



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 989 214 071
Organisasjonsform: Aksjeselskap
Foretaksnavn: ABRI DIALOGUE AS
Forretningsadresse: Solakrossen 2
4050 SOLA

Regnskapsår

Årsregnskapets periode: 01.09.2022 - 31.08.2023

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: John Nicolaysen
Dato for fastsettelse av årsregnskapet: 28.02.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 24.12.2024



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue	1	93 180 362	100 139 113
Other income	1		
Sum inntekter		93 180 362	100 139 113
Kostnader			
Raw materials and consumables used		1 726 542	1 217 941
Employee benefits expense	2	80 524 880	84 465 952
Depreciation of operating assets	3	80 811	68 000
Other expenses	2, 4	6 516 884	4 307 314
Sum kostnader		88 849 117	90 059 207
Driftsresultat		4 331 245	10 079 906
Finansinntekter og finanskostnader			
Annen renteinntekt		30 475	2 298
Other financial income		36 496	35 565
Sum finansinntekter		66 970	37 862
Annen rentekostnad		75 151	5 293
Sum finanskostnader		75 151	5 293
Netto finans		-8 181	32 570
Ordinært resultat før skattekostnad		4 323 064	10 112 476
Income tax expense	5	953 710	2 224 582
Ordinært resultat etter skattekostnad		3 369 354	7 887 894
Årsresultat	6	3 369 354	7 887 894
Årsresultat etter minoritetsinteresser		3 369 354	7 887 894
Totalresultat		3 369 354	7 887 894
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Ordinært utbytte		7 000 000	18 000 000
Transferred from other equity		-3 630 646	-10 112 106
Sum overføringer og disponeringer	6	3 369 354	7 887 894



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	58 414	71 859
Sum immaterielle eiendeler		58 414	71 859
Varige driftsmidler			
Equipment and other movables	3	302 189	245 000
Sum varige driftsmidler		302 189	245 000
Finansielle anleggsmidler			
Other long-term receivables		120 000	2 110
Sum finansielle anleggsmidler		120 000	2 110
Sum anleggsmidler		480 603	318 969
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	7	9 826 894	8 917 616
Other short-term receivables		1 053 881	957 752
Sum fordringer		10 880 775	9 875 368
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	8	16 826 239	21 189 649
Sum bankinnskudd, kontanter og lignende		16 826 239	21 189 649
Sum omløpsmidler		27 707 014	31 065 017
SUM EIENDELER		28 187 617	31 383 986

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Balanse

Beløp i: NOK	Note	2023	2022
Innskutt egenkapital			
Share capital	9	1 934 820	1 934 820
Overkurs		1 548 559	1 548 559
Sum innskutt egenkapital		3 483 379	3 483 379
Opptjent egenkapital			
Other equity		4 221 979	7 852 625
Sum opptjent egenkapital		4 221 979	7 852 625
Sum egenkapital	6	7 705 358	11 336 004
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		1 689 370	1 427 589
Tax payable	5	940 265	1 911 124
Public duties payable		4 597 570	4 906 157
Other current liabilities		13 255 053	11 803 112
Sum kortsiktig gjeld		20 482 259	20 047 982
Sum gjeld		20 482 259	20 047 982
SUM EGENKAPITAL OG GJELD		28 187 617	31 383 986



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 484033

Enheten

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Organisasjonsform: Aksjeselskap
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Forretningsadresse: Solakrossen 2
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: John Nicolaysen
Dato for fastsettelse av årsregnskapet: 28.02.2024

Revisjon

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

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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, 18.06.2024



Organisasjonsnr: 989 214 071
ABRI DIALOGUE AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
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Driftsresultat		4 331 245	10 079 906
Finansinntekter og finanskostnader			
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Other financial income		36 496	35 565
Sum finansinntekter		66 970	37 862
Annen rentekostnad		75 151	5 293
Sum finanskostnader		75 151	5 293
Netto finans		-8 181	32 570
Ordinært resultat før skattekostnad			
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Årsresultat etter minoritetsinteresser		3 369 354	7 887 894
Totalresultat		3 369 354	7 887 894
Overføringer og disponeringer			
Ordinært utbytte		7 000 000	18 000 000
Transferred from other equity		-3 630 646	-10 112 106
Sum overføringer og disponeringer	6	3 369 354	7 887 894



Sum opptjent egenkapital		4 221 979	7 852 625
Sum egenkapital	6	7 705 358	11 336 004
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		1 689 370	1 427 589
Tax payable	5	940 265	1 911 124
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Other current liabilities		13 255 053	11 803 112
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Sum gjeld		20 482 259	20 047 982
SUM EGENKAPITAL OG GJELD		28 187 617	31 383 986



Organisasjonsnr: 989 214 071
ABRI DIALOGUE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Antall årsverk i regnskapsåret
113.00

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.



To the General Meeting of Abri Dialogue AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Abri Dialogue AS (the Company), which comprise the balance sheet as at 31 August 2023, the revenue statement and indirect 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 August 2023, and its financial performance and its indirect 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 as required by laws and regulations 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 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Oslo, 28 February 2024
PricewaterhouseCoopers AS

Jone Bauge
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning - Abri Dialogue FY23

Signers:

Name	Method	Date
Bauge, Jone	BANKID	2024-02-29 14:48

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- The electronic signatures. These are not visible in the document, but are electronically integrated.



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Annual Report 2023
Abri Dialogue AS

Revenue statement
Balance sheet
Cash flows
Notes to the Accounts



Org.no.: 989 214 071



REVENUE STATEMENT

ABRI DIALOGUE AS

OPERATING INCOME AND OPERATING EXPENSES	Note	31.08.2023	31.08.2022
Revenue	1	93 180 362	100 139 113
Total income		93 180 362	100 139 113
Raw materials and consumables used		1 726 542	1 217 941
Employee benefits expense	2	80 524 880	84 465 952
Depreciation of operating assets	3	80 811	68 000
Other expenses	2, 4	6 516 884	4 307 314
Total expenses		88 849 117	90 059 207
Operating profit		4 331 245	10 079 906
FINANCIAL INCOME AND EXPENSES			
Other interest income		30 475	2 298
Other financial income		36 496	35 565
Other interest expenses		75 151	5 293
Net financial items		-8 181	32 570
Net profit before tax		4 323 064	10 112 476
Income tax expense	5	953 710	2 224 582
Net profit after tax		3 369 354	7 887 894
Net profit or loss	6	3 369 354	7 887 894
ATTRIBUTABLE TO			
Additional dividend		7 000 000	18 000 000
Transferred from other equity		3 630 646	10 112 106
Total	6	3 369 354	7 887 894



BALANCE SHEET

ABRI DIALOGUE AS

ASSETS	Note	31.08.2023	31.08.2022
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Deferred tax assets	5	58 414	71 859
Total intangible assets		58 414	71 859
PROPERTY, PLANT AND EQUIPMENT			
Equipment and other movables	3	302 189	245 000
Total property, plant and equipment		302 189	245 000
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables		120 000	2 110
Total non-current financial assets		120 000	2 110
Total non-current assets		480 603	318 969
CURRENT ASSETS			
DEBTORS			
Accounts receivables	7	9 826 894	8 917 616
Other short-term receivables		1 053 881	957 752
Total receivables		10 880 775	9 875 368
Cash and cash equivalents	8	16 826 239	21 189 649
Total current assets		27 707 014	31 065 017
Total assets		28 187 617	31 383 986



BALANCE SHEET

ABRI DIALOGUE AS

EQUITY AND LIABILITIES	Note	31.08.2023	31.08.2022
EQUITY			
PAID-IN CAPITAL			
Share capital	9	1 934 820	1 934 820
Share premium reserve		1 548 559	1 548 559
Total paid-up equity		3 483 379	3 483 379
RETAINED EARNINGS			
Other equity		4 221 979	7 852 625
Total retained earnings		4 221 979	7 852 625
Total equity	6	7 705 358	11 336 004
LIABILITIES			
CURRENT LIABILITIES			
Trade payables		1 689 370	1 427 589
Tax payable	5	940 265	1 911 124
Public duties payable		4 597 570	4 906 157
Other current liabilities		13 255 053	11 803 112
Total current liabilities		20 482 259	20 047 982
Total liabilities		20 482 259	20 047 982
Total equity and liabilities		28 187 617	31 383 986

Sola, 10.10.2023
The board of Abri Dialogue AS

Sjur Arne Tveito
member of the board

Natalie Helene Black
member of the board

John Nicolaysen
general Manager

Kristoffer Hagelin
member of the board

Adrian Richards
chairman of the board



INDIRECT CASH FLOW

ABRI DIALOGUE AS

	Note	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax	6	4 323 064	10 112 476
Taxation paid	5	1 911 124	4 596 719
Ordinary depreciation	3	80 811	68 000
Change in accounts receivable	7	-909 278	2 058 272
Change in accounts payable		261 781	968 348
Change in other accrual items		929 336	348 279
Net cash flows from operating activities		2 774 590	8 958 655
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Payments to buy tangible assets	3	138 000	0
Net cash flows from investment activities		-138 000	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of dividend	6	7 000 000	18 000 000
Net cash flows from financing activities		-7 000 000	-18 000 000
Net change in cash and cash equivalents		-4 363 410	-9 041 345
Cash and cash equivalents at the start of the period	8	21 189 649	30 230 994
Cash and cash equivalents at the end of the period	8	16 826 239	21 189 649



ABRI DIALOGUE AS

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Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and Good accounting practice for other companies.

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.

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.

GROUP

The company is consolidated into Prima Nordic AS and the consolidated accounts can be obtained from Prima Nordic AS' business address Østensjøveien 36, 0667 Oslo.

FINANCIAL YEAR

The annual reports for this year was the period 01.09.2022-31.08.2023, for last year it was the period 01.09.2021-31.08.2022.

ABRI DIALOGUE AS

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ABRI DIALOGUE AS 989 214 071

Note 1 Sales income

	2023	2022
By business area		
Revenue	93 180 362	100 104 763
Rental income reinvoiced	0	34 350
Total	93 180 362	100 139 113
Geographic breakdown		
Norway	93 180 362	100 139 113
Total	93 180 362	100 139 113

Note 2 Salary costs and benefits, remuneration to the chief executive, board and auditor

SALARY COSTS

	2023	2022
Salaries	67 451 216	71 611 808
Employment tax	9 631 955	9 297 961
Pension costs	1 049 096	1 037 709
Other benefits	2 392 612	2 518 473
Total	80 524 880	84 465 952

In 2023 the company employed 113 man-years.

PENSION LIABILITIES

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

REMUNERATION TO LEADING PERSONNEL

	Chief Executive	Board
Salaries	888 988	0
Pension costs	17 780	0
Total	906 768	0

AUDITOR

Audit fees expensed for 2023 amount to NOK 295 199 ex. vat.

In addition there is a fee for other services of NOK 53 000 ex. vat.

Note 3 Non-current assets

	Fixtures and fittings	Total
Purchase cost as of 01.09.22	340 000	340 000
+ Inflow purchased fixed assets	138 000	138 000
= Acquisition cost 31.08.23	478 000	478 000
Accumulated depreciation 31.08.23	175 811	175 811
= Book value 31.08.23	302 189	302 189

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ABRI DIALOGUE AS		989 214 071
This year's ordinary depreciations	80 811	80 811
Economic life	5 years	

Note 4 Individual transactions

The company has several leases that are treated as operational.
Yearly rental is about NOK 960 000, last years rental was about NOK 1 050 000.
One lease has longer duration of termination of 3 months, the other leases have short duration.

Note 5 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	940 265	2 208 102
Changes in deferred tax assets	13 445	16 480
Tax expense on ordinary profit/loss	953 710	2 224 582
Taxable income:		
Result before tax	4 323 064	10 112 476
Permanent differences	11 984	-738
Changes in temporary differences	-61 115	-74 908
Taxable income	4 273 933	10 036 829
Payable tax in the balance:		
Payable tax on this year's result	940 265	1 911 124
Total payable tax in the balance	940 265	1 911 124

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	39 469	54 600	15 131
Profit and loss account	-304 986	-381 233	-76 247
Total	-265 517	-326 633	-61 115
Basis for deferred tax assets	-265 517	-326 633	-61 115
Deferred tax assets (22 %)	-58 414	-71 859	-13 445

Payable tax from year 2022 is to much paid tax for 2021, NOK 296 978, that was first received back in September 2022.



ABRI DIALOGUE AS

989 214 071

Note 6 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Pr. 31.08.2022	1 934 820	1 548 559	7 852 625	11 336 004
Result of the year			3 369 354	3 369 354
Extra ordinary dividend			-7 000 000	-7 000 000
Pr 31.08.2023	1 934 820	1 548 559	4 221 979	7 705 358

Note 7 Customer receivables

	2023	2022
Customer receivables at par value	9 826 894	8 917 616
Provision for losses	0	0
Book value of customer receivables 31.12	9 826 894	8 917 616
Change in provision for losses	0	0
Realised losses	0	0
Total losses on receivables posted against the result	0	0

Note 8 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 2 587 388.

Note 9 Shareholders

THE SHARE CAPITAL IN ABRI DIALOGUE AS AS OF 31.08 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	107 490	18,0	1 934 820
Total	107 490		1 934 820

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Prima Nordic AS	107 490	100,0	100,0



Skatteetaten

Vår dato 10.07.2023	Din/Deres dato 19.06.2023	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2023/5395622	Postadresse Postboks 9200 Grønland 0134 OSLO

ABRI DIALOGUE AS

4050 SOLA

Att. Paul Asle Våge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Abri Dialogue AS, org.nr. 989 214 071

Vi viser til deres brev av 19. juni 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Abri Dialogue AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Abri Dialogue AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Abri Dialogue AS er eid av et norsk selskap hvor majoritetseieren er utenlandsk. Selskapet har som formål «Konsulentvirksomhet og kurs- og konferanseutvikling innen offentlig sektor, helse- og sosial».

Selskapets arbeidsspråk er i stor grad engelsk, og styrelederen og flere av styremedlemmene er utenlandske.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:



"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er eid av et norsk selskap hvor majoritetseieren er utenlandsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



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DIRECTORS REPORT 2023 ABRI DIALOGUE AS

Purpose

The company is a private health and care company that provides services within user-controlled personal assistance, environmental services, home services and substance abuse care. The services are performed throughout Norway but are essentially aimed at the local market in Rogaland. The company's head office is located in Sola municipality.

Continued operation

The company has a positive result for the accounting period in 2023 and the company has budgeted a profit for the next accounting period and it is expected that it will succeed. In accordance with the Accounting Act, it is confirmed that the preconditions for continued operations are present.

Future development

The development in the company for 2023 and beyond still looks good, and we expect growth in all focused areas.

The market is characterized by ever-increasing competition and consolidation. New alliances and partnerships are constantly being formed, which intensifies competition. The company's owner is actively looking for acquisition opportunities in Norway/the Nordic region. The company has chosen to put the drug treatment service on ice for the time being, but envisages offering this in the future.

The board emphasizes that there is normally uncertainty associated with assessments of future conditions.

Statement of the annual accounts

The figures for year 2023 is for the period 01.09.2022-31.08.2023.
The figures for year 2022 is for the period 01.09.2022-31.08.2022.

Revenue for the company in year 2023 was NOK 93 180 362, while in 2022 it was NOK 100 139 113.
Net profit before tax in 2023 of NOK 4 323 064, net profit before tax in 2022 was NOK 10 112 476.

Net cash flows from operating activities was NOK 2 774 590.
Operating profit was NOK 4 331 245.

Investment in equipments in 2023 of NOK 138 000. In 2022 there were no investments in equipments.

Total equity by 31.08.2023 was NOK 7 705 358, compared with NOK 11 336 004 for the previous year.
Equity ratio by 31.08.2023 was 27,3 %, compared to 36,3 % by 31.08.2022.

Finansiell risiko

Overall on objectives and strategy

The company is exposed to financial risk in very limited areas.
The current strategy does not include the use of financial instruments, but this is subject of ongoing assessment by the administration and the board.

Market risk

The company is not exposed through changes in interest because the company has no debt to credit institutions.



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Credit risk

Most of the turnover comes from contracts between Abri Dialogue AS and Norwegian municipalities. Where Abri invoices municipalities in arrears every month. Over time, it turns out that Norwegian municipalities are good payers and there is little or no risk of loss on receivables.

There have been no offsetting agreements or other financial instruments that minimize the credit risk in the company.

Liquidity risk

The company considers the liquidity in the company to be very good.

Maturity on outstanding claims is observed.

Exchange risk

The company has a small share of purchase in foreign currency, but this share is small.

The risk of loss/gain on currency is considered to be low.

Employee matters

Sick leave in the company was 2,91% (6,92 % i 2022)(2,47% under 16 days), of working hours in the company.

The company took out parental leave in FY23 equivalent to 798 days.

No serious work accidents or accidents have occurred or been reported during the year, which have resulted in major material damage or personal injury.

The work environment in the company is considered good and ongoing measures are taken of improvements.

Gender equality

At the end of the period, 24% men and 76% women were employed in the company.

The board consists of 5 men and 1 woman.

The company aims to be a workplace there is full equality between women and men. In it's policy, the company has incorporated the relationship around equality, which aims to ensure that there is no discrimination based on gender in matters such as pay, advancement and recruitment.

In the administration, the gender distribution is 10% men and 90% women. As the administration consists of a small group, average salaries for these will not be presented.

All employees who do not work in the administration have signed the same collective agreement issued by the main organization Virke. This means that everyone has the same salary and allowances based on their experience/seniority. There will also be differences if some groups work more at odd working hours such as evening/night/weeknd. Among those who do not work in administration, men earn on average 97% of that women earn for the same type of job. The average age of women in this group is 1.6 years older than men.

The largest proportion of the employees in Abri Dialogue are part-time employees. These also apply for part-time positions so that there is no to a very low proportion of employees who work involuntarily part-time.

Discrimination

The purpose of the Discrimination Act is to promote equality, ensure equal opportunities and rights and to prevent discrimination on grounds of ethnicity, national origin, descent, skin colour, language, religion and outlook. The company works actively, purposefully and according to plan to promote the law's purpose within our business.

Environment

The company's operations are not regulated by licenses or orders.

The activities of the company do not cause environmental damages. The company replaced most of its vehicles so most of them are now electric. They do also digitalize most of its operations and reuse/ buy used furniture to the locations. They plan to get environmentally certified in 2024.



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Transparency Report

The company published the transparency report in 2023. This can be read on our homepage under “om oss” (about us).

The board's insurance policies

Abri Dialogue has no insurance that covers the board.

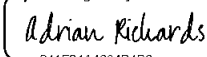
Annual Result

The Board's proposal for annual net profit:

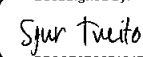
Annual net profit of NOK 3 369 354, where NOK 7 000 000 was given as dividend and where NOK 3 630 646 was transferred from other equity.

The company's free equity by 31.08.2023 was NOK 4 221 979.

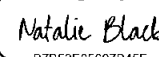
Solely on October 2023


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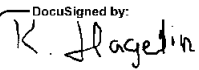
Adrian Richards
Chairman


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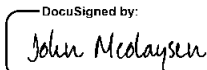
Sjur Arne Tveito
Director


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Natalie Helene Black
Director


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Kristoffer Hagelin
Director, employee-elected


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John Nicolaysen
President