



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 930 270 911
Organisasjonsform: Aksjeselskap
Foretaksnavn: GREEN MOUNTAIN INVEST AS
Forretningsadresse: Hodneveien 260
4150 RENNESØY

Regnskapsår

Årsregnskapets periode: 01.11.2022 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Svein Atle Hagaseth
Dato for fastsettelse av årsregnskapet: 30.05.2024

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, 29.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses		10 000	
Sum kostnader		10 000	
Driftsresultat		-10 000	
Finansinntekter og finanskostnader			
Share of profit/loss of joint venture	3	-6 514 000	
Other financial income		275 000	
Sum finansinntekter		-6 239 000	
Other financial expenses		109 000	
Sum finanskostnader		109 000	
Netto finans		-6 348 000	
Ordinært resultat før skattekostnad		-6 358 000	0
Income tax expense	4	34 000	
Ordinært resultat etter skattekostnad		-6 392 000	0
Årsresultat		-6 392 000	0
Overføringer og disponeringer			
Konsernbidrag	5,6	122 000	
Transferred to/from retained earnings	5	-6 514 000	
Sum overføringer og disponeringer		-6 392 000	



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investment in joint venture	3	166 417 000	
Sum finansielle anleggsmidler		166 417 000	
Sum anleggsmidler		166 417 000	0
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	7	35 466 000	
Sum bankinnskudd, kontanter og lignende		35 466 000	
Sum omløpsmidler		35 466 000	0
SUM EIENDELER		201 883 000	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5,8	33 000	
Share premium reserve	5	169 997 000	
Other comprehensive income	5	-1 509 000	
Retained earnings	5	-6 514 000	
Sum innskutt egenkapital		162 007 000	
Sum egenkapital		162 007 000	0
Sum langsiktig gjeld		0	0



Balanse

Beløp i: NOK	Note	2023	2022
Kortsiktig gjeld			
Liabilities to group companies	6	156 000	
Other current liabilities	3	39 720 000	
Sum kortsiktig gjeld		39 876 000	
Sum gjeld		39 876 000	0
SUM EGENKAPITAL OG GJELD		201 883 000	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 570797

Enheten

Organisasjonsnummer: 930 270 911
Organisasjonsform: Aksjeselskap
Foretaksnavn: GREEN MOUNTAIN INVEST AS
Forretningsadresse: Hodneveien 260
4150 RENNESØY

Regnskapsår

Årsregnskapets periode: 01.11.2022 - 31.12.2023

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Morselskap i konsern: Nei

Regnskapsregler

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Svein Atle Hagaseth
Dato for fastsettelse av årsregnskapet: 30.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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Brønnøysundregistrene, 22.07.2024



Organisasjonsnr: 930 270 911
GREEN MOUNTAIN INVEST AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses		10 000	
Sum kostnader		10 000	
Driftsresultat		-10 000	
Finansinntekter og finanskostnader			
Share of profit/loss of joint venture	3	-6 514 000	
Other financial income		275 000	
Sum finansinntekter		-6 239 000	
Other financial expenses		109 000	
Sum finanskostnader		109 000	
Netto finans		-6 348 000	
Ordinært resultat før skattekostnad		-6 358 000	0
Income tax expense	4	34 000	
Ordinært resultat etter skattekostnad		-6 392 000	0
Årsresultat		-6 392 000	0
Overføringer og disponeringer			
Konsernbidrag	5,6	122 000	
Transferred to/from retained earnings	5	-6 514 000	
Sum overføringer og disponeringer		-6 392 000	



Organisasjonsnr: 930 270 911
GREEN MOUNTAIN INVEST AS

BALANSE

Beløp i: NOK Note 2023 2022

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investment in joint venture 3 166 417 000
Sum finansielle
anleggsmidler 166 417 000

Sum anleggsmidler 166 417 000 0

Omløpsmidler Varer

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 7 35 466 000
Sum bankinnskudd,
kontanter og lignende 35 466 000

Sum omløpsmidler 35 466 000 0

SUM EIENDELER 201 883 000 0

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 5,8 33 000
Share premium reserve 5 169 997 000
Other comprehensive income 5 -1 509 000
Retained earnings 5 -6 514 000
Sum innskutt egenkapital 162 007 000

Sum egenkapital 162 007 000 0

Sum langsiktig gjeld 0 0

Kortsiktig gjeld

Liabilities to group
companies 6 156 000
Other current liabilities 3 39 720 000
Sum kortsiktig gjeld 39 876 000

Sum gjeld 39 876 000 0

SUM EGENKAPITAL OG GJELD 201 883 000 0





Organisasjonsnr: 930 270 911
GREEN MOUNTAIN INVEST AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Skatteetaten

Vår dato 18.06.2024	Din/Deres dato	Saksbehandler Vibeke Home
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 48123176
Org.nr 974761076	Vår referanse 2024/5276720	Postadresse Postboks 9200 Grønland 0134 OSLO

GREEN MOUNTAIN INVEST AS
Att.Åse-Marie Kverneland
Hodneveien 260
4150 RENNESØY
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Green Mountain Invest AS, org.nr. 930 270 911

Vi viser til deres brev av 3. juni 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Green Mountain Invest AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Green Mountain Invest 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

Green Mountain Invest AS er eid av et norsk selskap og er en del av et internasjonalt konsern. Selskapet driver virksomhet innen datasentervirksomhet. Konsernet har både norske og internasjonale kunder og bruker ofte engelsk som arbeidsspråk.

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 “informativ 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.

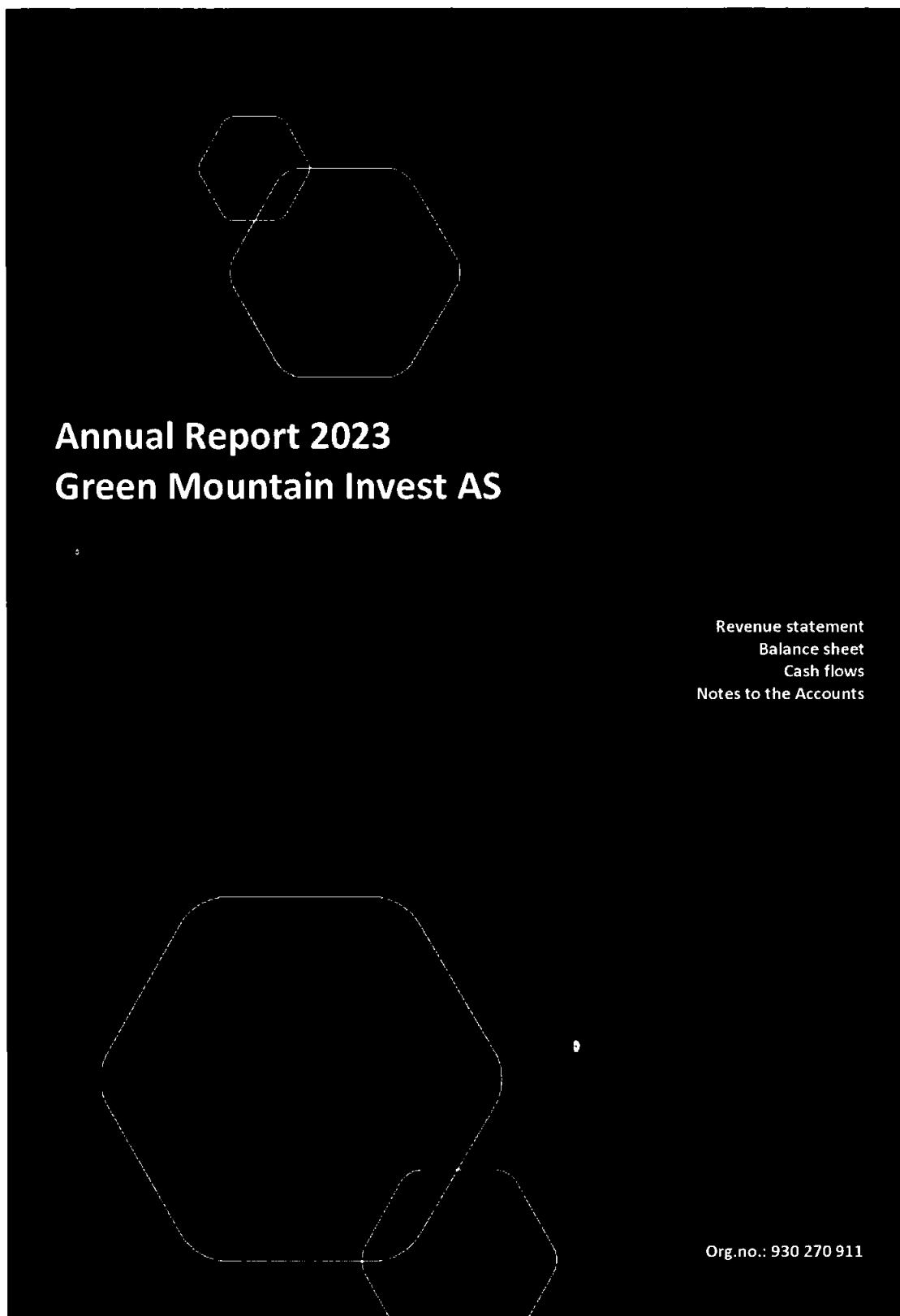
Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er eid av et norsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet 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.





REVENUE STATEMENT

GREEN MOUNTAIN INVEST AS

TNOK

OPERATING INCOME AND OPERATING EXPENSES	Note	01.11.2022-31.12.2023
Other expenses		10
Total expenses		10
Operating profit		-10
Share of profit/loss of joint venture	3	-6 514
Other financial income		275
Other financial expenses		108
Net financial items		-6 347
Net profit before tax		-6 357
Income tax expense	4	34
Net profit or loss		-6 392
Group contribution	5, 6	122
Transferred to/from retained earnings	5	-6 514
Total		-6 392
OTHER COMPREHENSIVE INCOME		
Currency exchange gain/loss on joint venture	3, 5	-1 509
Total comprehensive income		-7 901

GREEN MOUNTAIN INVEST AS

SIDE 2



BALANCE SHEET

GREEN MOUNTAIN INVEST AS

TNOK

ASSETS	Note	01.11.2022-31.12.2023
NON-CURRENT FINANCIAL ASSETS		
Investment in joint venture	3	166 417
Total non-current assets		166 417
CURRENT ASSETS		
Cash and cash equivalents	7	35 466
Total current assets		35 466
Total assets		201 883

EQUITY AND LIABILITIES

EQUITY		
Share capital	5, 8	33
Share premium reserve	5	169 997
Other comprehensive income	5	-1 509
Retained earnings	5	-6 514
Total equity		162 007
LIABILITIES		
CURRENT LIABILITIES		
Liabilities to group companies	6	156
Other current liabilities	3	39 720
Total current liabilities		39 876
Total liabilities		39 876
Total equity and liabilities		201 883

Svein Atle Hagaseth
chairman of the board/General Manager

Stavanger, 30.05.2024

The board of Green Mountain Invest AS

Henning Støre Tangen
member of the board



INDIRECT CASH FLOW

GREEN MOUNTAIN INVEST AS

01.11.2022-31.12.2023

CASH FLOWS FROM OPERATING ACTIVITIES

Profit after tax	-6 392
Taxes recognized in the income statement	-34
Share of profit/loss of joint venture	6 514
Change in other accrual items	303
Net cash flows from operating activities	216

CASH FLOWS FROM INVESTMENT ACTIVITIES

Payments to buy other investments	-134 720
Net cash flows from investment activities	-134 720

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from equity	170 000
Net cash flows from financing activities	170 000

Net change in cash and cash equivalents	35 496
Cash and cash equivalents at foundation	30
Cash and cash equivalents at the end of the period	35 466



Note 1 Accounting principles

Green Mountain Invest AS (the Company) was established 1 November 2022. These financial statements are the first financial statements for the Company, and present the period from the establishment date 1 November 2022 to 31 December 2023. Their headquarter is in Stavanger, at the address Hodneveien 260, 4150 Rennesøy, Norway. The company is wholly owned by Green Mountain AS.

The Company is a holding company, hence there are no operations or employees as of year end 2023. The financial statements are prepared on the basis that it will continue to operate as a going concern.

The financial statements, for the period 1 November 2022 - 31 December 2023, are prepared in accordance with the Norwegian Accounting Act §3-9 and the regulations on simplified IFRS passed by the Ministry of Finance 3 November 2014, often referred to as "IFRS-light".

This mainly means that recognition and measurement follow international accounting standards (IFRS) and that presentation and disclosure information are in accordance with The Norwegian Accounting Act and Good Accounting Practice (GRS).

The financial statements are presented in NOK and all values are rounded to the nearest NOK thousand except when otherwise indicated.

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.

BALANCE SHEET CLASSIFICATION

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

Current assets are valued at the lower of cost and fair value. Fixed assets are valued at cost, less depreciation and impairment losses. Current and non-current liabilities are recognised at nominal value.

INVESTMENTS IN JOINT VENTURES

The Company holds an interest in a joint venture which is accounted for using the equity method. The initial investment serves as a basis for the accounted investment and is recognized at cost. The aggregate of the Company's share of profit or loss of a joint venture is shown on the face of the consolidated income statement (income statement) outside operating profit and represents profit or loss after tax and non-controlling interests in the subsidiaries of the joint venture.

Goodwill relating to the joint venture is included in the carrying amount of the investment and is not tested for impairment separately. Thus, reversals of impairments may effectively include reversal of goodwill impairments. Impairments and reversals are presented in the income statement.

FOREIGN CURRENCIES

Transactions in currencies other than the Company's functional currency are recognised at the foreign exchange rate prevailing at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are revalued into NOK at the foreign exchange rates prevailing at that date.

CASH FLOW STATEMENT

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



Note 2 Salary costs and benefits

The Company has no employees, hence there are no salary costs or benefits in the reporting period and there are no such obligations.

Auditor

There were no audit fees expensed in the reporting period.
There were no fees for other services in the reporting period.

Note 3 Investment in joint venture

	Acquisition Office registered	Ownership interest	Voting interest	Share of equity	
JOINT VENTURE					
Green Mountain KMW Data Center GmbH	Mainz	2023	50 %	50 %	157 203

Joint venture	01.11.2022-31.12.2023
Acquisition cost	142
Capital contribution throughout the year	174 298
Company's share of profit for the year	-6 514
Currency exchange gain/loss on joint venture	-1 509
Company's carrying amount of the investment	166 417

The Company holds a joint venture which is a data center located in Mainz, Germany. The joint venture is expected to set new industry standards, particularly in energy reuseage. The Company's stake in the joint venture is accounted for using the equity method in the financial statements. In accordance with IFRS 11.14 the Company determined that the joint arrangement constituted a joint venture based on the rights and obligations of the parties.

Other current liabilities of NOK 39 720 is related to cash calls that have not yet been paid as of 31 December 2023.

Note 4 Tax

	01.11.2022-31.12.2023
Taxable income:	
Result before tax	-6 357
Permanent differences	6 514
Taxable income	156
Payable tax in the balance:	
Payable tax on this year's result	34
Payable tax on provided Group contribution	-34
Total payable tax in the balance	0



Note 5 Equity capital

	Share capital	Share premium	Other comprehensive income	Retained earnings	Total equity capital
Pr. 01.11.2022 (at foundation)	30	0	0	0	30
Result of the year	0	0	0	-6 392	-6 392
Group contribution	0	0	0	-122	-122
Capital Increase March 2023	3	169 997	0	0	170 000
Other comprehensive income	0	0	-1 509	0	-1 509
Pr 31.12.2023	33	169 997	-1 509	-6 514	162 007

Note 6 Intercompany items between companies in the same group

Liabilities	01.11.2022-31.12.2023
Parent company	156
Total intercompany liabilities	156

The transactions listed as intercompany are with companies within Green Data Group.

All transactions, agreements and business relationships with related parties are made on normal commercial terms.

Note 7 Bank deposits

Non restricted bank deposits amount to NOK 35 466.

Funds standing on the tax deduction account (restricted funds) are NOK 0.

Note 8 Shareholders

THE SHARE CAPITAL AS OF 31.12 CONSIST OF:

	Total	Face value
Ordinary shares	30 000	1,1

OWNERSHIP STRUCTURE

Shareholder	Ordinary shares	Owner interest	Share of votes
Green Mountain AS	30 000	100,0	100,0



Deloitte.

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To the General Meeting of Green Mountain Invest AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Green Mountain Invest AS (the Company), which comprise the balance sheet as at 31 December 2023, statement of profit and loss, statement of comprehensive income, 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 2023, and its financial performance and its cash flows for the year then ended in accordance with simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9.

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.

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 simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9, 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 and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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:

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Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282



Deloitte.

Independent auditor's report
Green Mountain Invest AS

- 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.

Stavanger, 30 May 2024
Deloitte AS

Ommund Skalland
State Authorised Public Accountant
(electronically signed)



Independent auditor's report

Name	Date
Skailand, Ommund	2024-05-30

Identification

 bankID Skailand, Ommund



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