



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 448 927
Organisasjonsform: Aksjeselskap
Foretaksnavn: M3BS TOPCO AS
Forretningsadresse: c/o Bliksund AS
Jon Lilletuns vei 7
4879 GRIMSTAD

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: BDO AS
Dato for fastsettelse av årsregnskapet: 30.06.2025

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 06.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses		306 325	139 880
Sum kostnader		306 325	139 880
Driftsresultat		-306 325	-139 880
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		113 317	72 281
Annen renteinntekt		23 041	6 292
Sum finansinntekter		136 357	78 573
Rentekostnad til foretak i samme konsern		1 395 396	
Other financial expenses		36 038	
Sum finanskostnader		1 431 435	
Netto finans		-1 295 077	78 573
Resultat før skattekostnad		-1 601 402	-61 307
Tax expense	2		
Årsresultat	3	-1 601 402	-61 307
Årsresultat etter minoritetsinteresser		-1 601 402	-61 307
Totalresultat		-1 601 402	-61 307
Overføringer og disponeringer			
Other equity		-1 601 402	-61 307
Sum overføringer og disponeringer		-1 601 402	-61 307



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap		423 135 451	248 308 439
Sum finansielle anleggsmidler		423 135 451	248 308 439
Sum anleggsmidler		423 135 451	248 308 439
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	5	2 719 159	3 891 436
Sum fordringer		2 719 159	3 891 436
Bankinnskudd, kontanter og lignende			
Bank deposits, cash and cash equivalents		62 886	5 062
Sum bankinnskudd, kontanter og lignende		62 886	5 062
Sum omløpsmidler		2 782 044	3 896 497
SUM EIENDELER		425 917 495	252 204 936
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	263 335	162 929
Beholdning av egne aksjer	6		
Overkurs		407 749 995	231 295 486
Annen innskutt egenkapital		-13 320	-13 320
Sum innskutt egenkapital		408 000 010	231 445 095



Balanse

Beløp i: NOK	Note	2024	2023
Opptjent egenkapital			
Other equity		10 023 919	11 625 322
Sum opptjent egenkapital		10 023 919	11 625 322
Sum egenkapital	3	418 023 929	243 070 417
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		21 016	15 038
Kortsiktig konserngjeld	5	7 864 284	9 119 481
Other current liabilities		8 266	
Sum kortsiktig gjeld		7 893 566	9 134 519
Sum gjeld		7 893 566	9 134 519
SUM EGENKAPITAL OG GJELD		425 917 495	252 204 936



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 629319

Enheten

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Organisasjonsform: Aksjeselskap
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Jon Lilletuns vei 7
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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: BDO AS
Dato for fastsettelse av årsregnskapet: 30.06.2025

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 05.07.2025

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



Organisasjonsnr: 926 448 927
M3BS TOPCO AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
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Organisasjonsnr: 926 448 927
M3BS TOPCO AS

BALANSE

Beløp i: NOK Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap 423 135 451 248 308 439

Sum finansielle anleggsmidler 423 135 451 248 308 439

Sum anleggsmidler 423 135 451 248 308 439

Omløpsmidler

Varer

Fordringer

Konsernfordringer 5 2 719 159 3 891 436

Sum fordringer 2 719 159 3 891 436

Bankinnskudd, kontanter og lignende

Bank deposits, cash and cash equivalents 62 886 5 062

Sum bankinnskudd, kontanter og lignende 62 886 5 062

Sum omløpsmidler 2 782 044 3 896 497

SUM EIENDELER 425 917 495 252 204 936

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 6 263 335 162 929

Beholdning av egne aksjer 6 407 749 995 231 295 486

Overkurs -13 320 -13 320

Annen innskutt egenkapital 408 000 010 231 445 095

Opptjent egenkapital

Other equity 10 023 919 11 625 322

Sum opptjent egenkapital 10 023 919 11 625 322

Sum egenkapital 3 418 023 929 243 070 417

Sum langsiktig gjeld 0 0



Kortsiktig gjeld			
Leverandørgjeld		21 016	15 038
Kortsiktig konserngjeld	5	7 864 284	9 119 481
Other current liabilities		8 266	
Sum kortsiktig gjeld		7 893 566	9 134 519
Sum gjeld		7 893 566	9 134 519
SUM EGENKAPITAL OG GJELD		425 917 495	252 204 936



Organisasjonsnr: 926 448 927
M3BS TOPCO AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Financial statement 2024 M3BS TopCo AS

Organization number: 926 448 927



Income statement

M3BS TopCo AS

Operating income and operating expenses	Note	2024	2023
Other expenses		306 325	139 880
Total expenses		306 325	139 880
Operating profit/loss		-306 325	-139 880
Financial income and expenses			
Interest income from group companies		113 317	72 281
Other interest income		23 041	6 292
Interest expense to group companies		1 395 396	0
Other financial expenses		36 038	0
Net financial items		-1 295 077	78 573
Result before tax		-1 601 402	-61 307
Tax expense	2	0	0
Net profit after tax		-1 601 402	-61 307
Result for the year	3	-1 601 402	-61 307
Allocation of result for the year			
Other equity		-1 601 402	-61 307
Total brought forward		-1 601 402	-61 307



Balance sheet

M3BS TopCo AS

Assets	Note	2024	2023
Non-current assets			
<i>Non-current financial assets</i>			
Investments in subsidiaries		423 135 451	248 308 439
Total non-current financial assets		423 135 451	248 308 439
Total non-current assets		423 135 451	248 308 439
Current assets			
<i>Receivables</i>			
Receivables from group companies	5	2 719 159	3 891 436
Total receivables		2 719 159	3 891 436
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents		62 886	5 062
Total bank deposits, cash and cash equivalents		62 886	5 062
Total current assets		2 782 044	3 896 497
Total assets		425 917 495	252 204 936



Balance sheet

M3BS TopCo AS

Equity and liabilities	Note	2024	2023
Equity			
<i>Paid in equity</i>			
Share capital	6	263 335	162 929
Share premium reserve		407 749 995	231 295 486
Other paid-up equity		-13 320	-13 320
Total paid-up equity		<u>408 000 010</u>	<u>231 445 095</u>
<i>Retained earnings</i>			
Other equity		10 023 919	11 625 322
Total retained earnings		<u>10 023 919</u>	<u>11 625 322</u>
Total equity	3	<u>418 023 929</u>	<u>243 070 417</u>
Liabilities			
<i>Current liabilities</i>			
Trade payables		21 016	15 038
Liabilities to group companies	5	7 864 284	9 119 481
Other current liabilities		8 266	0
Total current liabilities		<u>7 893 566</u>	<u>9 134 519</u>
Total liabilities		<u>7 893 566</u>	<u>9 134 519</u>
Total equity and liabilities		<u>425 917 495</u>	<u>252 204 936</u>

30.06.2025
The board of M3BS TopCo AS

Per Thomas Jacob Bill Revland
chairman of the board

Janne Tvedt Morstøl
member of the board



Notes to the financial statement 2024

Accounting principles

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

Tax

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

Classification and valuation of current assets

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

Shares in subsidiaries

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

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



Notes to the financial statement 2024

Note 1 Personnel expenses, number of employees, remuneration, loan to employees

The company has not had employees during the financial year.

No loans/sureties has been granted to members of the board or to members of other administrative, management or control bodies.

Note 2 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	-1 601 402	-61 307
Permanent differences	0	0
Taxable income	-1 601 402	-61 307
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2024	2023	Difference
Accumulated loss to be brought forward	-1 662 709	-61 307	1 601 402
Not included in the deferred tax calculation	1 662 709	61 307	-1 601 402
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 3 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2023	162 929	231 295 486	-13 320	11 625 322	243 070 417
Result of the year				-1 601 402	-1 601 402
Capital increase	100 406	176 454 508		0	176 554 914
Pr 31.12.2024	263 335	407 749 994	-13 320	10 023 919	418 023 929



Notes to the financial statement 2024

Note 4 Subsidiaries

M3BS TopCo AS owns 98% of the shares in M3BS Midco AS, which gives M3BS TopCo AS 98% of the votes in the company. M3BS Midco AS has its registered office in Oslo. The annual result for the period 01.01-31.12.2024 was NOK -551 040. The book value of equity capital as at 31.12.2024 was NOK 425 641 958.

Note 5 Inter-company items between companies in the same group etc.

Receivables

	2024	2023
M3BS BidCo AS	0	2 205 580
M3BS MidCo AS	924 214	264 510
Bliksund AS	1 794 945	1 421 346
Total	2 719 159	3 891 436

Liabilities

	2024	2023
M3BS BidCo AS	7 864 284	8 674 467
Bliksund AS	0	445 014
Total	7 864 284	9 119 481

Note 6 Shareholders

The share capital in M3BS TopCo AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	263 335	1,0	263 335
Total	263 335		263 335

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Monterro Software Investment Ab	210 825	80,1	80,1
Virtual Solutions Holding B.V.	14 514	5,5	5,5
FALKEVIK HOLDING AS	13 615	5,2	5,2
TYHOLMEN HOLDING AS	12 324	4,7	4,7
Alvil Aps	3 547	1,3	1,3
Comb Honey Holding Aps	3 453	1,3	1,3
Ready Loading Aps	3 453	1,3	1,3
Total >1% ownership share	261 731	99,4	99,4
Total other	1 604	0,6	0,6
Total number of shares	263 335	100,0	100,0



Notes to the financial statement 2024

7 Events after the balance sheet date

In 2025, the company carried out a reduction in share capital. The share capital was reduced by NOK 85 892 to NOK 177 443. In addition, the share premium was reduced by NOK 150 947 460, and the total capital reduction was NOK 151 033 352. The capital reduction was registered as completed in the Register of Business Enterprises on May 27, 2025.



Deloitte.

Deloitte AS
Arendalsveien 2
NO-4878 Grimstad
Norway

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To the General Meeting of M3bs Topco AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of M3bs Topco AS (the Company), which comprise the balance sheet as at 31 December 2024, the income 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 2024, and its financial performance 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.

Responsibilities of the Management for the Financial Statements

The Board of Directors (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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit

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

Deloitte Norway conducts business through two legally separate and independent limited liability companies; Deloitte AS, providing audit, consulting, financial advisory and risk management services, and Deloitte Advokatfirma AS, providing tax and legal services.



Deloitte.

Independent auditor's report
M3bs Topco AS

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.

Grimstad, 01. juli 2025
Deloitte AS


Olav Kristian Stokkenes
State Authorised Public Accountant
(electronically signed)



Independent auditor's report 2024- M3Bs Topco AS

Name	Date
Stokkenes, Olav Kristian	2025-07-01

Identification

 **bankID** Stokkenes, Olav Kristian



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Financial statement 2024

M3BS TopCo AS

Organization number: 926 448 927



Income statement

M3BS TopCo AS

Operating income and operating expenses	Note	2024	2023
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Tax expense	2	0	0
Net profit after tax		-1 601 402	-61 307
Result for the year	3	-1 601 402	-61 307
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Other equity		-1 601 402	-61 307
Total brought forward		-1 601 402	-61 307



Balance sheet

M3BS TopCo AS

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Total assets		425 917 495	252 204 936



Balance sheet

M3BS TopCo AS

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<i>Paid in equity</i>			
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<i>Retained earnings</i>			
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Total retained earnings		<u>10 023 919</u>	<u>11 625 322</u>
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Liabilities			
<i>Current liabilities</i>			
Trade payables		21 016	15 038
Liabilities to group companies	5	7 864 284	9 119 481
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Total current liabilities		<u>7 893 566</u>	<u>9 134 519</u>
Total liabilities		<u>7 893 566</u>	<u>9 134 519</u>
Total equity and liabilities		<u>425 917 495</u>	<u>252 204 936</u>

30.06.2025
The board of M3BS TopCo AS

Per Thomas Jacob Bill Revland
chairman of the board

Janne Tvedt Morstøl
member of the board



Notes to the financial statement 2024

Accounting principles

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

Tax

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

Classification and valuation of current assets

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

Shares in subsidiaries

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

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



Notes to the financial statement 2024

Note 1 Personnel expenses, number of employees, remuneration, loan to employees

The company has not had employees during the financial year.

No loans/sureties has been granted to members of the board or to members of other administrative, management or control bodies.

Note 2 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	-1 601 402	-61 307
Permanent differences	0	0
Taxable income	-1 601 402	-61 307
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2024	2023	Difference
Accumulated loss to be brought forward	-1 662 709	-61 307	1 601 402
Not included in the deferred tax calculation	1 662 709	61 307	-1 601 402
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 3 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2023	162 929	231 295 486	-13 320	11 625 322	243 070 417
Result of the year				-1 601 402	-1 601 402
Capital increase	100 406	176 454 508		0	176 554 914
Pr 31.12.2024	263 335	407 749 994	-13 320	10 023 919	418 023 929



Notes to the financial statement 2024

Note 4 Subsidiaries

M3BS TopCo AS owns 98% of the shares in M3BS Midco AS, which gives M3BS TopCo AS 98% of the votes in the company. M3BS Midco AS has its registered office in Oslo. The annual result for the period 01.01-31.12.2024 was NOK -551 040. The book value of equity capital as at 31.12.2024 was NOK 425 641 958.

Note 5 Inter-company items between companies in the same group etc.

Receivables

	2024	2023
M3BS BidCo AS	0	2 115 580
M3BS MidCo AS	924 214	28 008
Bliksund AS	1 794 945	620 004
Total	2 719 159	2 763 592

Liabilities

	2024	2023
M3BS BidCo AS	7 864 284	8 674 467
Bliksund AS	0	445 014
Total	7 864 284	9 119 481

Note 6 Shareholders

The share capital in M3BS TopCo AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	263 335	1,0	263 335
Total	263 335		263 335

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Monterro Software Investment Ab	210 825	80,1	80,1
Virtual Solutions Holding B.V.	14 514	5,5	5,5
FALKEVIK HOLDING AS	13 615	5,2	5,2
TYHOLMEN HOLDING AS	12 324	4,7	4,7
Alvil Aps	3 547	1,3	1,3
Comb Honey Holding Aps	3 453	1,3	1,3
Ready Loading Aps	3 453	1,3	1,3
Total >1% ownership share	261 731	99,4	99,4
Total other	1 604	0,6	0,6
Total number of shares	263 335	100,0	100,0



Notes to the financial statement 2024

7 Events after the balance sheet date

In 2025, the company carried out a reduction in share capital. The share capital was reduced by NOK 85 892 to NOK 177 443. In addition, the share premium was reduced by NOK 150 947 460, and the total capital reduction was NOK 151 033 352. The capital reduction was registered as completed in the Register of Business Enterprises on May 27, 2025.



Skatteetaten

Vår dato 28.10.2024	Din/Deres dato 16.10.2024	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90 83 34 18
Org.nr 974761076	Vår referanse 2024/5457567	Postadresse Postboks 9200 Grønland 0134 OSLO

BLIKSUND AS
Att.Erik Gulbrandsen
Jon Lilletuns vei 7
4879 GRIMSTAD
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 16. oktober 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

M3BS TopCo AS org.nr. 926 448 927
M3BS MidCo AS org.nr. 926 448 986
M3BS BidCo AS org.nr. 926 448 978

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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

Selskapene er holdingselskaper i et internasjonalt konsern hvor de største eierne er utenlandske. Konsernet leverer støttesystemer til ambulanse-, brann- og redningstjenester. I Norge leverer konsernet digitale ambulansejournaler til de regionale helseforetakene. Styrelederen i selskapene er utenlandsk.

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 selskapene er en del av et internasjonalt konsern hvor de største eierne er utenlandske. Videre er det vektlagt at selskapene driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.