



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 917 362 459  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: PEAK MARINE TECH AS  
Forretningsadresse: Litleåsvegen 49  
5132 NYBORG

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 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: VIEW MARITIME AS  
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, 10.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		105 072 784	106 530 596
Other income			222 052
<b>Sum inntekter</b>		<b>105 072 784</b>	<b>106 752 647</b>
<b>Kostnader</b>			
Raw materials and consumables used		141 300 999	98 078 268
Employee benefits expense	10, 11		
Depreciation and amortisation expenses	1	1 059 211	233 122
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other expenses	2	15 385 924	28 050 890
<b>Sum kostnader</b>		<b>157 746 134</b>	<b>126 362 280</b>
<b>Driftsresultat</b>		<b>-52 673 350</b>	<b>-19 609 633</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern			955 069
Annen renteinntekt		1 643 747	256 319
Other financial income		11 327 638	2 039 808
<b>Sum finansinntekter</b>		<b>12 971 385</b>	<b>3 251 196</b>
Rentekostnad til foretak i samme konsern		5 277 486	1 962 412
Annen rentekostnad		219 405	9 124
Other financial expenses		12 905 246	2 706 572
<b>Sum finanskostnader</b>		<b>18 402 137</b>	<b>4 678 108</b>
<b>Netto finans</b>		<b>-5 430 752</b>	<b>-1 426 911</b>
<b>Resultat før skattekostnad</b>		<b>-58 104 102</b>	<b>-21 036 544</b>
Income tax expense	3	-12 782 902	-4 628 589
<b>Årsresultat</b>	4	<b>-45 321 200</b>	<b>-16 407 955</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-45 321 200</b>	<b>-16 407 955</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>Totalresultat</b>		<b>-45 321 200</b>	<b>-16 407 955</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		-45 321 200	
Other equity			-16 407 955
<b>Sum overføringer og disponeringer</b>		<b>-45 321 200</b>	<b>-16 407 955</b>



## Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Development	1	3 963 182	4 997 056
Utsatt skattefordel		16 364 262	3 581 360
<b>Sum immaterielle eiendeler</b>		<b>20 327 444</b>	<b>8 578 416</b>
<b>Varige driftsmidler</b>			
Equipment and other movables	1		25 338
<b>Sum varige driftsmidler</b>	1		<b>25 338</b>
<b>Sum anleggsmidler</b>		<b>20 327 444</b>	<b>8 603 754</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	5, 6, 7	24 068 829	-180 431
Other short-term receivables	6	35 801 203	206 883
Konsernfordringer	5	-15 566	18 081 805
<b>Sum fordringer</b>	6	<b>59 854 465</b>	<b>18 108 257</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	9	3 533 275	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>3 533 275</b>	
<b>Sum omløpsmidler</b>		<b>63 387 740</b>	<b>18 108 257</b>
<b>SUM EIENDELER</b>		<b>83 715 185</b>	<b>26 712 011</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	8	100 000	100 000



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>Sum innskutt egenkapital</b>		<b>100 000</b>	<b>100 000</b>
<b>Opptjent egenkapital</b>			
Udekket tap		58 034 033	12 712 834
<b>Sum opptjent egenkapital</b>		<b>-58 034 033</b>	<b>-12 712 834</b>
<b>Sum egenkapital</b>	4, 14	<b>-57 934 033</b>	<b>-12 612 834</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	3		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	6	18 061 246	3 995 233
Tax payable	3		
Public duties payable		81 211	1 065 824
Kortsiktig konserngjeld	9	63 056 762	8 005 147
Other current liabilities	6	60 449 998	26 258 641
<b>Sum kortsiktig gjeld</b>	6	<b>141 649 217</b>	<b>39 324 845</b>
<b>Sum gjeld</b>		<b>141 649 217</b>	<b>39 324 845</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>83 715 185</b>	<b>26 712 011</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 653368

#### Enheten

Organisasjonsnummer: 917 362 459  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: PEAK MARINE TECH AS  
Forretningsadresse: Littleåsvegen 49  
5132 NYBORG

#### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 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: VIEW MARITIME AS  
Dato for fastsettelse av årsregnskapet: 30.06.2025

#### 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 2024: Årsregnskap 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, 09.07.2025



Organisasjonsnr: 917 362 459  
PEAK MARINE TECH AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		105 072 784	106 530 596
Other income			222 052
<b>Sum inntekter</b>		<b>105 072 784</b>	<b>106 752 647</b>
<b>Kostnader</b>			
Raw materials and consumables used		141 300 999	98 078 268
Employee benefits expense	10, 11		
Depreciation and amortisation expenses	1	1 059 211	233 122
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other expenses	2	15 385 924	28 050 890
<b>Sum kostnader</b>		<b>157 746 134</b>	<b>126 362 280</b>
<b>Driftsresultat</b>		<b>-52 673 350</b>	<b>-19 609 633</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern			955 069
Annen renteinntekt		1 643 747	256 319
Other financial income		11 327 638	2 039 808
<b>Sum finansinntekter</b>		<b>12 971 385</b>	<b>3 251 196</b>
Rentekostnad til foretak i samme konsern		5 277 486	1 962 412
Annen rentekostnad		219 405	9 124
Other financial expenses		12 905 246	2 706 572
<b>Sum finanskostnader</b>		<b>18 402 137</b>	<b>4 678 108</b>
<b>Netto finans</b>		<b>-5 430 752</b>	<b>-1 426 911</b>
<b>Resultat før skattekostnad</b>		<b>-58 104 102</b>	<b>-21 036 544</b>
Income tax expense	3	-12 782 902	-4 628 589
<b>Årsresultat</b>	<b>4</b>	<b>-45 321 200</b>	<b>-16 407 955</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-45 321 200</b>	<b>-16 407 955</b>
<b>Totalresultat</b>		<b>-45 321 200</b>	<b>-16 407 955</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		-45 321 200	



Other equity		-16 407 955
Sum overføringer og disponeringer	-45 321 200	-16 407 955



Organisasjonsnr: 917 362 459  
PEAK MARINE TECH AS

## BALANSE

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Development	1	3 963 182	4 997 056
Utsatt skattefordel		16 364 262	3 581 360
<b>Sum immaterielle eiendeler</b>		<b>20 327 444</b>	<b>8 578 416</b>
<b>Varige driftsmidler</b>			
Equipment and other movables	1		25 338
<b>Sum varige driftsmidler</b>	1		<b>25 338</b>
<b>Sum anleggsmidler</b>		<b>20 327 444</b>	<b>8 603 754</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	5, 6, 7	24 068 829	-180 431
Other short-term receivables	6	35 801 203	206 883
Konsernfordringer	5	-15 566	18 081 805
<b>Sum fordringer</b>	6	<b>59 854 465</b>	<b>18 108 257</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	9	3 533 275	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>3 533 275</b>	
<b>Sum omløpsmidler</b>		<b>63 387 740</b>	<b>18 108 257</b>
<b>SUM EIENDELER</b>		<b>83 715 185</b>	<b>26 712 011</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	8	100 000	100 000
<b>Sum innskutt egenkapital</b>		<b>100 000</b>	<b>100 000</b>
<b>Opptjent egenkapital</b>			
Udekket tap		58 034 033	12 712 834
<b>Sum opptjent egenkapital</b>		<b>-58 034 033</b>	<b>-12 712 834</b>
<b>Sum egenkapital</b>	4, 14	<b>-57 934 033</b>	<b>-12 612 834</b>



<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	3		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	6	18 061 246	3 995 233
Tax payable	3		
Public duties payable		81 211	1 065 824
Kortsiktig konserngjeld	9	63 056 762	8 005 147
Other current liabilities	6	60 449 998	26 258 641
<b>Sum kortsiktig gjeld</b>	<b>6</b>	<b>141 649 217</b>	<b>39 324 845</b>
<b>Sum gjeld</b>		<b>141 649 217</b>	<b>39 324 845</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>83 715 185</b>	<b>26 712 011</b>



Organisasjonsnr: 917 362 459  
PEAK MARINE TECH 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.



# Annual Report 2024 Peak Marine Tech AS

Income statement  
Balance sheet  
Notes to the Accounts



Org.no.: 917 362 459



## REVENUE STATEMENT

### PEAK MARINE TECH AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Revenue		105 072 784	106 530 596
Other income		0	222 052
<b>Total income</b>		<b>105 072 784</b>	<b>106 752 647</b>
Raw materials and consumables used		141 300 999	98 078 268
Depreciation and amortisation expenses	1	1 059 211	233 122
Other expenses	2	15 385 924	28 050 890
<b>Total expenses</b>		<b>157 746 134</b>	<b>126 362 280</b>
<b>Operating profit</b>		<b>-52 673 350</b>	<b>-19 609 633</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Interest income from group companies		0	955 069
Other interest income		1 643 747	256 319
Other financial income		11 327 638	2 039 808
Interest expense to group companies		5 277 486	1 962 412
Other interest expenses		219 405	9 124
Other financial expenses		12 905 246	2 706 572
<b>Net financial items</b>		<b>-5 430 752</b>	<b>-1 426 911</b>
Net profit before tax		-58 104 102	-21 036 544
Income tax expense	3	-12 782 902	-4 628 589
<b>Net profit or loss</b>	<b>4</b>	<b>-45 321 200</b>	<b>-16 407 955</b>
<b>ATTRIBUTABLE TO</b>			
Other equity		0	-16 407 955
Loss brought forward		45 321 200	0
<b>Total</b>		<b>-45 321 200</b>	<b>-16 407 955</b>



### BALANCE SHEET

#### PEAK MARINE TECH AS

ASSETS	Note	2024	2023
<strong>NON-CURRENT ASSETS</strong>			
<strong>INTANGIBLE ASSETS</strong>			
Development	1	3 963 182	4 997 056
Deferred tax assets		16 364 262	3 581 360
<strong>Total intangible assets</strong>		<strong>20 327 444</strong>	<strong>8 578 416</strong>
<strong>PROPERTY, PLANT AND EQUIPMENT</strong>			
Equipment and other movables	1	0	25 338
<strong>Total property, plant and equipment</strong>	<strong>1</strong>	<strong>0</strong>	<strong>25 338</strong>
<strong>NON-CURRENT FINANCIAL ASSETS</strong>			
<strong>Total non-current assets</strong>		<strong>20 327 444</strong>	<strong>8 603 754</strong>
<strong>CURRENT ASSETS</strong>			
<strong>DEBTORS</strong>			
Accounts receivables	5, 6, 7	24 068 829	-180 431
Other short-term receivables	6	35 801 203	206 883
Receivables from group companies	5	-15 566	18 081 805
<strong>Total receivables</strong>	<strong>6</strong>	<strong>59 854 465</strong>	<strong>18 108 257</strong>
<strong>INVESTMENTS</strong>			
Cash and cash equivalents	9	3 533 275	0
<strong>Total current assets</strong>		<strong>63 387 740</strong>	<strong>18 108 257</strong>
<strong>Total assets</strong>		<strong>83 715 185</strong>	<strong>26 712 011</strong>



## BALANCE SHEET

### PEAK MARINE TECH AS

EQUITY AND LIABILITIES	Note	2024	2023
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	8	100 000	100 000
<b>Total paid-up equity</b>		<b>100 000</b>	<b>100 000</b>
<b>RETAINED EARNINGS</b>			
Uncovered loss		-58 034 033	-12 712 834
<b>Total retained earnings</b>		<b>-58 034 033</b>	<b>-12 712 834</b>
<b>Total equity</b>	<b>4, 14</b>	<b>-57 934 033</b>	<b>-12 612 834</b>
<b>LIABILITIES</b>			
<b>PROVISIONS</b>			
<b>OTHER NON-CURRENT LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables	6	18 061 246	3 995 233
Public duties payable		81 211	1 065 824
Liabilities to group companies	9	63 056 762	8 005 147
Other current liabilities	6	60 449 998	26 258 641
<b>Total current liabilities</b>	<b>6</b>	<b>141 649 217</b>	<b>39 324 845</b>
<b>Total liabilities</b>		<b>141 649 217</b>	<b>39 324 845</b>
<b>Total equity and liabilities</b>		<b>83 715 185</b>	<b>26 712 011</b>

Bergen,  
The board of Peak Marine Tech AS

Jan-Petter Slethaug  
Chairman of the board

Roar Berge  
General Manager

Mats Aaberg  
Member of the board



## **Accounting principles**

The annual accounts have been prepared in conformity with the provisions of the Norwegian Accounting Act for small entities and good accounting practice.

## **USE OF ESTIMATES**

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

## **REVENUES**

Income from the sale of goods is recognised on the date of delivery. Services are posted as income as they are delivered. Income from the sale of services and long-term manufacturing projects (construction contracts) are posted to the profit and loss account in line with the project's degree of completion, when the outcome of the transaction can be estimated in a reliable manner. When the transaction's outcome cannot be estimated reliably, only income corresponding to a project's incurred costs can be posted as revenue. At the time when it is identified that the project will give a negative result, the estimated loss on the contract is posted in full to the profit and loss account.

## **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. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

## **CLASSIFICATION AND VALUATION OF FIXED ASSETS**

Fixed assets consist of assets intended for long-term ownership and use. Fixed assets are valued at acquisition cost less depreciation and write-downs. Long-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Plant and equipment is capitalised and appreciated over the economic lifetime of the asset. Significant items of plant and equipment that consist of several material components with different lifetimes are broken down in order to establish different depreciation periods for the different components. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset. Plant and equipment is written down to the recoverable amount in the event of a fall in value that is not expected to be temporary. The recoverable amount is the higher of the net sales value and the value in use. Value in use is the present value of future cash flows related to the asset. The write-down is reversed when the basis for the write-down is no longer present.

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

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

## **RESEARCH AND DEVELOPMENT**

Expenses on research and development are capitalised to the extent one cannot identify a future economic benefit related to the development of an identifiable intangible asset and where the acquisition cost can be measured reliably. In the opposite case such costs are expensed as incurred. Capitalised research and development is depreciated on a straight line basis over its economic lifetime.



## 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. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



## Note 1 Fixed assets

	Vehicles	F&U	Total
Acquisition cost as at 01.01.2024	304 049	5 169 368	5 473 417
Addition of purchased fixed assets	0	0	0
<b>Acquisition cost 31.12.2024</b>	<b>304 049</b>	<b>5 169 368</b>	<b>5 473 417</b>
Depreciation and write-downs as at 01.01.2024	278 711	172 312	451 024
Ordinary depreciation for the year	25 338	1 033 872	1 059 210
<b>Depreciation and write-downs as at 31.12.2024</b>	<b>304 049</b>	<b>1 206 184</b>	<b>1 510 233</b>
Book value 01.01.2024	25 338	4 997 056	5 022 394
Additions in the year	0	0	0
The year's depreciation and write-downs	25 338	1 033 872	1 059 210
<b>Book value 31.12.2024</b>	<b>0</b>	<b>3 963 184</b>	<b>3 963 184</b>
Economic lifetime	5 years Linear	5 year Linear	

## Note 2 Auditor

	2024	2023
Audit fees	64 001	65 139
<b>Total</b>	<b>64 001</b>	<b>65 139</b>

## Note 3 Tax

<b>This year's tax expense</b>	<b>2024</b>	<b>2023</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-12 782 902	-4 628 589
<b>Tax expense on ordinary profit/loss</b>	<b>-12 782 902</b>	<b>-4 628 589</b>
Taxable income:		
Result before tax	-58 104 102	-21 036 544
Permanent differences	0	-2 495
Changes in temporary differences	13 951 237	18 566 766
<b>Taxable income</b>	<b>-44 152 865</b>	<b>-2 472 273</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	<b>2024</b>	<b>2023</b>	<b>Difference</b>
Tangible assets	-58 590	-51 754	6 836



Production contracts	-16 032 119	12 044 380	28 076 499
Accounts receivable	-4 163 406	-19 483 204	-15 319 798
Allocations and more	-1 187 700	0	1 187 700
<b>Total</b>	<b>-21 441 815</b>	<b>-7 490 579</b>	<b>13 951 237</b>
Accumulated loss to be brought forward	-52 941 196	-8 788 331	44 152 865
<b>Basis for deferred tax assets</b>	<b>-74 383 011</b>	<b>-16 278 909</b>	<b>58 104 102</b>
<b>Deferred tax assets (22 %)</b>	<b>-16 364 262</b>	<b>-3 581 360</b>	<b>12 782 902</b>

## Note 4 Equity capital

	Share capital	Uncovered loss	Total equity capital
Pr. 31.12.2023	100 000	-12 712 834	-12 612 834
Result of the year		-45 321 200	-45 321 200
<b>Pr 31.12.2024</b>	<b>100 000</b>	<b>-58 034 033</b>	<b>-57 934 033</b>

## Note 5 Customer receivables

	2024	2023
Customer receivables at par value	63 842 977	37 384 579
Provision for losses	-4 163 406	-19 483 204
<b>Book value of customer receivables 31.12</b>	<b>68 006 383</b>	<b>17 901 375</b>
Change in provision for losses	-17 819 798	0
Realised losses	20 263 870	0
<b>Total losses on receivables posted against the result</b>	<b>2 444 072</b>	<b>0</b>

## Note 6 Inter-company items between companies in the same group

	2024	2023
<b>Receivables</b>		
Loans to companies in the same group	0	0
Customer receivables within the group	760 001	0
Other short-term receivables within the group	0	18 081 805
<b>Total</b>	<b>760 001</b>	<b>18 081 805</b>
<b>Liabilities</b>		
Loans from companies in the same group	0	0
Debt to suppliers within the group	-10 434 130	0
Other short-term liabilities within the group	-63 222 711	-12 093 195
<b>Total</b>	<b>-73 656 841</b>	<b>-12 093 195</b>



## Inter-company transactions

Revenue	2 710 102	28 976 487
Expences	-31 351 869	-30 569 957
Net finance income/expenses	-3 702 913	-753 518

## Note 7 Charges and guarantees

	31.12.2024	31.12.2023
<b>Carrying amount of assets pledged as security for own debt</b>		
Accounts receivables (Factoring pledge up to MNOK 12,5)	63 842 977	37 384 579
<b>Total</b>	<b>63 842 977</b>	<b>37 384 579</b>

## Note 8 Shareholders

### THE SHARE CAPITAL IN PEAK MARINE TECH AS AS OF 31/12/2024 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	1 000	100,0	100 000
<b>Total</b>	<b>1 000</b>		<b>100 000</b>

### OWNERSHIP STRUCTURE

	Total	Owner interest	Share of votes
PEAK CSL GROUP AS	1 000	100,00	100,00
<b>Total number of shares</b>	<b>1 000</b>	<b>100,00</b>	<b>100,00</b>

## Note 9 Bank deposits

The company is part of the group cash pool arrangement of Peak CSL Group AS. The company's share of the cash pool arrangement is accounted as an intercompany receivable against Peak CSL Group AS. The company's balance of NOK 63 056 762 is classified as a short-term intercompany liabilities in the financial statements.

## Note 10 Employees and pensions

Peak Marine Tech had no employees during the financial year.

The company hires labor from Peak People AS.

The company is not required to have an occupational pension scheme according to the Mandatory Occupational Pensions Act.



## Note 11 Remuneration

Peak Marine Tech AS has not provided benefits, loans to, collateral for the benefit of or guarantees on behalf of senior officers or shareholders.

## Note 12 Long-term construction contracts

Projects in progress are shown as the difference between total earned operating revenue and the amount invoiced/received from customers. If invoiced/received amounts exceed earned revenue, the excess is recorded as "advance payments from customers." The company only has a few projects and omits details for competitive reasons.

For projects in progress the difference between the recognised revenue based on completion and the invoiced amount is recognised as a contract asset presented as other receivables. For ongoing projects where the invoiced amount exceed the revenue and the difference is recognised as advance payments from customers presented as other current liabilities.

At 31 December 2024 the following amounts are recognised as contract assets / liabilities:

Other current liabilities:

34 343 916

### Other short term receivables

Contract asset	33 133 902
Costs to fulfil a contract	2 492 405
Other short-term receivables	174 895
<b>Total other short term receivables</b>	<b>35 801 202</b>

### Other current liabilities

Advance payments from customers	34 343 916
---------------------------------	------------

## Note 13 Shareholdings

Jan-Petter Slethaug, Chairman of the Board, holds an indirect ownership in the company through JPS Holding AS, which holds shares in Peak Group Holding AS, the owner of the parent company, Peak CSL Group AS.

## Note 14 Going concern

As of 31 December 2024, the company has negative book equity of NOK 57,934,033. The negative equity position is due to loans provided by the owner, which are recorded as liabilities in the accounts. This situation gives rise to uncertainty regarding the company's ability to continue its operations and meet its obligations as they fall due.

Despite this uncertainty, the board of directors considers the going concern assumption to be appropriate in the preparation of the financial statements. This assessment is based on a commitment from the owner to provide financial support to the company for the foreseeable future. The board has received confirmation that the owner is willing to defer repayment of the intercompany loans provided. Furthermore, the owner has confirmed a willingness to make available additional funding. This funding is deemed sufficient to ensure that the company is able to meet its current and planned obligations related



to the purchase of goods and services necessary to fulfil the existing customer contracts.

Based on this, the board has concluded that there are adequate grounds for applying the going concern assumption, and the annual accounts have been prepared accordingly.



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To the General Meeting of Peak Marine Tech AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Peak Marine Tech AS (the Company), which comprise the balance sheet as at 31 December 2024, the revenue 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 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.

### Material Uncertainty Related to Going Concern

We draw attention to Note 14 in the financial statements, which indicates that the Company incurred a net loss of NOK 45 321 200 during the year ended December 31, 2024, and, as of that date, the Company has a negative equity amounting to NOK 57 934 033. As stated in Note 14, these events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

### 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

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Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodo	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Strøme	

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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.

Bergen

KPMG AS

Anfinn Fardal  
*State Authorised Public Accountant*  
(This document is signed electronically)

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## Fardal, Anfinn Bøthun

### Oppdragsansvarlig revisor

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Skatteetaten

Vår dato 18.10.2024	Din/Deres dato 10.10.2024	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2024/5431033	Postadresse Postboks 9200 Grønland 0134 OSLO

PEAK MARINE TECH AS  
Att.Bjørn Steinhaug  
Littleåsvegen 49  
5132 NYBORG  
Norge

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Peak Marine Tech AS, org.nr. 917 362 459

Vi viser til deres brev av 10. oktober 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Peak Marine Tech AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Peak Marine Tech 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

Peak Marine Tech AS er en del av Peak-konsernet, hvor Peak CSL Group AS er konsernspiss. Peak CSL Group AS har norske og utenlandske profesjonelle eiere. Konsernets virksomhet er primært knyttet til drift av skip og maritime transporttjenester i Europa. Konsernet har datterselskaper i blant annet Nederland og Tyskland.

### 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 en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører 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.*