



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 933 727 289  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: MERCK AS  
Forretningsadresse: Drammensveien 123  
0277 OSLO

### Regnskapsår

Årsregnskapets periode: 01.06.2024 - 31.12.2024

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Aneta Hanzel  
Dato for fastsettelse av årsregnskapet: 23.07.2025

### 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, 06.08.2025



## Resultatregnskap

Beløp i: NOK	Note	2024	2023
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### RESULTATREGNSKAP

Driftsresultat

Netto finans

Resultat før skattekostnad

0

0

Årsresultat

0

0



### Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
cash and cash equivalents		24 216	
Sum bankinnskudd, kontanter og lignende		24 216	
Sum omløpsmidler		24 216	0
<b>SUM EIENDELER</b>		<b>24 216</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
share capital	3	30 000	
Sum innskutt egenkapital		30 000	
<b>Opptjent egenkapital</b>			
other paid-up equity	2	-5 784	
Sum opptjent egenkapital		-5 784	
Sum egenkapital		24 216	0
Sum langsiktig gjeld		0	0
Sum gjeld		0	0
<b>SUM EGENKAPITAL OG GJELD</b>		<b>24 216</b>	<b>0</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
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## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 706632

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Aneta Hanzel  
Dato for fastsettelse av årsregnskapet: 23.07.2025

#### Revisjon

Selskapet har besluttet at årsregnskapet  
ikke skal revideres: Ja  
Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja

#### Grunnlag for avgivelse

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*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, 05.08.2025



Organisasjonsnr: 933 727 289  
MERCK AS

RESULTATREGNSKAP

Beløp i: NOK Note 2024 2023

RESULTATREGNSKAP

Driftsresultat

Netto finans

Resultat før skattekostnad 0 0

Årsresultat 0 0



Organisasjonsnr: 933 727 289  
MERCK AS

## BALANSE

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
cash and cash equivalents		24 216	
Sum bankinnskudd, kontanter og lignende		24 216	
Sum omløpsmidler		24 216	0
<b>SUM EIENDELER</b>		<b>24 216</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
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share capital	3	30 000	
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Sum egenkapital		24 216	0
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Sum gjeld		0	0
<b>SUM EGENKAPITAL OG GJELD</b>		<b>24 216</b>	<b>0</b>



Organisasjonsnr: 933 727 289  
MERCK AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



## Revenue statement

Merck AS

<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2024</b>
Revenue		0
<b>Total income</b>		<b>0</b>
Raw materials and consumables used		0
Employee benefits expense	1	0
Other expenses		0
<b>Total expenses</b>		<b>0</b>
<b>Operating profit</b>		<b>0</b>
<b>Financial income and expenses</b>		
Other interest income		0
Other financial income		0
Other interest expenses		0
Other financial expenses		0
<b>Net financial items</b>		<b>0</b>
Net profit before tax		0
Income tax expense		0
<b>Net profit or loss</b>	<b>2</b>	<b>0</b>
<b>Attributable to</b>		
Other equity		0
<b>Total</b>		<b>0</b>

Merck AS

Side 1



**Balance sheet**

Merck AS

<b>Assets</b>	<b>Note</b>	<b>2024</b>
<b>Non-current assets</b>		
<b>Property, plant and equipment</b>		
Equipment and other movables		0
<b>Total property, plant and equipment</b>		<b>0</b>
<b>Current assets</b>		
Inventories		0
<b>Debtors</b>		
Accounts receivables		0
Other short-term receivables		0
<b>Total receivables</b>		<b>0</b>
Cash and cash equivalents		24 216
<b>Total current assets</b>		<b>24 216</b>
<b>Total assets</b>		<b>24 216</b>



## Balance sheet

Merck AS

Equity and liabilities	Note	2024
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	3	30 000
Other paid-up equity	2	-5 784
<b>Total paid-up equity</b>		<b>24 216</b>
<b>Retained earnings</b>		
Other equity	2	0
<b>Total retained earnings</b>		<b>0</b>
<b>Total equity</b>		<b>24 216</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables		0
Tax payable		0
Public duties payable		0
Other current liabilities		0
<b>Total current liabilities</b>		<b>0</b>
<b>Total equity and liabilities</b>		<b>24 216</b>

Oslo, 23.07.2025

The board of Merck AS

*Taher Hassen*

Taher Hassen (Jul 23, 2025 12:44:10 GMT+2)

Mohamed Tahar Hassen

Chairman of the board

*Tiina*

Tiina Puhakká (Jul 23, 2025 13:25:10 GMT+3)

Tiina Marjatta Puhakka

Member of the board

*Silje Braaten*

Silje Braaten (Jul 23, 2025 13:59:01 GMT+2)

Silje Margrethe Skogtrø Braaten

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.

### **Foreign currency**

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

### **Operating revenues**

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

### **Tax**

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

### **Classification and valuation of fixed assets**

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

### **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.

### **Inventories**

Inventories are valued at the lower of acquisition cost and net sale 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 Note Salary costs and benefits, remuneration to the chief executive, board and auditor

<b>Salary costs</b>	<b>2024</b>
Salaries	0
Employment tax	0
Pension costs	0
Other benefits	0
<b>Total</b>	<b>0</b>

In 2024 the company employed 0 man-years.

<b>Remuneration to leading personnel</b>	<b>Board</b>
Salaries	0
Pension costs	0
Other remuneration	0
<b>Total</b>	<b>0</b>

#### Auditor

Audit fees expensed for 2024 amount to 0.

#### Note 2 Equity

	<b>Share capital</b>	<b>Share premium</b>	<b>Other paid-in equity</b>	<b>Other equity</b>	<b>Total equity</b>
Incorporation 01.06.24	30 000		-5 784	0	24 216
Profit for the year				0	0
<b>As at 31.12.2024</b>	<b>30 000</b>	<b>0</b>	<b>-5 784</b>	<b>0</b>	<b>24 216</b>

#### Note 3 Total shares, shareholders etc

	<b>Number</b>	<b>Par value</b>	<b>Total</b>
<b>Share capital</b>			
Ordinary shares	3 000	10	30 000

All shares carry the same rights in the company

	<b>Shares</b>	<b>Interest</b>
<b>Shareholders:</b>		
Merck AB (Sweden)	3 000	100%
<b>Total</b>	<b>3 000</b>	<b>100%</b>



Our date 09.04.2025	Your date 24.03.2025	Case officer Lars Waalorp
800 80 000 skatteetaten.no	Your reference	Telephone +4790833418
Org. nr: 974761076	Our reference 2025/5094425	Postal address P.O. Box 9200 Grønland 0134 Oslo

MERCK AS  
Att.Tiina Puhakka  
Drammensveien 123  
0277 OSLO  
Norge

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

## Permission to prepare the annual accounts and directors' report in English language for Merck AS, org. no 933 727 289

With reference to your letter of 24 March 2025 with respect to the above-mentioned matter regarding Merck AS.

Based on a total evaluation, the view of the tax office is that Merck 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

Merck AS has foreign owners and is part of an international group. The group specializes in healthcare, life science and electronics businesses. The group working language is English, and the chairperson and one of the board members are 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 has foreign owners and is part of an international group. 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  
The Norwegian Tax Administration

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