



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 928 786 986
Organisasjonsform: Aksjeselskap
Foretaksnavn: SCANBIO MARINE GROUP TOPCO AS
Forretningsadresse: c/o Aider AS
Karl Johans gate 37
0162 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Henry Catmur
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, 07.08.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	1		
Other operating expenses	1	174 146	721 283
Sum kostnader		174 146	721 283
Driftsresultat		-174 146	-721 283
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	2	23 222 505	21 662 058
Annen renteinntekt		20 586	6 051
Sum finansinntekter		23 243 092	21 668 109
Rentekostnad til foretak i samme konsern	2	23 222 505	21 662 058
Annen rentekostnad		1 496	48
Sum finanskostnader		23 224 002	21 662 106
Netto finans		19 090	6 002
Resultat før skattekostnad		-155 056	-715 281
Income tax expense	3	-34 112	-157 362
Årsresultat	4	-120 944	-557 919
Årsresultat etter minoritetsinteresser		-120 944	-557 919
Totalresultat		-120 944	-557 919
Overføringer og disponeringer			
Transferred from other equity		-120 944	-557 919
Sum overføringer og disponeringer		-120 944	-557 919



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3	508 553	474 441
Sum immaterielle eiendeler		508 553	474 441
Finansielle anleggsmidler			
Investering i datterselskap	5	360 114 672	325 114 672
Investering i annet foretak i samme konsern	5		
Lån til foretak i samme konsern	2, 6	452 466 349	369 181 847
Sum finansielle anleggsmidler		812 581 020	694 296 519
Sum anleggsmidler		813 089 573	694 770 960
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	2, 6	484 886	441 373
Sum fordringer		484 886	441 373
Investeringer			
Aksjer og andeler i foretak i samme konsern	5		
Bankinnskudd, kontanter og lignende			
Cash and deposits		193 327	95 552
Sum bankinnskudd, kontanter og lignende		193 327	95 552
Sum omløpsmidler		678 213	536 926
SUM EIENDELER		813 767 786	695 307 885

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Balanse

Beløp i: NOK	Note	2024	2023
Innskutt egenkapital			
Share capital	7	3 200 008	3 200 000
Beholdning av egne aksjer	7		
Overkurs		365 664 664	330 664 672
Sum innskutt egenkapital		368 864 672	333 864 672
Opptjent egenkapital			
Other equity		-10 547 484	-10 426 540
Sum opptjent egenkapital		-10 547 484	-10 426 540
Sum egenkapital	4	358 317 188	323 438 132
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Langsiktig konserngjeld	2, 6	452 466 349	369 243 843
Sum annen langsiktig gjeld		452 466 349	369 243 843
Sum langsiktig gjeld		452 466 349	369 243 843
Kortsiktig gjeld			
Leverandørgjeld		11 609	15 266
Tax payable	3		
Kortsiktig konserngjeld	2, 6	2 972 641	2 610 645
Other current liabilities	6		
Sum kortsiktig gjeld		2 984 250	2 625 910
Sum gjeld		455 450 598	371 869 753
SUM EGENKAPITAL OG GJELD		813 767 786	695 307 885



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 742105

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Henry Catmur
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

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År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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Brønnøysundregistrene, 06.08.2025

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 928 786 986
SCANBIO MARINE GROUP TOPCO AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
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Organisasjonsnr: 928 786 986
SCANBIO MARINE GROUP TOPCO AS

BALANSE

Beløp i: NOK **Note** **2024** **2023**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel	3	508 553	474 441
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Sum finansielle anleggsmidler		812 581 020	694 296 519
Sum anleggsmidler		813 089 573	694 770 960

Omløpsmidler

Varer

Fordringer

Konsernfordringer	2, 6	484 886	441 373
Sum fordringer		484 886	441 373

Investeringer

Aksjer og andeler i foretak i samme konsern	5		
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Bankinnskudd, kontanter og lignende

Cash and deposits		193 327	95 552
Sum bankinnskudd, kontanter og lignende		193 327	95 552
Sum omløpsmidler		678 213	536 926

SUM EIENDELER		813 767 786	695 307 885
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	7	3 200 008	3 200 000
Beholdning av egne aksjer	7		
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Sum gjeld		455 450 598	371 869 753
SUM EGENKAPITAL OG GJELD		813 767 786	695 307 885



Organisasjonsnr: 928 786 986
SCANBIO MARINE GROUP TOPCO 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.



Skatteetaten

Vår dato
13.03.2023

Din/Deres dato
26.02.2023

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR538743902

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5112312

Postadresse
Postboks 9200 Grønland
0134 OSLO

SCANBIO MARINE GROUP TOPCO AS
c/o Aider Oslo AS, Karenslyst allé 11
0278 OSLO

Att. Oskar Munthe-Dahl

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Scanbio Marine Group Topco AS, org.nr. 928 786 986

Vi viser til deres brev mottatt 26. februar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Scanbio Marine Group Topco AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Scanbio Marine Group Topco 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

Scanbio Marine Group Topco AS er eid av et norsk selskap hvor majoritetseieren er et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet har som formål «Holdingselskap. Investeringer i aksjer og øvrige verdipapirer, eiendom og det som står i naturlig forbindelse med dette». Konsernet driver virksomhet innen fiskeindustri og fiskeforedling. Forretningsspråket i konsernet er engelsk. Selskapet har utenlandske styremedlemmer.

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 majoritetseieren er et utenlandsk selskap og er en del av 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.



Annual Report 2024

Scanbio Marine Group Topco AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 928 786 986

Dette dokumentet er signert ved hjelp av GetAccept Digital Signature Technology.
Fingerprint: 11778eeca375b692cd26a186f6677201b2ef5381e402120bb85fb76ebf523e0d3714bbfa4d274bf8b3cfd6992e85f040b703e1533fb74cac7991440ddcf5140



Revenue statement

Scanbio Marine Group Topco AS

Operating income and operating expenses	Note	2024	2023
Other operating expenses	1	174 146	721 283
Total operating expenses		174 146	721 283
Result from operations		-174 146	-721 283
Financial income and expenses			
Interest income from group companies	2	23 222 505	21 662 058
Other interest income		20 586	6 051
Interest expense to group companies	2	23 222 505	21 662 058
Other interest expenses		1 496	48
Net financial items		19 090	6 002
Net profit before tax		-155 056	-715 281
Income tax expense	3	-34 112	-157 362
Net profit or loss	4	-120 944	-557 919
Attributable to			
Transferred from other equity		120 944	557 919
Total		-120 944	-557 919



Balance sheet

Scanbio Marine Group Topco AS

Assets	Note	2024	2023
Fixed assets			
Intangible assets			
Deferred tax assets	3	508 553	474 441
Total intangible assets		508 553	474 441
Fixed financial assets			
Investments in subsidiaries	5	360 114 672	325 114 672
Loan to group companies	2, 6	452 466 349	369 181 847
Total fixed financial assets		812 581 020	694 296 519
Total fixed assets		813 089 573	694 770 960
Current assets			
Debtors			
Receivables from group companies	2, 6	484 886	441 373
Total receivables		484 886	441 373
Cash and deposits		193 327	95 552
Total current assets		678 213	536 926
Total assets		813 767 786	695 307 885



Balance sheet

Scanbio Marine Group Topco AS

Equity and liabilities	Note	2024	2023
Equity			
Paid-up equity			
Share capital	7	3 200 008	3 200 000
Share premium reserve		365 664 664	330 664 672
Total paid-up equity		368 864 672	333 864 672
Retained earnings			
Other equity		-10 547 484	-10 426 540
Total retained earnings		-10 547 484	-10 426 540
Total equity	4	358 317 188	323 438 132
Liabilities			
Other long-term liabilities			
Liabilities to group companies	2, 6	452 466 349	369 243 843
Total long-term liabilities		452 466 349	369 243 843
Current liabilities			
Trade payables		11 609	15 266
Liabilities to group companies	2, 6	2 972 641	2 610 645
Total current liabilities		2 984 250	2 625 910
Total liabilities		455 450 598	371 869 753
Total equity and liabilities		813 767 786	695 307 885



Balance sheet

Scanbio Marine Group Topco AS
The board of Scanbio Marine Group Topco AS

Tor Vikenes
chairman of the board

Andreas Schuler
member of the board

Sam Abboud
member of the board

Martin John Nye
member of the board

Erik Osmundsen
member of the board

Lise Demant
member of the board

Lina Johanna Nåbo Andersen
member of the board

Fredrika Linnea Matsdotter Svanholm
member of the board



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

Foreign currency

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

Tax

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

Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

Shares in subsidiaries

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.



Note 1 Salary costs and benefits, audit fees

Scanbio Marine Group Topco AS has had no employees and no remuneration has been paid to board members in 2024.

Audit fees expensed for 2024 amounts to NOK 32 760 incl VAT.

Note 2 Transactions and balances with related parties

The financial statement includes the following amounts from related party transactions:

	P&L line	Relationship	2024
Interest income to Scanbio Marine Group Holding AS	Interest income from group companies	Subsidiary	23 222 505
Interest cost to Scanbio JV AS	Interest expense to group companies	Parent	23 222 505



Note 3 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-34 112	-157 362
Tax expense on ordinary profit/loss	-34 112	-157 362
Taxable income:		
Result before tax	-155 056	-715 281
Permanent differences	0	0
Taxable income	-155 056	-715 281
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

	2024	2023	Difference
Accumulated loss to be brought forward	-2 311 607	-2 156 551	155 056
Basis for deferred tax assets	-2 311 607	-2 156 551	155 056
Deferred tax assets (22 %)	-508 553	-474 441	34 112

Note 4 Equity capital

	Share capital	Share premium	Other equity	Total equity capital
Pr. 31.12.2023	3 200 000	330 664 672	-10 426 540	323 438 132
Capital increase	8	34 999 992		35 000 000
Result of the year			-120 944	-120 944
Pr 31.12.2024	3 200 008	365 664 664	-10 547 484	358 317 188

Note 5 Subsidiaries, associates, joint ventures

	Municipality	Owner share	Purchase cost	Equity	Profit
SUBSIDIARIES					
Scanbio Marine Group Holding AS	Trondheim	100,0 %	360 114 672	147 288 955	-40 297 951
Total			360 114 672	147 288 955	-40 297 951
Total			360 114 672	147 288 955	-40 297 951



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

	Loan to group companies		Receivables from group companies	
	2024	2023	2024	2023
Scanbio Marine Group Holding AS	452 466 349	369 181 847	0	0
Scanbio Ingredients AS	0	0	484 886	441 373
Total	452 466 349	369 181 847	484 886	441 373

	Long-term liabilities		Current liabilities to group companies	
	2024	2023	2024	2023
Scanbio JV AS	452 466 349	369 243 843	1 653 835	950 000
Scanbio Marine Group Holding AS	0	0	895 328	833 332
Scanbio UK Midco Ltd	0	0	24 430	24 430
Scanbio Marine Group AS	0	0	32 911	32 911
Pioneer Infrastructure Partners SCSp	0	0	366 136	366 136
Total	452 466 349	369 243 843	2 972 641	2 206 810

Note 7 Shareholders

The share capital in Scanbio Marine Group Topco AS as of 31.12 consists of the following share classes:

	Total	Face value	Entered
A-shares	1 639 205	1,6	2 622 728
B-shares	60 800	1,6	97 280
C-shares	100 000	1,6	160 000
D-shares	100 000	1,6	160 000
E-shares	100 000	1,6	160 000
Total	2 000 005		3 200 008

Ownership structure

The largest shareholders in % at year end:

	Total	Owner interest	Share of votes
Scanbio Jv AS	1 920 585	96,0	96,0
Total other	79 420	4,0	4,0
Total number of shares	2 000 005	100,0	100,0

Shares owned by the Directors of the Board and the General Manager:

Name	Position	Owned through	Total
Martin John Nye	member of the board		6 270
Tor Vikenes	chairman of the board	Avector AS	14 250
Total number of shares			20 520



NØKKELTALL SKATTEMELDING 2024

SCANBIO MARINE GROUP TOPCO AS



INNTÉKT & SKATT

Inntekter		Kostnader		Årsresultat	
23 243 092	-	23 364 036	=	-120 944	
Salgsinntekt	0	Lønnskostnad	0	± Midlertidige forskjeller	0
Annen driftsinntekt	0	Varekostnad	0	± Permanente forskjeller	0
Finansinntekt	23 243 092	Annen driftskostnad	174 146	± Skatt	-34 112
		Finanskostnad	23 224 002	NÆRINGSINNTÉKT	
		Skattekostnad	-34 112	= -155 056	

BETALBAR SKATT

NÆRINGSINNTÉKT	-155 056
- AVGITT KONSERNBIDRAG	0
+ MOTTATT KONSERNBIDRAG	0
- FREMFØRT UNDERSKUDD	0
+ JUSTERT INNTÉKT RENTEBEGRENSNING	0
= NETTO INNTÉKT	-155 056
BETALBAR SKATT I BALANSEN	0

UTSATT SKATT

NETTO ENDRING MIDL. FORSKJELLER	155 056
ENDRING UTSATT SKATT	34 112
UNDERSKUDD TIL FREMFØRING	
FREMFØRT UNDERSKUDD FRA TIDLIGERE	2 156 551
ÅRETS UNDERSKUDD	155 056
UNDERSKUDD TIL FREMFØRING	2 311 607



FORMUE & EGENKAPITAL

Bruttoformue		Gjeld		Nettoformue
453 144 562	-	455 450 598	=	0

EIENDOM



0

INVESTERINGER



0

ANLEGGSMIDLER



0

ØVRIGE EIENDELER



453 144 562

AKSJEVERDI

NETTOFORMUE	0
± ANTALL AKSJER (EKSKL. EGNE)	2 000 005
= VERDI PR. AKSJE	0,000

EGENKAPITAL

INNGÅENDE EGENKAPITAL	323 438 132
+ TILLEGG	0
- FRADRAG	120 944
= UTGÅENDE EGENKAPITAL	323 317 188





Klient Scanbio Marine Group Topco AS
Org.nr 928 786 986

Tax notice 2024

Summary

Name	Description	Value
Tax return		
Loss		155 056
Tax deficit (Total deficit)		155 056
Group contribution		
Total total group contribution received/ group contribution paid (net)		0
Loss for carryover		
Loss to be carried forward as of 01.01		2 156 551
Loss to be carried forward as at 31.12		2 311 607
Business information		
Result and balance		
Annual result		-120 944
Assets		813 767 786
Debt and equity		813 767 786
Estimated business income		
Annual result		-120 944
Tax-related result		-155 056



Tax return

Name	Description	Value
Information about the taxable entity		
Is the company listed or wholly owned by a listed company?	No	
Has the company received or transferred tax-free assets or liabilities?	No	
Does the enterprise carry out activity with a permanent establishment/ branch outside of Norway?	No	
Does the company have to report information about payments between the company and a personal shareholder, participant, or a related party of this person	No	
Subject to financial activity tax on salary and profits	No	
Ownership		
Has the company become part of a group during the income year?	No	
Ultimate parent company at the end of the previous income year	13956199, United Kingdom, Name of ultimate parent company at the end of previous income year: Scanbio UK Midco Limited	
Ultimate parent company at the end of the income year	13956199, United Kingdom, Name of ultimate parent company at the end of the income year: Scanbio UK Midco Limited	
Norwegian ultimate parent company	928987272, Norway, Name of the Norwegian ultimate parent company: Scanbio Jv AS	
Has been fully dissolved in the income year	No	
Income and loss		
Loss to carry forward		
Loss carried forward from previous years		2 156 551
Loss to carry forward against income		2 311 607
Remaining obtained voluntary composition and debt waivers		0
Income deduction		
Income deduction for losses		155 056
Income before deductions for any ceded group contributions		-155 056
Total income		0
Total deficit		155 056
Wealth and debt		
Asset		
Asset without valuation discount	Domestic and foreign deposits	193 327
Asset without valuation discount	Receivables	452 951 235
Total value before any valuation discount		453 144 562
Total debt		455 450 598
Other debt		455 450 598
Valuation of shares		
Total value of the company's share capital		0
Limitation of interest deduction in groups and related parties		
Interest limitation		
Are the total net interest costs in the Norwegian part of the group NOK 25 million or lower?	No	
Is the company in a group (in accordance with the rules for limitation of interest)?	Yes	
Has another enterprise provided information about the Norwegian part of the group where the company is included?	Yes	
Other enterprise reporting on behalf of the group	Scanbio Marine Group Holding AS, 928 786 757, Norway	
Basis for the calculation of the company's net interest expenses		
Total interest expenses		23 224 002
Total interest income		23 243 092
Net interest costs		
Maestro Årsoppgjør	Scanbio Marine Group Topco AS	Side 2



Name	Description	Value
		-19 090
Calculation basis for interest deduction limitation		
Calculation basis for interest deduction limitation		-174 146
The top enterprise that has prepared the consolidated financial statement the year before the income year		
Name of the top enterprise that has prepared the consolidated financial statement (or could have prepared this according to IFRS) the year before the income year in which the company is consolidated in the consolidated financial statement	Scanbio UK Midco Limited	
Identifier of the top enterprise that has prepared the consolidated financial statement (or could have prepared this according to IFRS) the year before the income year in which the company is consolidated in the consolidated financial statement	13956199	
Country code of the top enterprise that has prepared the consolidated financial statement (or could have prepared this according to IFRS) the year before the income year in which the company is consolidated in the consolidated financial statement	United Kingdom	
Opplysninger om konsernbidrag med skatteeffekt som er unntatt rentebegrensning (NO)		
Has the company received group contributions with tax effect directly or indirectly from companies that are exempt from interest limitation or apply an exemption rule?	No	
Controlled transaction, disposition, and outstanding claims		
Oppgave og dokumentasjonsplikt (NO)		
Is the enterprise or entity liable to complete the topic Controlled transactions/dealings and outstanding account?	No	
Is the enterprise or entity subject to the documentation obligation?	No	
Company Information		
Has there been a significant change in the enterprise's functions, the risk carried by the enterprise, or the assets contributed by the enterprise in the controlled transactions?	No	
Has the enterprise performed services, transferred assets, rights, liabilities, and/or risk to associated enterprises or entities free of charge, or in exchange for symbolic fees?	No	
Has the enterprise received services, assets, rights, liabilities, and/or risk from associated enterprises or entities free of charge or in exchange for symbolic fees?	No	
Has the enterprise provided a guarantee for agreements that were entered into by other enterprises in the same group?	No	



Business information

Name	Description	Value
Business		
Accounting obligation type	Full accounting obligation	
Accounting period	01.01.2024 - 31.12.2024	
Enterprise type	Other company	
Rule type for annual accounts	The provisions of the Accounting Act for small businesses	
Contact person		
Name	AIDER AS	
Telephone number	95166838	
E-mail	oskar@aider.no	
Mobile number	95166838	
Income statement		
Operating expense		
Other operating expense		
6700 Accountancy and consultancy services, etc.		174 059
7700 Other costs		87
Total operating expense		174 146
Financial income		
8030 Interest income from enterprises in the same group		23 222 505
8050 Other interest income		20 586
Total financial income		23 243 092
Financial expenses		
8130 Interest expenses for enterprises in the same group		23 222 505
8150 Other interest expenses		1 496
Total financial expense		23 224 002
Tax cost		
8321 Increase in deferred tax/decrease in deferred tax asset on the profit/loss on ordinary activities		-34 112
Total tax cost		-34 112
Annual result		-120 944
Balance sheet		
Non-current assets		
Book value for non-current assets		
1070 Deferred tax asset		508 553
1313 Investments in other subsidiaries and companies in a group		360 114 672
1320 Loans to enterprises within the same group		452 466 349
Total book value for non-current assets		813 089 573
Current assets		
Book value for current assets		
1560 Other receivables from companies in the same group		484 886
1920 Bank deposits		193 327
Total book value for current assets		678 213
Total book value of assets		813 767 786
Liabilities and equity		
Equity		
2000 Share capital/Equity other enterprises		3 200 008
Maestro Årsoppgjør	Scanbio Marine Group Topco AS	Side 4



Name	Description	Value
2020 Premium		365 670 234
2030 Other contributed equity		-5 570
2050 Positive equity		-10 547 484
Total equity		358 317 188
Long-term debt		
2260 Debt to companies in the same group		452 466 349
Total long-term debt		452 466 349
Short-term debt		
2400 Debt to suppliers		11 609
2920 Debt to companies in the same group		2 972 641
Total short-term debt		2 984 250
Total book value of liabilities and equity		813 767 786

Difference between accounting and tax value

Permanent differences

0820 Negative tax expense		34 112
---------------------------	--	--------

Temporary differences

Name and description	AV	TV	AV prev.	TV prev.
141 Other receivables (long term included)	452 951 235	452 951 235	369 623 221	369 623 221

Name	Description	Value
Total deduction of business income		34 112
Total change in temporary difference		0

Calculated business income

Calculated business income for a non-personal taxpayer

Municipality	Oslo	
Tax profit/loss before any deductions for retroactive payment		-155 056
Tax profit/loss after any deductions for retroactive payment		-155 056
Tax result		-155 056

Specification of current assets

Specification of tax value of receivables

Other receivables		452 951 235
Total tax value of receivables		452 951 235

Equity reconciliation

Equity as at 31 December last year		323 438 132
------------------------------------	--	-------------

Equity change

Loss for the year		120 944
Total deduction for input equity		120 944
Equity as at 31 December		323 317 188



Signatur sertifikat

Dokumentnavn:

Scanbio Marine Group Topco AS 30.06.25-3

Unikt dokument Id:

c9914b05-1a29-4654-931d-5849b24f59df

Dokument fingeravtrykk:

11778eeca375b692cd26a186f6677201b2ef5381e402120bb85fb76ebf523e0d3714bbfa4d274bff8
b3cfdb992e85f040b703e1533fb74cac7991440ddcf5140

Undertegnede



Andreas Schuler

Tillitsfullt tidsstempel:
2025-06-30 16:35:40 UTC

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Enhet: Chrome 126.0.0.0 on Unknown Windows 10.0
(desktop)
IP adresse: 146.70.95.139



Fredrika Linnea Matsdotter
Svanholm

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2025-06-30 16:37:48 UTC

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Erik Osmundsen

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(desktop)
IP adresse: 88.79.199.4



Tor Vikenes

Tillitsfullt tidsstempel:
2025-07-01 07:41:51 UTC

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(desktop)
IP adresse: 83.108.131.198



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Lise Demant

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(desktop)
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Tillitsfullt tidsstempel:
2025-07-01 07:45:52 UTC



Martin John Nye

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Enhet: Edge 138.0.0.0 on Unknown Windows 10.0
(desktop)
IP adresse: 216.213.168.247

Tillitsfullt tidsstempel:
2025-07-01 08:14:29 UTC



Lina Johanna Nåbo Andersen

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(desktop)
IP adresse: 93.161.7.110

Tillitsfullt tidsstempel:
2025-07-01 15:01:56 UTC



Sam Abboud

E-post: sam@pioneerpoint.com
Enhet: Safari 18.5 on iPhone iOS 18.5 (smartphone)
IP adresse: 104.28.40.145

Tillitsfullt tidsstempel:
2025-07-03 20:40:06 UTC

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To the General Meeting of Scanbio Marine Group Topco AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Scanbio Marine Group Topco AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, statement of cash flows 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 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. 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 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

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Independent auditor's report
Scanbio Marine Group Topco AS

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.

Trondheim, 31 July 2025
Deloitte AS

Harald Halvorsen
State Authorised Public Accountant
(electronically signed)



Scanbio Marine Group Topc... auditor's report 2024

Name Date
Halvorsen, Harald 2025-07-31

Identification

 **bankID** Halvorsen, Harald



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Annual Report 2024

Scanbio Marine Group Topco AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 928 786 986



Revenue statement

Scanbio Marine Group Topco AS

Operating income and operating expenses	Note	2024	2023
Other operating expenses	1	174 146	721 283
Total operating expenses		174 146	721 283
Result from operations		-174 146	-721 283
Financial income and expenses			
Interest income from group companies	2	23 222 505	21 662 058
Other interest income		20 586	6 051
Interest expense to group companies	2	23 222 505	21 662 058
Other interest expenses		1 496	48
Net financial items		19 090	6 002
Net profit before tax		-155 056	-715 281
Income tax expense	3	-34 112	-157 362
Net profit or loss	4	-120 944	-557 919
Attributable to			
Transferred from other equity		120 944	557 919
Total		-120 944	-557 919



Balance sheet

Scanbio Marine Group Topco AS

Assets	Note	2024	2023
Fixed assets			
Intangible assets			
Deferred tax assets	3	508 553	474 441
Total intangible assets		508 553	474 441
Fixed financial assets			
Investments in subsidiaries	5	360 114 672	325 114 672
Loan to group companies	2, 6	452 466 349	369 181 847
Total fixed financial assets		812 581 020	694 296 519
Total fixed assets		813 089 573	694 770 960
Current assets			
Debtors			
Receivables from group companies	2, 6	484 886	441 373
Total receivables		484 886	441 373
Cash and deposits		193 327	95 552
Total current assets		678 213	536 926
Total assets		813 767 786	695 307 885



Balance sheet

Scanbio Marine Group Topco AS

Equity and liabilities	Note	2024	2023
Equity			
Paid-up equity			
Share capital	7	3 200 008	3 200 000
Share premium reserve		365 664 664	330 664 672
Total paid-up equity		368 864 672	333 864 672
Retained earnings			
Other equity		-10 547 484	-10 426 540
Total retained earnings		-10 547 484	-10 426 540
Total equity	4	358 317 188	323 438 132
Liabilities			
Other long-term liabilities			
Liabilities to group companies	2, 6	452 466 349	369 243 843
Total long-term liabilities		452 466 349	369 243 843
Current liabilities			
Trade payables		11 609	15 266
Liabilities to group companies	2, 6	2 972 641	2 610 645
Total current liabilities		2 984 250	2 625 910
Total liabilities		455 450 598	371 869 753
Total equity and liabilities		813 767 786	695 307 885



Balance sheet

Scanbio Marine Group Topco AS
30.06.2025

The board of Scanbio Marine Group Topco AS

Tor Vikenes
chairman of the board

Andreas Schuler
member of the board

Sam Abboud
member of the board

Martin John Nye
member of the board

Erik Osmundsen
member of the board

Lise Demant
member of the board

Lina Johanna Nåbo Andersen
member of the board

Fredrika Linnea Matsdotter Svanholm
member of the board



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

Foreign currency

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

Tax

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

Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

Shares in subsidiaries

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.



Note 1 Salary costs and benefits, audit fees

Scanbio Marine Group Topco AS has had no employees and no remuneration has been paid to board members in 2024.

Audit fees expensed for 2024 amounts to NOK 32 760 incl VAT.

Note 2 Transactions and balances with related parties

The financial statement includes the following amounts from related party transactions:

	P&L line	Relationship	2024
Interest income to Scanbio Marine Group Holding AS	Interest income from group companies	Subsidiary	23 222 505
Interest cost to Scanbio JV AS	Interest expense to group companies	Parent	23 222 505



Note 3 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-34 112	-157 362
Tax expense on ordinary profit/loss	-34 112	-157 362
Taxable income:		
Result before tax	-155 056	-715 281
Permanent differences	0	0
Taxable income	-155 056	-715 281
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

	2024	2023	Difference
Accumulated loss to be brought forward	-2 311 607	-2 156 551	155 056
Basis for deferred tax assets	-2 311 607	-2 156 551	155 056
Deferred tax assets (22 %)	-508 553	-474 441	34 112

Note 4 Equity capital

	Share capital	Share premium	Other equity	Total equity capital
Pr. 31.12.2023	3 200 000	330 664 672	-10 426 540	323 438 132
Capital increase	8	34 999 992		35 000 000
Result of the year			-120 944	-120 944
Pr 31.12.2024	3 200 008	365 664 664	-10 547 484	358 317 188

Note 5 Subsidiaries, associates, joint ventures

	Municipality	Owner share	Purchase cost	Equity	Profit
SUBSIDIARIES					
Scanbio Marine Group Holding AS	Trondheim	100,0 %	360 114 672	147 288 955	-40 297 951
Total			360 114 672	147 288 955	-40 297 951
Total			360 114 672	147 288 955	-40 297 951



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

	Loan to group companies		Receivables from group companies	
	2024	2023	2024	2023
Scanbio Marine Group Holding AS	452 466 349	369 181 847	0	0
Scanbio Ingredients AS	0	0	484 886	441 373
Total	452 466 349	369 181 847	484 886	441 373

	Long-term liabilities		Current liabilities to group companies	
	2024	2023	2024	2023
Scanbio JV AS	452 466 349	369 243 843	1 653 835	950 000
Scanbio Marine Group Holding AS	0	0	895 328	833 332
Scanbio UK Midco Ltd	0	0	24 430	24 430
Scanbio Marine Group AS	0	0	32 911	32 911
Pioneer Infrastructure Partners SCSp	0	0	366 136	366 136
Total	452 466 349	369 243 843	2 972 641	2 206 810

Note 7 Shareholders

The share capital in Scanbio Marine Group Topco AS as of 31.12 consists of the following share classes:

	Total	Face value	Entered
A-shares	1 639 205	1,6	2 622 728
B-shares	60 800	1,6	97 280
C-shares	100 000	1,6	160 000
D-shares	100 000	1,6	160 000
E-shares	100 000	1,6	160 000
Total	2 000 005		3 200 008

Ownership structure

The largest shareholders in % at year end:

	Total	Owner interest	Share of votes
Scanbio Jv AS	1 920 585	96,0	96,0
Total other	79 420	4,0	4,0
Total number of shares	2 000 005	100,0	100,0

Shares owned by the Directors of the Board and the General Manager:

Name	Position	Owned through	Total
Martin John Nye	member of the board		6 270
Tor Vikenes	chairman of the board	Avector AS	14 250
Total number of shares			20 520