



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	965 531 890
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	DOORIA AS
Forretningsadresse:	Brynsalléen 4 0667 OSLO

### Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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### Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

### Regnskapsregler

Regler for små foretak benyttet:	Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet:	Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Charlotte Mattsson
Dato for fastsettelse av årsregnskapet:	30.06.2024

### Grunnlag for avgivelse

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

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 18.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREKNESKAP</b>			
<b>Kostnader</b>			
Annan driftskostnad	2	408 212	422 960
<b>Sum kostnader</b>		<b>408 212</b>	<b>422 960</b>
<b>Driftsresultat</b>		<b>-408 212</b>	<b>-422 960</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt frå føretak i same konsern	30	42 229	22 858
<b>Sum finansinntekter</b>		<b>42 229</b>	<b>22 858</b>
<b>Netto finans</b>		<b>42 229</b>	<b>22 858</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-365 983</b>	<b>-400 102</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>-365 983</b>	<b>-400 102</b>
Ekstraordinære poster	4	74 892	88 022
<b>Årsresultat</b>		<b>-291 091</b>	<b>-312 080</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIGEDELAR</b>			
<b>Anleggsmiddel</b>			
<b>Immaterielle egedelar</b>			
Utsett skattefordel	45	22 765 177	26 667 148
<b>Sum immaterielle egedelar</b>		<b>22 765 177</b>	<b>26 667 148</b>
<b>Finansielle anleggsmiddel</b>			
Investeringar i dotterselskap	8	4 275 000	4 275 000
<b>Sum finansielle anleggsmiddel</b>		<b>4 275 000</b>	<b>4 275 000</b>
<b>Sum anleggsmiddel</b>		<b>27 040 177</b>	<b>30 942 148</b>
<b>Omløpsmiddel</b>			
<b>Varer</b>			
<b>Krav</b>			
Kundekrav	3	91 222 765	73 417 543
<b>Sum krav</b>		<b>91 222 765</b>	<b>73 417 543</b>
<b>Sum omløpsmiddel</b>		<b>91 222 765</b>	<b>73 417 543</b>
<b>SUM EIGEDELAR</b>		<b>118 262 942</b>	<b>104 359 691</b>
<b>BALANSE - EIGENKAPITAL OG GJELD</b>			
<b>Eigenkapital</b>			
<b>Innskoten eigenkapital</b>			
Selskapskapital	5,6	26 252 224	26 252 224
<b>Sum innskoten eigenkapital</b>		<b>26 252 224</b>	<b>26 252 224</b>
<b>Opptent eigenkapital</b>			
Annan eigenkapital		101 635 130	87 535 347
Udekt tap	5	10 038 101	9 747 010
<b>Sum opptent eigenkapital</b>		<b>91 597 029</b>	<b>77 788 337</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Sum egenkapital</b>		<b>117 849 253</b>	<b>104 040 561</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Anna kortsiktig gjeld	4	413 689	319 130
<b>Sum kortsiktig gjeld</b>		<b>413 689</b>	<b>319 130</b>
<b>Sum gjeld</b>		<b>413 689</b>	<b>319 130</b>
<b>SUM EIGENKAPITAL OG GJELD</b>		<b>118 262 942</b>	<b>104 359 691</b>



Dooria AS

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## **Annual Report 2023**

**Annual report**

**Annual accounts**

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

**Auditor's report**



## Dooria AS

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### Income statement

	Note	2023	2022
<b>Operating expenses</b>			
Other operating expenses	2	408 212	422 960
Total operating expenses		<u>408 212</u>	<u>422 960</u>
Operating profit		<u>408 212</u>	<u>422 960</u>
<b>Financial income and expenses</b>			
Interest income from enterprises in the same group	3	42 229	22 858
Financial income	3		
Financial expenses	3		
Net financial items		<u>-42 229</u>	<u>-22 858</u>
Profit before tax		<u>-365 983</u>	<u>-400 102</u>
Income tax	4	-74 892	-88 022
<b>Net profit for the year</b>		<u><b>-291 091</b></u>	<u><b>-312 080</b></u>
<b>Transfers and allocations</b>			
Transfer to uncovered loss	5	<u>-291 091</u>	<u>-312 080</u>

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### Dooria AS

#### Balance sheet as of 31 December

	Note	2023	2022
<b>Fixed assets</b>			
<i>Intangible assets</i>			
Deferred tax assets	4	22 765 177	26 667 148
Total intangible assets		<u>22 765 177</u>	<u>26 667 148</u>
<i>Financial fixed assets</i>			
Investments in subsidiaries	8	4 275 000	4 275 000
Total financial fixed assets		<u>4 275 000</u>	<u>4 275 000</u>
Fixed assets		<u>27 040 177</u>	<u>30 942 148</u>
<b>Current assets</b>			
<i>Receivables</i>			
Other receivables	3	91 222 765	73 417 543
Total receivables		<u>91 222 765</u>	<u>73 417 543</u>
Current assets		<u>91 222 765</u>	<u>73 417 543</u>
<b>Total assets</b>		<b><u>118 262 942</u></b>	<b><u>104 359 691</u></b>
<b>Equity</b>			
<i>Invested equity</i>			
Share capital	5.6	26 252 224	26 252 224
Invested equity		<u>101 635 130</u>	<u>87 535 347</u>
Total paid-in equity		<u>127 887 354</u>	<u>113 787 571</u>
<i>Retained earnings</i>			
Uncovered loss	5	-10 038 101	-9 747 010
Total retained earnings		<u>-10 038 101</u>	<u>-9 747 010</u>
<b>Total equity</b>		<b><u>117 849 253</u></b>	<b><u>104 040 561</u></b>



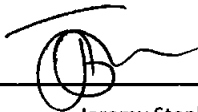
**Dooria AS**

**Balance sheet as of 31 December**

	Note	2023	2022
<b>Debt</b>			
<i>Current liabilities</i>			
Other current liabilities	4	413 689	319 130
Total current liabilities		<u>413 689</u>	<u>319 130</u>
<b>Total liabilities</b>		<u>413 689</u>	<u>319 130</u>
<b>Total equity and liabilities</b>		<u>118 262 942</u>	<u>104 359 691</u>

30 June 2024

\_\_\_\_\_  
Jenny Charlotte Mattsson  
General Manager

  
\_\_\_\_\_  
Jeremy Stephen Hoyle  
Director

  
\_\_\_\_\_  
Gustavo Dos Santos Maya  
Vianna  
Chairman

\_\_\_\_\_  
Krister Mattias Darmark  
Director



**Dooria AS**

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**Cash flow statement**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Cash flows from ordinary operating activities</b>			
Profit before tax		-365 983	-400 102
Change in other time limit items		365 983	400 102
Net cash from ordinary operating activities		<u>0</u>	<u>0</u>



## Dooria AS

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### Notes to the financial statements for 2023

#### Note 1 - Accounting policies

The annual accounts are prepared in accordance with the provisions of the Norwegian Accounting Act and generally accepted accounting principles.

##### *Subsidiary/associated company*

The subsidiary and associated companies are assessed according to the cost method in the company accounts. The investment is valued at the acquisition cost of the shares unless an impairment has been necessary. Write-downs have been made to fair value when impairment is due to causes that cannot be assumed to be temporary, and it must be deemed necessary in accordance with generally accepted accounting principles. Write-downs are reversed when the basis for write-down no longer exists.

Dividends and other distributions are recognised as income in the same year as the allocation in the subsidiary. If the dividend percentage exceeds the retained profit after purchase, the excess portion represents the repayment of invested capital, and the distributions are less the value of the investment on the balance sheet.

##### *Classification and assessment of balance sheet items*

Current assets and current liabilities include items that fall due for payment within one year of the balance sheet date, as well as items related to the commodity cycle. Other items are classified as fixed asset/long-term liabilities.

Current assets are valued at the lower of the acquisition cost and fair value. Current liabilities are recognised on the balance sheet at the nominal amount at the time of establishment.

Fixed assets are valued at acquisition cost, but written down to fair value in the event of a decline in value that is not expected to be temporary. Fixed assets with a limited economic life are depreciated planned. Long-term liabilities are recognised on the balance sheet at the nominal amount at the time of establishment.

##### *Receivables*

Trade receivables and other receivables are listed on the balance sheet at face value after deducting provisions for expected losses. Provisions for losses are made on the basis of individual assessments of the individual receivables. In addition, an unspecified provision is made for other trade receivables to cover the assumed loss.

##### *Bank deposits and cash*

Bank deposits, cash, etc. include cash, bank deposits and other means of payment with maturity dates shorter than three months from acquisition.

##### *Currency*

Monetary items denominated in foreign currency are valued at the exchange rate at the end of the financial year.

##### *Taxes*

The tax expense in the income statement includes both the tax payable for the period and the change in deferred tax. Deferred tax is calculated at the rate of 22% on the basis of the temporary differences that exist between accounting and tax values, as well as the tax loss carried forward at the end of the financial year. Tax-increasing and tax-reducing temporary differences that reverse or can reverse in the same period are offset and netized. Net deferred tax assets are recognised on the balance sheet to the extent that it is likely to be utilised.

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## Dooria AS

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### Notes to the financial statements for 2023

#### Use of estimates

Management has used estimates and assumptions that have affected the income statement and valuation of assets and liabilities, as well as uncertain assets and liabilities on the balance sheet date in preparation of the annual accounts in accordance with generally accepted accounting principles.

#### Note 2 - Salary costs, number of employees, loans to employees and remuneration of the auditor

<i>Remuneration of the auditor is broken down into the following:</i>	<b>2023</b>	<b>2022</b>
Statutory audit	62 500	150 000
Sum	<u>62 500</u>	<u>150 000</u>

VAT is not included in the audit fee. There are no employees at Dooria AS

#### Note 3 - Intermediate accounts with companies in the same group and associated companies

<i>Receivables</i>	<b>2023</b>	<b>2022</b>
Group account system	1 000 738	1 272 162
Other receivables	9 764 396	9 764 396
Group contributions	80 457 630	62 380 985
Sum	<u>91 222 764</u>	<u>73 417 543</u>

The company has no receivables maturing later than 1 year. The company has no debts maturing later than 5 years.

<i>Earnings</i>	<b>2023</b>	<b>2022</b>
Interest income	42 229	22 858
Financial income		

<i>Costs</i>	<b>2023</b>	<b>2022</b>
Finance cost		

#### Note 4 – Tax

<i>Calculation of the tax base for the year:</i>	<b>2023</b>	<b>2022</b>
Ordinary profit before tax	-365 983	-400 102
Permanent differences	25 566	
Change in temporary differences	274 686	167 287
Ordinary income	<u>-65 731</u>	<u>-232 815</u>
Group contribution 2023	18 076 646	9 974 472
Adjustment of previous years		
Applied carry-forward deficit	<u>-18 010 915</u>	<u>-9 741 657</u>
This year's tax base	<u>0</u>	<u>0</u>

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## Dooria AS

### Notes to the financial statements for 2023

<i>Overview of temporary differences</i>	<b>2023</b>	<b>2022</b>
Assets	-447 041	-558 801
Profit and loss account	1 167 544	1 459 430
Other provisions	-413 688	-319 130
Net temporary differences as of 31.12	306 815	581 500
Loss carried forward by Dooria Norway AS merger	-95 516 134	-95 516 134
Deficit to carry forward	-8 268 763	-26 279 678
Total Deficit to Carry Forward	-103 784 897	-121 795 812
Basis for deferred tax assets	-103 478 082	-121 214 312
Estimated deferred tax assets (22% for this year) from the Dooria Norway AS merger	-21 013 549	-21 013 549
Estimated deferred tax assets (22% for this year)	-1 751 628	-5 653 599
Total calculated deferred tax assets (22% for this year)	-22 765 177	-26 667 148

### *Explanation of why this year's tax expense does not amount to 22% of profit before tax*

	<b>2023</b>	<b>2022</b>
22% tax on pre-tax income	-80 516	-88 022
Permanent preliminaries	5 624	
Estimated tax cost	-74 892	-88 022

### Note 5 - Equity

	Share capital	Premium	Other paid-in equity	Uncovered losses	Sum
Equity 01.01.	26 252 224	59 309 152	28 226 195	-9 747 010	104 040 561
Received contributions from JELD-WEN Norway AS			14 099 783		14 099 783
Net income				-291 091	-291 091
Equity 31.12.	26 252 224	59 309 152	42 325 978	-10 038 101	117 849 253

As of 1 January 2019, the company merged with the subsidiary Dooria Norway AS, and the company ceased to exist



## Dooria AS

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### Notes to the financial statements for 2023

#### Note 6 - Share capital and shareholder information

Dooria AS was acquired by Jeld-Wen Eesti in August 2015.

Share capital 31.12.23 kr. 26 252 224 consists of 690 848 shares of NOK. 38.

List of shareholders in the company as at 31.12:

	Ordinary share	Ownership share %	Voting share %
Jeld-Wen Eesti AS	690 848	100 %	100 %

All shares are owned by the parent company Jeld-Wen Eesti AS, with registered office at Arkna tee 1, 44317 Rakvere, Estonia. Dooria AS does not prepare consolidated financial statements as these are included in the consolidated financial statements of Jeld-Wen Holding Inc (ultimate parent company). The consolidated financial statements may be obtained by contacting Jeld-Wen Holding Inc.

#### Note 7 - Shares and interests in other enterprises etc.

List of shares as at 31.12:

	Ownership share %	Number of shares	Acquisition cost	Recorded	Balance sheet
Stryn Næringshage AS	5.19%	40	42 000	42 000	0

#### Note 8 - Subsidiary, associated company, etc.

Company name	Acquired	Registered office in	Ownership share %	Voting share %	Result 2023	Equity 31.12
Vännäs Dörr AB	01/01/2005	Vännäs (S)	100%	100%	(583 594)	33 011 372

All amounts are stated in Norwegian kroner.

Profit for foreign subsidiaries has been translated at the average exchange rate for 2023, while equity has been translated at the current exchange rate of 31.12.2023.



**Dooria AS**

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## **Annual Report 2023**

### **Annual report**

#### **Annual accounts**

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

### **Auditor's report**



**Dooria AS**

**Income statement**

	Note	2023	2022
<b>Operating expenses</b>			
Other operating expenses	2	408 212	422 960
Total operating expenses		<u>408 212</u>	<u>422 960</u>
Operating profit		<u>408 212</u>	<u>422 960</u>
<b>Financial income and expenses</b>			
Interest income from enterprises in the same group	3	42 229	22 858
Financial income	3		
Financial expenses	3		
Net financial items		<u>-42 229</u>	<u>-22 858</u>
Profit before tax		<u>-365 983</u>	<u>-400 102</u>
Income tax	4	-74 892	-88 022
<b>Net profit for the year</b>		<u><b>-291 091</b></u>	<u><b>-312 080</b></u>
<b>Transfers and allocations</b>			
Transfer to uncovered loss	5	<u>-291 091</u>	<u>-312 080</u>



## Dooria AS

### Balance sheet as of 31 December

	Note	2023	2022
<b>Fixed assets</b>			
<i>Intangible assets</i>			
Deferred tax assets	4	22 765 177	26 667 148
Total Intangible assets		<u>22 765 177</u>	<u>26 667 148</u>
<i>Financial fixed assets</i>			
Investments in subsidiaries	8	4 275 000	4 275 000
Total financial fixed assets		<u>4 275 000</u>	<u>4 275 000</u>
Fixed assets		<u>27 040 177</u>	<u>30 942 148</u>
<b>Current assets</b>			
<i>Receivables</i>			
Other receivables	3	91 222 765	73 417 543
Total receivables		<u>91 222 765</u>	<u>73 417 543</u>
Current assets		<u>91 222 765</u>	<u>73 417 543</u>
<b>Total assets</b>		<b><u>118 262 942</u></b>	<b><u>104 359 691</u></b>
<b>Equity</b>			
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Share capital	5.6	26 252 224	26 252 224
Invested equity		<u>101 635 130</u>	<u>87 535 347</u>
Total paid-in equity		<u>127 887 354</u>	<u>113 787 571</u>
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Uncovered loss	5	-10 038 101	-9 747 010
Total retained earnings		<u>-10 038 101</u>	<u>-9 747 010</u>
<b>Total equity</b>		<b><u>117 849 253</u></b>	<b><u>104 040 561</u></b>

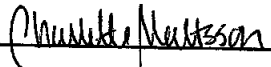


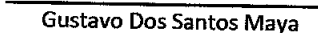
**Dooria AS**


**Balance sheet as of 31 December**


	Note	2023	2022
<b>Debt</b>			
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Other current liabilities	4	413 689	319 130
Total current liabilities		<u>413 689</u>	<u>319 130</u>
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30 June 2024

  
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General Manager

  
Gustavo Dos Santos Maya  
Vianna  
Chairman

  
Jeremy Stephan Hoyle  
Director

  
Krister Mattias Darmark  
Director



**Dooria AS**

**Cash flow statement**

	Note	2023	2022
<b>Cash flows from ordinary operating activities</b>			
Profit before tax		-365 983	-400 102
Change in other time limit items		365 983	400 102
Net cash from ordinary operating activities		<u>0</u>	<u>0</u>



## Dooria AS

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## Dooria AS

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Financial income		

<i>Costs</i>	<b>2023</b>	<b>2022</b>
Finance cost		

#### Note 4 – Tax

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## Doorria AS

### Notes to the financial statements for 2023

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Basis for deferred tax assets	-103 478 082	-121 214 312
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Estimated deferred tax assets (22% for this year)	-1 751 628	-5 653 599
Total calculated deferred tax assets (22% for this year)	-22 765 177	-26 667 148

### Explanation of why this year's tax expense does not amount to 22% of profit before tax

	2023	2022
22% tax on pre-tax income	-80 516	-88 022
Permanent preliminaries	5 624	
Estimated tax cost	-74 892	-88 022

### Note 5 - Equity

	Share capital	Premium	Other paid-in equity	Uncovered losses	Sum
Equity 01.01.	26 252 224	59 309 152	28 226 195	-9 747 010	104 040 561
Received contributions from JELD-WEN Norway AS			14 099 783		14 099 783
Net Income				-291 091	-291 091
Equity 31.12.	26 252 224	59 309 152	42 325 978	-10 038 101	117 849 253

As of 1 January 2019, the company merged with the subsidiary Doorria Norway AS, and the company ceased to exist



## Dooria AS

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### Notes to the financial statements for 2023

#### Note 6 - Share capital and shareholder information

Dooria AS was acquired by Jeld-Wen Eesti in August 2015.

Share capital 31.12.23 kr. 26 252 224 consists of 690 848 shares of NOK. 38.

List of shareholders in the company as at 31.12:

	Ordinary share	Ownership share %	Voting share %
Jeld-Wen Eesti AS	690 848	100 %	100 %

All shares are owned by the parent company Jeld-Wen Eesti AS, with registered office at Arkna tee 1, 44317 Rakvere, Estonia. Dooria AS does not prepare consolidated financial statements as these are included in the consolidated financial statements of Jeld-Wen Holding Inc (ultimate parent company). The consolidated financial statements may be obtained by contacting Jeld-Wen Holding Inc.

#### Note 7 - Shares and interests in other enterprises etc.

List of shares as at 31.12:

	Ownership share %	Number of shares	Acquisition cost	Recorded	Balance sheet
Stryn Næringshage AS	5.19%	40	42 000	42 000	0

#### Note 8 - Subsidiary, associated company, etc.

Company name	Acquired	Registered office in	Ownership share %	Voting share %	Result 2023	Equity 31.12
Vännäs Dörr AB	01/01/2005	Vännäs (S)	100%	100%	(583 594)	33 011 372

All amounts are stated in Norwegian kroner.

Profit for foreign subsidiaries has been translated at the average exchange rate for 2023, while equity has been translated at the current exchange rate of 31.12.2023.



## ANNUAL REPORT 2023

### Dooria AS

#### The nature of the business and where it is run

Dooria AS is the holding company for a company in Sweden that sells doors and door-related products by brands Swedoor and Dooria. The company is a subsidiary of JELD-WEN Eestli AS in Estonia, which is a subsidiary of the American JELD-WEN Inc. Group. Dooria's head office is located in Oslo.

#### True overview of development and results

Dooria AS has no significant income and has not received any dividends this year. Operating profit stayed at to NOK – 0.4 million in 2023 compared to NOK – 0.4 million in 2022. The net profit has decreased to NOK -0.29 million in 2023 from NOK -.31 million in 2022. Deferred tax will be reversed in 2023 since Dooria AS was able to document that it could be exploited. Net cash flow from operating activities was NOK 0 in 2023 compared with NOK 0 in 2022. The company's current liabilities amounted to NOK 0.4 million as of 31.12.2023, corresponding to 100% of the company's total debt in the company. The total equity was NOK 117.8 million as of 31.12.2023, compared with NOK 104.3 million as of 31.12.2022. This year's results for 2024 are expected to be level 0.

The Board is of the opinion that the annual accounts provide a true and fair picture of the company's assets and liabilities, financial position and profit.

#### Key risks and uncertainty factors

Dooria AS is part of a larger international company. The largest part of the debt is held by the Group and there is no risk considered. In addition, investments in subsidiaries are recognised at a lower value than internal value.

#### Financial risk

##### *Overall target and Strategy*

Holding activity with less revenue and no expected dividends. Our expectation in 2024 is to be at 0.

##### *Credit risk*

As a larger, international company with operations and investments in several countries, JELD-WEN Aps Group is exposed to financial risks. The Group's exchange rate, interest rate, cash flow and credit risk are monitored and managed centrally in the Group. The board approves exchange rate and interest rate policy. In the policy, the statement on the Group's risk is defined, in the same way as limits have been set for open risks. Furthermore, the policy defines the financial instruments approved for use in connection with hedging commercial risks. No speculation is allowed. The Group's commercial valuata exchange rate, interest rate, cash flow and hedging positions are reported regularly to the Board.



The Company has not suffered significant losses on outstanding accounts.

#### *Exchange rate risk*

It is the Group's policy to hedge in advance a substantial part of the forecasted foreign exchange risks arising principally from the purchase of goods and services denominated in non-functional currency within a 12-month horizon in the normal course of business (transaction risks). When stating the open exchange rate risks the volatility of the currencies is taken into consideration. The continuous exchange rate risks of the Group are primarily hedged through the matching of payments in the same currency and through the use of forward contracts.

#### *Interest rate risk*

The Group is primarily financed by inter-group loans, and the overall hedging of interest rate risk is thus made in cooperation with the Parent company.

#### *Cash flow risk*

Funding and management of continuous cash flow are handled centrally in the Group and in collaboration with the Parent Company, and the cash flow of the Parent Company is good.

### **Research and development activity**

Dooria is a holding company whose activities are shut down continuously.

### **Going concern**

The annual accounts for 2023 have been prepared on the assumption of continued operations. It is hereby confirmed that the prerequisite for continued operation is present.

### **Work environment**

There are no employees at Dooria AS.

### **Equality**

There are no employees at Dooria AS.

### **Measures to prevent discrimination, etc.**

There are no employees at Dooria AS.

### **Global liability insurance for directors and officers**

JELD-WEN Norway AS is part of JELD-WEN's Global US D&O Master program. Insured person includes a manager of JELD-WEN Holding Inc and its subsidiaries organized outside of the United States of America, if such officer holds an office equivalent to a director, officer or member of a board of directors of JELD-WEN Holding Inc and its subsidiaries.



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The company's activities are not regulated by licences or orders. The company does not pollute the external environment.

### Statement of the annual accounts and profit and loss allocations

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Mattsson  
General Manager

---

Jeremy Stephan  
Hoyle  
Director

---

Gustavo Dos Santos  
Maya Vianna  
Chairman



---

Kristor Mattias  
Darmark  
Director



To the General Meeting of Dooria AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Dooria AS (the Company), which comprise the balance sheet as at 31 December 2023, 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 2023, 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 (Annual Report). The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

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

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

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud 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.

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



#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 30 June 2024

**PricewaterhouseCoopers AS**

Peter W. Wallace

State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Auditor's report

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Wallace, Peter William	BANKID	2024-06-30 14:37

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



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The seal is a guarantee for the authenticity  
of the document.



## ANNUAL REPORT 2023

### Dooria AS

#### **The nature of the business and where it is run**

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JELD-WEN Norway AS is part of JELD-WEN's Global US D&O Master program. Insured person includes a manager of JELD-WEN Holding Inc and its subsidiaries organized outside of the United States of America, if such officer holds an office equivalent to a director, officer or member of a board of directors of JELD-WEN Holding Inc and its subsidiaries.



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Allocated dividends	0
Transferred uncovered loss	- 291 091
Total allocated	- 291 091

30 June 2024

---

Jenny Charlotte  
Mattsson  
General Manager



---

Jeremy Stephen  
Hoyle  
Director



---

Gustavo Dos Santos  
Maya Vianna  
Chairman

---

Krister Mattias  
Darmark  
Director



Dooria AS

**Protokoll fra ordinær generalforsamling**

Det ble avholdt ordinær generalforsamling i Dooria AS, org. nr. 965 531 890 ("**Selskapet**") den \_\_\_\_\_ Juni 2024 i henhold til aksjeloven § 5-7.

Selskapets eneaksjonær, JELD-WEN Eestj AS har samtykket til forenklet generalforsamlingsbehandling i henhold til aksjeloven § 5-7.

Styrets medlemmer, daglig leder og revisor er gitt mulighet til å uttale seg om sakene som foreligger til behandling. Ingen av disse har krevd at sakene behandles i møte.

**Vedtak:**

- 1. Godkjenning av årsregnskap for Dooria AS for 2023, herunder disponering av årets resultat**

Generalforsamlingen traff følgende vedtak:

*Årsregnskapet for 2023 godkjennes, herunder styrets forslag til disponering av årets resultat.*

- 2. Fastsettelse av honorar til styrets medlemmer**

Generalforsamlingen traff følgende vedtak:

*Det skal ikke betales styrehonorar til styremedlemmene for året 2023.*

Alle vedtak var enstemmige.

**Minutes of annual general meeting**

The annual general meeting of Dooria AS, org. nr. 965 531 890 (the "**Company**") was held on \_\_\_\_\_ June 2024 by way of written procedure in accordance with the Norwegian Private Limited Liability Companies Act section 5-7.

The Company's sole shareholder, JELD-WEN Eestj AS, has consented to simplified general meeting consideration pursuant to section 5-7 of the Norwegian Private Limited Liability Companies Act.

The members of the board of directors, the general manager and the auditor have been given the opportunity to comment on the matters to be considered. None of these have required that the matters be considered in a meeting.

**Resolutions:**

- 1. Approval of the annual accounts of Dooria AS for 2023, including allocation of the result of the year**

The general meeting passed the following resolution:

*The annual accounts for 2023 are approved, including the proposal of the board of directors for the allocation of the result of the year.*

- 2. Determination of the remuneration of the members of the board of directors**

The general meeting passed the following resolution:

*No compensation shall be made to the board members for the year 2023.*

All resolutions were passed unanimously.

In case of any discrepancies between the Norwegian text and the English translation, the Norwegian text shall prevail.

Gustavo dos Santos Maya Vianna

Styrets leder/Chairperson



## Dooria AS

### Protokoll fra styremøte

Det ble avholdt styremøte i Dooria AS, org. nr. 965 531 890 ("Selskapet") den                      Juni 2024 ved skriftlig behandling, en fremgangsmåte vurdert tilfredsstillende av styrets leder i henhold til aksjeloven § 6-19.

Samtlige styremedlemmer har ved sin signatur på denne protokollen godkjent at vedtakene under ble fattet ved den nevnte fremgangsmåten.

**1. Godkjenning av årsregnskap for Dooria AS for 2023, herunder disponering av årets resultat**

Styret hadde i forkant fått tilsendt og gjennomgått årsregnskapet for Selskapet for 2023.

Styret undertegnet årsregnskapet og vedtok å foreslå at generalforsamlingen treffer følgende vedtak:

*Årsregnskapet for 2023 godkjennes, herunder styrets forslag til disponering av årets resultat.*

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**3. Innkalling til ordinær generalforsamling**

Styret vedtok å innkalle til ordinær generalforsamling i Selskapet ved forenklet behandling i henhold til aksjeloven § 5-7 for å behandle forslagene over.

Alle vedtak var enstemmige.

### Minutes of a board meeting

A board meeting of Dooria AS, org. nr. 965 531 890 (the "Company") was held on                      June 2024 by written resolution, a procedure deemed adequate by the chairperson in accordance with the Norwegian Private Limited Liability Companies Act section 6-19.

All board members have by signing of these minutes consented to the below resolutions being passed through aforementioned procedure.

**1. Approval of the annual accounts of Dooria AS for 2023, including allocation of the result of the year**

The board had in advance been provided with and reviewed the annual accounts for the Company for 2023.

The board signed the annual accounts, and resolved to propose that the general meeting passes the following resolution:

*The annual accounts for 2023 are approved, including the proposal of the board of directors for the allocation of the result of the year.*

**2. Determination of the remuneration of the members of the board of directors**

The board resolved to propose that the general meeting passes the following resolution:

*No compensation shall be made to the board members for the year 2023.*

**3. Notice of annual general meeting**

The board resolved to give notice of the annual general meeting in the Company by simplified procedure in accordance with the Norwegian Private Limited Liability Companies Act section 5-7 to address the proposals above.

All resolutions were passed unanimously.

In case of any discrepancies between the Norwegian text and the English translation, the Norwegian text shall prevail.

[Signature page follows]



*[Signature page board meeting minutes Dooria AS]*

\_\_\_\_\_  
Gustavo dos Santos Maya Vianna, chairperson

\_\_\_\_\_  
Jeremy Stephen Hoyle, board member

\_\_\_\_\_  
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\_\_\_\_\_  
Krister Mattias Darmark, board member



Doorria AS

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It is the Group's policy to hedge in advance a substantial part of the forecasted foreign exchange risks arising principally from the purchase of goods and services denominated in non-functional currency within a 12-month horizon in the normal course of business (transaction risks). When stating the open exchange rate risks the volatility of the currencies is taken into consideration. The continuous exchange rate risks of the Group are primarily hedged through the matching of payments in the same currency and through the use of forward contracts.

*Interest rate risk*

The Group is primarily financed by inter-group loans, and the overall hedging of interest rate risk is thus made in cooperation with the Parent company.

*Cash flow risk*

Funding and management of continuous cash flow are handled centrally in the Group and in collaboration with the Parent Company, and the cash flow of the Parent Company is good.

**Research and development activity**

Dooria is a holding company whose activities are shut down continuously.

**Going concern**

The annual accounts for 2023 have been prepared on the assumption of continued operations. It is hereby confirmed that the prerequisite for continued operation is present.

**Work environment**

There are no employees at Dooria AS.

**Equality**

There are no employees at Dooria AS.

**Measures to prevent discrimination, etc.**

There are no employees at Dooria AS.

**Global liability insurance for directors and officers**

JELD-WEN Norway AS is part of JELD-WEN's Global US D&O Master program. Insured person includes a manager of JELD-WEN Holding Inc and its subsidiaries organized outside of the United States of America, if such officer holds an office equivalent to a director, officer or member of a board of directors of JELD-WEN Holding Inc and its subsidiaries.



### External environment

The company's activities are not regulated by licences or orders. The company does not pollute the external environment.

### Statement of the annual accounts and profit and loss allocations

In the opinion of the Board of Directors, the presented accounts and balance sheet with notes express the company's results for 2023 and financial position at year-end.

No circumstances have occurred after the end of the financial year that are of significance to the assessment of the financial statements.


Operations have had a loss of NOK 291.091 for 2023, which is proposed to be used by

Allocated dividends	0
Transferred uncovered loss	- 291 091
Total allocated	- 291 091

30 June 2024


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Jenny Charlotte  
Mattsson  
General Manager



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Jeremy Stephen  
Hoyle  
Director



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Gustavo Dos Santos  
Maya Vianna  
Chairman

---

Krister Mattias  
Darmark  
Director



Dooria AS

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## **Annual Report 2023**

### **Annual report**

#### **Annual accounts**

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

### **Auditor's report**



## Dooria AS

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### Income statement

	Note	2023	2022
<b>Operating expenses</b>			
Other operating expenses	2	408 212	422 960
Total operating expenses		<u>408 212</u>	<u>422 960</u>
Operating profit		<u>408 212</u>	<u>422 960</u>
<b>Financial income and expenses</b>			
Interest income from enterprises in the same group	3	42 229	22 858
Financial income	3		
Financial expenses	3		
Net financial items		<u>-42 229</u>	<u>-22 858</u>
Profit before tax		<u>-365 983</u>	<u>-400 102</u>
Income tax	4	-74 892	-88 022
<b>Net profit for the year</b>		<u><b>-291 091</b></u>	<u><b>-312 080</b></u>
<b>Transfers and allocations</b>			
Transfer to uncovered loss	5	<u>-291 091</u>	<u>-312 080</u>

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### Dooria AS

#### Balance sheet as of 31 December

	Note	2023	2022
<b>Fixed assets</b>			
<i>Intangible assets</i>			
Deferred tax assets	4	22 765 177	26 667 148
Total Intangible assets		<u>22 765 177</u>	<u>26 667 148</u>
<i>Financial fixed assets</i>			
Investments in subsidiaries	8	4 275 000	4 275 000
Total financial fixed assets		<u>4 275 000</u>	<u>4 275 000</u>
Fixed assets		<u>27 040 177</u>	<u>30 942 148</u>
<b>Current assets</b>			
<i>Receivables</i>			
Other receivables	3	91 222 765	73 417 543
Total receivables		<u>91 222 765</u>	<u>73 417 543</u>
Current assets		<u>91 222 765</u>	<u>73 417 543</u>
<b>Total assets</b>		<b><u>118 262 942</u></b>	<b><u>104 359 691</u></b>
<b>Equity</b>			
<i>Invested equity</i>			
Share capital	5.6	26 252 224	26 252 224
Invested equity		<u>101 635 130</u>	<u>87 535 347</u>
Total paid-in equity		<u>127 887 354</u>	<u>113 787 571</u>
<i>Retained earnings</i>			
Uncovered loss	5	<u>-10 038 101</u>	<u>-9 747 010</u>
Total retained earnings		<u>-10 038 101</u>	<u>-9 747 010</u>
<b>Total equity</b>		<b><u>117 849 253</u></b>	<b><u>104 040 561</u></b>



**Dooria AS**

**Balance sheet as of 31 December**

	Note	2023	2022
<b>Debt</b>			
<i>Current liabilities</i>			
Other current liabilities	4	413 689	319 130
Total current liabilities		413 689	319 130
<b>Total liabilities</b>		<b>413 689</b>	<b>319 130</b>
<b>Total equity and liabilities</b>		<b>118 262 942</b>	<b>104 359 691</b>

30 June 2024

Jenny Charlotte Mattsson  
General Manager

Gustavo Dos Santos Maya  
Vianna  
Chairman

Jeremy Stephen Hoyle  
Director

Krister Mattias Darmark  
Director



**Dooria AS**

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**Cash flow statement**

	Note	2023	2022
<b>Cash flows from ordinary operating activities</b>			
Profit before tax		-365 983	-400 102
Change in other time limit items		365 983	400 102
Net cash from ordinary operating activities		<u>0</u>	<u>0</u>



## Dooria AS

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### Notes to the financial statements for 2023

#### Note 1 - Accounting policies

The annual accounts are prepared in accordance with the provisions of the Norwegian Accounting Act and generally accepted accounting principles.

#### *Subsidiary/associated company*

The subsidiary and associated companies are assessed according to the cost method in the company accounts. The investment is valued at the acquisition cost of the shares unless an impairment has been necessary. Write-downs have been made to fair value when impairment is due to causes that cannot be assumed to be temporary, and it must be deemed necessary in accordance with generally accepted accounting principles. Write-downs are reversed when the basis for write-down no longer exists.

Dividends and other distributions are recognised as income in the same year as the allocation in the subsidiary. If the dividend percentage exceeds the retained profit after purchase, the excess portion represents the repayment of invested capital, and the distributions are less the value of the investment on the balance sheet.

#### *Classification and assessment of balance sheet items*

Current assets and current liabilities include items that fall due for payment within one year of the balance sheet date, as well as items related to the commodity cycle. Other items are classified as fixed asset/long-term liabilities.

Current assets are valued at the lower of the acquisition cost and fair value. Current liabilities are recognised on the balance sheet at the nominal amount at the time of establishment.

Fixed assets are valued at acquisition cost, but written down to fair value in the event of a decline in value that is not expected to be temporary. Fixed assets with a limited economic life are depreciated planned. Long-term liabilities are recognised on the balance sheet at the nominal amount at the time of establishment.

#### *Receivables*

Trade receivables and other receivables are listed on the balance sheet at face value after deducting provisions for expected losses. Provisions for losses are made on the basis of individual assessments of the individual receivables. In addition, an unspecified provision is made for other trade receivables to cover the assumed loss.

#### *Bank deposits and cash*

Bank deposits, cash, etc. include cash, bank deposits and other means of payment with maturity dates shorter than three months from acquisition.

#### *Currency*

Monetary items denominated in foreign currency are valued at the exchange rate at the end of the financial year.

#### *Taxes*

The tax expense in the income statement includes both the tax payable for the period and the change in deferred tax. Deferred tax is calculated at the rate of 22% on the basis of the temporary differences that exist between accounting and tax values, as well as the tax loss carried forward at the end of the financial year. Tax-increasing and tax-reducing temporary differences that reverse or can reverse in the same period are offset and netted. Net deferred tax assets are recognised on the balance sheet to the extent that it is likely to be utilised.

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## Dooria AS

### Notes to the financial statements for 2023

#### Use of estimates

Management has used estimates and assumptions that have affected the income statement and valuation of assets and liabilities, as well as uncertain assets and liabilities on the balance sheet date in preparation of the annual accounts in accordance with generally accepted accounting principles.

#### Note 2 - Salary costs, number of employees, loans to employees and remuneration of the auditor

<i>Remuneration of the auditor is broken down into the following:</i>	<b>2023</b>	<b>2022</b>
Statutory audit	62 500	150 000
Sum	<u>62 500</u>	<u>150 000</u>

VAT is not included in the audit fee. There are no employees at Dooria AS

#### Note 3 - Intermediate accounts with companies in the same group and associated companies

<i>Receivables</i>	<b>2023</b>	<b>2022</b>
Group account system	1 000 738	1 272 162
Other receivables	9 764 396	9 764 396
Group contributions	80 457 630	62 380 985
Sum	<u>91 222 764</u>	<u>73 417 543</u>

The company has no receivables maturing later than 1 year. The company has no debts maturing later than 5 years.

<i>Earnings</i>	<b>2023</b>	<b>2022</b>
Interest income	42 229	22 858
Financial income		
<i>Costs</i>	<b>2023</b>	<b>2022</b>
Finance cost		

#### Note 4 – Tax

<i>Calculation of the tax base for the year:</i>	<b>2023</b>	<b>2022</b>
Ordinary profit before tax	-365 983	-400 102
Permanent differences	25 566	
Change in temporary differences	274 686	167 287
Ordinary income	<u>-65 731</u>	<u>-232 815</u>
Group contribution 2023	18 076 646	9 974 472
Adjustment of previous years		
Applied carry-forward deficit	<u>-18 010 915</u>	<u>-9 741 657</u>
This year's tax base	<u>0</u>	<u>0</u>



## Dooria AS

### Notes to the financial statements for 2023

	2023	2022
<i>Overview of temporary differences</i>		
Assets	-447 041	-558 801
Profit and loss account	1 167 544	1 459 430
Other provisions	-413 688	-319 130
Net temporary differences as of 31.12	306 815	581 500
Loss carried forward by Dooria Norway AS merger	-95 516 134	-95 516 134
Deficit to carry forward	-8 268 763	-26 279 678
Total Deficit to Carry Forward	-103 784 897	-121 795 812
Basis for deferred tax assets	-103 478 082	-121 214 312
Estimated deferred tax assets (22% for this year) from the Dooria Norway AS merger	-21 013 549	-21 013 549
Estimated deferred tax assets (22% for this year)	-1 751 628	-5 653 599
Total calculated deferred tax assets (22% for this year)	-22 765 177	-26 667 148

### *Explanation of why this year's tax expense does not amount to 22% of profit before tax*

	2023	2022
22% tax on pre-tax income	-80 516	-88 022
Permanent preliminaries	5 624	
Estimated tax cost	-74 892	-88 022

### Note 5 - Equity

	Share capital	Premium	Other paid-in equity	Uncovered losses	Sum
Equity 01.01.	26 252 224	59 309 152	28 226 195	-9 747 010	104 040 561
Received contributions from JELD-WEN Norway AS			14 099 783		14 099 783
Net income				-291 091	-291 091
Equity 31.12.	26 252 224	59 309 152	42 325 978	-10 038 101	117 849 253

As of 1 January 2019, the company merged with the subsidiary Dooria Norway AS, and the company ceased to exist



## Dooria AS

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### Notes to the financial statements for 2023

#### Note 6 - Share capital and shareholder information

Dooria AS was acquired by Jeld-Wen Eesti in August 2015.

Share capital 31.12.23 kr. 26 252 224 consists of 690 848 shares of NOK. 38.

List of shareholders in the company as at 31.12:

	Ordinary share	Ownership share %	Voting share %
Jeld-Wen Eesti AS	690 848	100 %	100 %

All shares are owned by the parent company Jeld-Wen Eesti AS, with registered office at Arkna tee 1, 44317 Rakvere, Estonia. Dooria AS does not prepare consolidated financial statements as these are included in the consolidated financial statements of Jeld-Wen Holding Inc (ultimate parent company). The consolidated financial statements may be obtained by contacting Jeld-Wen Holding Inc.

#### Note 7 - Shares and interests in other enterprises etc.

List of shares as at 31.12:

	Ownership share %	Number of shares	Acquisition cost	Recorded	Balance sheet
Stryn Næringshage AS	5.19%	40	42 000	42 000	0

#### Note 8 - Subsidiary, associated company, etc.

Company name	Acquired	Registered office in	Ownership share %	Voting share %	Result 2023	Equity 31.12
Vännäs Dörr AB	01/01/2005	Vännäs (S)	100%	100%	(583 594)	33 011 372

All amounts are stated in Norwegian kroner.

Profit for foreign subsidiaries has been translated at the average exchange rate for 2023, while equity has been translated at the current exchange rate of 31.12.2023.



## Dooria AS

Protokoll fra styremøte	Minutes of a board meeting
<p>Det ble avholdt styremøte i Dooria AS, org. nr. 965 531 890 ("<b>Selskapet</b>") den 19. Juni 2024 ved skriftlig behandling, en fremgangsmåte vurdert tilfredsstillende av styrets leder i henhold til aksjeloven § 6-19.</p>	<p>A board meeting of Dooria AS, org. nr. 965 531 890 (the "<b>Company</b>") was held on June 2024 by written resolution, a procedure deemed adequate by the chairperson in accordance with the Norwegian Private Limited Liability Companies Act section 619.</p>
<p>Samtlige styremedlemmer har ved sin signatur på denne protokollen godkjent at vedtakene under ble fattet ved den nevnte fremgangsmåten.</p>	<p>All board members have by signing of these minutes consented to the below resolutions being passed through aforementioned procedure.</p>
<p><b>1. Godkjenning av årsregnskap for Dooria AS for 2023, herunder disponering av årets resultat</b></p> <p>Styret hadde i forkant fått tilsendt og gjennomgått årsregnskapet for Selskapet for 2023.</p> <p>Styret undertegnet årsregnskapet og vedtok å foreslå at generalforsamlingen treffer følgende vedtak:</p> <p><i>Årsregnskapet for 2023 godkjennes, herunder styrets forslag til disponering av årets resultat.</i></p>	<p><b>1. Approval of the annual accounts of Dooria AS for 2023, including allocation of the result of the year</b></p> <p>The board had in advance been provided with and reviewed the annual accounts for the Company for 2023.</p> <p>The board signed the annual accounts, and resolved to propose that the general meeting passes the following resolution:</p> <p><i>The annual accounts for 2023 are approved, including the proposal of the board of directors for the allocation of the result of the year.</i></p>
<p><b>2. Fastsettelse av honorar til styrets medlemmer</b></p> <p>Styret vedtok å foreslå at generalforsamlingen treffer følgende vedtak:</p> <p><i>Det skal ikke betales styrehonorar til styremedlemmene for året 2023.</i></p>	<p><b>2. Determination of the remuneration of the members of the board of directors</b></p> <p>The board resolved to propose that the general meeting passes the following resolution:</p> <p><i>No compensation shall be made to the board members for the year 2023.</i></p>
<p><b>3. Innkalling til ordinær generalforsamling</b></p> <p>Styret vedtok å innkalle til ordinær generalforsamling i Selskapet ved forenklet behandling i henhold til aksjeloven § 5-7 for å behandle forslagene over.</p>	<p><b>3. Notice of annual general meeting</b></p> <p>The board resolved to give notice of the annual general meeting in the Company by simplified procedure in accordance with the Norwegian Private Limited Liability Companies Act section 5-7 to address the proposals above.</p>
<p>Alle vedtak var enstemmige.</p>	<p>All resolutions were passed unanimously.</p>
	<p>In case of any discrepancies between the Norwegian text and the English translation, the Norwegian text shall prevail.</p>

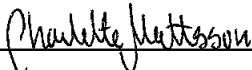
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[Signature page board meeting minutes Dooria AS]

\_\_\_\_\_  
Gustavo dos Santos Maya Vianna,  
chairperson

\_\_\_\_\_  
Jeremy Stephen Hoyle, board member



\_\_\_\_\_  
Jenny Charlotte Mattsson, board member

\_\_\_\_\_  
Kristen Mattias Darmark, board member

1



Skatteetaten

Vår dato 13.09.2023	Din/Deres dato 18.08.2023	Saksbehandler Vibeke Home
800 80 000 Skatteetaten.no	Din/Deres referanse AR565093135	Telefon 48123176
Org.nr 974761076	Vår referanse 2023/5453790	Postadresse Postboks 9200 Grønland 0134 OSLO

DOORIA AS  
Postboks 6611 Etterstad  
0607 OSLO

Att. Jennifer Rasmussen

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Dooria AS, org.nr. 965 531 890

Vi viser til deres henvendelse mottatt 18. august 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Dooria AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Dooria 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

Dooria AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern.

Selskapet har som formål:

«Utvikling, produksjon og marknadsføring/sal av produkt og tenester til byggjevaremarknaden, herunder investerings- og forvaltningsverksemd og deltaking i andre selskap i Noreg og/eller utlandet, samt anna verksemd i samband med ovanstående.»

Styrets leder og styremedlemmene er utenlandske.

### Skattekontorets vurdering

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



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

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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er direkte eid av et utenlandsk selskap og er en del av 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

Vibeke Horne  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*



Skatteetaten

Vår dato  
17.02.2020

Din/Deres dato  
30.01.2020

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
32212244

Org.nr  
974761076

Vår referanse  
2020/5160656

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

ERNST & YOUNG AS  
Postboks 8015  
4068 STAVANGER

Att. Henrik Mollerin

## Fritak for konsernregnskapsplikt for Dooria AS, org.nr. 965 531 890

Vi viser til deres brev av 30. januar 2020 hvor dere søker om fritak fra plikten til å utarbeide konsernregnskap for Dooria AS.

Skattekontoret finner med hjemmel i regnskapsloven § 3-7 fjerde ledd å kunne gi tillatelse til at det gjøres unntak for konsernregnskapsplikten for Dooria AS. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Vi forstår det slik at regnskapet for 2018 ennå ikke er levert til Regnskapsregisteret, og at overordnet morselskap har utarbeidet konsernregnskap for 2018 som omfatter Dooria AS med datterselskaper. Under disse forutsetningene har vi kommet til at dispensasjonen også gjelder for 2018.

Kopi av dette brev må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet mv. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

### Bakgrunn

Dooria AS er morselskap i et underkonsern, hvor Jeld-Wen Holding Inc er det ultimate morselskapet og er hjemmehørende i USA. Konsernregnskap utarbeides av Jeld-Wen Holding Inc på engelsk språk etter US GAAP, hvor Dooria AS med datterselskaper er omfattet.

### Skattekontorets vurdering

Det forutsettes at Jeld-Wen Holding Inc utarbeider konsernregnskap som omfatter den regnskapspliktige og dennes datterselskaper. Det legges til grunn at dette konsernregnskapet er utarbeidet i samsvar med US GAAP og at kravene i regnskapsloven § 3-7 med forskrifter for øvrig følges. Bestemmelsene i regnskapsloven kapittel 8 gjelder tilsvarende for dette konsernregnskapet.

Når det gjelder hvilket språk morselskapet skal utarbeide konsernregnskapet på, vises det til forskrift av 7. september 2006 nr. 1062 til utfylling og gjennomføring mv. av regnskapsloven. Det følger av § 3-7-1 at konsernregnskapet foruten å være på norsk, kan være på svensk, dansk eller engelsk.

Skattekontoret gir etter en konkret helhetsvurdering tillatelse til at det gjøres unntak for konsernregnskapsplikten.



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.*