



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 920 239 749
Organisasjonsform: Aksjeselskap
Foretaksnavn: UNISOT AS
Forretningsadresse: Prestmoen 3A
2040 KLØFTA

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Lars Olle Stephan Nilsson
Dato for fastsettelse av årsregnskapet: 27.06.2025

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, 23.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		544 323	260 140
Other income	1	271 640	446 114
Sum inntekter		815 963	706 254
Kostnader			
Employee expenses	2	1 556 673	1 308 364
Depreciation and amortisation expenses	3	998 970	
Nedskrivning av varige driftsmidler og immaterielle eiendeler	3		
Other expenses	1, 4	1 806 204	2 346 180
Sum kostnader		4 361 847	3 654 544
Driftsresultat		-3 545 883	-2 948 290
Finansinntekter og finanskostnader			
Annen renteinntekt		23 969	11 747
Other financial income		63 204	27 111
Sum finansinntekter		87 173	38 858
Other financial expenses		40 463	72 373
Sum finanskostnader		40 463	72 373
Netto finans		46 709	-33 515
Resultat før skattekostnad		-3 499 174	-2 981 805
Income tax expense	5		
Årsresultat	6	-3 499 174	-2 981 805
Årsresultat etter minoritetsinteresser		-3 499 174	-2 981 805
Totalresultat		-3 499 174	-2 981 805
Overføringer og disponeringer			
Udekket tap	6	-3 499 174	-2 981 805



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Sum overføringer og disponeringer		-3 499 174	-2 981 805



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Development	3	6 197 474	5 394 178
Concessions, patents, licences, trademarks, and similar rights	3		
Utsatt skattefordel	5		
Goodwill	3		
Sum immaterielle eiendeler	3	6 197 474	5 394 178
Finansielle anleggsmidler			
Lån til foretak i samme konsern	7		
Sum anleggsmidler		6 197 474	5 394 178
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		108 805	141 322
Other short-term receivables	1	131 996	90 013
Konsernfordringer	6	3 180 000	4 450 000
Sum fordringer		3 420 801	4 681 335
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		975 589	1 398 269
Sum bankinnskudd, kontanter og lignende		975 589	1 398 269
Sum omløpsmidler		4 396 390	6 079 605
SUM EIENDELER		10 593 864	11 473 783

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2024	2023
Share capital	8	43 950	43 950
Beholdning av egne aksjer	8		
Overkurs	1	869 992	869 992
Annen innskutt egenkapital	6	10 778 982	7 598 982
Sum innskutt egenkapital		11 692 924	8 512 924
Opptjent egenkapital			
Udekket tap	1, 6	6 480 979	2 981 805
Sum opptjent egenkapital	6	-6 480 979	-2 981 805
Sum egenkapital	6	5 211 945	5 531 119
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Konvertible lån	7	3 180 000	4 450 000
Sum annen langsiktig gjeld		3 180 000	4 450 000
Sum langsiktig gjeld		3 180 000	4 450 000
Kortsiktig gjeld			
Leverandørgjeld	7	294 739	163 388
Tax payable	5		
Public duties payable		102 796	74 186
Kortsiktig konserngjeld	7		
Other current liabilities	1	1 804 384	1 255 090
Sum kortsiktig gjeld		2 201 919	1 492 664
Sum gjeld		5 381 919	5 942 664
SUM EGENKAPITAL OG GJELD		10 593 864	11 473 783



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 692565

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Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Lars Olle Stephan Nilsson
Dato for fastsettelse av årsregnskapet: 27.06.2025

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja

Grunnlag for avgivelse

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Brønnøysundregistrene, 22.07.2025



Organisasjonsnr: 920 239 749
UNISOT AS

RESULTATREGNSKAP

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RESULTATREGNSKAP			
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Organisasjonsnr: 920 239 749
UNISOT AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Development	3	6 197 474	5 394 178
Concessions, patents, licences, trademarks, and similar rights	3		
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Goodwill	3		
Sum immaterielle eiendeler	3	6 197 474	5 394 178
Finansielle anleggsmidler			
Lån til foretak i samme konsern	7		
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Varer			
Fordringer			
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Sum bankinnskudd, kontanter og lignende		975 589	1 398 269
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SUM EIENDELER		10 593 864	11 473 783
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	8	43 950	43 950
Beholdning av egne aksjer	8		
Overkurs	1	869 992	869 992
Annen innskutt egenkapital	6	10 778 982	7 598 982
Sum innskutt egenkapital		11 692 924	8 512 924



Opptjent egenkapital			
Udekket tap	1, 6	6 480 979	2 981 805
Sum opptjent egenkapital	6	-6 480 979	-2 981 805
Sum egenkapital	6	5 211 945	5 531 119
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Konvertible lån	7	3 180 000	4 450 000
Sum annen langsiktig gjeld		3 180 000	4 450 000
Sum langsiktig gjeld		3 180 000	4 450 000
Kortsiktig gjeld			
Leverandørgjeld	7	294 739	163 388
Tax payable	5		
Public duties payable		102 796	74 186
Kortsiktig konserngjeld	7		
Other current liabilities	1	1 804 384	1 255 090
Sum kortsiktig gjeld		2 201 919	1 492 664
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SUM EGENKAPITAL OG GJELD		10 593 864	11 473 783



Organisasjonsnr: 920 239 749
UNISOT AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
10.00

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.



REVENUE STATEMENT

UNISOT AS

REPORTING CURRENCY: NOK

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Revenue		544 323	260 140
Other income	1	271 640	446 114
Total income		815 963	706 254
Employee expenses	2	1 556 673	1 308 364
Depreciation and amortisation expenses	3	998 970	0
Other expenses	1, 4	1 806 204	2 346 180
Total expenses		4 361 847	3 654 544
Operating profit		-3 545 883	-2 948 290
FINANCIAL INCOME AND EXPENSES			
Other interest income		23 969	11 747
Other financial income		63 204	27 111
Other financial expenses		40 463	72 373
Net financial items		46 709	-33 515
Net profit before tax		-3 499 174	-2 981 805
Net profit after tax		-3 499 174	-2 981 805
Net profit or loss	6	-3 499 174	-2 981 805
ATTRIBUTABLE TO			
Loss brought forward	6	3 499 174	2 981 805
Total		-3 499 174	-2 981 805



BALANCE SHEET

UNISOT AS

REPORTING CURRENCY: NOK

ASSETS	Note	2024	2023
Development	3	6 197 474	5 394 178
Total intangible assets	3	6 197 474	5 394 178
Total non-current assets		6 197 474	5 394 178
CURRENT ASSETS			
DEBTORS			
Accounts receivables		108 805	141 322
Other short-term receivables	1	131 996	90 013
Receivables from group companies	6	3 180 000	4 450 000
Total receivables		3 420 801	4 681 335
Cash and cash equivalents		975 589	1 398 269
Total current assets		4 396 390	6 079 605
Total assets		10 593 864	11 473 783



BALANCE SHEET

UNISOT AS

REPORTING CURRENCY: NOK

EQUITY AND LIABILITIES	Note	2024	2023
EQUITY			
PAID-IN CAPITAL			
Share capital	8	43 950	43 950
Share premium reserve	1	869 992	869 992
Other paid-up equity	6	10 778 982	7 598 982
Total paid-up equity		11 692 924	8 512 924
RETAINED EARNINGS			
Uncovered loss	1, 6	-6 480 979	-2 981 805
Total retained earnings	6	-6 480 979	-2 981 805
Total equity	6	5 211 945	5 531 119
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Convertible debt	7	3 180 000	4 450 000
Total non-current liabilities		3 180 000	4 450 000
CURRENT LIABILITIES			
Trade payables	7	294 739	163 388
Public duties payable		102 796	74 186
Other current liabilities	1	1 804 384	1 255 090
Total current liabilities		2 201 919	1 492 664
Total liabilities		5 381 919	5 942 664
Total equity and liabilities		10 593 864	11 473 783

The board of Unisot AS

Anna Maria Bergmans
chairman of the board

Lars Olle Stephan Nilsson
member of the board/General Manager

Caroline Elisabeth Ingrid Nilsson
member of the board



NOTES

UNISOT AS

REPORTING CURRENCY: NOK

Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act, NRS 8, NRS 19 and NRS 4 - Good accounting practice for small companies (NGAAP). The financial statement is presented in NOK. The core activity of the company is to develop software.

FOREIGN CURRENCY

Monetary foreign currency items are valued at the exchange rate on the balance sheet date. The company holds most of its currency in EUR or USD, converted to NOK on basis of operational need.

OPERATING REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

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 FIXED ASSETS

Software developed by the company is included as an intangible asset once it is very likely that the development will result in a clearly identifiable economic gain from the immaterial asset.

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

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.

RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.

PENSION LIABILITIES

Pension liabilities financed over operations are calculated and entered on the balance sheet under the provision for liabilities. Pension schemes financed through insured schemes are not entered on the balance sheet. The pension premium is treated in these cases as a pension cost and classified together with wage costs.

CHANGE IN ACCOUNTING PRINCIPLE

From and including the financial year 2022, the accounting principle for software development expenses has been changed to NRS 19 Intangible Assets. The new accounting principle entails that software development expenses are activated to the balance sheet as intangible assets.



NOTES

UNISOT AS

REPORTING CURRENCY: NOK

Note 1 Grants

EU4Advice grant

Unisot was approved for grants through EU4Advice in the end of 2022. The grant is accounted for as gross entry. The total size is 133 750 EUR to be received over a 5-year period, received according to schedule: NOK 411 823 (EUR 40 125) was received in 2022, NOK 0 was received in 2023, NOK 315 516 (EUR 26 750) was received in 2024.

In accordance with NRS 4 chapter 2.3 and 2.4, the received part of the grant is accounted for as deferred revenue recognition. Until the grant has been fully earned, the balance sheet will show a liability post of unearned income amounting to the received amount minus the earned income.

As the grant is earned over time, the grant will consecutively be booked as 'other income related to operations', according to the conditions of the grant (NRS 4 chapter 3.3). NOK 86 921 of the grant was earned in 2024 and booked as income.

Trace4EU grant

Unisot was approved for grants through Trace4EU in the end of 2023. The grant is accounted for as gross entry. The max grant amount is 163 710 EUR, to be received over a 24 month period, received according to schedule: NOK 920 091 (EUR 81 855) was received in 2023 as initial prefinancing, NOK 212 387 (EUR 18 102) was received in 2024 as interim payment.

In accordance with NRS 4 chapter 2.3 and 2.4, the received part of the grant is accounted for as deferred revenue recognition. Until the grant has been fully earned, the balance sheet will show a liability post of unearned income amounting to the received amount minus the earned income.

As the grant is earned over time, the grant will consecutively be booked as 'other income related to operations', according to the conditions of the grant (NRS 4 chapter 3.3). NOK 184 719,17 of the grant was earned in 2024 and booked as income.



NOTES

UNISOT AS

REPORTING CURRENCY: NOK

Note 2 Salary costs and benefits, remuneration to the chief executive

Salary costs	2024	2023
Salaries	1 303 707	1 151 853
Employment tax (14,1%)	162 637	166 144
Pension costs	26 041	22 488
Part of salary expenses activated as intangible asset (development of software)	0	-34 121
Total	1 492 385	1 306 364

PENSION LIABILITIES

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

CEO remuneration

The CEO of Unisot AS is also acting as CEO in all of the companies in the Unisot Holding AS group.

Total CEO remuneration before tax:

CEO remuneration 2024	CEO remuneration 2024
Salary	603 800
Pension	10 740
Other remuneration	4 004
Sum remuneration	618 544

Note 3 Intangible assets

Asset	Acquisition cost 1.1.2024	Inflow 2024	Depreciation 2024	Accumulated depreciation	Book value 31.12.2024
Development software	5 394 178	1 802 266	998 970	998 970	6 197 474
SUM	5 394 178	1 802 266	998 970	998 970	6 197 474

Ordinary depreciation

Software modules that has started generating income in 2024 has started a depreciation plan of 5 years.



NOTES

UNISOT AS

REPORTING CURRENCY: NOK

Note 4 Management fees and services from related parties

The management consists of 4 people employed in respectively Unisot AS, Unisot Holding AS and Trenob Holding AS. Trenob Holding is the majority shareholder in Unisot Holding AS. Unisot Holding AS owns 100% of Unisot AS, Abendum AS and SeafoodChain Ventures AS as of 31.12.2024. Services from Trenob Holding AS are invoiced to these companies.

Services invoiced from Trenob Holding AS to Unisot AS 2024 (excl VAT):

Management fee	135 930
Marketing Services	458 160
Sum services from Trenob Holding AS	594 090



NOTES

UNISOT AS

REPORTING CURRENCY: NOK

Note 5 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Result before tax	-3 499 174	-2 981 805
Permanent differences	0	-1 612
Changes in temporary differences	-443 398	556 500
Taxable income	-3 942 572	-2 426 917
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
Tangible assets	2 460 498	1 760 836	-699 661
Allocations and more	-1 197 452	-941 189	256 263
Total	1 263 045	819 647	-443 398
Accumulated loss to be brought forward	-22 929 384	-18 986 811	3 942 572
Not included in the deferred tax calculation	21 666 338	16 944 583	-4 721 755
Basis for deferred tax assets	0	-1 222 581	-1 222 581
Deferred tax assets (22 %)	0	-268 968	-268 968

Deferred tax not included in the balance sheet.

Note 6 Equity capital

	Share capital	Share premium	Uncovered loss	Paid-in capital	Sum equity capital
As at 01.01.2024	43 950	869 992	-2 981 805	7 598 982	5 531 119
Provision for group contribution received from Unisot Holding AS				3 180 000	3 180 000
Result for 2024			-3 499 174		-3 499 174
As at 31.12.2024	43 950	869 992	-6 480 979	10 778 982	5 211 945

UNISOT AS (920 239 749)

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NOTES

UNISOT AS

REPORTING CURRENCY: NOK

Note 7 Inter-company items between companies in the same group and related parties

	2024	2023
Receivables		
Short-term receivables within the group	0	0
Total	0	0
Liabilities		
Loan convertible from Unisot Holding AS	3 180 000	4 450 000
Debt to suppliers within the group (Trenob Holding, accounts payable for management fee)	56 100	55 200
Total	3 236 100	4 505 200

Note 8 Shareholders

THE SHARE CAPITAL IN UNISOT AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	43 950	1,0	43 950
Total	43 950		43 950

OWNERSHIP STRUCTURE

Shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Unisot Holding AS	43 950	100,0	100,0