



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 922 413 614
Organisasjonsform: Aksjeselskap
Foretaksnavn: JIGSAW HOLDCO 1 AS
Forretningsadresse: Fredrik Selmers vei 3
0663 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Roar Nilsen
Dato for fastsettelse av årsregnskapet: 30.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 12.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	73 000	112 000
Sum kostnader		73 000	112 000
Driftsresultat		-73 000	-112 000
Netto finans			
Ordinært resultat før skattekostnad		-73 000	-112 000
Income tax expense	3	-16 000	-25 000
Ordinært resultat etter skattekostnad		-57 000	-87 000
Årsresultat		-57 000	-87 000
Årsresultat etter minoritetsinteresser		-57 000	-87 000
Totalresultat		-57 000	-87 000
Overføringer og disponeringer			
Udekket tap		-57 000	-87 000
Sum overføringer og disponeringer		-57 000	-87 000



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3	76 000	60 000
Sum immaterielle eiendeler		76 000	60 000
Finansielle anleggsmidler			
Investering i datterselskap	4	590 079 000	550 000 000
Sum finansielle anleggsmidler		590 079 000	550 000 000
Sum anleggsmidler		590 155 000	550 060 000
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		590 155 000	550 060 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	90 000	60 000
Overkurs		589 998 000	549 949 000
Sum innskutt egenkapital		590 088 000	550 009 000
Opptjent egenkapital			
Udekket tap		268 000	212 000
Sum opptjent egenkapital		-268 000	-212 000
Sum egenkapital	6	589 820 000	549 797 000
Gjeld			
Langsiktig gjeld			



Balanse

Beløp i: NOK	Note	2022	2021
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	3		
Kortsiktig konserngjeld		255 000	173 000
Other current liabilities		80 000	90 000
Sum kortsiktig gjeld		335 000	263 000
Sum gjeld		335 000	263 000
SUM EGENKAPITAL OG GJELD		590 155 000	550 060 000



Annual Report 2022 Jigsaw Holdco 1 AS

Revenue statement
Balance sheet
Cash flows
Notes to the Accounts

Org.no.: 922 413 614



Revenue statement

Jigsaw Holdco 1 AS
All figures in NOK 1000

Operating income and operating expenses	Note	2022	2021
Other expenses	2	73	112
Total expenses		73	112
Operating profit		-73	-112
Net profit before tax		-73	-112
Income tax expense	3	-16	-25
Net profit after tax		-57	-87
Net profit or loss		-57	-87
Attributable to			
Loss brought forward		57	87
Total		-57	-87



Balance sheet

Jigsaw Holdco 1 AS
All figures in NOK 1000

Assets	Note	2022	2021
Non-current assets			
Intangible assets			
Deferred tax assets	3	76	60
Total intangible assets		76	60
Non-current financial assets			
Investments in subsidiaries	4	590 079	550 000
Total non-current financial assets		590 079	550 000
Total non-current assets		590 155	550 060
Total assets		590 155	550 060



Balance sheet

Jigsaw Holdco 1 AS
All figures in NOK 1000

Equity and liabilities	Note	2022	2021
Equity			
Paid-in capital			
Share capital	5	90	60
Share premium reserve		589 998	549 949
Total paid-up equity		590 088	550 009
Uncovered loss		-268	-212
Total retained earnings		-268	-212
Total equity	6	589 820	549 797
Liabilities			
Current liabilities			
Liabilities to group companies		255	173
Other current liabilities		80	90
Total current liabilities		335	263
Total liabilities		335	263
Total equity and liabilities		590 155	550 060

Oslo, 27 / 06 , 2023

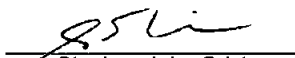
The board of Jigsaw Holdco 1 AS




Michael Edward Wilkinson
chairman of the board



Frederic LAZIOU
member of the board



Stephen John Grist
member of the board



Peter Boris Spasov
member of the board



Indirect cash flow

Jigsaw Holdco 1 AS

	Note	2022	2021
Cash flows from operating activities			
Profit/loss before tax		-73	-112
Change in other accrual items		73	112
Net cash flows from operating activities		<u>0</u>	<u>0</u>
Cash flows from investment activities			
Net cash flows from investment activities		<u>0</u>	<u>0</u>
Cash flows from financing activities			
Net cash flows from financing activities		<u>0</u>	<u>0</u>
Net change in cash and cash equivalents		0	0
Cash and cash equivalents at the end of the period		<u>0</u>	<u>0</u>



Note 1 Accounting policies

The financial statements for Jigsaw Holdco 1 AS have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles in Norway. The accounting principles are described below. All amounts are in KNOK unless otherwise is stated.

Valuation and classification of assets and liabilities

Current assets and liabilities include items that relate to the commodity cycle. For items other than accounts receivables, items included are due within one year of the transaction day. Assets intended for permanent ownership or use in the business are classified as non-current assets. Non-current liabilities are liabilities due later than one year after the transaction day.

Current assets are valued at the lower of historical cost and fair value. Current liabilities are booked at nominal value at the time of establishment. Fixed assets are carried at historical cost. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule, and are written down to fair value when the decline in value is expected to be permanent. Non-current liabilities, except for other provisions, are booked at nominal value at the time of establishment.

Receivables

Receivables are recognised at nominal value, less the accrual for expected losses of receivables. The provision for losses is based on an individual assessment of each receivable.

Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

Investments

Subsidiaries are assessed according to the cost method in the financial statement. Received dividends and group contributions are recognised as income in the same year that the dividends/group contributions have been allocated in the subsidiaries/associates, if it is likely that the amount will be received. In the event of dividends/group contributions exceeding the share of retained profit after the acquisition, the excess portion represents repayment of invested capital and is deducted from the value of the investment in the balance sheet.

Income taxes

Tax expenses consist of current income tax expense and change in net deferred tax. Deferred tax has been calculated at 22% based on the temporary differences that exist between accounting and fiscal values, as well as losses brought forward at the end of the fiscal year. Tax-increasing and tax-reducing temporary differences that reverse, or can reverse in the same period, are settled and the tax effect is calculated on a net basis.

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 monetary instruments that immediately and without significant currency risk can be converted to a known cash amount, and with a maturity of less than three months from the date of purchase.

Consolidated group financial statements

No consolidated financial statements are prepared for Jigsaw Holdco 1 AS with subsidiaries. Jigsaw Holdco 1 AS is included in the consolidated financial statements of Jigsaw Topco AS. The consolidated financial statements are available upon request to the company.



Note 2 Payroll costs, number of employees, benefits, etc.

The company has no employees as of 31 December 31.12.2022, and is therefore not required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon"). The company has no obligations to provide any form of remuneration to the Board or others in the group. No remuneration was paid to the Board in 2022.

There are no loans or collateral for the benefit of the board or shareholders and its related parties.

Auditor

Remuneration for statutory audit services amounts to KNOK 45. Remuneration for other services amounts to KNOK 37,5. All amounts excluding VAT.

Note 3 Tax

This year's tax expense	2022	2021
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-16	-25
Tax expense on ordinary profit/loss	-16	-25
Taxable income:		
Result before tax	-73	-112
Permanent differences	0	0
Changes in temporary differences	-10	45
Taxable income	-83	-67
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2022	2021	Difference
Allocations and more	-80	-90	-10
Total	-80	-90	-10
Accumulated loss to be brought forward	-264	-181	83
Basis for deferred tax assets	-344	-271	73
Deferred tax assets (22 %)	-76	-60	16

Note 4 Subsidiaries

Company	Date of acquisition	Proportion votes	Equity at 31 Dec 2022	Profit / loss at 31 Des2022
Jigsaw Holdco 2 AS	16.04.2019	100 %	584 725	-732



Note 5 Share capital and shareholder information

The share capital in the company at 31 Dec 2022 consists of 30 000 shares, each with a nominal value of NOK 3. There are no restrictions on the voting rights statutes. There is only one class of shares.

The book value of the share capital amounts to NOK 90 000.

Ownership structure

Jigsaw Holdco 1 AS is a subsidiary fully owned by Jigsaw Topco AS.

Note 6 Equity

	Share capital	Share premium	Uncovered loss	Total equity
At 1 Jan 2022	60	549 949	-212	549 797
Capital increase 02.03	30	40 049	0	40 079
Profit/Loss for the year	0	0	-57	-57
At 31 Dec 2022	90	589 998	-268	589 820



Jigsaw Holdco 1 AS Annual report 2022

About the business

Jigsaw Holdco 1 AS (The Company) is a holding entity with its business address at Fredrik Selmers vei 3 in Oslo. The company was founded on 25 February 2019.

Presentation of Jigsaw Holdco 1 AS

The company is part of the Jigsaw Puzzel Group. The company's parent is Jigsaw Topco AS which is the ultimate parent in the Group. Jigsaw Holdco 1 AS owns 100 % of Jigsaw Holdco 2 AS which owns 100 % of Jigsaw Bidco AS.

The top operational company in the Group, Puzzel AS, was acquired by on 3 May 2019 by Marlin-Puzzel Aggregator L.P, a company owned by Marlin Equity Partners. Puzzel AS was acquired from its former owner Herkules Private Equity III (gp-li) and is now wholly owned by Jigsaw Bidco AS.

Following the acquisition by Marlin, Jigsaw Bidco AS acquired 100% of the operational parent company Puzzel AS which in turn owns 100%, directly or indirectly, of the international operating subsidiaries Puzzel AB, Puzzel Malmö AB, Puzzel A/S, Puzzel Ltd, Puzzel OY, S2 Communications AB and Puzzel Sofia EAD. In 2022 Puzzel AS acquired S2 Communications AB.

Presentation of the accounts

The Company's financial statements

The revenue for 2022 was mNOK 0.0 compared with mNOK 0.0 for 2021.

The operating loss for 2022 was mNOK 0.1 and net loss was mNOK 0.1. In 2021 the operating loss was mNOK 0.1 and net loss mNOK 0.1.

The company's equity as of December 31, 2022 is mNOK 589.8 and the total assets are mNOK 590.2.

As of 31 December 2022, there are no non-current liabilities in the entity.

Cash flow in the Company

The Company's total cash and cash equivalents at both 31 December 2022 and 2021 was mNOK 0.0.

Going concern

In accordance with Section 3-3a of the Accounting Act, it is confirmed that the accounts have been prepared on a going concern basis, which assumes that the company will continue to operate for the foreseeable future. The directors have assessed the company's ability to continue as a going concern and are confident that the company has adequate resources to continue operating as a going concern for the foreseeable future.

Allocation of the year's result

The loss brought forward is covered by the company's equity.

The Board of Directors considers the Company's equity of mNOK 589.8 and liquidity to be sufficient to support the ongoing operations of the business.



Financial risks

Jigsaw Holdco 1 AS is fully equity-financed. Hence, there are limited financial risks in the entity. The primary risk for the Company relates to the value of Jigsaw Holdco 2 AS and the Company is indirectly exposed to market risk through its subsidiaries.

The Company can borrow from subsidiaries when needed to cover operational expenses. All assets and liabilities of the company are in NOK and currency risk is limited. The Company is only exposed to immaterial interest rate risk on liabilities towards group companies.

Research and development

The company does not conduct research or development activities.

Work environment

The company has no employees.

External environmental impact

The company does not pollute the external environment.

Insurance for Board of Directors

The Company has insurance that covers liability for members of the Board.

Ethical business practice

The Company with its subsidiaries is committed to transparency and ethical business practices and complies with all applicable laws and regulations related to transparency and anti-corruption.

The Company is committed to continuously improving its transparency and anti-corruption practices and will continue to prioritize this area as part of its overall strategy.

The directors recognize the importance of promoting transparency and ethical business practices and will continue to ensure that the Company with its subsidiaries operates in accordance with the highest standards of integrity and accountability.



Oslo, June 27 2023
The Board of Directors
Of Jigsaw Holdco 1 AS

Stephen John Grist
Member of the Board

Signer ID: 0TEWHO0S10...

Michael Edward Wilkinson
Chairman of the Board

Peter Boris Spasov
Member of the Board

Signer ID: 6WIEWOK310...

Frederic Corentin Laziou
Member of the Board



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To the General Meeting of Jigsaw Holdco 1 AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Jigsaw Holdco 1 AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement 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 2022, and its financial performance and its 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 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.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

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

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

Responsibilities of Management for the Financial Statements

Management is 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

Offices in:

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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
Bodo	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Strøme	

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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.

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, 30 June 2023
KPMG AS

Karianne Fønsteli Vintervoll
State Authorised Public Accountant

(This document is signed electronically)

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Karianne F Vintervoll

Statsautorisert revisor

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Skatteetaten

Vår dato
29.10.2020

Din/Deres dato
07.10.2020

Saksbehandler
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800 80 000
Skatteetaten.no

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32212244

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JIGSAW HOLDCO 1 AS
Fredrik Selmers vei 3
0663 OSLO

Att. Magnus Flateland

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Jigsaw Holdco 1 AS, org.nr. 922 413 614

Vi viser til deres brev sendt inn 7. oktober 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Jigsaw Holdco 1 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Jigsaw Holdco 1 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

Jigsaw Holdco 1 AS er gjennom norske eierselskaper eid av et utenlandsk selskap som er en del av et internasjonalt konsern. Den norske delen av konsernet leverer kontaktsenterløsninger med hovedvekt på softwareelementer, og virksomheten retter seg mot bedriftsmarkedet i seks forskjellige land. Flere av styremedlemmene i selskapet 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 indirekte er eid av et utenlandsk selskap og inngår i et internasjonalt konsern. 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
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.