



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 922 221 529
Organisasjonsform: Aksjeselskap
Foretaksnavn: CELLTRION HEALTHCARE NORWAY AS
Forretningsadresse: C/O Spaces Aker Brygge
Fjordalléen 16
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Hangi Lee
Dato for fastsettelse av årsregnskapet: 07.05.2024

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, 04.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		1 153 298	578 877
Sum inntekter		1 153 298	578 877
Kostnader			
Employee benefits expense	1	85 575	189 291
Other expenses		947 492	297 363
Sum kostnader		1 033 067	486 654
Driftsresultat		120 231	92 224
Annen rentekostnad			29 302
Sum finanskostnader			29 302
Netto finans			-29 302
Ordinært resultat før skattekostnad		120 231	62 922
Income tax expense	2	20 296	
Ordinært resultat etter skattekostnad		99 935	62 922
Årsresultat	3	99 935	62 922
Årsresultat etter minoritetsinteresser		99 935	62 922
Totalresultat		99 935	62 922
Overføringer og disponeringer			
Udekket tap			62 922
Other equity		99 935	
Sum overføringer og disponeringer		99 935	62 922



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	2		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		512 970	257 208
Sum fordringer		512 970	257 208
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	4	215 684	183 117
Sum bankinnskudd, kontanter og lignende		215 684	183 117
Sum omløpsmidler		728 653	440 324
SUM EIENDELER		728 653	440 324
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	60 000	60 000
Beholdning av egne aksjer	5		
Overkurs		270 000	270 000
Sum innskutt egenkapital		330 000	330 000
Opptjent egenkapital			
Other equity		71 960	
Udekket tap			27 975
Sum opptjent egenkapital		71 960	-27 975



Balanse

Beløp i: NOK	Note	2023	2022
Sum egenkapital	3	401 960	302 025
Gjeld			
Langsiktig gjeld			
Utsatt skatt	2		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		350 119	120 050
Tax payable	2	20 296	
Public duties payable		-93 828	29 283
Other current liabilities		50 106	-11 034
Sum kortsiktig gjeld		326 693	138 299
Sum gjeld		326 693	138 299
SUM EGENKAPITAL OG GJELD		728 653	440 324



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 430174

Enheten

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Fjordalléen 16
0250 OSLO

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Hangi Lee
Dato for fastsettelse av årsregnskapet: 07.05.2024

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja
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 2023: Årsregnskap 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, 23.05.2024

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: 922 221 529
CELLTRION HEALTHCARE NORWAY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		1 153 298	578 877
Sum inntekter		1 153 298	578 877
Kostnader			
Employee benefits expense	1	85 575	189 291
Other expenses		947 492	297 363
Sum kostnader		1 033 067	486 654
Driftsresultat		120 231	92 224
Annen rentekostnad			29 302
Sum finanskostnader			29 302
Netto finans			-29 302
Ordinært resultat før skattekostnad			
Income tax expense	2	120 231	62 922
Ordinært resultat etter skattekostnad		99 935	62 922
Årsresultat	3	99 935	62 922
Årsresultat etter minoritetsinteresser		99 935	62 922
Totalresultat		99 935	62 922
Overføringer og disponeringer			
Udekket tap			62 922
Other equity		99 935	
Sum overføringer og disponeringer		99 935	62 922



Organisasjonsnr: 922 221 529
CELLTRION HEALTHCARE NORWAY AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	2		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		512 970	257 208
Sum fordringer		512 970	257 208
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	4	215 684	183 117
Sum bankinnskudd, kontanter og lignende		215 684	183 117
Sum omløpsmidler		728 653	440 324
SUM EIENDELER		728 653	440 324
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	60 000	60 000
Beholdning av egne aksjer	5		
Overkurs		270 000	270 000
Sum innskutt egenkapital		330 000	330 000
Opptjent egenkapital			
Other equity		71 960	
Udekket tap			27 975
Sum opptjent egenkapital		71 960	-27 975
Sum egenkapital	3	401 960	302 025
Gjeld			
Langsiktig gjeld			
Utsatt skatt	2		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0



Kortsiktig gjeld			
Leverandørgjeld		350 119	120 050
Tax payable	2	20 296	
Public duties payable		-93 828	29 283
Other current liabilities		50 106	-11 034
Sum kortsiktig gjeld		326 693	138 299
Sum gjeld		326 693	138 299
SUM EGENKAPITAL OG GJELD		728 653	440 324



Organisasjonsnr: 922 221 529
CELLTRION HEALTHCARE NORWAY 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.



Annual Report 2023

Celltrion Healthcare Norway AS

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 922 221 529



REVENUE STATEMENT

CELLTRION HEALTHCARE NORWAY AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		1 153 298	578 877
Total income		1 153 298	578 877
Employee benefits expense	1	85 575	189 291
Other expenses		947 492	297 363
Total expenses		1 033 067	486 654
Operating profit		120 231	92 224
FINANCIAL INCOME AND EXPENSES			
Other interest expenses		0	29 302
Net financial items		0	-29 302
Net profit before tax		120 231	62 922
Income tax expense	2	20 296	0
Net profit or loss	3	99 935	62 922
ATTRIBUTABLE TO			
Loss brought forward		0	62 922
Other equity		99 935	0
Total		99 935	62 922



BALANCE SHEET

CELLTRION HEALTHCARE NORWAY AS

ASSETS	Note	2023	2022
CURRENT ASSETS			
DEBTORS			
Accounts receivables		512 970	257 208
Total receivables		512 970	257 208
Cash and cash equivalents	4	215 684	183 117
Total current assets		728 653	440 324
Total assets		728 653	440 324



BALANCE SHEET

CELLTRION HEALTHCARE NORWAY AS

EQUITY AND LIABILITIES	Note	2023	2022
EQUITY			
PAID-IN CAPITAL			
Share capital	5	60 000	60 000
Share premium reserve		270 000	270 000
Total paid-up equity		330 000	330 000
RETAINED EARNINGS			
Other equity		71 960	0
Uncovered loss		0	-27 975
Total retained earnings		71 960	-27 975
Total equity	3	401 960	302 025
LIABILITIES			
PROVISIONS			
CURRENT LIABILITIES			
Trade payables		350 119	120 050
Tax payable	2	20 296	0
Public duties payable		-93 828	29 283
Other current liabilities		50 106	-11 034
Total current liabilities		326 693	138 299
Total liabilities		326 693	138 299
Total equity and liabilities		728 653	440 324

07.05.2024

The board of Celltrion Healthcare Norway AS

Hangi Lee
chairman of the board

Hans Gustav Clemetsen
member of the board



Accounting principles

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

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 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.

Note 1 Salary costs and number of man-years

SALARY COSTS

	2023	2022
Salaries	75 000	165 900
Employment tax	10 575	0
Other benefits	0	23 391
Total	85 575	189 291

In 2023 the company employed 0 man-years.

Note 2 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	20 296	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	20 296	0
Taxable income:		
Result before tax	120 231	62 922
Permanent differences	0	0
Allocation of loss to be brought forward	-27 975	-62 922
Taxable income	92 256	0

Payable tax in the balance:



Payable tax on this year's result	20 296	0
Total payable tax in the balance	20 296	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Accumulated loss to be brought forward	0	-27 975	-27 975
Not included in the deferred tax calculation	0	27 975	27 975
Deferred tax (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 3 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Pr. 31.12.2022	60 000	270 000	-27 975	302 025
Result of the year			99 935	99 935
Pr 31.12.2023	60 000	270 000	71 960	401 960

Note 4 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 44 125.

Note 5 Shareholders

THE SHARE CAPITAL IN CELLTRION HEALTHCARE NORWAY AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	30 000	2,0	60 000
Total	30 000		60 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
CELLTRION HEATHCARE HUNGARY KFT.	30 000	100,0	100,0



Our date 30.04.2020	Your date 06.04.2020	Case officer Lars Waalorp
800 80 000 skatteetaten.no	Your reference AR368600843	Telephone +4732212244
Org. nr. 974761076	Our reference 2020/5339261	Postal address Postboks 9200 Grønland 0134 OSLO

CELLTRION HEALTHCARE NORWAY AS
Cort Adellers gate 16
0254 OSLO

Callers from abroad, please call +47 22 07 70 00

Att. Weronika Bortzmeyer, BDO AS

Permission to prepare the annual accounts and directors' report in English language for Celltrion Healthcare Norway AS, org. no 922 221 529

With reference to your letter received 6 April 2020 with respect to the above matter regarding Celltrion Healthcare Norway AS.

Based on a total evaluation, the view of the tax office is that Celltrion Healthcare Norway AS may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

Background

Celltrion Healthcare Norway AS is a private limited company 100 % owned by a foreign company. Celltrion Healthcare conducts worldwide marketing, sales, and distribution of biological medicines developed by Celltrion - a biopharmaceutical company headquartered in South Korea. The key players and partners in the industry speak and use English. The company uses English as the working language, alongside Korean. The chairman of the board is not Norwegian.

Condition for the permission

According to the Norwegian Accounting Act § 3-4, third paragraph shall "the directors' report and annual accounts ... be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language".

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The



correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

One of the main goals of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company is a subsidiary of a foreign company. Furthermore, all key players and partners in this industry understand and use English.

Please state “our reference” (see above) in all written communication with the Norwegian Tax Authorities.

Yours sincerely,

Lars Waalorp
Senior Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

This document has been electronically approved and therefore has no handwritten signatures.