



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	922 221 529
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	CELLTRION HEALTHCARE NORWAY AS
Forretningsadresse:	C/O Spaces Aker Brygge Fjordalléen 16 0250 OSLO

### Regnskapsår

Årsregnskapets periode:	01.01.2021 - 31.12.2021
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### Konsern

Morselskap i konsern:	Nei
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### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Hangi Lee
Dato for fastsettelse av årsregnskapet:	16.08.2022

### Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

*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, 28.06.2023



### Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		222 059	453 459
<b>Sum inntekter</b>		<b>222 059</b>	<b>453 459</b>
<b>Kostnader</b>			
Raw materials and consumables used		139 167	13 755
Employee benefits expense	1	59 100	286 119
Other expenses	1		105 000
<b>Sum kostnader</b>		<b>198 267</b>	<b>404 874</b>
<b>Driftsresultat</b>		<b>23 792</b>	<b>48 585</b>
<b>Finansinntekter og finanskostnader</b>			
Other financial income		1	566
<b>Sum finansinntekter</b>		<b>1</b>	<b>566</b>
Other financial expenses		1	
<b>Sum finanskostnader</b>		<b>1</b>	
<b>Netto finans</b>			<b>566</b>
<b>Ordinært resultat før skattekostnad</b>		<b>23 792</b>	<b>49 151</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>23 792</b>	<b>49 151</b>
<b>Årsresultat</b>		<b>23 792</b>	<b>49 151</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>23 792</b>	<b>49 151</b>
<b>Totalresultat</b>		<b>23 792</b>	<b>49 151</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		23 792	49 151
<b>Sum overføringer og disponeringer</b>		<b>23 792</b>	<b>49 151</b>



### Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		50 285	92 857
Other short-term receivables		204 134	121 250
<b>Sum fordringer</b>		<b>254 420</b>	<b>214 107</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		44 418	73 719
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>44 418</b>	<b>73 719</b>
<b>Sum omløpsmidler</b>		<b>298 838</b>	<b>287 825</b>
<b>SUM EIENDELER</b>		<b>298 838</b>	<b>287 825</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital		60 000	30 000
Overkurs		270 000	
<b>Sum innskutt egenkapital</b>		<b>330 000</b>	<b>30 000</b>
<b>Opptjent egenkapital</b>			
Udekket tap		90 897	114 689
<b>Sum opptjent egenkapital</b>		<b>-90 897</b>	<b>-114 689</b>
<b>Sum egenkapital</b>		<b>239 103</b>	<b>-84 689</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		8 259	59 316
Public duties payable		51 476	
Kortsiktig konserngjeld			300 000
Other current liabilities			13 197
<b>Sum kortsiktig gjeld</b>		<b>59 735</b>	<b>372 514</b>
<b>Sum gjeld</b>		<b>59 735</b>	<b>372 514</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>298 838</b>	<b>287 825</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 913972

#### Enheten

Organisasjonsnummer: 922 221 529  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CELLTRION HEALTHCARE NORWAY AS  
Forretningsadresse: C/O Spaces Aker Brygge  
Fjordalléen 16  
0250 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler  
Har utarbeidet 'land-for-land' rapport: Ja

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Hangi Lee  
Dato for fastsettelse av årsregnskapet: 16.08.2022

#### Revisjon

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

#### Grunnlag for avgivelse

År 2021: Årsregnskap er elektronisk innlevert.  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

*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, 30.08.2022

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Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 922 221 529  
CELLTRION HEALTHCARE NORWAY AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		222 059	453 459
<b>Sum inntekter</b>		<b>222 059</b>	<b>453 459</b>
<b>Kostnader</b>			
Raw materials and consumables used		139 167	13 755
Employee benefits expense	1	59 100	286 119
Other expenses	1		105 000
<b>Sum kostnader</b>		<b>198 267</b>	<b>404 874</b>
<b>Driftsresultat</b>		<b>23 792</b>	<b>48 585</b>
<b>Finansinntekter og finanskostnader</b>			
Other financial income		1	566
<b>Sum finansinntekter</b>		<b>1</b>	<b>566</b>
Other financial expenses		1	
<b>Sum finanskostnader</b>		<b>1</b>	
<b>Netto finans</b>			<b>566</b>
<b>Ordinært resultat før skattekostnad</b>		<b>23 792</b>	<b>49 151</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>23 792</b>	<b>49 151</b>
<b>Årsresultat</b>		<b>23 792</b>	<b>49 151</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>23 792</b>	<b>49 151</b>
<b>Totalresultat</b>		<b>23 792</b>	<b>49 151</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		23 792	49 151
<b>Sum overføringer og disponeringer</b>		<b>23 792</b>	<b>49 151</b>



Organisasjonsnr: 922 221 529  
CELLTRION HEALTHCARE NORWAY AS

## BALANSE

Beløp i: NOK Note 2021 2020

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

Sum anleggsmidler 0 0

#### Omløpsmidler Varer

##### Fordringer

Accounts receivables 50 285 92 857  
Other short-term  
receivables 204 134 121 250  
Sum fordringer 254 420 214 107

#### Bankinnskudd, kontanter og lignende

Cash and cash equivalents 44 418 73 719  
Sum bankinnskudd,  
kontanter og lignende 44 418 73 719

Sum omløpsmidler 298 838 287 825

SUM EIENDELER 298 838 287 825

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital 60 000 30 000  
Overkurs 270 000  
Sum innskutt egenkapital 330 000 30 000

##### Opptjent egenkapital

Udekket tap 90 897 114 689  
Sum opptjent egenkapital -90 897 -114 689

Sum egenkapital 239 103 -84 689

Sum langsiktig gjeld 0 0

#### Kortsiktig gjeld

Leverandørgjeld 8 259 59 316  
Public duties payable 51 476  
Kortsiktig konserngjeld 300 000  
Other current liabilities 13 197  
Sum kortsiktig gjeld 59 735 372 514



Sum gjeld	59 735	372 514
SUM EGENKAPITAL OG GJELD	298 838	287 825



Organisasjonsnr: 922 221 529  
CELLTRION HEALTHCARE NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00

Omløpsmidler                      Startdato      Sluttdato      Endring

Skattemessig fremf.undersk. Startdato      Sluttdato      Endring

Kortsiktig gjeld                      Startdato      Sluttdato      Endring



Our date 30.04.2020	Your date 06.04.2020	Case officer Lars Waalorp
800 80 000 skatteetaten.no	Your reference AR368600843	Telephone +4732212244
Org. nr. 974761076	Our reference 2020/5339261	Postal address Postboks 9200 Grønland 0134 OSLO

CELLTRION HEALTHCARE NORWAY AS  
Cort Adellers gate 16  
0254 OSLO

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

Att. Weronika Bortzmeyer, BDO AS

## Permission to prepare the annual accounts and directors' report in English language for Celltrion Healthcare Norway AS, org. no 922 221 529

With reference to your letter received 6 April 2020 with respect to the above matter regarding Celltrion Healthcare Norway AS.

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

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

### Background

Celltrion Healthcare Norway AS is a private limited company 100 % owned by a foreign company. Celltrion Healthcare conducts worldwide marketing, sales, and distribution of biological medicines developed by Celltrion - a biopharmaceutical company headquartered in South Korea. The key players and partners in the industry speak and use English. The company uses English as the working language, alongside Korean. The chairman of the board is not Norwegian.

### Condition for the permission

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

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

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



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

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

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

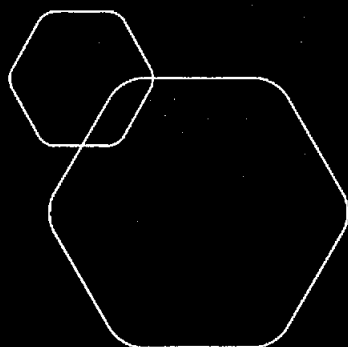
As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company is a subsidiary of a foreign company. Furthermore,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

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

Yours sincerely,

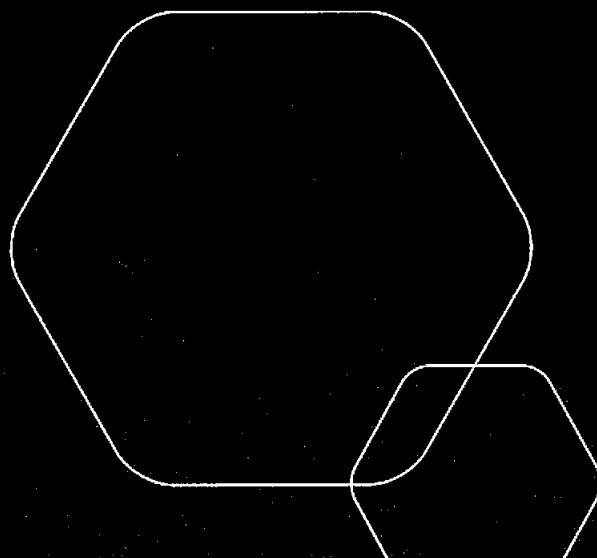
Lars Waalorp  
Senior Adviser  
Customer Interaction Division, Customer Service  
The Norwegian Tax Administration

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



**Annual Report 2021**  
**Celltrion Healthcare Norway AS**

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 922 221 529



## REVENUE STATEMENT

### CELLTRION HEALTHCARE NORWAY AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2021	2020
Revenue		222 059	453 459
<b>Total income</b>		<b>222 059</b>	<b>453 459</b>
Raw materials and consumables used		139 167	13 755
Employee benefits expense	1	59 100	286 119
Other expenses	1	0	105 000
<b>Total expenses</b>		<b>198 267</b>	<b>404 874</b>
<b>Operating profit</b>		<b>23 792</b>	<b>48 585</b>
Other financial income		1	566
Other financial expenses		1	0
<b>Net financial items</b>		<b>0</b>	<b>566</b>
Net profit before tax		23 792	49 151
<b>Net profit after tax</b>		<b>23 792</b>	<b>49 151</b>
<b>Net profit or loss</b>		<b>23 792</b>	<b>49 151</b>
<b>ATTRIBUTABLE TO</b>			
Loss brought forward		-23 792	-49 151
<b>Total</b>		<b>23 792</b>	<b>49 151</b>



## BALANCE SHEET

### CELLTRION HEALTHCARE NORWAY AS

	Note	2021	2020
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables		50 285	92 857
Other short-term receivables		204 134	121 250
<b>Total receivables</b>		<b>254 420</b>	<b>214 107</b>
Cash and cash equivalents		44 418	73 719
<b>Total current assets</b>		<b>298 838</b>	<b>287 825</b>
<b>Total assets</b>		<b>298 838</b>	<b>287 825</b>




**BALANCE SHEET**


**CELLTRION HEALTHCARE NORWAY AS**

<b>EQUITY AND LIABILITIES</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital		60 000	30 000
Share premium reserve		270 000	0
<b>Total paid-up equity</b>		<b>330 000</b>	<b>30 000</b>
<b>RETAINED EARNINGS</b>			
Uncovered loss		-90 897	-114 689
<b>Total retained earnings</b>		<b>-90 897</b>	<b>-114 689</b>
<b>Total equity</b>		<b>239 103</b>	<b>-84 689</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		8 259	59 316
Public duties payable		51 476	0
Liabilities to group companies		0	300 000
Other current liabilities		0	13 197
<b>Total current liabilities</b>		<b>59 735</b>	<b>372 514</b>
<b>Total liabilities</b>		<b>59 735</b>	<b>372 514</b>
<b>Total equity and liabilities</b>		<b>298 838</b>	<b>287 825</b>

16.08.2022

The board of Celltrion Healthcare Norway AS

  
Hangi Lee  
chairman of the board

  
Hans Gustav Clemetsen  
member of the board



## **Accounting principles**

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

## **OPERATING REVENUES**

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

## **TAX**

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

## **CLASSIFICATION AND VALUATION OF CURRENT ASSETS**

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

## **RECEIVABLES**

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



**Note 1 Number of employees, remuneration, loans to employees etc.**

Number of man-years employed in the accounting year: 0

**Remuneration to leading personnel**

	<b>Salaries</b>	<b>Pension costs</b>	<b>Other remuneration</b>
Chief executive	0	0	0
Board	0	0	59.100

**Auditor**

The company is not subject to audit requirement.