



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	927 232 669
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	HYDRO REIN ENERGY SOLUTIONS AS
Forretningsadresse:	Drammensveien 264 0283 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2024 - 31.12.2024
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Todd Wilson
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, 13.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		13 907 000	2 091 000
Other income		5 218 000	-1 481 000
Sum inntekter		19 125 000	610 000
Kostnader			
Employee benefits expense	4		
Depreciation and amortisation expenses	2, 3	2 097 000	855 000
Nedskrivning av varige driftsmidler og immaterielle eiendeler	2, 3	16 356 000	
Other expenses	4, 5	41 157 000	31 883 000
Sum kostnader		59 610 000	32 738 000
Driftsresultat		-40 484 000	-32 128 000
Finansinntekter og finanskostnader			
Annen renteinntekt		143 000	522 000
Sum finansinntekter		143 000	522 000
Impairment in shares in subsidiaries	6	5 357 000	12 569 000
Other financial income, net	5	-2 054 000	-82 000
Sum finanskostnader		3 303 000	12 487 000
Netto finans		-3 159 000	-11 965 000
Resultat før skattekostnad		-43 644 000	-44 092 000
Income tax expense	7	-2 399 000	-6 932 000
Årsresultat	8	-41 245 000	-37 161 000
Årsresultat etter minoritetsinteresser		-41 245 000	-37 161 000
Totalresultat		-41 245 000	-37 161 000
Overføringer og disponeringer			
Konsernbidrag		-9 360 000	-27 779 000



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Udekket tap		-31 885 000	-9 382 000
Sum overføringer og disponeringer		-41 245 000	-37 161 000



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Software systems	3	1 500 000	9 960 000
Concessions, patents, licences, trademarks, and similar rights	3		
Utsatt skattefordel	7		326 000
Goodwill	3		
Sum immaterielle eiendeler		1 500 000	10 286 000
Varige driftsmidler			
Machinery and equipment	2	5 156 000	5 659 000
Asset under construction		204 000	
Sum varige driftsmidler		5 361 000	5 659 000
Finansielle anleggsmidler			
Investering i datterselskap	6	139 180 000	114 387 000
Investering i annet foretak i samme konsern	6		
Investeringer i tilknyttet selskap	6		
Investments in shares	6		
Other long-term assets	10	1 911 000	
Sum finansielle anleggsmidler		141 091 000	114 387 000
Sum anleggsmidler		147 951 000	130 332 000
Omløpsmidler			
Varer			
Fordringer			
Trade receivables from other related parties		11 135 000	
Other short-term receivables		8 876 000	63 000
Konsernfordringer	5, 5, 9	25 309 000	40 302 000
Sum fordringer	10	45 320 000	40 365 000
Investeringer			
Aksjer og andeler i foretak i samme konsern	6		



Balanse

Beløp i: NOK	Note	2024	2023
Cash and cash equivalents	9		
Sum omløpsmidler		45 320 000	40 365 000
SUM EIENDELER		193 272 000	170 696 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		48 000	42 000
Overkurs		230 512 000	165 958 000
Sum innskutt egenkapital		230 560 000	166 000 000
Opptjent egenkapital			
Other equity		-13 439 000	
Result brought forward (aut)			
Udekket tap		31 886 000	13 439 000
Sum opptjent egenkapital		-45 325 000	-13 439 000
Sum egenkapital	8	185 235 000	152 561 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	7		85 000
Sum avsetninger for forpliktelser			85 000
Annen langsiktig gjeld			
Langsiktig konserngjeld	5		
Other non-current liabilities	10		1 481 000
Sum annen langsiktig gjeld			1 566 000
Sum langsiktig gjeld		0	1 566 000
Kortsiktig gjeld			
Leverandørgjeld		7 654 000	1 048 000
Tax payable	7		
Kortsiktig konserngjeld	5, 9	40 000	15 253 000
Other current liabilities		343 000	267 000



Balanse

Beløp i: NOK	Note	2024	2023
Sum kortsiktig gjeld	10	8 037 000	16 568 000
Sum gjeld		8 037 000	18 134 000
SUM EGENKAPITAL OG GJELD		193 272 000	170 696 000
POSTER UTENOM BALANSEN			
Garantistillelser	11, 12, 13		



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To the General Meeting of Hydro REIN Energy Solutions AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Hydro REIN Energy Solutions AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, statement of comprehensive income and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9, 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

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bode	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Straume	

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are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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. We 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 a true and fair view.

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

KPMG AS

Hendrik Leendert Oostenrijk
State Authorised Public Accountant
(This document is signed electronically)

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The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Oostenrijk, Hendrik L

State Authorised Public Accountant

On behalf of: KPMG

Serial number: no_bankid:9578-5999-4-3470054

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2025-06-30 10:29:28 UTC



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Skatteetaten

Vår dato
27.01.2022

Din/Deres dato
17.01.2022

Saksbehandler
Thor-Petter Sørli

800 80 000
Skatteetaten.no

Din/Deres referanse
AR469570018

Telefon

Org.nr
974761076

Vår referanse
2022/5041457

Postadresse
Postboks 9200 Grønland
0134 OSLO

HYDRO REIN AS
Drammensveien 264
0283 OSLO

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for følgende selskap:

923 263 985 – Hydro Rein AS
927 232 669 – Hydro Rein Energy Solutions AS
926 419 986 – Hydro Rein Invest AS

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:

Som nevnt innledningsvis har selskapene inkludert i søknaden alle sin virksomhet innenfor investering og utvikling av fornybar energiproduksjon der markedet hovedsakelig er internasjonalt med hovedfokus på Europa og Sør-Amerika. Primært kommunikasjonsspråk i disse områdene er engelsk og all kommunikasjon med samarbeidspartnere, investorer, kunder, leverandører og lånegivere skjer i det alt vesentlige på engelsk. Alle ovennevnte grupper er brukere av regnskapene da det er viktig for dem å kunne vurdere og forstå søkerelskapenes finansielle stilling og soliditet gjennom regnskapene. Regnskap utarbeidet på engelsk vil derfor være til stor nytte for mange av søkerelskapenes primære brukergrupper.

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 interessenter er hovedsaklig 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

Roar Thorbjørnsen
underdirektør
Innsats, storbedrift
Skatteetaten

Thor-Petter Sørli

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



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Annual Report 2024

Hydro Rein Energy Solutions AS

Income statement
Balance sheet
Cash flow statement
Notes to the Accounts



Org.no.: 927 232 669



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INCOME STATEMENT			
HYDRO REIN ENERGY SOLUTIONS AS			
NOK (1000)			
OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Revenue		13 907	2 091
Other income		5 218	(1 481)
Total income		19 125	610
Depreciation and amortisation expenses	2, 3	2 097	855
Impairment of non-current assets	2, 3	16 356	-
Other expenses	4, 5	41 157	31 883
Total expenses		59 610	32 738
Operating profit		(40 484)	(32 128)
FINANCIAL INCOME AND EXPENSES			
Other interest income		143	522
Impairment in shares in subsidiaries	6	5 357	12 569
Other financial income, net	5	2 054	82
Net financial items		3 159	11 965
Net result before tax		(43 644)	(44 092)
Income tax expense	7	(2 399)	(6 932)
Net profit or loss	8	(41 245)	(37 161)
OTHER COMPREHENSIVE INCOME			
Profit/(loss) for the period		(41 245)	(37 161)
Total comprehensive income		(41 245)	(37 161)
ALLOCATED AS FOLLOWS			
Group contribution received		9 360	27 779
Allocated to/(from) other equity		31 885	9 382
Total		(41 245)	(37 161)

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BALANCE SHEET

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

ASSETS	Note	2024	2023
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Software systems	3	1 500	9 960
Deferred tax assets	7	-	326
Total intangible assets		1 500	10 286
PROPERTY, PLANT AND EQUIPMENT			
Machinery and equipment	2	5 156	5 659
Asset under construction		204	-
Total property, plant and equipment		5 361	5 659
NON-CURRENT FINANCIAL ASSETS			
Investments in subsidiaries	6	139 180	114 387
Other long-term assets	10	1 911	-
Total non-current financial assets		141 091	114 387
Total non-current assets		147 951	130 332
CURRENT ASSETS			
Trade receivables from other related parties		11 135	-
Trade receivables from group companies	5	1 023	1 070
Other short-term receivables		8 876	63
Receivables from group companies	5, 9	24 286	39 232
Total receivables	10	45 320	40 365
Total current assets		45 320	40 365
Total assets		193 272	170 696

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BALANCE SHEET


HYDRO REIN ENERGY SOLUTIONS AS

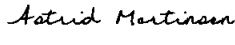
EQUITY AND LIABILITIES	Note	2024	2023
EQUITY			
PAID-IN CAPITAL			
Share capital		48	42
Share premium reserve		230 512	165 958
Total paid-up equity		230 560	166 000
RETAINED EARNINGS			
Other equity		(13 439)	-
Uncovered loss		(31 886)	(13 439)
Total retained earnings		(45 325)	(13 439)
Total equity	8	185 235	152 561
NON-CURRENT LIABILITIES			
Deferred tax	7	-	85
Other non-current liabilities	10	-	1 481
Total non-current liabilities		-	1 566
CURRENT LIABILITIES			
Trade payables		7 654	1 048
Payables to group companies	5, 9	40	15 253
Other current liabilities		343	267
Total current liabilities	10	8 037	16 568
Total liabilities		8 037	18 134
Total equity and liabilities		193 272	170 696

19.06.2025

The board of Hydro Rein Energy Solutions AS

Signed by:

074F29F21DA2481
Olivier Andre Girardot
Chairman of the board

Signed by:

ED790DEE701C48E
Kari Solvang Andersen
Member of the board

Signed by:

3653FE2A021314B
Astrid Anita Veimo Martinsen
Member of the board

Signed by:

C988C67FFFA4493
Marianne Wergeland Jenssen
General Manager



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CASH FLOW STATEMENT

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

	Note	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax		(43 644)	(44 092)
Ordinary depreciation	2	2 097	855
Impairment loss	6, 3	21 713	12 569
Change in accounts receivable		(11 089)	(765)
Change in accounts payable		(8 608)	596
Change in fair value currency embedded derivatives	10	(3 392)	1 481
Change in other accrual items		(8 821)	9 001
Net cash flows from operating activities		(51 744)	(20 355)
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Payments to buy tangible assets	3	(9 613)	(13 539)
Investments in subsidiaries	6	(45 760)	(72 484)
Net cash flows from investment activities		(55 373)	(86 023)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net change in cash pool	5	(3 467)	(5 940)
Proceeds from equity	8	64 560	84 000
Equity redemption	6	15 611	-
Proceeds from Group contributions		30 413	28 319
Net cash flows from financing activities		107 117	106 379
Net change in cash and cash equivalents		-	1
Cash and cash equivalents at the start of the period		-	-
Cash and cash equivalents at the end of the period		-	1



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NOTES TO THE ACCOUNTS FOR 2024

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

NOTE 1 GENERAL INFORMATION

The Financial Statements consist of income statement, balance sheet, cash flow statements and related notes. The financial statements for the company have been prepared and presented in accordance with simplified IFRS approved by Ministry of Finance 7 February 2022.

The company has elected to apply the exception from IFRS for dividends and group contributions.

Preparing financial statements in conformity with simplified IFRS requires the management to make use of estimates and assumptions which affect the application of the accounting policies and the reported amounts of assets and liabilities, revenues and expenses.

Estimates and associated assumptions are based on historical experience and other factors regarded as reasonable in the circumstances. The actual result can vary from these estimates.

The functional currency of Hydro REIN Energy Solution AS is the Norwegian krone (NOK). If not stated otherwise, all figures are stated in thousands. As a result of rounding adjustments, the figures in one or more columns included in the financial statements may not add up to the total of that column.

The accompanying notes are an integral part of the financial statements.

New and revised standards – adopted and not yet effective

There are no IFRS' or IFRIC interpretations that are adopted or not yet effective that have or would be expected to have a material impact on the company.

The company's operation

The company's operation is to offer renewable energy solutions for more sustainable industries.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the revenue cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on non-current liabilities and non-current receivables are, however, not classified as current liabilities and current assets.

Expenses

Expenses are matched with and expensed at the same time as the income the expenses can be attributed to. Expenses that cannot be directly attributed to income are expensed when incurred.

Foreign currency transactions

Transactions in foreign currencies are initially recorded in the functional currency of the transacting entity by applying the rate of exchange as of the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the rate of exchange at the balance sheet date. Currency gains or losses are included in finance expense or finance income.

Investments in subsidiaries, joint arrangements and associates

The investments in subsidiaries, joint arrangements and associates, that are not classified as held for sale, are measured and presented in accordance with cost method. The investments are subject to annual review for impairment.

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NOTES TO THE ACCOUNTS FOR 2024

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

Intangible assets

Intangible assets acquired individually or as a group are recognised at cost when acquired. Intangible assets acquired in a business combination are recognised at fair value separately from goodwill when they arise from contractual or legal rights or can be separated from the acquired entity and sold or transferred. The carrying value of intangible assets comprised of the historical cost less accumulated amortisation and any accumulated impairment losses. Amortisation expenses are measured on a straight-line basis over the estimated useful life of the asset, commencing when the asset is ready for its intended use.

Research and development

Research expenditures are expensed as incurred. Development costs are capitalized as intangible assets at cost in accordance with IAS 38 Intangible Assets when the recognition criteria are met, including probable future economic benefit and that the cost can be measured reliably.

Asset impairments

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and value in use (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the value in use.

Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Receivables

Receivables are stated at face value, less expected losses.

Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carry forward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carry forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Tax reduction on group contribution given and tax on group contribution received, booked as a reduction of cost price or taken directly to equity, are booked directly against tax in the balance sheet (offset against payable taxes if the group contribution has affected payable taxes, and offset against deferred taxes if the group contribution has affected deferred taxes).

Cash flow statement

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits, and other current investments which immediately and with minimal exchange risk can be converted into known cash amounts, with due date less than three months from purchase date.

Group financial statements

The company is part of the Hydro Rein Group. The financial statements for Hydro Rein Group, and for Hydro Rein AS can be requisitioned at the following address: Drammensveien 260, and is otherwise available in the Brønnøysund registry.

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NOTES TO THE ACCOUNTS FOR 2024

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

NOTE 2 PROPERTY, PLANT AND EQUIPMENT

	Plant, equipment etc.
Acquisition cost as at 01.01.2024	5 851
Addition of purchased fixed assets	(122)
Acquisition cost 31.12.2024	5 729
Depreciation and write-downs as at 01.01.2024	193
Ordinary depreciation for the year	380
Depreciation and write-downs as at 31.12.2024	573
Book value 01.01.2024	5 659
Additions in the year	(122)
The year's depreciation and write-downs	380
Book value 31.12.2024	5 157
Economic lifetime	15 years

NOTE 3 INTANGIBLE ASSETS

	Software systems	Total
Acquisition cost 01.01.2024	11 008	11 008
Additions	9 613	9 613
Acquisition cost 31.12.2024	20 621	20 621
Accumulated depreciations 31.12	2 765	2 765
Accumulated write-downs 31.12	16 356	16 356
Book value 31.12.2024	1 500	1 500
Acc. depreciations and write-downs 01.01.2024	1 048	1 048
This year's depreciation	1 717	1 717
This year's write-downs	16 356	16 356
Acc. depreciations and write-downs 31.12.2024	19 121	19 121

Following challenges in scaling the business to the expected size during 2024, Hydro Rein Energy Solutions AS has assessed the recoverability of its data platform and customer portal, Rein Hub, which is recognized as an Intangible Asset under IAS 38. As this development indicated a potential impairment, an evaluation was conducted, confirming that the platform's carrying amount exceeded its recoverable amount. In accordance with IAS 36, an impairment loss of 16 356 339 NOK has been recognized in the 2024 financial statements, reducing the asset's value to its recoverable amount.



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NOTES TO THE ACCOUNTS FOR 2024

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NOK (1000)

NOTE 4 SALARIES AND OTHER COMPENSATIONS

Hydro Rein Energy Solutions AS has not incurred salary costs or benefits in 2024 and there are no such obligations. The company has no current plans of hiring an administration. Administrative tasks are performed by employees in Hydro Rein AS and are accounted for through other operating expenses. for further information, see note "Related parties".

Cost of Audit Services

Fees paid to KPMG:

	2024	2023
Audit of annual financial statements	244	125
Audit related services	-	-
Total	244	125

NOTE 5 RELATED PARTIES

Hydro Rein Energy Solutions AS is a fully owned subsidiary of Hydro Rein AS. All companies in the Hydro Rein Group are considered to be related parties. In addition, all companies within the Norsk Hydro ASA Group or the Macquarie Group, the owners of Hydro Rein AS and related Hydro Rein Group, shall be considered related parties. In 2024 and 2023, there have been transactions with Norsk Hydro ASA Group. The state of Norway's ownership in Norsk Hydro ASA represents significant influence and companies owned by the state of Norway is thereby considered to be related parties.

Hydro Rein AS, on behalf of Hydro Energy Solutions AS and the Hydro Rein Group otherwise, has entered into a global business services agreement with certain members of the Hydro Group (including Norsk Hydro) as service providers, setting out the framework for the service providers' provision of services related to HR, IT and finance functions. As consideration for the services, Hydro REIN shall pay a fee consisting of the actual cost incurred by the service providers in connection providing the services plus a mark-up. The Global Business Services Agreement may be terminated by each party on 4 weeks prior notice.

Transactions with related parties

Party	Accounts	Type	2024	2023
Hydro Rein Group/Norsk Hydro ASA	Operating costs	Other expenses	(33 634)	(26 150)
Hydro Rein Group/Norsk Hydro ASA	Other financial income	Interest income	891	522
Hydro Rein Group/Norsk Hydro ASA	Other financial expenses	Interest expense	(763)	(126)
Total			(33 506)	(25 753)

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NOTES TO THE ACCOUNTS FOR 2024

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

Outstanding balance

Party	Accounts	Relation	2024	2023
Hydro Rein Group	Cash pool	Assets/liabilities	12 286	8 819
Hydro Rein Group	Internal trade receivables	Assets	1 023	1 070
Hydro Rein Group/Norsk Hydro ASA	Group relief current year	Assets	12 000	30 413
Hydro Rein Group	Payables	Liabilities	(40)	(15 253)
Total			25 269	25 050

NOTE 6 INVESTMENTS IN SHARES

	Ownership	Balance sheet value
Shares in subsidiaries		
Hydro Rein Energy Solutions Germany Gmbh (HGR)	100 %	62 495
Hydro Rein Energy Solutions Canada LTD (HCA)	100 %	4 619
Hydro Rein Energy Services AB (HSW)	100 %	72 028
Hydro Rein Energy Solutions Spain Srl (HSP)	100 %	37
Total		139 180

In 2024 the company performed capital injections in Germany and Sweden for the amounts of kEUR 2 700 (kNOK 30 940) and kEUR 1 300 (kNOK 14 820), respectively. In addition, the company received kCAD 2 000 (kNOK 15 611) in connection with equity redemption of the Canadian subsidiary. The company has impaired its shares in HGR in the amount of kNOK 5 357. The shares have been written down to the book value of equity in the subsidiary as of 31 December 2024, thereby reflecting the assumed recoverable amount of the investment.

NOTE 7 TAX

This year's tax expense	2024	2023
Tax effect of group relief	2 640	6 691
Changes in deferred tax assets	(241)	241
Tax expense	2 399	6 932

This year's tax expense	2024	2023
Net profit/(loss) before tax	(43 644)	(44 092)
Calculated tax on profit before tax	9 602	9 700
Tax effect of permanent differences	(777)	(2 768)
Tax effect on loss carried forward, not recognized and def. tax assets	(6 426)	-
Total	2 399	6 932

Deferred tax is not included in the balance sheet.

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NOTES TO THE ACCOUNTS FOR 2024

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

NOTE 8 EQUITY

	Share capital	Additional paid in capital	Retained earnings	Total equity capital
As at 31.12.2023	42	165 958	(13 439)	152 561
Capital increase	6	64 554		64 560
Profit/loss (-) for the period			(41 245)	(41 245)
Group contribution received			9 360	9 360
Pr 31.12.2024	48	230 512	45 325	185 235
			2024	2023
Number of shares outstanding			3 000	3 000
Earning per share NOK			(8 005)	(12 387)

The company has 3 000 outstanding shares with a nominal value of NOK 16. The company is fully owned by Hydro Rein AS.

NOTE 9 CASH AND CASH EQUIVALENTS

Hydro Rein Group established their own cash pool in 2023, the company is included in this cash pool. Hydro Rein AS is the "owner" of the cash pool and administrates all the loans and deposits in the Hydro Rein Group.

The cash pool is presented as receivables from group companies and netted in the balance sheet. See also note "Related parties".

NOTE 10 FINANCIAL INSTRUMENTS BY CATEGORY

2024

Financial assets

	Assets at amortised cost	Assets at fair value through the income statement	Total
Current receivables from group companies	24 286	-	24 286
Trade receivables on group companies	1 023	-	1 023
Trade receivables on other related parties	12 544	-	12 544
Allowance for doubtful accounts on other related parties	(1 409)	-	(1 409)
<i>Other current receivables:</i>			
VAT Receivable	3 800	-	3 800
Other ST receivable - Skattefunn grant for Rein HUB	1 826	-	1 826
Prepaid expenses and other receivables	3 250	1 911	5 161
Assets at 31 December 2024	45 320	1 911	47 231

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NOTES TO THE ACCOUNTS FOR 2024

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

Financial liabilities

	Other financial liabilities at amortised cost	Liabilities at fair value through the income statement	Total
Trade payables	7 654	-	7 654
Trade payables to related parties	40	-	40
Other current liabilities	343	-	343
Other non current liabilities	-	-	-
Liabilities at 31 December 2024	8 037	-	8 037

2023

Financial assets

	Assets at amortised cost	Assets at fair value through the income statement	Total
Current receivables from group companies	39 232	-	39 232
Trade receivables from related parties	1 070	-	1 070
Other current receivables	63	-	63
Assets at 31 December 2023	40 365	-	40 365

Financial liabilities

	Other financial liabilities at amortised cost	Liabilities at fair value through the income statement	Total
Trade payables	1 048	-	1 048
Trade payables to related parties	15 253	-	15 253
Other current liabilities	267	-	267
Other non current liabilities	-	1 481	1 481
Liabilities at 31 December 2023	16 568	1 481	18 049

Derivative commodity instruments

Embedded derivatives - forward contract

Carrying value	EUR/NOK		Power prices		Interest rates	
	-10 %	+10 %	-10%	+10 %	-10 %	10 %
31 December 2024						
Effect on profit or loss before tax	1 911	-658	658	-658	658	1 842
Effect on equity		-513	513	-513	513	1 437

Sensitivities reflect recalculated balance given change in assumption

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NOTES TO THE ACCOUNTS FOR 2024

HYDRO REIN ENERGY SOLUTIONS AS

NOK (1000)

NOTE 11 FINANCIAL MARKET RISK

Hydro Rein Energy Solutions AS (the company) has exposure to the following risk from its ordinary operations:

Market risk:

Foreign exchange rate risk

The company is exposed to currency risk on revenue and costs in non-functional currencies (transaction risk) and balance sheet items denominated in other currencies other than NOK (translation risk). The company's main income, expenses and balance sheet items are nominated in Norwegian Krone, which is the company's functional currency. The company has limited exposure to other currencies. This currency risk is therefore not hedged.

Commodity risk

The company is exposed to market risk on revenue related to contracts entered in to in which the price is a function of the market price of power. The company is exposed to market risk on revenue related to contracts entered in to in which the price is a function of the market price of power. The exposure is observed as an embedded element in one of the Company's sales contracts and is recognized in the balance sheet with changes through profit and loss as an embedded derivative in line with IFRS 9.

Credit risk:

The company's exposure to credit risk is mainly related to receivables towards group companies and is therefore considered to be limited. Further, the company's exposure to credit risk on cash and bank deposits is considered to be very limited as the company maintain banking relationship with well reputed and familiar banks.

Regulatory Risk

The company is exposed to local regulatory requirements and policies which will develop over time. Specific regulations might impact competitiveness and value of individual facilities.

NOTE 12 GUARANTEES AND CONTRACTUAL OBLIGATIONS

Hydro Rein Energy Solutions AS has no outstanding guarantees and contractual liabilities as of 31 December 2024.

NOTE 13 EVENTS AFTER THE REPORTING DATE

No significant events after the reporting date have occurred.



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Head of Hydro Rein Energy Solutions

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CEO

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Browsers (for SIGNERS):	Internet Explorer 6.0?, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
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Enabled Security Settings:	<ul style="list-style-type: none"> •Allow per session cookies •Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

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