



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 982 749 042  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: PHARMAQ ANALYTIQ AS  
Forretningsadresse: Thormøhlens gate 53D  
5006 BERGEN

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### 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: Kjell-Einar Svendsen  
Dato for fastsettelse av årsregnskapet: 28.06.2023

### 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, 10.07.2024



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	2, 3	78 737 492	82 603 554
Annen driftsinntekt		18 045	
<b>Sum inntekter</b>		<b>78 755 537</b>	<b>82 603 554</b>
<b>Kostnader</b>			
Varekostnad	3	8 575 015	17 341 401
Lønnskostnad	4	43 367 227	41 777 155
Avskrivning	6	3 674 613	3 489 038
Nedskrivning av varige driftsmidler og immaterielle eiendeler			54 411
Annen driftskostnad	3, 4	29 037 156	23 572 591
<b>Sum kostnader</b>		<b>84 654 011</b>	<b>86 234 596</b>
<b>Driftsresultat</b>		<b>-5 898 474</b>	<b>-3 631 042</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern	3		14 141
Annen finansinntekt		4 655	
<b>Sum finansinntekter</b>		<b>4 655</b>	<b>14 141</b>
Rentekostnad til foretak i samme konsern	3	404 040	69 118
Annen finanskostnad		5 556	13 300
<b>Sum finanskostnader</b>		<b>409 596</b>	<b>82 418</b>
<b>Netto finans</b>		<b>-480 965</b>	<b>-229 591</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-6 379 439</b>	<b>-3 860 633</b>
Skattekostnad på ordinært resultat	5	-1 532 198	-871 612
<b>Ordinært resultat etter skattekostnad</b>		<b>-4 847 241</b>	<b>-2 989 021</b>
<b>Årsresultat</b>		<b>-4 847 241</b>	<b>-2 989 021</b>
<b>Overføringer og disponeringer</b>			
Overføringer annen egenkapital	9	-4 847 241	-2 989 021
<b>Sum overføringer og disponeringer</b>		<b>-4 847 241</b>	<b>-2 989 021</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
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### Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Tomter, bygninger og annen fast eiendom	6	10 419 582	11 661 557
Maskiner og anlegg	6	9 643 224	9 834 367
Driftsløsøre, inventar, verktøy, kontormaskiner ol	6	792 470	633 529
<b>Sum varige driftsmidler</b>	6	<b>23 508 422</b>	<b>25 848 033</b>
<b>Finansielle anleggsmidler</b>			
Andre fordringer		13 473	1 071 126
<b>Sum finansielle anleggsmidler</b>		<b>13 473</b>	<b>1 071 126</b>
<b>Sum anleggsmidler</b>		<b>23 521 895</b>	<b>26 919 159</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Sum varer</b>		<b>5 844 138</b>	<b>6 321 397</b>
<b>Fordringer</b>			
Kundefordringer	7	12 918 389	10 638 372
Andre fordringer	5, 7	8 000 831	9 194 636
<b>Sum fordringer</b>		<b>20 919 220</b>	<b>19 833 008</b>
<b>Bankinnskudd, kontanter og lignende</b>			
<b>Sum bankinnskudd, kontanter og lignende</b>	8		<b>4 138 276</b>
<b>Sum omløpsmidler</b>		<b>26 763 358</b>	<b>30 292 681</b>
<b>SUM EIENDELER</b>		<b>50 285 253</b>	<b>57 211 840</b>

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital



## Balanse

Beløp i: NOK	Note	2022	2021
<b>Innskutt egenkapital</b>			
Aksjekapital	9, 10	1 100 000	1 100 000
Beholdning av egne aksjer	9, 10	-100 000	-100 000
Overkurs	9	6 587 646	6 587 646
Annen innskutt egenkapital	9	5 453 638	
<b>Sum innskutt egenkapital</b>		<b>13 041 284</b>	<b>7 587 646</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	9	7 821 013	12 668 254
<b>Sum opptjent egenkapital</b>		<b>7 821 013</b>	<b>12 668 254</b>
<b>Sum egenkapital</b>		<b>20 862 297</b>	<b>20 255 900</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5	421 220	415 213
<b>Sum avsetninger for forpliktelser</b>		<b>421 220</b>	<b>415 213</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>421 220</b>	<b>415 213</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	7	3 049 683	624 728
Skyldige offentlige avgifter		4 111 160	3 547 502
Annen kortsiktig gjeld	7	21 840 893	32 368 497
<b>Sum kortsiktig gjeld</b>		<b>29 001 736</b>	<b>36 540 727</b>
<b>Sum gjeld</b>		<b>29 422 956</b>	<b>36 955 940</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>50 285 253</b>	<b>57 211 840</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 678811

#### Enheten

Organisasjonsnummer: 982 749 042  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: PHARMAQ ANALYTTIQ AS  
Forretningsadresse: Thormøhlens gate 53D  
5006 BERGEN

#### Regnskapsår

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#### 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: Kjell-Einar Svendsen  
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Brønnøysundregistrene, 14.08.2023



Organisasjonsnr: 982 749 042  
PHARMAQ ANALYTIQ AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		78 737 492	82 603 554
Annen driftsinntekt	2, 3	18 045	
<b>Sum inntekter</b>		<b>78 755 537</b>	<b>82 603 554</b>
<b>Kostnader</b>			
Varekostnad	3	8 575 015	17 341 401
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<b>Driftsresultat</b>		<b>-5 898 474</b>	<b>-3 631 042</b>
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<b>Sum overføringer og disponeringer</b>		<b>-4 847 241</b>	<b>-2 989 021</b>





<b>Opptjent egenkapital</b>			
Annen egenkapital	9	7 821 013	12 668 254
<b>Sum opptjent egenkapital</b>		<b>7 821 013</b>	<b>12 668 254</b>
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Utsatt skatt	5	421 220	415 213
<b>Sum avsetninger for forpliktelser</b>		<b>421 220</b>	<b>415 213</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>421 220</b>	<b>415 213</b>
<b>Kortsiktig gjeld</b>			
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<b>Sum gjeld</b>		<b>29 422 956</b>	<b>36 955 940</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>50 285 253</b>	<b>57 211 840</b>



Organisasjonsnr: 982 749 042  
PHARMAQ ANALYTIQ AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

### Antall aksjer og aksjeeiere

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	

## Note

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### Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	34444232.00	33695853.00
<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	5535350.00	5142014.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	3109925.00	2219300.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	277720.00	719988.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	43367227.00	41777155.00

The entity is required to have an occupational pension scheme in accordance with the Act on Mandatory Occupational Pensions. The entity's pension schemes satisfy the requirements of this Act.

The entity has not paid any remuneration to the general manager or the board of directors during the year. There are no loans/securities issued to the general manager or board of directors.

## Note

### Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	337750.00	



<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>
	118986.00	
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	456736.00	

## Note

### Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

<u>Omløpsmidler</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
<u>Skattemessig fremf.undersk.</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
<u>Kortsiktig gjeld</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>



**Pharmaq Analytiq AS**

Org.num: 982 749 042

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## **Annual report 2022**

### **Board of directors' report**

#### **Annual accounts**

- **Income statement**
- **Balance sheet**
- **Cash flow statement**
- **Notes**

### **Auditor's report**



## PHARMAQ Analytiq AS

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### Statement from the Board of Directors 2022

#### Business overview

PHARMAQ Analytiq AS provides diagnostic services to the aquaculture industry. The company has active R&D activities and participates in various public and privately funded projects. The company is located with labs in Bergen, Oslo and Rørvik, is a fully owned subsidiary of Zoetis Netherlands 4 B.V. and a part of the Global Zoetis Group.

During 2020, Zoetis acquired Fish Vet Group, a competitor to PHARMAQ Analytiq AS. Fish Vet Group Norge AS and PHARMAQ Analytiq AS merged in 2021.

#### Annual accounts, allocation of net income and financial risk

PHARMAQ AS' income statement, balance sheet and cash flow statements including notes, give in the view of the Board of Directors, a fair presentation of the company's financial position at year end.

Total revenues for 2022 were MNOK 78.8, a decline of 5% compared to prior year. The company has a loss after tax of MNOK 4.8 which is down from a loss of MNOK 3.0 in 2021.

The loss after tax is proposed to be fully covered by its affiliate PHARMAQ AS through a Group Contribution.

The total equity and liabilities in the company was MNOK 50.3 at end of 2022, compared to MNOK 57.2 in 2021.

Total equity amounts to MNOK 20.9 equivalent to an equity share of 41.5%

PHARMAQ Analytiq is part of the Zoetis Treasury Cash Pool. Credit risks are handled in line with applicable policies. The company has historically not experienced material losses on receivables and financial risk is considered low.

#### Going concern

The Board of Directors is of the opinion that the annual accounts give a fair presentation of the company's financial position and income statement. In line with the Norwegian Accounting Act § 3-3a, the Board of Directors confirms that the going concern assumption forms the basis for the 2022 financial statements.

#### Working environment, gender equality, employee relations and discrimination

The working environment is considered good. All employees are part of a defined contribution pension scheme as required by law.

PHARMAQ Analytiq AS had a sick leave of 4.9% (in terms of working hours) in 2022, which represent a decrease compared to 2021 (9.9%) from changes in COVID restrictions. PHARMAQ Analytiq AS did not experience personnel injuries during 2022. Average number of full-time equivalents in 2022 was 50 employees, whereof 40 women and 10 men. The gender distribution is in line with previous year.



The company works proactively to ensure diversity, equity and inclusion from reduced functional abilities, ethnicity, origin, color of skin or religion. PHARMAQ Analytiq seeks to promote diversity in its workforce through clear requirements for diversity in recruitment and development of individuals and programs supporting equal opportunity in accordance with our code of conduct, people policy and recruitment procedure. Importantly, we are listening more and learning from each other to make PHARMAQ part of Zoetis a place where everyone can bring their whole selves to work. The broader Zoetis community ensure focus on diversity through campaigns such as Working Mother's Day, Paternity Leave and Pride month.

PHARMAQ Analytiq has a diverse workforce, which we seek to develop and motivate through strategy involvement, employee engagement, career development and leadership training. Our management team actively seeks to build, promote, and retain talents in the organization, including the promotion of women in leadership positions.

Our benchmarking study done centrally by Zoetis for 2023 showed that there were no significant differences in compensation between gender at any level in the organization.

## **Environment**

PHARMAQ Analytiq AS maintains high standards for handling of waste and resources, with special waste being handled according to applicable laws and regulation, and the business operations do not have any significant environmental emissions.

## **Research and development**

PHARMAQ Analytiq AS Research and Development activities are an integral part of the business. During 2022 the company had activities in 4 SkatteFUNN-projects. In addition, the company have internal activities relating to product development, validation and documentation.

## **Sustainability**

PHARMAQ Analytiq AS is a part of the broader PHARMAQ organization, which aspiration is to nurture the world and humankind by advancing care for aquatic animals, through championing a healthier and more sustainable future for all. We consider sustainability in all our processes and strategic decision making, and are accountable for our environmental, social and governance responsibilities. We continuously work with our customers and communities to further understand their needs and their goals for a more sustainable world. Based on the belief that healthier animals build a healthier future for all, we have built on our previous work and are focusing our sustainability commitments on communities, animals, and the planet. We partner with colleagues, communities, and the people who care for animals, we are using our expertise in animal health to solve the biggest sustainability challenges, and we are stewarding resources responsibly and minimizing our impact.

## **Transparency Act**

Pursuant to the act relating to enterprises' transparency and work on fundamental human rights and decent working conditions, PHARMAQ Analytiq AS as a part of the PHARMAQ group, has prepared a statement describing its activities to address fundamental human rights and decent working conditions in our business and supply chain. The statement is available at [www.pharmaq.com/no/analytiq/](http://www.pharmaq.com/no/analytiq/)



Zoetis and PHARMAQ is committed to respecting the human rights and dignity of everyone and supporting efforts to promote and protect human rights. We will not tolerate abuse of human rights in our operations or in our supply chain and we are committed to implementing policies and procedures designed to mitigate this risk. These include the following corporate policies; Global Human Rights Policy, Supplier Conduct Principals, Supplier Conduct Position Statement, Code of Conduct, Anti-Bribery / Anti-Corruption Principals, as well as Environmental, Health and Safety policies. Additionally, Zoetis and PHARMAQ perform internal supplier due diligence reviews, and supplier audits, combined with supplier contracts which require them to comply with all applicable laws, including laws regarding forced labor, child labor, slavery, and human trafficking of the countries in which they do business.

All PHARMAQ colleagues, including members of the Board of Directors, are required to complete annual Code of Conduct training to ensure adequate awareness and knowledge of ethical principles, including our commitment to respecting human rights. Additionally, colleagues receive Diversity, Equity and Inclusion training on inclusion and unconscious bias, valuing differences, avoiding exclusion, and spotting and avoiding microaggressions. Zoetis and PHARMAQ maintains and “Open Door Policy” that encourages employees to raise concerns to any supervisor or manager, legal, human resources, or the compliance department without fear of retaliation. Allegations related to fundamental human rights and decent working conditions are reported to Zoetis’ compliance team to determine appropriate action. We have robust systems in place that require reporting of concerns and the protection of whistle blowers.

Pursuant to the Transparency Act, PHARMAQ has adopted a supplier due diligence process model that is in accordance with the OECD Due Diligence Guidance for Responsible Business Conduct. The guidance risk-based approach recommends conducting a scoping exercise to identify the most likely areas of human rights risks. Consistent with these recommendations, PHARMAQ undertook a scoping exercise that examined relevant geographic and sectoral/product risk factors. The scoping exercise identified PHARMAQ suppliers and partners that were the focus of our due diligence assessment in 2023. No serious findings or actual impacts were identified as a result of our assessment, although minor gaps were identified related to suppliers’ formalization of human rights policies and immaturity in certain other program elements. We are developing a program to follow up with suppliers and ensure agreed actions are implemented.

The central goal of all these initiatives is to continuously improve our program and provide assurance that we are thoroughly assessing and addressing the potential risk of adverse impacts on fundamental human rights and decent working conditions in our operations and supply chain. Ultimately, these efforts are designed to ensure compliance with the Transparency Act and further support Zoetis’ commitment to ethical conduct and integrity in all our business activities.



Oslo, June 22<sup>nd</sup> 2023

**The Board of Directors of PHARMAQ Analytiq AS**

*Ben Backmann*

Ben Backmann (Jul 3, 2023 13:14 GMT+2)

**Ben Backmann**

*Nils Arne Grønlie*

Nils Arne Grønlie (Jul 3, 2023 15:19 GMT+2)

**Nils Arne Grønlie**  
*Chairman of the Board*

*Trine Vatlø*

Trine Vatlø (Jul 3, 2023 14:52 GMT+2)

**Trine Astrid Vatlø**



## Pharmaq Analytiq AS

Org.num: 982 749 042

### Income statement

	Note	2022	2021
<b>Revenue</b>			
Sales revenue	2, 3	78 737 492	82 603 554
Other operating income		18 045	0
Total revenue		<u>78 755 537</u>	<u>82 603 554</u>
<b>Operating expenses</b>			
Cost of goods sold	3	8 575 015	17 341 401
Payroll expenses	4	43 367 227	41 777 155
Depreciation	6	3 674 613	3 489 038
Write-down of fixed assets		0	54 411
Other operating expenses	3, 4	29 037 156	23 572 591
Total operating expenses		<u>84 654 011</u>	<u>86 234 596</u>
Operating result		<u>-5 898 474</u>	<u>-3 631 042</u>
<b>Financial income and expenses</b>			
Interest income from group companies	3	0	14 141
Other financial income		4 655	0
Net currency gain/(loss)		-76 024	-161 314
Interest paid to group companies	3	404 040	69 118
Other financial expenses		5 556	13 300
Net financial items		<u>-480 965</u>	<u>-229 591</u>
Result before tax		<u>-6 379 439</u>	<u>-3 860 633</u>
Tax expense	5	<u>-1 532 198</u>	<u>-871 612</u>
Net loss for the year		<u>-4 847 241</u>	<u>-2 989 021</u>
<b>Allocated as follows</b>			
Transferred from other equity	9	<u>-4 847 241</u>	<u>-2 989 021</u>



### Pharmaq Analytiq AS

Org.num: 982 749 042

#### Balance sheet as of December 31

	Note	2022	2021
<b>Fixed assets</b>			
<i>Tangible assets</i>			
Leased premises	6	10 419 582	11 661 557
Machinery and plant	6	9 643 224	9 834 367
Fixtures and fittings, tools, office machinery etc.	6	792 470	633 529
Construction in progress	6	2 653 146	3 718 580
Total tangible assets		<u>23 508 422</u>	<u>25 848 033</u>
<i>Financial assets</i>			
Other long-term receivables		<u>13 473</u>	<u>1 071 126</u>
Total financial assets		<u>13 473</u>	<u>1 071 126</u>
Total fixed assets		<u>23 521 895</u>	<u>26 919 159</u>
<b>Current assets</b>			
Inventories		<u>5 844 138</u>	<u>6 321 397</u>
<i>Receivables</i>			
Accounts receivables	7	12 918 389	10 638 372
Other receivables	5, 7	<u>8 000 831</u>	<u>9 194 636</u>
Total receivables		<u>20 919 220</u>	<u>19 833 008</u>
Cash and cash equivalents	8	<u>0</u>	<u>4 138 276</u>
Total current assets		<u>26 763 358</u>	<u>30 292 681</u>
Total assets		<u>50 285 253</u>	<u>57 211 840</u>



## Pharmaq Analytiq AS

Org.num: 982 749 042

### Balance sheet as of December 31

	Note	2022	2021
<b>Equity</b>			
<i>Paid-in capital</i>			
Share capital	9, 10	1 100 000	1 100 000
Own shares	9, 10	-100 000	-100 000
Share premium	9	6 587 646	6 587 646
Other paid-in capital	9	5 453 638	0
Total paid-in capital		<u>13 041 284</u>	<u>7 587 646</u>
<i>Retained earnings</i>			
Other equity	9	7 821 013	12 668 254
Total retained earnings		<u>7 821 013</u>	<u>12 668 254</u>
Total equity		<u>20 862 297</u>	<u>20 255 900</u>
<b>Liabilities</b>			
<i>Provisions</i>			
Deferred tax liability	5	421 220	415 213
Total provisions		<u>421 220</u>	<u>415 213</u>
<i>Current liabilities</i>			
Accounts payable	7	3 049 683	624 728
Public duties payable		4 111 160	3 547 502
Other short-term liabilities	7	21 840 893	32 368 497
Total current liabilities		<u>29 001 736</u>	<u>36 540 727</u>
Total liabilities		<u>29 422 956</u>	<u>36 955 940</u>
Total equity and liabilities		<u>50 285 253</u>	<u>57 211 840</u>

31 December 2022  
Oslo/Bergen, 22 June 2023

*Nils Arne Grønlie*

Nils Arne Grønlie (Jul 3, 2023 15:19 GMT+2)

Nils Arne Grønlie  
Chairman of the  
Board/General manager

*Ben Backmann*

Ben Backmann (Jul 3, 2023 13:14 GMT+2)

Ben Backmann  
Deputy chairman

*Trine Vatle*

Trine Vatle (Jul 3, 2023 14:52 GMT+2)

Trine Astrid Vatle  
Board member



## Pharmaq Analytiq AS

Org.num: 982 749 042

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### Cash flow statement

	Note	2022	2021
<b>Cash flow from operating activities</b>			
Result before tax		-6 379 439	
Taxes paid		-36 309	
Depreciation	6	3 674 613	
Changes in inventories		477 259	
Changes in accounts receivable		-2 280 017	
Changes in accounts payable		2 424 955	
Changes in other current balance sheet items		7 106 195	
Net cash flow from operating activities		<u>4 987 257</u>	
<b>Cash flow from investing activities</b>			
Purchase of fixed assets	6	<u>-1 335 002</u>	
Net cash flow from investing activities		<u>-1 335 002</u>	
<b>Cash flow from financing activities</b>			
Received group contribution		4 397 719	
Changes in cash pool agreements	7	<u>-12 188 250</u>	
Net cash flow from financing activities		<u>-7 790 531</u>	
Net change in cash and cash equivalents		-4 138 276	
Cash and cash equivalents as of 01.01.		<u>4 138 276</u>	
Cash and cash equivalents as of 31.12.		<u>0</u>	



## Pharmaq Analytiq AS

Org.num: 982 749 042

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### Notes to the accounts for 2022

#### Note - 1 Accounting Principles

The annual report has been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles.

##### *Sales revenue*

Sales revenues are recognized at the time of delivery of goods.

##### *Research & Development*

All costs relating to research and development activities are expenses as they occur in accordance with the Norwegian Accounting Act § 5-6.

Pharmaq Analytiq AS is granted SkatteFUNN funding for research and development projects approved by Norges Forskningsråd (Norwegian Research Council). SkatteFUNN is handled as an expense reimbursement in the accounts.

##### *Balance sheet classification*

Current assets and short-term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long-term liabilities.

Current assets are valued at the lower of cost and fair value. Short-term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long-term liabilities are recognized at nominal value.

##### *Property, plant and equipment*

Property, plant and equipment is capitalized and depreciated linearly over the estimated useful life. Significant fixed assets which consist of substantial components with dissimilar economic life have been unbundled; depreciation of each component is based on the economic life of the component. Costs for maintenance are expensed as incurred, whereas costs for improving and upgrading property plant and equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net realisable value and value in use. In assessing value in use, the discounted estimated future cash flows from the asset are used.

##### *Inventories*

Inventories are valued at the lower of cost or market value.

##### *Accounts and other receivables*

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments.

##### *Foreign currency translation*

Foreign currency transactions are booked using the exchange rates at the time of transactions. Monetary asset and liability balances are translated using the year end exchange rate.

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## Pharmaq Analytiq AS

Org.num: 982 749 042

### Notes to the accounts for 2022

#### *Income tax*

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.

#### *Cash flow statement*

Starting with the financial year 2022, the entity is no longer considered to be a small enterprise. With reference to the Accounting Act and associated regulations in §1-6-3, the entity has elected not to include comparative figures in the cash flow statement for the current year.

The cash flow statement is presented using the indirect method. Cash and cash equivalents include cash, bank deposits and other short term, highly liquid investments with maturities of three months or less.

#### **Note 2 - Sales revenue**

	<b>2022</b>	<b>2021</b>
<i>By business area</i>		
Fish Diagnostic Services	78 737 492	82 603 554
<i>Geographical distribution</i>		
Norway	72 882 727	75 059 074
Canada	313 301	1 490 231
Faroe Islands	71 754	1 031 667
Iceland	70 210	624 133
Denmark	21 790	45 261
Spain	9 855	23 920
Ireland	186 656	313 408
United Kingdom	5 181 199	4 012 541
Chile	0	3 319
Total sales revenue	<u>78 737 492</u>	<u>82 603 554</u>



### Pharmaq Analytiq AS

Org.num: 982 749 042

#### Notes to the accounts for 2022

##### Note 3 - Intercompany transactions with group and associated companies

<i>Intercompany revenue</i>	<b>2022</b>	<b>2021</b>
Sales revenue	10 071 495	8 155 982
Interest income from group companies	0	14 141
Total intercompany revenue	<u>10 071 495</u>	<u>8 170 123</u>
<i>Intercompany expenses</i>	<b>2022</b>	<b>2021</b>
Management fee	1 921 695	1 612 106
Interest paid to group companies	404 040	69 118
Other intercompany expenses	2 654 015	644 090
Total intercompany expenses	<u>4 979 750</u>	<u>2 325 314</u>

##### Note 4 - Payroll expenses, number of employees, loans to employees and auditor's fee

<i>Payroll expenses</i>	<b>2022</b>	<b>2021</b>
Salaries	34 444 232	33 695 853
Payroll tax	5 535 350	5 142 014
Pension costs	3 109 925	2 219 300
Other payments	277 720	719 988
Total payroll expenses	<u>43 367 227</u>	<u>41 777 155</u>

Average number of full-time equivalents 50 47

The entity is required to have an occupational pension scheme in accordance with the Act on Mandatory Occupational Pensions. The entity's pension schemes satisfy the requirements of this Act.

##### *Management remuneration*

The entity has not paid any remuneration to the general manager or the board of directors during the year. There are no loans/securities issued to the general manager or board of directors.

<i>Auditor fee has been divided as follows</i>	<b>2022</b>
Statutory audit fee	337 750
Other services	118 986
Total	<u>456 736</u>

VAT is not included in the auditor fees.



### Pharmaq Analytiq AS

Org.num: 982 749 042

#### Notes to the accounts for 2022

##### Note 5 - Income taxes

<i>Income tax expenses</i>	<b>2022</b>	<b>2021</b>
Change in deferred tax	-1 532 199	-871 612
Total income tax expense	-1 532 199	-871 612
<i>Tax base estimation</i>	<b>2022</b>	<b>2021</b>
Result before tax	-6 379 439	-3 860 633
Permanent differences	-585 102	-101 242
Change in temporary differences	-27 302	-435 844
General income	-6 991 843	-4 397 719
Group contribution received	6 991 843	4 397 719
Tax base	0	0
Tax payable/(receivable) from previous years	-110 395	101 151
SkatteFUNN refund	-640 641	-175 237
Tax payable/(receivable) in the balance sheet	-751 036	-74 086
<i>Temporary differences outlined</i>	<b>2022</b>	<b>2021</b>
Fixed assets	2 247 693	2 267 853
Receivables	12 691	-227 056
Accounting accruals	-345 750	-153 465
Net temporary differences	1 914 634	1 887 332
Deferred income tax liability (22%)	421 219	415 213
<i>Effective tax rate</i>	<b>2022</b>	
Expected income taxes, statutory tax rate 22%	-1 403 477	
Permanent differences (22%)	-128 722	
Income tax expense	-1 532 199	
Effective tax rate *)	24 %	

\*) Tax expense divided by pre-tax income



## Pharmaq Analytiq AS

Org.num: 982 749 042

### Notes to the accounts for 2022

#### Note 6 - Tangible assets

	Leased premises	Machinery	Fixtures and fittings, tools, etc.	Construction in progress	Total
Acquisition cost 01.01.	16 753 341	20 447 860	3 074 058	3 718 580	43 993 839
Purchased tangibles	0	1 650	666 205	667 147	1 335 002
Transfer	0	1 732 581	0	-1 732 581	0
Acquisition cost 31.12.	16 753 341	22 182 091	3 740 263	2 653 146	45 328 841
Acc.depreciation 31.12.	-6 333 759	-12 538 867	-2 947 793	0	-21 820 419
Net carrying amount 31.12.	10 419 582	9 643 224	792 470	2 653 146	23 508 422
Depreciation for the year	1 241 975	1 925 374	507 264	0	3 674 613
Useful economic life	15 years	3-5 years	5 years		
Depreciation plan	Linear	Linear	Linear		

#### Note 7 - Intercompany balances with group and associated companies

<i>Receivables</i>	2022	2021
Accounts receivable	4 721 318	1 199 366
Other short-term receivables	6 991 843	9 120 550
Total intercompany receivables	11 713 161	10 319 916

In 2022, 2 826 240 of the accounts receivable is against Pharmaq AS and 1 792 623 of the accounts receivable is against Pharmaq Analytiq Ltd.

The other short-term receivables in 2022 consist of group contribution from Pharmaq AS.

<i>Payables</i>	2022	2021
Accounts payable - Pharmaq AS	2 308 369	0
Cash pool	12 367 586	24 555 836
Total intercompany payables	14 675 955	24 555 836

#### Note 8 - Bank deposit

The entity has a bank guarantee covering employee withholding tax.

#### Note 9 - Equity

	Share capital	Own shares	Share premium	Other paid-in capital	Other equity	Total
Equity 01.01.	1 100 000	-100 000	6 587 646	0	12 668 254	20 255 900
Net loss for the year	0	0	0	0	-4 847 241	-4 847 241
Received group contribution	0	0	0	5 453 638	0	5 453 638
Equity 31.12.	1 100 000	-100 000	6 587 646	5 453 638	7 821 013	20 862 297



**Pharmaq Analytiq AS**

Org.num: 982 749 042

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**Notes to the accounts for 2022**

**Note 10 - Share capital and shareholder information**

Share capital:

	<b>Number of shares</b>	<b>Face value</b>	<b>Book value</b>
Ordinary shares	11 000	100	1 100 000
Own shares	-1 000	100	-100 000
<b>Total</b>	<b>10 000</b>		<b>1 000 000</b>

---

Shareholders per 31.12:

	<b>Ordinary shares</b>	<b>Ownership share</b>
Zoetis Netherlands 4 B.V.	10 000	90,91 %
Own shares	1 000	9,09 %
<b>Total</b>	<b>11 000</b>	<b>100,00 %</b>

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The entity is part of the consolidated accounts for Zoetis Inc., whose address is:

Zoetis Inc.  
100 Campus Dr.  
Florham Park, NJ 07932  
United States

The consolidated accounts can be obtained from: [www.zoetis.com](http://www.zoetis.com)



## Final FS Pharmaq Analytiq AS\_final

Final Audit Report

2023-07-03

Created:	2023-07-03
By:	Nina Thoms (nina.thoms@zoetis.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAVjGhWfZEh2gNvnaBIVQgtv0z0YcWJL-S


### "Final FS Pharmaq Analytiq AS\_final" History


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To the General Meeting of Pharmaq Analytiq AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Pharmaq Analytiq 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 and the Managing Director (management) are 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

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

#### Offices in:

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodø	Knarvik	Stord	Alesund
Drammen	Kristiansand	Straume	

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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.

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.

Hamar, 3 July 2023  
KPMG AS

Thore Kleppen  
*State Authorised Public Accountant*  
(This document is signed electronically)

Penneo Dokumentnøkkel: BWD2Q-2ZKQQ-HHT01-51F2I-Y1ZZA-HMJXE



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## Thore Kleppen

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Vår dato  
02.06.2021

Din/Deres dato  
20.04.2021

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR426031459

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2021/5656025

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

U.off.

PHARMAQ ANALYTIQ AS  
Thormøhlens gate 53D  
5006 BERGEN

Att. Kjell-Einar Svendsen

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for PHARMAQ Analytiq AS, org.nr. 982 749 042

Vi viser til deres brev av 20. april 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for PHARMAQ Analytiq AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering PHARMAQ Analytiq 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

PHARMAQ Analytiq AS er eid av et utenlandsk selskap som er en del av et internasjonalt konsern. Selskapet driver virksomhet innen akvakulturnæringen med bl.a. produksjon av fiskevaksiner, terapiprodukter, vaksinasjonsmaskiner inkludert servicetjenester og forskning og analyser.

### 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 direkte eid av et utenlandsk selskap og inngår i et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører 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.*