0

The company conducts research and development of in vitro diagnostic products. It is expected that earnings will cover expenses incurred.

Net expenses for research and development in 2024 of NOK 48.460.816,-, including government grant for 2023 of NOK 1 360 656.

Estimated government grant for 2024 of NOK 4.750.000 is not included in 2024 accounts.



Figures given in thousands

Note 7 - Goodwill

	Nycomed	Shanghai Upper Biotech	Total
Cost price 01.01.2024	37 229	1 819	39 048
Additions	0	0	0
Cost price 31.12.2024	37 229	1 819	39 048
Acc. depreciation and write-downs 01.01.2024	37 229	1 819	39 048
Carrying amount 31.12.2024	0	0	0
Ordinary depreciation for the year	0	0	0

Note 8 - Other financial revenue

	2024	2023
Foreign exchange gains	47 654	44 669
TOTAL	47 654	44 669

Note 9 - Other financial cost

	2024	2023
Foreign exchange loss	33 470	48 028
Sum	33 470	48 028



Figures given in thousands

Note 10 - Tax

Allocation of tax expense	2024	2023
Tax payable	106 158	340 278
Change in deferred tax	1 330	-323 797
Total tax expense	107 488	16 481

Calculation of the tax base for the year	2024	2023
Profit before tax	489 904	78 762
Permanent differences	-1 321	-3 850
Changes in temporary differences	-6 045	1 471 805
Group contribution	0	-1 488 346
The year's tax base	482 538	58 371

Temporary differences:	2024	2023
Inventory	4 307	-8 303
Tangible assets	-20 080	-19 961
Provision	-18 676	-12 230
Profit and loss account	0	0
Total	-34 449	-40 494

Total	-34 449	-40 494
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Deferred tax (assets) 22 %	-7 579	-8 909
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Explanation of why the tax charge for the year is not to 22 % of net result before tax:	2024	2023
22 % tax on the result before tax	107 779	17 328
Permanent differences 22 %	-291	-847
Calculated tax charge	107 488	16 481

Effective tax rate	21,9 %	20,9 %
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Figures given in thousands

Note 11 - Equity

	Share capital	Share premium	Retained earnings	Total
Equity 01.01.2024	2 000	1 200 609	62 281	1 264 890
Dividend		-762 719	-62 281	-825 000
Profit of the year			382 416	382 416
Equity 31.12.2024	2 000	437 890	382 416	822 306



Figures given in thousands

Note 12 - Intercompany loan

	2024	2023
Receivables		
Intercompany accounts	209 676	144 290
Intercompany long term-receivables	507 547	919 777
TOTAL	717 222	1 064 067
Liabilities		
Intercompany accounts payable	149 570	131 801
Other intercompany short-term debt	-37 413	-55 888
TOTAL	112 157	75 913

Receivables maturing later than one year

	2024	2023
Intercompany long-term receivables	507 547	919 777

Debt maturing later than 5 years

	2024	2023
Long-term debt	0	0



Figures given in thousands

Note 13 - Inventory

Inventory	2024	2023
Raw materials	114 175	159 424
Semi finished goods	125 258	50 372
Finished goods	40 002	22 779
TOTAL INVENTORY	279 435	232 575

Inventory value is per 31.12.2024 valued at acquisition cost or manufacturing cost.

Note 14 - Bank deposits

Of cash and cash equivalents, the following are:

	2024	2023
Restricted bank deposit	10 145	10 860

The company is a part of Abbott Laboratories group cash pool. This means that all participating companies' withdrawals and deposits are netted against each other and the credit granted is calculated against the netted balance. All participants are jointly responsible for the groups liabilities to the bank, this includes credit limit, interests and fees. Ansvaret is limited according to The Norwegian Companies Act §1-4 and §8-7.

Per 31.12.2024 Abbott Diagnostics Technologies AS has NOK 37 099 378 in the Group cash pool. This is included in the Receivables intercompany amount.



Figures given in thousands

Note 15 - Share capital and shareholder information

Development in the company's own shares	Number	Face value per share	Booked value
Ordinary shares pr. 31.12.2024	1 000	2 000	2 000 000

Overview of the shareholders per 31.12.2024

	Number
Axis-Shield AS	1 000

Abbott Laboratories Inc prepares consolidated financial statements where Abbott Diagnostics Technologies AS is included.

Consolidated financial statements can be provided by Abbott Laboratories with the address:

Abbott Laboratories
100 Abbott Park Road
Abbott Park, Illinois 60064-3500
USA

Note 16 - Financial Market Risk

Currency risk

Currency fluctuations represent both a direct and indirect financial risk for the company. The corporation has an active currency hedge policy, and makes ongoing assessment of exposure.



Figures given in thousands

Note 17 - Transactions with related parties

The balance sheet includes the following amounts as a result of transactions with associated companies:

	2024	2023
Sale of goods to:		
Intercompany	1 985 798	1 380 148
Sales of services to:		
Intercompany	0	0
Purchase of goods:		
Intercompany	423	278
Purchase of services:		
Intercompany	-34 968	-21 456
Financial items		
Interest income:		
Intercompany	40 171	88 569
Interest expense:		
Intercompany	184	248
Extraordinary income:		
Intercompany	0	0

Note 18 - Going concern/events after the balance sheet date

There are no significant events after the balance sheet date.



**Annual accounts 2024
for
Abbott Diagnostics Technologies AS**



Abbott Diagnostics Technologies AS

Annual Report 2024

OVERVIEW OF THE BUSINESS

The company conducts research and development, production and distribution of in vitro diagnostic products. The company's products are sold to doctors' offices and hospital laboratories in more than 100 countries.

In 2024, the Oslo manufacturing site served markets around the world. Key markets included Norway, United States, Europe, China, Mexico, India, South Korea, Indonesia and Japan.

Tests available on the Afinion™ instrument include CRP, HbA1c, ACR and Lipid Panel.

Four (4) fully automated production lines for the Afinion™ tests are in operation. The company is continuously working to improve quality, cost and efficiency.

Tests available on the NycoCard™ platform include CRP and HbA1c.

RESEARCH AND DEVELOPMENT

The company's Research and Development (R&D) department conducts specific research and development projects with the goal of developing instrumentation and new in vitro diagnostic analysis products for the global Point-of-Care market. The R&D department also supports the group's other companies with research projects in the early stages.

The following main R&D activities were the focus of 2024:

Development of a second generation analysis product for measuring lipids on Afinion ("Afinion Lipid Panel") with a goal to obtain CLIA-waiver approval in the USA

Development of new tests for Afinion

Further development of the HbA1c test with goal to obtain CLIA waiver approval in the USA for use as an aid in diagnosing diabetes and identifying patients at risk for developing diabetes.

Development of new formulations for control materials for the Afinion products.

Reformulation projects to substitute substances of EHS concern within the Afinion products.

CONTINUING OPERATION

In accordance with the Accounting Act §3-3a, it is confirmed that the preconditions for continued operations are present. The assumption is based on profit forecasts for 2025 and as well the company's long-term strategic forecasts for the years ahead. The company is in a sound financial position.

HEALTH – ENVIRONMENTAL SAFETY

In 2024, the company has ensured systematic HSE work at all levels in accordance with Norwegian law and Abbott Group requirements. Common HSE policy, goals and guidelines have been established. The HSE activities are an integrated part of the company's operating system, as well as daily work in production, project, and product. Activities for 2024 were carried out as planned.

Sick leave for 2024 was 6,0%, an increase from 2023 when sick leave was 5,3%.



Abbott Diagnostics Technologies AS

Annual Report 2024

The company collaborates with internal and external occupational health services to carry out preventive work, and to prevent or reduce stress and other illness. The company implements continuous measures to assess performance and take corrective actions when necessary.

There have been 3 work-related injuries with absence registered in 2024.

Pollution to the external environment is monitored has been reduced through relevant action plans. Site has Zero waste to landfill certification.

The company has contingency plans and an industrial protection organization.

EQUALITY

The company's goal is to be a workplace where there is fully equality between women and men. It is desirable to have a balance between women and men in all functions and departments in Abbott Diagnostics Technologies AS. Out of company's 324 employees, 130 were women and 194 men.

The company's management has good representation of both sexes, 3 women and 2 men.

The company has a good balance within all age groups that take care of a balanced work environment and competence distribution.

NFI REPORTING

Diversity is ingrained at Abbott. As a global healthcare leader, diversity is not just a moral virtue, it is a business necessity. We believe advancing diversity is critical. Diversity fuels creativity that drives innovation. Innovation produces life-changing technology that allows Abbott to serve its purpose -- helping people live healthier, fuller lives.

Abbott examined risks of gender discrimination through assessment of pay, benefit programs, policies, and routines. Employees who joined during the reporting year, are assessed as if their base pay was paid the entire year. Using annualized salaries is avoiding suggestions of unequal pay solely caused by the hiring date. A review of all benefit programs and policies was part of this assessment, since Abbott deploys no different policies for sub-groups no risk was identified.

The job categories that are used in this report, are defined based on job grade of the jobs. Abbott utilizes a points-based grading model using 3 factors: Know How, Accountability and Problem solving to assign roles to grades. The grade has been focused on the role and not on the individual or individuals who hold such position at present.

For 2024, Abbott has achieved a gender balance of employees. 40% were women and 60% were men.

During this assessment no risks for discrimination are identified. To continue this state, we will keep reinforcing our focus on avoiding discrimination, of all kind, in our policies, programs, and practices to make sure we deliver on our commitments to our employees and to the communities where they live and work.



Abbott Diagnostics Technologies AS

Annual Report 2024

INSURANCE COVERAGE

The board of directors and general manager are indemnified by the company for the responsibilities they perform on the company behalf up to a limit of US\$10 million via Directors & Officers Liability insurance policy held with Zurich UK Insurances.

FUTURE DEVELOPMENT

The company sees exciting growth opportunities with today's products, mainly related to the Afinion™ platform. Throughout 2024, significant resources have also been invested in optimizing overall equipment efficiencies to further increase operational output as well as in projects related to the further development of the Afinion™ platform.

Afinion™ 2 continues Abbott's work in diabetes management by providing patients with information about their health while they are at the appointment, which allows them to have a timely discussion with their doctor. The global increase in diabetes provides increased opportunities for our products, and we offer a panel of tests for follow-up of these patients. Afinion™ HbA1c Dx, the first and only patient-centered test approved for use in the diagnosis of diabetes and prediabetes in the United States, was launched in June 2019.

Increased focus on antibiotic resistance means that the company also expects increased demand for Afinion™ CRP.

Abbott Diagnostics Technologies AS is well prepared for further growth.

FINANCIAL RISK

The company's financial risk is primarily related to currency fluctuations. Of total operating revenues, 88% is in foreign currency.

The group has an active currency hedging policy and makes ongoing assessments of exposure. The company actively seeks to place costs in the same currency as the income.

The company's credit risk is considered limited as the company has a customer base that has historically shown a very good ability to pay.

PROFIT, INVESTMENTS, FINANCING AND LIQUIDITY

Turnover increased from NOK 1.380 million in 2023 to NOK 1.986 million in 2024. Profit before tax was NOK 490 million. Profit in 2024 was characterized by higher sale to other Abbott affiliates.

The company's liquidity as of 31.12.2024 was NOK 10,1 million. The company is part of the group's cash pooling account scheme with other Abbott companies in Norway. The company's financial position is good.

The total capital as of 31.12.2024 NOK 1.357,3 million, which is an decrease of NOK 239 million as of 31.12.2023. Equity as NOK 822.306 million.



Abbott Diagnostics Technologies AS

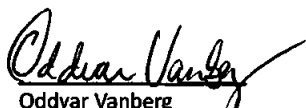
Annual Report 2024

ANNUAL RESULT AND ALLOCATION OF EARNINGS

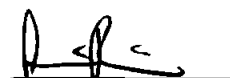
The board proposes the following allocation of the company's profits:

Transferred to retained earnings NOK 382.415.578, -

Oslo, 30. June 2025



Oddvar Vanberg
Chairman



Line Røed
CEO/Board Member



Abbott Diagnostics Technologies AS

Income Statement

for the period 1 January to 31 December

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Operating income			
Sales revenue	1	1 985 798 205	1 380 147 873
Total operating income		1 985 798 205	1 380 147 873
Operating expenses			
Cost of goods sold		529 259 940	505 877 210
Employee benefits expense	3, 4	202 182 031	169 949 276
Depreciation	5, 6, 7	27 067 536	32 889 022
Operating expenses	3, 6	791 911 347	677 936 496
Total operating expenses		1 550 420 856	1 386 652 003
OPERATING PROFIT		435 377 349	(6 504 130)
FINANCIAL INCOME AND EXPENSES			
Financial income			
Interest income from group companies		40 171 090	88 569 102
Other interest income		462 289	437 124
Other financial income	8	47 653 966	44 669 116
Net financial items		88 287 344	133 675 342
Financial expenses			
Interest expense to group companies		183 834	248 400
Other interest expenses		107 090	132 549
Other financial expenses	9	33 469 891	48 028 232
Net financial expenses		33 760 815	48 409 181
NET FINANCIAL ITEMS		54 526 529	85 266 161
PROFIT BEFORE EXTRAORDINARY ITEMS		489 903 878	78 762 031
PROFIT BEFORE TAX		489 903 878	78 762 031
Taxes	10	107 488 300	16 480 700
NET PROFIT OF THE YEAR		382 415 578	62 281 331
TRANSFERS AND ALLOCATIONS			
To equity	11	382 415 578	62 281 331
TOTAL		382 415 578	62 281 331



Abbott Diagnostics Technologies AS

Balance sheet as at 31. December

ASSETS	Note	2024	2023
Non-current assets			
Intangible assets			
Deffered tax asset	10	7 578 675	8 908 643
Total intangible assets		7 578 675	8 908 643
Tangible assets			
Machinery and equipment	5	262 904 791	188 903 860
Fixture and furnitures		117 022	379 248
Total fixed assets		263 021 813	189 283 108
Non-current financial assets			
Loan to group companies	12	507 546 670	919 776 965
Total non-current financial assets		507 546 670	919 776 965
Total non-current assets		778 147 158	1 117 968 715
Current assets			
Inventory	13	279 434 703	232 574 514
Receivables			
Accounts receivables	12	18 183 937	211 575
Accounts receivables intercompany	12, 14	209 675 791	144 289 551
Other short-term receivables	12	20 852 999	32 618 328
Other intercompany receivables		40 822 377	57 599 584
Total receivables		289 535 104	234 719 038
Cash and cash equivalents	14	10 145 285	10 860 295
Total current assets		579 115 092	478 153 847
Total assets		1 357 262 250	1 596 122 562




Abbott Diagnostics Technologies AS

Balance sheet as at 31. December

EQUITY AND LIABILITIES	Note	2024	2023
Equity			
Paid-in capital			
Share capital	11	2 000 000	2 000 000
Share premium reserve	11	437 889 995	1 200 608 665
Total paid-in capital		439 889 995	1 202 608 665
Earned capital			
Retained earnings		382 415 578	62 281 331
Total equity		382 415 578	62 281 331
Total capital	11	822 305 573	1 264 889 996
Liabilities			
Non-current liabilities			
Current liabilities			
Account payables	12	223 097 603	217 788 477
Company income tax payable	10	106 158 332	12 841 560
Public duties payable		20 267 126	20 129 503
Other current liabilities	12	185 433 616	80 473 027
Total current liabilities		534 956 677	331 232 567
Total liabilities		534 956 677	331 232 567
Total equity and liabilities		1 357 262 250	1 596 122 563

The board of Abbott Diagnostics Technologies AS


Oddvar Arne Vanberg
Chairman of the Board


Line Røed
CEO / Board Member



Abbott Diagnostics Technologies AS

Cash flow statement

	Note	2024	2023
Cash flows from operating activities			
Taxation paid		-12 841 560	-113 354 403
Depreciation		27 067 536	32 889 022
Changes inventory, receivables and payables		-124 909 666	-80 791 314
Change in other current assets/liabilities		116 863 541	-3 073 729
Net cash flows from operating activities		6 179 852	-164 330 424
Cash flow from investment activities			
Investments in fixed assets		-100 806 242	-42 496 419
Changes loan group companies		412 230 295	104 096 980
Net cash flows from investment activities		311 424 053	61 600 561
Cash flows from financing activities			
Payments of dividend		-825 000 000	0
Changes in cash pool		16 777 208	25 090 647
Net cash flows from financing activities		-808 222 792	25 090 647
Net change in cash and cash equivalents		-490 618 887	-77 639 216
Cash and cash equivalents at the start of the period		10 860 295	9 737 480
Cash and cash equivalents at the end of the period		10 145 285	10 860 295



Accounting policies

Basic Policies

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway. It coincide to Norwegian accounting standards.

Upon application, the company has been granted an exemption from the consolidated accounting obligation for parent companies in subgroups.

Consolidated financial statements are prepared by Alere Inc.

Subsidiary / associated company

Subsidiaries are valued according to the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless write-down has been necessary. Impairment has been made at fair value when impairment is due to reasons that cannot be assumed to be temporary, and this must be considered necessary in accordance with generally accepted accounting principles. Impairment losses are reversed when the basis for impairment is no longer present

Revenue recognition

Revenue recognition from the sale of goods takes place at the time of delivery. Royalty in connection with the sale of goods is recognized as income when this has been earned in accordance with reported sales to the end user.

When recognizing income in foreign currency, the exchange rate is used at the time of posting.

Research, development and patent costs

Own research and development costs and costs for registration and maintenance of associated patents are expensed.

Classification and assessment of balance sheet items

Current assets and current liabilities include items that fall due for payment within one year after the balance sheet date, as well as items related to the product cycle. Other items are classified as fixed assets/long-term debt.

Current assets are valued at the lower of acquisition cost and fair value. Current liabilities are capitalized at the nominal amount at the time of establishment.

Fixed assets are valued at acquisition cost, but are written down to fair value if the impairment is not expected to be temporary. Long-term debt is capitalized at the nominal amount at the time of establishment.

Receivables

Accounts receivable and other receivables are entered in the balance sheet at par value after deduction of provisions for expected losses. Accruals for losses are made on the basis of an individual assessment of the individual receivable.

Currency

Monetary items, receivables and liabilities in foreign currency are valued at the exchange rate at the end of the financial year.

The effect of changes is included in the income statement.

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Property, plant and equipment are capitalized and depreciated over the life of the fixed asset if they have a useful life of more than three years and a cost price that exceeds NOK 15,000.

Leasing

A distinction is made between financial and operational leasing after a specific assessment of the individual agreement. By financial leasing is meant agreements where the tenant takes over most of the benefits and risks associated with owning the fixed asset. Existing leasing agreements are considered to be operational, which means that leasing rent is expensed on an ongoing basis.

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Inventory

Inventory is valued at acquisition cost or manufacturing cost and deducted for obsolescence.

Bank deposit

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Figures given in thousands

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Other countries	170 261	187 285
TOTAL	1 985 798	1 380 147

Note 2 - Other operational income

	2024	2023
TOTAL	0	0

Note 3 - Employee benefits

Salary costs

	2024	2023
Salaries	250 557	215 945
Employment tax	38 124	33 636
Pension expenses	11 883	6 804
Expenses related to AFP	5 998	3 713
Other remuneration	8 196	7 256
Reclassification to COGS	-112 575	-97 405
TOTAL	202 182	169 949

There was 324 employees per 31.12.2024

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Salaries, bonus 01.01-30.09	5.167	0
Salaries 01.10-31.12	484	0
Insurance 01.10-31.12	2	0
Pension 01.10-31.12	28	0

There is no special remuneration agreed for the CEO or the board in case of resignation or change in employment. No special remuneration such as bonuses and provisions agreed.

Audit

Fees for statutory audit in 2024 have been expensed with NOK 662.000.



Figures given in thousands

Note 4 - Pension obligations

Pension costs and pension obligations

The company is obliged to have an occupational pension scheme in accordance with the Act on Mandatory Occupational Pensions, and the pension scheme meets the requirements of this Act.

The company has in 2024 contribution-based pension scheme.

The defined contribution pension comprises 324 employees in 2024. Premium paid for the period 01.01.2024 - 31.12.2024 amounts to NOK 11 882 761.

The company has a contractual early retirement scheme (AFP). The new AFP scheme, which applies from 1 January 2011, is to be regarded as a defined benefit plan, but is accounted for as a defined contribution scheme until reliable and sufficient information is available so that the group can account for its proportionate share of pension costs, pension obligations and pension assets. arrangement. The company's liabilities are thus not capitalized as debt.



Figures given in thousands

Note 6 - Licences and patents

	Patents	Trademarks	Software/ other intangible	TOTAL
Acquisition cost per. 01.01.2024	128 000	21 137	97 746	246 883
Acquisition cost 31.12.2024	128 000	21 137	97 746	246 883
Acc. depreciation pr. 31.12.2024	-128 000	-21 137	-97 746	-246 883
Carrying amount 31.12.2024	0	0	0	0
Ordinary depreciation for the year	0	0	0	0

The company conducts research and development of in vitro diagnostic products. It is expected that earnings will cover expenses incurred.

Net expenses for research and development in 2024 of NOK 48.460.816,-, including government grant for 2023 of NOK 1 360 656.

Estimated government grant for 2024 of NOK 4.750.000 is not included in 2024 accounts.



Figures given in thousands

Note 7 - Goodwill

	Nycomed	Shanghai Upper Biotech	Total
Cost price 01.01.2024	37 229	1 819	39 048
Additions	0	0	0
Cost price 31.12.2024	37 229	1 819	39 048
Acc. depreciation and write-downs 01.01.2024	37 229	1 819	39 048
Carrying amount 31.12.2024	0	0	0
Ordinary depreciation for the year	0	0	0

Note 8 - Other financial revenue

	2024	2023
Foreign exchange gains	47 654	44 669
TOTAL	47 654	44 669

Note 9 - Other financial cost

	2024	2023
Foreign exchange loss	33 470	48 028
Sum	33 470	48 028



Figures given in thousands

Note 10 - Tax

Allocation of tax expense	2024	2023
Tax payable	106 158	340 278
Change in deferred tax	1 330	-323 797
Total tax expense	107 488	16 481

Calculation of the tax base for the year	2024	2023
Profit before tax	489 904	78 762
Permanent differences	-1 321	-3 850
Changes in temporary differences	-6 045	1 471 805
Group contribution	0	-1 488 346
The year's tax base	482 538	58 371

Temporary differences:	2024	2023
Inventory	4 307	-8 303
Tangible assets	-20 080	-19 961
Provision	-18 676	-12 230
Profit and loss account	0	0
Total	-34 449	-40 494

Total	-34 449	-40 494
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Deferred tax (assets) 22 %	-7 579	-8 909
-----------------------------------	---------------	---------------

Explanation of why the tax charge for the year is not to 22 % of net result before tax:	2024	2023
22 % tax on the result before tax	107 779	17 328
Permanent differences 22 %	-291	-847
Calculated tax charge	107 488	16 481

Effective tax rate	21,9 %	20,9 %
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Figures given in thousands

Note 11 - Equity

	Share capital	Share premium	Retained earnings	Total
Equity 01.01.2024	2 000	1 200 609	62 281	1 264 890
Dividend		-762 719	-62 281	-825 000
Profit of the year			382 416	382 416
Equity 31.12.2024	2 000	437 890	382 416	822 306



Figures given in thousands

Note 12 - Intercompany loan

	2024	2023
Receivables		
Intercompany accounts	209 676	144 290
Intercompany long term-receivables	507 547	919 777
TOTAL	717 222	1 064 067
Liabilities		
Intercompany accounts payable	149 570	131 801
Other intercompany short-term debt	-37 413	-55 888
TOTAL	112 157	75 913

Receivables maturing later than one year

	2024	2023
Intercompany long-term receivables	507 547	919 777

Debt maturing later than 5 years

	2024	2023
Long-term debt	0	0



Figures given in thousands

Note 13 - Inventory

Inventory	2024	2023
Raw materials	114 175	159 424
Semi finished goods	125 258	50 372
Finished goods	40 002	22 779
TOTAL INVENTORY	279 435	232 575

Inventory value is per 31.12.2024 valued at acquisition cost or manufacturing cost.

Note 14 - Bank deposits

Of cash and cash equivalents, the following are:

	2024	2023
Restricted bank deposit	10 145	10 860

The company is a part of Abbott Laboratories group cash pool. This means that all participating companies' withdrawals and deposits are netted against each other and the credit granted is calculated against the netted balance. All participants are jointly responsible for the groups liabilities to the bank, this includes credit limit, interests and fees. Ansvaret is limited according to The Norwegian Companies Act §1-4 and §8-7.

Per 31.12.2024 Abbott Diagnostics Technologies AS has NOK 37 099 378 in the Group cash pool. This is included in the Receivables intercompany amount.



Figures given in thousands

Note 15 - Share capital and shareholder information

Development in the company's own shares	Number	Face value per share	Booked value
Ordinary shares pr. 31.12.2024	1 000	2 000	2 000 000

Overview of the shareholders per 31.12.2024

	Number
Axis-Shield AS	1 000

Abbott Laboratories Inc prepares consolidated financial statements where Abbott Diagnostics Technologies AS is included.

Consolidated financial statements can be provided by Abbott Laboratories with the address:

Abbott Laboratories
100 Abbott Park Road
Abbott Park, Illinois 60064-3500
USA

Note 16 - Financial Market Risk

Currency risk

Currency fluctuations represent both a direct and indirect financial risk for the company. The corporation has an active currency hedge policy, and makes ongoing assessment of exposure.



Figures given in thousands

Note 17 - Transactions with related parties

The balance sheet includes the following amounts as a result of transactions with associated companies:

	2024	2023
Sale of goods to:		
Intercompany	1 985 798	1 380 148
Sales of services to:		
Intercompany	0	0
Purchase of goods:		
Intercompany	423	278
Purchase of services:		
Intercompany	-34 968	-21 456
Financial items		
Interest income:		
Intercompany	40 171	88 569
Interest expense:		
Intercompany	184	248
Extraordinary income:		
Intercompany	0	0

Note 18 - Going concern/events after the balance sheet date

There are no significant events after the balance sheet date.



Skatteetaten

Vår dato
18.07.2022

Din/Deres dato

Saksbehandler
Robin Ingebrigtsen

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
99778267

Org.nr
974761076

Vår referanse
2022/5641181

Postadresse
Postboks 9200 Grønland
0134 OSLO

ABBOTT DIAGNOSTICS TECHNOLOGIES AS
Postboks 6863 Rodeløkka
0504 OSLO

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Abbott Diagnostics Technologies AS (org.nr. 981 363 019) sin søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller 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

Fra søknaden siteres:

Abbott Diagnostics Technologies AS sender herved søknad om å levere årsregnskap og årsberetning på engelsk.

Abbott Diagnostics Technologies AS er et selskap i Abbott Laboratories konsernet og er 100 % eid av Axis Shield AS, som igjen eies 100% av Axis Shield Ltd, som har forretningsadresse i Storbritannia.

Dette er et internasjonalt konsern, hvor den ultimate eier er Abbott Laboratories Inc som er børsnotert og har forretningsadresse i USA.

Abbott Diagnostics Technologies AS sin virksomhet består av å levere produkter og tjenester til helsesektoren internasjonalt. Selskapet er en del av et internasjonalt konsern der finansiell informasjon rapporteres gjennom flere selskapsledd. Dette gjør at kommunikasjon, inkludert finansiell informasjon, for det alt vesentlige skjer på engelsk.

Administrerende direktør er amerikansk statsborger og er dessuten et av to styremedlemmer i



selskapet. Det er derfor et stort behov for at årsregnskap og årsberetning presenteres på engelsk. Det bes på denne bakgrunn om fritak fra å levere årsregnskap og årsberetning på norsk og at årsregnskap og årsberetning kan leveres på engelsk.

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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at kommunikasjon med de fleste av kunder og leverandører skjer på engelsk. Selskapets eiere er engelskspråklige og vil ikke ha mulighet for å forstå årsregnskap og årsberetning på norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.



Med hilsen

Magrit Kilen Støebner
underdirektør
Innsats, storbedrift
Skatteetaten

Robin Ingebrigtsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Statsautoriserte revisorer
Ernst & Young AS

Nygata 4
1607 Fredrikstad

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

www.ey.no
Medlemmer av Den norske Revisorforening

To the General Meeting in Abbott Diagnostics Technologies AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Abbott Diagnostics Technologies AS (the Company), which comprise the balance sheet as at 31st December 2024, the income statement and statement of cash flows 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 31st December 2024 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company 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)* (the IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Board of Directors and the Chief Executive Officer (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the information in the Board of Directors' report. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or otherwise the information in the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.



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with confidence

Responsibilities of management for the financial statements

Management is responsible for the preparation of the 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 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:

- 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.



**Shape the future
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Fredrikstad, 3 July 2025
ERNST & YOUNG AS

The auditor's report is signed electronically

Terje Havn
State Authorised Public Accountant (Norway)

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

Havn, Terje

Statsautorisert revisor

På vegne av: Ernst & Young AS

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