



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	918 081 089
Organisasjonsform:	Norskreg. utenlandsk foretak
Foretaksnavn:	PIERRE FABRE DERMO-COSMÉTIQUE NORDIC
Forretningsadresse:	Lilleakerveien 8 0283 OSLO

### Regnskapsår

Årsregnskapets periode:	01.01.2021 - 31.12.2021
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### Konsern

Morselskap i konsern:	Nei
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### 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:	Justina Karatas
Dato for fastsettelse av årsregnskapet:	25.05.2022

### Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

*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, 01.07.2023



## Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		72 831 535	71 068 513
Annen driftsinntekt		-2 873 067	-2 065 551
<b>Sum inntekter</b>		<b>69 958 468</b>	<b>69 002 963</b>
<b>Kostnader</b>			
Varekostnad		23 720 803	23 548 267
Lønnskostnad	1, 2, 3, 4	8 557 738	9 516 510
Avskrivning på driftsmidler og immaterielle eiendeler	6	73 192	69 395
Annen driftskostnad	5	35 187 164	35 507 257
<b>Sum kostnader</b>		<b>67 538 897</b>	<b>68 641 429</b>
<b>Driftsresultat</b>		<b>2 419 571</b>	<b>361 534</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		217	193
Annen finansinntekt		20 515	2 574
<b>Sum finansinntekter</b>		<b>20 731</b>	<b>2 767</b>
Annen rentekostnad		29 748	13 710
Annen finanskostnad		10 539	17 306
<b>Sum finanskostnader</b>		<b>40 287</b>	<b>31 016</b>
<b>Netto finans</b>		<b>-19 556</b>	<b>-28 249</b>
<b>Ordinært resultat før skattekostnad</b>		<b>2 400 015</b>	<b>333 284</b>
Skattekostnad på ordinært resultat	7	194 127	1 257 173
<b>Ordinært resultat etter skattekostnad</b>		<b>2 205 888</b>	<b>-923 889</b>
<b>Årsresultat</b>		<b>2 205 888</b>	<b>-923 889</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		2 205 888	-923 889
<b>Sum overføringer og disponeringer</b>		<b>2 205 888</b>	<b>-923 889</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
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## Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner, ol.	6	137 104	127 865
<b>Sum varige driftsmidler</b>		<b>137 104</b>	<b>127 865</b>
<b>Sum anleggsmidler</b>		<b>137 104</b>	<b>127 865</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer	9	9 198 294	14 068 146
Andre fordringer	12	126 039	257 798
<b>Sum fordringer</b>		<b>9 324 332</b>	<b>14 325 944</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	10	357 933	325 089
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>357 933</b>	<b>325 089</b>
<b>Sum omløpsmidler</b>		<b>9 682 266</b>	<b>14 651 033</b>
<b>SUM EIENDELER</b>		<b>9 819 370</b>	<b>14 778 899</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
<b>Opptjent egenkapital</b>			
Annen egenkapital	11	3 822 563	1 616 674
<b>Sum opptjent egenkapital</b>		<b>3 822 563</b>	<b>1 616 674</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Sum egenkapital</b>	11	<b>3 822 563</b>	<b>1 616 674</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 580 991	7 829 151
Betalbar skatt	7	344 405	
Skyldige offentlige avgifter		1 397 448	1 712 875
Annen kortsiktig gjeld		2 673 965	3 620 198
<b>Sum kortsiktig gjeld</b>		<b>5 996 808</b>	<b>13 162 224</b>
<b>Sum gjeld</b>		<b>5 996 808</b>	<b>13 162 224</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>9 819 370</b>	<b>14 778 899</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 473847

**Enheten**

Organisasjonsnummer: 918 081 089  
Organisasjonsform: Norskreg. utenlandsk foretak  
Foretaksnavn: PIERRE FABRE DERMO-COSMÉTIQUE  
NORDIC  
Forretningsadresse: Lilleakerveien 8  
0283 OSLO

**Regnskapsår**

Årsregnskapets periode: 01.01.2021 - 31.12.2021

**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: Justina Karatas  
Dato for fastsettelse av årsregnskapet: 25.05.2022

**Grunnlag for avgivelse**

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År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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Brønnøysundregistrene, 23.06.2022



Organisasjonsnr: 918 081 089  
PIERRE FABRE DERMO-COSMÉTIQUE  
NORDIC

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		72 831 535	71 068 513
Annen driftsinntekt		-2 873 067	-2 065 551
<b>Sum inntekter</b>		<b>69 958 468</b>	<b>69 002 963</b>
<b>Kostnader</b>			
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<b>Sum kostnader</b>		<b>67 538 897</b>	<b>68 641 429</b>
<b>Driftsresultat</b>		<b>2 419 571</b>	<b>361 534</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		217	193
Annen finansinntekt		20 515	2 574
<b>Sum finansinntekter</b>		<b>20 731</b>	<b>2 767</b>
Annen rentekostnad		29 748	13 710
Annen finanskostnad		10 539	17 306
<b>Sum finanskostnader</b>		<b>40 287</b>	<b>31 016</b>
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<b>Ordinært resultat før skattekostnad</b>			
<b>skattekostnad</b>		<b>2 400 015</b>	<b>333 284</b>
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<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		2 205 888	-923 889
<b>Sum overføringer og disponeringer</b>		<b>2 205 888</b>	<b>-923 889</b>



Organisasjonsnr: 918 081 089  
PIERRE FABRE DERMO-COSMÉTIQUE  
NORDIC

## BALANSE

**Beløp i: NOK** **Note** **2021** **2020**

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Driftsløsøre, inventar,  
verktøy, kontormaskiner,  
ol.

6

137 104

127 865

**Sum varige driftsmidler**

**137 104**

**127 865**

**Sum anleggsmidler**

**137 104**

**127 865**

#### Omløpsmidler

#### Varer

#### Fordringer

Kundefordringer

9

9 198 294

14 068 146

Andre fordringer

12

126 039

257 798

**Sum fordringer**

**9 324 332**

**14 325 944**

#### Bankinnskudd, kontanter og lignende

Bankinnskudd, kontanter  
og lignende

10

357 933

325 089

**Sum bankinnskudd,  
kontanter og lignende**

**357 933**

**325 089**

**Sum omløpsmidler**

**9 682 266**

**14 651 033**

**SUM EIENDELER**

**9 819 370**

**14 778 899**

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

#### Opptjent egenkapital

Annen egenkapital

11

3 822 563

1 616 674

**Sum opptjent egenkapital**

**3 822 563**

**1 616 674**

**Sum egenkapital**

**11**

**3 822 563**

**1 616 674**

**Sum langsiktig gjeld**

**0**

**0**

#### Kortsiktig gjeld

Leverandørgjeld

1 580 991

7 829 151



Betalbar skatt	7	344 405	
Skyldige offentlige avgifter		1 397 448	1 712 875
Annen kortsiktig gjeld		2 673 965	3 620 198
<b>Sum kortsiktig gjeld</b>		<b>5 996 808</b>	<b>13 162 224</b>
<b>Sum gjeld</b>		<b>5 996 808</b>	<b>13 162 224</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>9 819 370</b>	<b>14 778 899</b>



Organisasjonsnr: 918 081 089  
PIERRE FABRE DERMO-COSMÉTIQUE  
NORDIC

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

### Regnskapsprinsipper

Årsregnskapet er satt opp i samsvar med regnskapsloven og god regnskapsskikk for små foretak. Salgsinntekter Inntektsføring ved salg av varer skjer på leveringstidspunktet. Tjenester inntektsføres etter hvert som de leveres. Klassifisering og vurdering av balanseposter Omløpsmidler og kortsiktig gjeld omfatter poster som knytter seg til varekretsløpet. For andre poster enn kundefordringer omfattes poster som forfaller til betaling innen ett år etter transaksjonsdagen. Anleggsmidler er eiendeler bestemt til varig eie og bruk. Langsiktig gjeld er gjeld som forfaller senere enn ett år etter transaksjonsdagen. Omløpsmidler vurderes til laveste av anskaffelseskost og virkelig verdi. Kortsiktig gjeld balanseføres til nominelt beløp på etableringstidspunktet. Anleggsmidler vurderes til anskaffelseskost. Varige anleggsmidler avskrives etter en fornuftig avskrivningsplan. Anleggsmidlene nedskrives til virkelig verdi ved verdifall som ikke forventes å være forbigående. Langsiktig gjeld med unntak av andre avsetninger balanseføres til nominelt beløp på etableringstidspunktet. Fordringer Kundefordringer og andre fordringer er oppført i balansen til pålydende etter fradrag for avsetning til forventet tap. Avsetning til tap gjøres på grunnlag av individuelle vurderinger av de enkelte fordringene. I tillegg gjøres det for øvrige kundefordringer en uspesifisert avsetning for å dekke antatt tap. Varebeholdninger Lager av innkjøpte varer er verdsatt til laveste av anskaffelseskost etter FIFO- prinsippet og virkelig verdi. Egentilvirkede ferdigvarer og varer under tilvirkning er vurdert til variabel tilvirkningskost. Det foretas nedskrivning for påregnelig ukurans. Varige driftsmidler Varige driftsmidler balanseføres og avskrives over driftsmidlenes levetid dersom de har antatt levetid over 3 år og har en kostpris som overstiger kr 15.000. Direkte vedlikehold av driftsmidler kostnadsføres løpende under driftskostnader, mens påkostninger eller forbedringer tillegges driftsmidlets kostpris og avskrives i takt med driftsmidlet. Forøvrig er følgende regnskapsprinsipper anvendt: FIFO-metoden for tilordning av anskaffelseskost for ombyttbare finansielle eiendeler, laveste verdis prinsipp for markedsbaserte finansielle omløpsmidler, forsikret pensjonsforpliktelse er ikke balanseført - kostnaden er lik premien, pensjonsforpliktelser knyttet til AFP-ordningen er ikke balanseført, leieavtaler er ikke balanseført, langsiktige tilvirkningskontrakter er inntektsført etter fullført kontrakt metoden, pengeposter i utenlandsk valuta er verdsatt til kursen ved regnskapsårets slutt og kostmetoden er benyttet for investeringer i datterselskap/tilknyttet selskap. Egne utgifter til forskning og utvikling og til utvikling av rettigheter er kostnadsført. Utbytte er inntektsført samme år som det er avsatt i datterselskap/tilknyttet selskap, dersom det er sannsynlig at beløpet vil mottas. Ved utbytte som overstiger andel av tilbakeholdt resultat etter kjøpet representerer den overskytende del tilbakebetaling av investert kapital, og er fratrukket investeringsverdi i balansen. Skatt Skattekostnaden i resultatregnskapet omfatter både periodens betalbare skatt og endring i utsatt skatt. Utsatt skatt er beregnet med 22% på grunnlag av de midlertidige forskjeller som eksisterer mellom regnskapsmessige og skattemessige verdier, samt skattemessig underskudd til fremføring ved utgangen av regnskapsåret. Skatteøkende og skattereduserende midlertidige forskjeller som reverserer eller kan reversere i samme periode er utlignet og skattevirkningen er beregnet på nettogrunnlaget. Selskapet har ikke endret regnskapsprinsipp fra 2020 til 2021.



**Note**

2

**Antall årsverk i regnskapsåret**

11.30

**Note**

1

**Spesifisering av resultatregnskapet**

**Lønnskostnader**

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	7754231.00	8326537.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	223568.00	547646.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	393950.00	422311.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	185990.00	220016.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	8557739.00	9516510.00

**Note**

**Ekstraordinære inntekter og kostnader**

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

**Morselskapet sitt navn**

**Forretningskontor for morselskapet**

**Begrunnelse for at datterselskap er utelatt fra konsolideringen**

**Konsern, tilknyttet selskap m.v. - fordringer og gjeld**

**Fordringer**



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.

**Note**

12

**Lån og sikkerhetsstillelse til medlemmer**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

**Opplysninger om:**

**Medlemmer av:**

**Mer om lån og sikkerhetsstillelse**

**Note**

**Noteopplysninger ut over minimumskravene for små foretak**

Se eventuelle andre vedlegg.



## Noter 2021

### PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

#### Regnskapsprinsipper

Årsregnskapet er satt opp i samsvar med regnskapsloven og god regnskapsskikk for små foretak.

#### Salgsinntekter

Inntektsføring ved salg av varer skjer på leveringstidspunktet. Tjenester inntektsføres etter hvert som de leveres.

#### Klassifisering og vurdering av balanseposter

Omløpsmidler og kortsiktig gjeld omfatter poster som knytter seg til varekretsløpet. For andre poster enn kundefordringer omfattes poster som forfaller til betaling innen ett år etter transaksjonsdagen. Anleggsmidler er eiendeler bestemt til varig eie og bruk. Langsiktig gjeld er gjeld som forfaller senere enn ett år etter transaksjonsdagen.

Omløpsmidler vurderes til laveste av anskaffelseskost og virkelig verdi. Kortsiktig gjeld balanseføres til nominelt beløp på etableringstidspunktet.

Anleggsmidler vurderes til anskaffelseskost. Varige anleggsmidler avskrives etter en fornuftig avskrivningsplan. Anleggsmidlene nedskrives til virkelig verdi ved verdifall som ikke forventes å være forbigående. Langsiktig gjeld med unntak av andre avsetninger balanseføres til nominelt beløp på etableringstidspunktet.

#### Fordringer

Kundefordringer og andre fordringer er oppført i balansen til pålydende etter fradrag for avsetning til forventet tap. Avsetning til tap gjøres på grunnlag av individuelle vurderinger av de enkelte fordringene. I tillegg gjøres det for øvrige kundefordringer en uspesifisert avsetning for å dekke antatt tap.

#### Varebeholdninger

Lager av innkjøpte varer er verdsatt til laveste av anskaffelseskost etter FIFO- prinsippet og virkelig verdi. Egentilvirkede ferdigvarer og varer under tilvirkning er vurdert til variabel tilvirkningskost. Det foretas nedskrivning for påregnelig ukurans.

#### Varige driftsmidler

Varige driftsmidler balanseføres og avskrives over driftsmidlenes levetid dersom de har antatt levetid over 3 år og har en kostpris som overstiger kr 15.000. Direkte vedlikehold av driftsmidler kostnadsføres løpende under driftskostnader, mens påkostninger eller forbedringer tillegges driftsmidlets kostpris og avskrives i takt med driftsmidlet.

#### Forøvrig er følgende regnskapsprinsipper anvendt:

FIFO-metoden for tilordning av anskaffelseskost for ombyttbare finansielle eiendeler, laveste verdis prinsipp for markedsbaserte finansielle omløpsmidler, forsikret pensjonsforpliktelse er ikke balanseført - kostnaden er lik premien, pensjonsforpliktelser knyttet til AFP-ordningen er ikke balanseført, leieavtaler er ikke balanseført, langsiktige tilvirkningskontrakter er inntektsført etter fullført kontrakt metoden, pengeposter i utenlandsk valuta er verdsatt til kursen ved regnskapsårets slutt og kostmetoden er benyttet for investeringer i datterselskap/tilknyttet selskap. Egne utgifter til forskning og utvikling og til utvikling av rettigheter er kostnadsført.

Utbytte er inntektsført samme år som det er avsatt i datterselskap/tilknyttet selskap, dersom det er sannsynlig at beløpet vil mottas. Ved utbytte som overstiger andel av tilbakeholdt resultat etter kjøpet representerer den overskytende del tilbakebetaling av investert kapital, og er fratrukket investeringens verdi i balansen.

#### Skatt

Skattekostnaden i resultatregnskapet omfatter både periodens betalbare skatt og endring i utsatt skatt. Utsatt skatt er beregnet med 22% på grunnlag av de midlertidige forskjeller som eksisterer mellom regnskapsmessige og skattemessige verdier, samt skattemessig underskudd til fremføring ved utgangen av regnskapsåret. Skatteøkende og skattereduserende midlertidige forskjeller som reverserer eller kan reversere i samme periode er utlignet og skattevirkningen er beregnet på nettogrunnlaget.

Selskapet har ikke endret regnskapsprinsipp fra 2020 til 2021.



## Note 1 - Lønnskostnader etc

	2021	2020
Lønn	7 754 231	8 326 537
Arbeidsgiveravgift	223 568	547 646
Pensjonskostnader	393 950	422 311
Andre ytelser / Refusjoner	185 990	220 016
<b>Sum</b>	<b>8 557 739</b>	<b>9 516 510</b>

## Note 2 - Antall årsverk

Selskapet har hatt 11,3 årsverk sysselsatt i regnskapsåret.

## Note 3 - Obligatorisk tjenestepensjon

Virksomheten er pliktig til å ha tjenstepensjonsordning etter lov om obligatorisk tjenestepensjon. Gjeldende pensjonsordning oppfylder kravene etter loven.

## Note 4 - Ytelser til ledende personer

	Lønn	Pensjonsforpliktelse	Annen godtgjørelse
Ytelser til daglig leder	1 200 420	40 087	215 338

## Note 5 - Revisjon

	2021	2020
Revisjon	53 813	100 700
Andre tjenester	0	0
<b>Sum godtgjørelse til revisor</b>	<b>53 813</b>	<b>100 700</b>

## Note 6 - Spesifikasjon av varige driftsmidler

	Driftsløsøre, inventar o.l
Anskaffelseskost 01.01.2021	370 764
Tilgang i året	82 431
Avgang i året	0
<b>Anskaffelseskost 31.12.2021</b>	<b>453 195</b>
Akk. av- og nedskr. 01.01.2021	(242 899)
Akkumulerte avskr. 31.12.2021	(316 091)
<b>Balanseført verdi pr. 31.12.2021</b>	<b>137 104</b>
Årets avskrivninger	(73 192)
Økonomisk levetid	3 - 5 år
<b>Avskrivningsplan: Lineær</b>	<b>20 - 33,33 %</b>



## Note 7 - Skatt

	2021	2020
Ordinært resultat før skattekostnad	2 400 015	333 284
+/- Permanente forskjeller	65 667	103 399
+/- Årets endring i midlertidige forskjeller	(900 205)	(1 119 757)
<b>Årets skattegrunnlag</b>	<b>1 565 477</b>	<b>(683 074)</b>
Betalbar inntektsskatt for selskapet basert på 22%	344 405	
Sum	344 405	
+/- For lite (for mye) avsatt skatt tidligere år	(150 278)	
+/- Endring i utsatt skatt		1 257 173
<b>Skattekostnad i resultatregnskapet</b>	<b>194 127</b>	<b>1 257 173</b>
Betalbar skatt i skattekostnad	344 405	
<b>Betalbar skatt i balansen</b>	<b>344 405</b>	<b>0</b>

## Note 8 - Midl. forskjeller - Utsatt skatt/skattefordel

Utsatt skatt/utsatt skattefordel i balansen avsettes på grunnlag av forskjeller mellom regnskapsmessige og skattemessige verdier i henhold til norsk regnskapsstandard for skatt. Midlertidige skatteøkende og skattereduserende forskjeller som kan utlignes er nettoført.

Midlertidige forskjeller knyttet til:	01.01.2021	31.12.2021	Endring
Anleggsmidler	(4 594 666)	(3 694 461)	(900 205)
Netto forskjeller	(4 594 666)	(3 694 461)	(900 205)
Skattereduserende forskjeller som ikke kan utlignes	4 594 666	3 694 461	900 205
Sum midlertidige forskjeller	0	0	0
<b>Utsatt skattefordel 31.12.21. basert på 22%</b>	<b>0</b>	<b>0</b>	<b>0</b>

Utsatt skattefordel balanseføres ikke, dette i henhold til God regnskapsskikk for små foretak.

## Note 9 - Kundefordringer

Kundefordringer er vurdert til pålydende, nedskrevet med forventet tap på fordringer. Det er ikke tapsført kundefordringer i løpet av 2021.

	2021	2020
Kundefordringer til pålydende	9 198 294	14 068 146
Avsatt til dekning av usikre fordringer		
<b>Netto oppførte kundefordringer</b>	<b>9 198 294</b>	<b>14 068 146</b>

## Note 10 - Bankinnskudd

I posten for bankinnskudd inngår egen konto for bundne skattetrekkmidler med kr 357 933. Skyldig skattetrekk er kr 349 485.

## Note 11 - Egenkapital

	Annen EK	Sum
Egenkapital 01.01.2021	1 616 674	1 616 674
Årets resultat	2 205 888	2 205 888
<b>Egenkapital 31.12.2021</b>	<b>3 822 562</b>	<b>3 822 562</b>

## Note 12 - Lån og sikkerhetsstillelse til ledende personer



Selskapet har ikke gitt lån eller sikkerhetsstillelse til medlemmer av styrende organer.



## PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

### STYRET INFORMERER OM 2021

#### **VIRKSOMHETENS ART OG LOKALISERING**

PIERRE FABRE DERMO-COSMÉTIQUE NORDIC driver salg fra leide/ lokaler i Billingstadsletta 83. Selskapets forretningskontor ligger i Asker kommune.

#### **FORTSATT DRIFT**

Styret bekrefter at forutsetningen om fortsatt drift er lagt til grunn ved utarbeidelsen av regnskapet.

Det fremlagte resultatregnskapet og balanse gir et tilfredsstillende uttrykk for resultatet i 2021 og den økonomiske stillingen ved årsskiftet.

#### **REDEGJØRELSE FOR ÅRSREGNSKAPET**

Selskapet oppnådde et resultat i 2021 på kr. 2 205 888, mot et resultat på kr. -923 889 året før. Selskapet har pr. 31.12.2021 en bokført egenkapital på 3 822 563, total balansesum er på kr. 9 819 370. Selskapets styre er tilfreds med denne utviklingen. Likviditeten ansees som tilfredsstillende.

#### **ARBEIDSMILJØ, LIKESTILLING OG DISKRIMINERING**

Arbeidsmiljøet ansees som godt. Sykefraværet har ligget på et tilfredsstillende nivå, omtrent som fjoråret. Det har ikke blitt rapportert om noen alvorlige skader eller ulykker på arbeidsplassen.

I styret sitter det en mann og en kvinne. Selskapet har ingen planlagte eller iverksatte tiltak for ytterligere å fremme likestillingen i selskapet, da dette ikke vil være hensiktsmessig i et selskap av denne størrelsen.

#### **YTRE MILJØ**

Virksomhetens bransje medfører verken forurensning eller utslipp som kan være til skade for det ytre miljø utover det som er normalt for et selskap som driver innenfor denne bransjen.

#### **FORSKNINGS- OG UTVIKLINGSAKTIVITETER**

Selskapet har ikke hatt noen forsknings- og utviklingsaktiviteter i løpet av året.

Oslo 25.05.2022

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Justina Karatas

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Aki Liikola



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Statsautoriserte revisorer  
Ernst & Young AS

Strandgata 8, 9008 Tromsø  
Postboks 1212, 9262 Tromsø

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske Revisorforening

To the General Manager of Pierre Fabre Dermo-Cosmétique Nordic NUF

Tromsø, 31. mai 2022

## Engagement letter concerning the audit of Pierre Fabre Dermo-Cosmétique Nordic NUF

We confirm our engagement as independent auditor for Pierre Fabre Dermo-Cosmétique Nordic NUF (the Company) and we will by means of this letter call your attention to formal matters associated with the audit engagement. This engagement letter will also cover our audit of the Norwegian subsidiaries of the Company for which we subsequently are appointed auditors.

### The objective and content of the audit

The purpose of statutory audits is to provide confidence that the financial statements comply with legal requirements and do not contain material misstatements, and thereby inter alia contribute to the identification and prevention of economic and financial crime.

As auditor we shall assess whether the financial statements have been prepared in accordance with legal requirements. When applicable we shall assess whether the directors' report includes the information to be disclosed pursuant to legal requirements, whether the directors' report is consistent with the financial statements, and whether the auditor, based on knowledge obtained through audit of the financial statements, has identified material misstatements in the directors' report.

The auditor shall carry out statutory audit in accordance with and auditing standards and practices generally accepted in Norway. This entails inter alia that the auditor shall

- gain an understanding of the business, the internal control function and other matters which may be of significance for the audit, including legal requirements applying to the business,
- assess whether management has fulfilled its obligation to ensure that the entity's bookkeeping is in accordance with legal requirements,
- identify any risk of material misstatements in the financial statements, whether due to irregularities or unintentional errors, including as a result of breaches of legal requirements,
- formulate and carry out audit procedures to manage the identified risks,
- obtain sufficient and appropriate audit evidence as a basis for their opinion in the audit report.

The auditor shall submit an audit report showing the results of the statutory audit and state whether the financial statements in the auditor's opinion present fairly, in all material respects, the financial position of the Company and its financial performance and, when applicable, its cash flows and the changes in equity for the year then ended, in accordance with the relevant framework for financial reporting, and whether they comply with legal requirements. When applicable the auditor shall also state whether the directors' report in the auditor's opinion is consistent with the financial statements

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for the same financial year and whether the directors' report contains the information required pursuant to legal requirements,

We will conduct the audit in accordance with the International Standards on Auditing (ISA-ene). Those standards and practices require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the information in the financial statements and performing analytical procedures and other procedures that we deem necessary.

Our audit will also include procedures required to enable us to certify the Company's income statement form for tax purposes and related enclosures. Any other attestations should be agreed upon as required.

As part of our audit, we will consider, solely for the purpose of planning our audit and determining the nature, timing and extent of our audit procedures, the Company's accounting systems and internal control. This consideration will not be sufficient to enable us to express an opinion on the effectiveness of accounting systems and internal control or to identify all significant deficiencies.

In general, an effective internal control will reduce the risk of errors and fraud remaining undetected. This risk can, however, never be totally eliminated. The extent of our audit, and hence the time spent, will to some extent depend on the quality and effectiveness of the Company's internal control as well as the accounting and reporting routines.

Unless otherwise specifically agreed, our audit strategy and fee assumption will be based on a well-functioning internal control, and that the Company prepares all relevant documentation of accounting items, reconciliations and control procedures in a timely manner.

The working papers and internal documentation created for the purpose of carrying out our duties as auditors belong solely to EY and will not be provided to you. The documentation can include confidential information and will be kept by us in accordance with statutory requirements and our internal guidelines.

## Management's responsibilities

According to legislation, the Company's management is responsible for making sure that the Company's accounts and safeguarding of assets are subject to adequate control, including the registration, documentation and maintenance of financial information. Management is also required to establish an adequate system of internal control in order to prevent and detect any misstatements and fraud.

In addition, management is responsible for preparing the financial statements and, when applicable the directors' report, in accordance with the requirements of the Accounting Act. In this regard, management is required to select adequate accounting principles, ensure a consistent application of these principles and prepare assessments and appropriate estimates. Management is also responsible for assessing the entity's ability to continue as a going concern and whether use of the going concern basis of accounting is appropriate as well as disclosing, if applicable, matters relating to going concern. It is management's duty to make sure that the Company adheres to other relevant laws and regulations, to identify and address any non-compliance with applicable laws or regulations and to communicate to us on a timely basis. to the extent that management is aware, all instances of identified or suspected non-compliance with laws and regulations (a) involving financial improprieties, (b) having a direct effect on the determination of material amounts and disclosures in the Company's financial statements and/or (c) that do not have a direct effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the Company's business, its ability to continue its business, or to avoid material



penalties. Management must communicate the foregoing instances regardless of the source or the form in which the instances of identified or suspected non-compliance may have been discovered or communicated to them, (including, without limitation, instances identified by “whistle-blowers,” employees, former employees, analysts, regulators or others), and provide us full access to information, any internal investigations, and any intended public or regulatory communications related to them. The fact that an audit is carried out does not limit management’s responsibilities.

In order to perform our obligations, we need to determine which documents that comprise the annual report and to read all documents or statements due to be issued together with the annual report. The Company shall provide us with final draft(s) of its annual report or identify the documents comprising the annual report prior to publication, and when possible, prior to our reporting date. Management is responsible for the preparation of the other information contained within the annual report and to ensure that the documentation is free from material misstatement.

Management shall ensure that we as auditors have unlimited and timely access to records, documentation, other information and persons within the Company necessary for our work, including correspondence, contracts, board meeting minutes, shareholders’ meeting minutes etc.

In connection with the annual closing of the accounts and the issuance of our audit report, we will, in accordance with generally accepted auditing principles, obtain written representations from management about the completeness and correctness of the information given in the annual financial statements, the directors’ report and the tax documents, including information on related parties. We will in particular ask for a statement on management’s assessment of the going concern assumption, any knowledge of fraud and any non-corrected errors identified during the audit.

## Reporting and communication

Our goal is to have an open and constructive dialogue with the board of directors, management and the employees. When the audit has been completed, we will summarize our work and significant issues. Our communication with the board of directors will be in writing when specifically required under law, regulations or auditing standards. Matters not regulated by legislative requirements etc. will be communicated in writing or orally, depending on the Company’s needs and preferences, and the importance of the issue. The statutory reporting comprises the audit report and, when required under the circumstances, a supplemental report to the audit committee and numbered letters.

In addition, we will communicate all relationships and other matters between Ernst & Young (EY), other member firms of the global EY network (“EY Firms”) and the Company that, in our professional judgment, may reasonably be thought to bear on independence (including total fees charged during the period covered by the financial statements for audit and non-audit services provided by EY and EY Firms to the Company and components controlled by the Company) and actions taken to eliminate the circumstances that create threats to independence or safeguards applied to reduce threats to an acceptable level. Further, we will confirm that the engagement team and other EY Persons as appropriate, EY and, when applicable, EY Firms have complied with relevant ethical requirements regarding independence.

## Statutory reporting

### *Audit report*

When the financial statements and, when applicable, the directors’ report have been approved by the board, we will conclude our audit work and submit our audit report to the general meeting. We will confirm that we have performed the audit in accordance with Norwegian laws and regulations and auditing standards and practices generally accepted in Norway and state whether



- the financial statements in the auditor's opinion present fairly, in all material respects, the financial position of the Company and the result of its operations and, when applicable, its cash flows for the year then ended, in accordance with the relevant framework for financial reporting and whether they comply with legal requirements,
- the directors' report in the auditor's opinion is consistent with the financial statements and whether the directors' report contains the information required pursuant to legal requirements.

If our examination identifies matters that we consider should be brought to the attention of the users of the audit report, including circumstances that could incur liability for the board of directors or the general manager, it is our duty to inform about this in the audit report.

#### *Circumstances that affect the form and content of our audit report*

We have certain responsibilities for other information included in document(s) comprising the annual report. We will read the document(s) and, in doing so, consider whether such other information is either materially inconsistent with the financial statements or with our knowledge obtained in the audit, or otherwise appears to be materially misstated. We have a responsibility for reading and considering other information in the annual report regardless of whether the documents are available prior to, or after, our report date. We are required to include an Other Information section in our audit report that identifies the documents subject to our responsibilities and a description of our responsibilities to read and consider the other information in connection with our audit. We are also required, for documents that are available prior to our report date, to include a statement that we have nothing to report or a statement describing any uncorrected material misstatements of the other information.

If we identify a material inconsistency (or become aware that the other information appears to be materially misstated), we will inform management, and, when applicable, inform the board of directors, as appropriate. If we determine that a material misstatement of the other information exists, and such misstatement is not corrected, we will take appropriate action in the circumstances, including reporting such material misstatement in our auditor's report when identified prior to our report date.

The final form and content of our audit report will reflect the results of our final audit findings and conclusions. We will communicate to management, the board of directors all circumstances affecting the final form and content of our report.

#### *Numbered letters to the Company*

The auditor shall communicate in writing with the board of directors on all matters identified by the audit of which the board of directors should be made aware of in order to be able to discharge its responsibility and functions, including significant deficiencies in the entity's internal control, breaches of the bookkeeping regulations and other legal requirements and identified irregularities. The auditor shall indicate the nature of any such matter and what consequences it will have for the audit if the matter is not acted upon. The auditor shall check that the communicated matters have been considered by the board of directors. Matters deemed necessary to bring to the attention of the board of directors will be included in letters that are numbered consecutively. The Company is required to keep these letters in a safe manner.

### **Partner in charge of the engagement**

State authorized public accountant Monica Sørensen will be the partner responsible for carrying out the audit on behalf of Ernst & Young AS. Partners in charge of the individual subsidiaries in Norway



can also be appointed. In addition, one or several members of staff will be part of the audit team under the supervision of the partner in charge.

## Fees

Our fees are calculated currently on the basis of resource utilization and expense base, with the addition of costs for administration, technology development and licenses of 5 % plus direct expenses, based on the assumptions given in our offer, or at the annual start of the audit engagement. The fees are adjusted based on changes in the resource utilization as a consequence of changes in operations, the auditor's duties, the expense base and other related circumstances.

Fees will be billed on account throughout the year and with a final invoice when the year-end audit has been finalized.

## General terms and conditions

EY's general terms and conditions for Assurance (appendix) apply for our engagement as auditor for the Company and any subsidiaries. If EY provides other services, including additional services as described above, EY's general terms and conditions for Non-Assurance engagements (appendix) will apply to such services.

In the event of any deviations or inconsistencies between the engagement letter and the general terms and conditions, the terms of this engagement letter will prevail.

## Processing of personal data

EY is acting as a controller under the Norwegian Personal Data Act, hereunder the incorporated EU General Data Protection Regulation (GDPR) ("Privacy law"), for the processing of personal data that we process:

- in connection with the audit engagement,
- for EY's internal purposes regarding management of customers and engagements, and
- in connection with other additional and/or advisory services, unless otherwise specified in the applicable engagement letter or statement of work. For services where EY acts as a processor, processing personal data on the Company's behalf, the parties will agree on appropriate data processing terms in the applicable engagement letter or statement of work.

As a controller, we are responsible for ensuring that the personal data we process is processed in accordance with applicable Privacy law. We also refer to the attached EY's general terms and conditions, hereunder in particular sections 17-18 (for Assurance) and sections 21-22 (for Non-assurance). As a controller, we have the right to use member firms of the EY network and external service providers who perform services on our behalf ("Subcontractors"), based inside or outside the EU/EEA area, in connection with acceptance of clients and engagements, as well as managing and performance of engagements and/or to store information related to the engagement. Transfer of personal data within the EY network is covered by EY's binding corporate rules for transfer of personal data ([www.ey.com/bcr](http://www.ey.com/bcr)).

We undertake to ensure that if applicable, agreements concerning the processing of personal data have been concluded with such Subcontractors, that Subcontractors are bound by confidentiality obligations and are required to take suitable technical and organizational measures securing the protection of the registered individual's rights. In addition, personal data may be processed by third parties to whom personal data is disclosed in accordance with applicable law, e.g., authorities. Further information on our processing of personal data can be found on our website [https://www.ey.com/no\\_no/legal-and-privacy](https://www.ey.com/no_no/legal-and-privacy).



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You are is responsible for ensuring you have the authorization to transfer personal data to us in connection with the engagement and that the personal data has been processed in accordance with applicable law. You are further responsible for ensuring that the registered individuals (data subjects), whose personal data is submitted to us, have been provided with information which the data controller is obligated to submit to the data subjects in accordance with applicable law and that the data subjects' rights are upheld should they choose to exercise them.

### Use of the audit report

Our audit report on the financial statements cannot be reproduced or referred to electronically or otherwise in any form other than as part of the total annual report. Reference is also made to EY's general terms and conditions (for Assurance) section 4 regarding draft reports. A translation of the audit report can only be used together with a complete translation of the annual report, and we ask to be contacted should there be a requirement for a translated audit report.

The Company must obtain written approval from us before using the audit report as an appendix to a prospectus and/or related documents. The same applies when reference is made to the audit report or Ernst & Young AS in a prospectus.

We hope the content of this letter is in accordance with your understanding of the auditor's role and responsibilities, and we look forward to working with you. Please return a signed copy of this letter by post or email, if applicable, signed electronically.

Yours faithfully,  
ERNST & YOUNG AS

*The engagement letter is signed electronically*


Monica Sørensen  
statsautorisert revisor

Enc.:

1. General terms and conditions (assurance)
2. General terms and conditions (non-assurance)

### Confirmation

*We understand and agree electronically with the terms and extent of the engagement on behalf of Pierre Fabre Dermo-Cosmétique Nordic NUF.*

DocuSigned by:  
  
693C9C59FBC3493...  
03-juin-2022 | 15:29:30 CEST

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## General terms and conditions (Assurance engagements)

### Our Relationship with You

1. We are a member of the global network of EY firms ("EY Firms"), each of which is a separate legal entity.
2. We may subcontract portions of the Services to other EY Firms and other service providers, with your prior consent, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Report(s), the performance of the Services, and our other obligations under this Agreement.

### Your Responsibilities

3. You shall be responsible for your personnel's compliance with your obligations under this Agreement.

### Our Reports

4. You may not rely on any draft Report.

### Limitations

10. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees unless personal responsibility is mandated by law ("EY Persons"). You shall make any claim or bring proceedings only against us.

### Confidentiality

12. We follow professional standards of confidentiality and will treat information related to you and disclosed to us by you or on your behalf ("Client Information") as prescribed in the IESBA Code of Ethics and the Norwegian Act on Auditors and Auditing (Revisorloven).
13. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligation under this Agreement or otherwise.
14. Subject to applicable law, we may provide Client Information to other EY Firms, EY Persons and external service providers of EY, other EY Firms, or EY Persons ("Service Provider"), who may collect, use, transfer, store or otherwise process it (collectively, Process) in various jurisdictions in which they operate for purposes related to:
  - 1) the provision to facilitate performance of the Services;
  - 2) complying with regulatory and legal obligations to which we are subjects;
  - 3) conflict checking;
  - 4) for risk management and quality reviews; and for
  - 5) our internal financial accounting, information technology and other administrative support services (collectively, Processing Purposes).

We shall be responsible for maintaining the confidentiality of Client Information regardless of by whom such Information is processed on our behalf.

15. You agree that if a regulatory or governmental authority responsible for auditor oversight asks or orders us to produce information or documents in our files relating to your affairs, including our working papers or other work product, we may provide these materials to it. Except where prohibited by law, we will advise you of the request or order.
16. You shall cause all of your foreign subsidiaries and affiliates included in your consolidated financial statements to provide any authorization, to the fullest extent permissible under applicable law, to permit compliance with requests from regulatory or governmental authorities for production of documents or information in a foreign public accounting firm's, associated person's or our possession, custody and control that was obtained in the conduct of the Services by such firm or person.

### Data Protection

17. For the Processing Purposes referred to in paragraph 14 above, we and other EY Firms, EY Persons and Service Providers may Process Client Information relating to identifiable natural persons (Personal Data) in various jurisdictions in which they operate (EY office locations are listed at [www.ey.com](http://www.ey.com)). The transfer of Personal Data within the EY network is subject to EY Binding Corporate Rules policies (listed at [www.ey.com/bcr](http://www.ey.com/bcr)). We will Process Personal Data in accordance with data protection requirements under applicable law and professional regulations including (without limitation) the Norwegian Act on Processing of Personal Data. We will require any Service Provider that Processes Personal Data on our behalf to adhere to such requirements. For Services where we act as processor processing Personal Data on your behalf, appropriate data processing terms will be included in the Engagement Letter or this Agreement.
18. You warrant that you have the authority to provide Personal Data to us in connection with the performance of the Services and that any Personal Data provided to us has been Processed in accordance with applicable law.

### Solicitation and hiring of EY personnel

19. Our auditor independence may be impaired if you solicit or hire certain EY personnel. This may either delay the provision of the Services or cause us to resign from the engagement. You shall not, during our appointment as auditor and for six months following termination, without giving us prior notice, solicit to employ or nominate for a position on your Board of Directors or a financial reporting oversight role, or hire or appoint to your Board of Directors or a financial reporting oversight role, any professional employee of EY or of any other EY Firm who is or has been involved directly or indirectly with the performance of the Services for the current or prior financial year. A person in a financial reporting oversight role is anyone who exercises, or is in a position to exercise, influence over the financial statements and anyone who prepares the financial statements.

### Fees and Expenses Generally

20. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the Engagement Letter. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes and similar charges, as well as customs, duties and tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally). Unless otherwise stated in the Engagement Letter, payment is due within 15 days after the invoice date.
21. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

### Force Majeure

22. Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

### Term and Termination

23. This Agreement applies to the Services whenever performed, including before the date of this Agreement.
24. This Agreement shall terminate upon completion of the Services. Notwithstanding, we may terminate this Agreement, or any particular Services, immediately upon written notice to you if we reasonably determine that we can no longer provide the Services in accordance with applicable law or professional obligations.
25. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of termination of this Agreement.

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## General terms and conditions (Assurance engagements)

### Governing Law and Dispute Resolution

26. This Agreement and any non-contractual matters or obligations arising out of this Agreement or the Services shall be governed by and construed in accordance with the laws of Norway.
27. Any dispute relating to or arising out of this Agreement or the Services shall be subject to the exclusive jurisdiction of the Norwegian courts, to which each of us agrees to submit for these purposes.

### Miscellaneous

28. This Agreement constitutes the entire agreement between us relating to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously made.
29. Both of us may execute this Agreement, including the Engagement Letter, and any modifications to it by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement and any Engagement Letter hereunder.
30. Each of us represents that the person signing this Agreement and any Engagement Letter hereunder on its behalf is expressly authorized to execute them and to bind each of us to their terms.

You represent that your affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement and any Engagement Letter hereunder. For the purpose of this Agreement, your "affiliate" shall be deemed to be an entity or individual that controls you, is controlled by you, or is under common control with you, and "control" means the ability to direct the policies or operations of an entity, whether by virtue of contract, ownership of equity interests or otherwise.

31. We retain ownership in the working papers compiled in connection with the Services.
32. Neither of us may assign any of our rights, obligations or claims under this Agreement.
33. If any provision of this Agreement, in whole or part, is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
34. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall, unless expressly agreed otherwise, have priority as follows: (a) the Engagement Letter, (b) these General Terms and Conditions for Assurance Engagements, and (c) other annexes to this Agreement.
35. Neither of us may use or reference the other's name(s), logos or trademarks without the other's prior consent, provided that we may use your name publicly to identify you as a client in connection with specific Services or otherwise.
36. The limitations in Section 10 and the provisions of Sections 14 and 17 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

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## General Terms and Conditions (Non-Assurance engagements)

### Structure

1. These General Terms and Conditions, together with the Engagement Letter and any applicable Statement of Work and any annexes form the contractual structure for the provision of Services by EY to Client
2. For the purposes of this Agreement, "party" means either EY or Client.
3. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Engagement Letter, (b) the applicable Statement of Work and any annexes thereto, (c) these General Terms and Conditions, and (d) other annexes to this Agreement.

### Definitions

4. Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Engagement Letter or applicable Statement of Work. The following terms are defined as specified below:
  - (a) "Client Affiliate" means an entity that controls, is controlled by, or is under common control with Client.
  - (b) "Client Information" means information obtained by EY from Client or from a third-party on Client's behalf.
  - (c) "Deliverables" means any advice, communications, information, technology, or other content that EY provides under this Agreement.
  - (d) "EY Firm" means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network.
  - (e) "EY Persons" means EY's or any other EY Firm's subcontractors, members, shareholders, directors, officers, partners, principals, or employees.
  - (f) "Internal Support Services" means internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, and (e) conflict checking, risk management and quality reviews.
  - (g) "Personal Data" means Client Information relating to identified or identifiable natural persons.
  - (h) "Report" means a Deliverable (or any portion of a Deliverable) issued on EY's letterhead or under the EY brand or otherwise identifiable as being prepared by or in association with EY, any other EY Firm or EY Person.
  - (i) "Support Providers" means external service providers of EY and other EY Firms and their respective subcontractors.
  - (j) "Tax Advice" means tax matters, including tax advice, tax opinions, tax returns or the tax treatment or tax structure of any transaction to which the Services relate.

### Provision of the Services

5. EY will provide the Services using reasonable skill and care in accordance with applicable professional standards.
6. EY may subcontract a portion of the Services to one or more EY Firms, as well as to other third-parties, who may deal with Client directly. EY will remain solely responsible to Client for the performance of the Services.
7. EY will act as an independent contractor and not as Client's employee, agent, or partner. Client will remain solely responsible for management decisions relating to the Services and for determining whether the Services are appropriate for its purposes. Client shall assign qualified personnel to oversee the Services as well as the use and implementation of the Services and Deliverables.
8. Client agrees to promptly provide EY (or cause others to so provide) Client Information, resources and assistance (including access to records, systems, premises, and people) that EY reasonably require to perform the Services.
9. Client Information will be accurate and complete in all material respects. EY will rely on Client Information, and, unless EY expressly agree otherwise in writing, EY will have no responsibility to verify it. The provision of Client Information (including Personal Data), resources and assistance to EY will be in accordance with applicable law and will not infringe any copyright or other third-party rights.

### Deliverables

10. All Deliverables are intended for Client's use in accordance with the applicable Engagement Letter or Statement of Work under which they are provided.
11. Client may not rely on any draft Deliverable. EY shall not be required to update any final Deliverable as a result of circumstances of which EY becomes aware, or events occurring, after its delivery.
12. Unless otherwise provided for in the Engagement Letter or a Statement of Work, Client may not disclose a Report (or any portion or summary of a Report), or refer to EY or to any other EY Firm or Person in connection with the Services, except:
  - (a) to Client Affiliates (subject to these disclosure restrictions),
  - (b) to Client's lawyers (subject to these disclosure restrictions), who may review it only in connection with advice relating to the Services,

- (c) to Client's statutory auditors (subject to these disclosure restrictions) who may review it only in connection with their audit,
- (d) to the extent, and for the purposes, required by applicable law (and Client will promptly notify EY of such legal requirement to the extent Client is permitted to do so),
- (e) to other persons (with EY's prior written consent), who may use it only as specified in such consent, or
- (f) to the extent it contains Tax Advice.

If Client discloses a Report (or a portion thereof), Client shall not alter, edit or modify it from the form provided by EY. Client shall inform those to whom it discloses a Report (other than disclosure of Tax Advice to tax authorities) that they may not rely on it for any purpose without EY's prior written consent. Subject to the foregoing, Client is not prohibited by this Section 12 from using Deliverables that do not qualify as Reports in communication with third parties provided that: (i) there is no reference to, or communication of, EY's or any other EY Firm's involvement in the development of such Deliverables, and (ii) Client assumes sole responsibility for such use and communication.

### Limitations

13. As part of the parties' commercial arrangements, the parties have mutually agreed the following limitations of liability (which also apply to others for whom Services are provided under this Agreement):
  - (a) Neither party will be responsible for any amount with respect to any indirect loss, hereunder but not limited to loss of profit or reduction of costs, the loss of data or goodwill, claims from third-parties or any other consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, whether or not the likelihood of such loss or damage was contemplated.
  - (b) Client (and any others for whom Services are provided) may not recover from EY, in contract or tort, under statute or otherwise, aggregate damages in excess of three (3) times the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services.
  - (c) If EY is liable to Client (or to any others for whom Services are provided) under this Agreement or otherwise in connection with the Services, for loss or damage to which any other persons have also contributed, EY's liability to Client shall be several, and not joint, with such others, and shall be limited to EY's proportionate share of that total loss or damage, based on EY's contribution to the loss and damage relative to the others' contributions. No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of EY's proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.
  - (d) Client shall make any claim relating to the Services or otherwise under this Agreement within limits set out in the Norwegian Statute of Limitations Act.
14. The limitations in paragraph 13 (b) will not apply to losses or damages caused by EY's gross negligence, fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
15. Client shall make any claim or bring proceedings only against EY. If the definition of EY includes several EY-firms as main contractor, any claim must be made against the EY-firm who has delivered the Services that the claim relates to. Client (or any other for whom Services are provided under this Agreement) may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any EY Person or any other EY Firm.

### No Responsibility to Third Parties

16. Unless specifically otherwise agreed with Client in writing, EY's responsibility for performance of the Services is to Client and Client alone. Should any Deliverable be disclosed, or otherwise made available, by or through Client (or at Client's request) to a third-party (including but not limited to permitted disclosures to third parties under Section 12), Client agrees to indemnify EY, as well as the other EY Firms and the EY Persons, against all claims by third parties, and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of such disclosure.

### Intellectual Property Rights

17. Each party retains its rights in its pre-existing intellectual property. Except as set out in the applicable Engagement Letter or Statement of Work, any intellectual property developed by EY, and any working papers compiled in connection with the Services (but not Client Information contained in them), shall be the property of EY.
18. Client's right to use Deliverables under this Agreement arises following payment for the Services.

### Confidentiality

19. Except as otherwise permitted by this Agreement, neither party may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential (including, in the case of EY, Client Information). Either party may, however, disclose such information to the extent that it:

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## General Terms and Conditions (Non-Assurance engagements)

- (a) is or becomes public other than through a breach of this Agreement,
  - (b) is subsequently received by the recipient from a third-party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,
  - (c) was known to the recipient at the time of disclosure or is thereafter created independently,
  - (d) is disclosed as necessary to enforce the recipient's rights under this Agreement, or
  - (e) must be disclosed under applicable law, legal process, or professional regulations.
20. EY uses other EY Firms, EY Persons and Support Providers who may have access to Client Information in connection with delivery of Services as well as to provide Internal Support Services. EY shall be responsible for any use or disclosure of Client Information by other EY Firms, EY Persons or Support Providers to the same extent as if EY had engaged in the conduct itself.
21. Client agrees that Client Information, including Personal Data, may be processed by EY, other EY Firms, EY Persons and their Support Providers in various jurisdictions in which they operate (EY office locations are listed at [www.ey.com](http://www.ey.com)). Client Information, including Personal Data, will be processed in accordance with applicable law, and appropriate technical and organizational security measures will be implemented to protect it. Transfer of Personal Data among members of the EY network is subject to EY Binding Corporate Rules Program, available at [www.ey.com/bcr](http://www.ey.com/bcr). Further information about EY's processing of Personal Data is available at [https://www.ey.com/en\\_no/legal-and-privacy](https://www.ey.com/en_no/legal-and-privacy).
22. As a professional services firm, EY is required to exercise its own judgment in determining the purposes and means of processing any Personal Data when providing the Services. Accordingly, unless otherwise specified, when processing Personal Data subject to the General Data Protection Regulation or other applicable data protection law, EY acts as an independent controller, and not as a processor under Client's control or as a joint controller with Client. For Services where EY acts as a processor processing Personal Data on Client's behalf, the parties will agree appropriate data processing terms in the applicable Engagement Letter or Statement of Work.
23. EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.
24. If Client requires EY to access or use Client or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices or for their performance or compliance with Client requirements or applicable law.
25. To facilitate the performance of the Services, EY may provide access to, or otherwise make available, technology-enabled collaboration tools and platforms to Client personnel or third parties acting on Client's behalf or at Client's request. Client shall be responsible for all such persons' compliance with the terms applicable to the use of such tools and platforms.

### Compliance

26. In connection with the performance of its respective rights and obligations under this Agreement, EY and Client each will comply with all laws and regulations of any jurisdiction applicable to it from time to time concerning or relating to bribery or corruption.

### Fees and Expenses Generally

27. Client shall pay EY's professional fees and specific expenses in connection with the Services as detailed in the Engagement Letter or applicable Statement of Work. Client shall also reimburse EY for other reasonable expenses incurred in performing the Services. EY's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which Client shall pay (other than taxes imposed on EY's income generally). Unless otherwise set forth in the applicable Engagement Letter or Statement of Work, payment is due within 15 days following receipt of each of EY's invoices, unless otherwise specified in the Engagement Letter or applicable Statement of Work.
28. EY may charge additional professional fees if events beyond its control (including Client's acts or omissions) affect EY's ability to perform the Services as agreed in the applicable Engagement Letter or Statement of Work or if Client asks EY to perform additional tasks.
29. If EY is required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or the Agreement, Client shall reimburse EY for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless EY is a party to the proceeding or the subject of the investigation.

### Force Majeure

30. Neither party shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond such party's reasonable control.

### Term and Termination

31. This Agreement applies to the Services whenever performed (including before the date of this Agreement or the applicable Engagement Letter or Statement of Work).

Norway - October 2021 (v1.0)

32. This Agreement shall terminate on the completion of the Services. Either party may terminate it, or any particular Services, upon 30 days' prior written notice to the other. In addition, EY may terminate this Agreement, or any particular Services, immediately upon written notice to Client if EY reasonably determine that it can no longer provide the Services in accordance with applicable law or professional obligations.
33. Client shall pay EY for all work-in-progress, Services already performed, and expenses incurred by EY up to and including the effective date of the termination or expiration of this Agreement, as well as any applicable termination fees set forth in the applicable Engagement Letter or Statement of Work.

### Governing Law and Dispute Resolution

34. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, shall be governed by, and construed in accordance with, the laws of the Kingdom of Norway.
- Any dispute relating to this Agreement or the Services shall be subject to the exclusive jurisdiction of the Norwegian courts, to which each party agrees to submit for these purposes.

### Miscellaneous

35. This Agreement constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes, within the same area, all prior agreements, understandings and representations with respect thereto, including any previously agreed confidentiality agreements.
36. Each party may execute this Agreement, as well as any modifications to it by electronic means and each party may sign a different copy of the same document. Both parties must agree in writing to modify this Agreement.
37. Client agrees that EY and the other EY Firms may, subject to professional obligations, act for other clients, including Client's competitors.
38. Neither party may assign any of its rights, obligations or claims under the Agreement.
39. If any provision of this Agreement (in whole or part) is held to be illegal, invalid, or otherwise unenforceable, the other provisions shall remain in full force and effect.
40. Client acknowledges that the U.S. Securities and Exchange Commission regulations indicate that, where auditor independence is required, certain confidentiality restrictions related to tax structure may render the auditor to be deemed to be non-independent or may require specific tax disclosures. Accordingly, if and only to the extent that U.S. Securities and Exchange Commission auditor independence regulations apply to the relationship between Client or any of Client's associated entities and any EY Firm, with respect to the tax treatment or tax structure of any transaction to which the Services relate, Client represents, to the best of its knowledge, as of the date of this Agreement, that neither Client nor any of its affiliates has agreed, either orally or in writing, with any other advisor to restrict Client's ability to disclose to anyone such tax treatment or tax structure. Client agrees that the impact of any such agreement is its responsibility.
41. Neither party may use or reference the other's name, logos, or trademarks without its prior written consent, provided that EY may use Client's name publicly to identify Client as a client in connection with specific Services or otherwise.
42. The limitations in Sections 13 and 15 and Sections 16, 21, 23 and 37 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.
43. In the event that the Services are provided under the responsibility of a lawyer or other person authorized by the Norwegian Supervisory Council for Legal Practice (Tilsynsrådet for Advokatvirksomhet), you may request the Disciplinary Committee of the Norwegian Bar Association to consider (i) whether the Services were provided in accordance with good professional practice, and (ii) whether the fee charged for the Services provided by EY Norway is reasonable.

DS  
WS

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**Monica Sørensen**

Statsautorisert revisor

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## Status

## Timestamps



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Subject: Please DocuSign: Engagement\_letter\_Pierre\_Fabre\_Dermo.pdf  
Document Reference / Référence du Document: Audit Engagement Letter 2021 - PFDC NO  
Use Case / Cas d'usage: Nordic WF  
Pierre FABRE Company / Société Pierre FABRE: Denmark-PFDC NORDIC A/S  
Third Party / Tierce Partie: NA  
Source Envelope:  
Document Pages: 11 Signatures: 2  
Certificate Pages: 2 Initials: 2  
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Envelope Originator:  
Poul PLANETA  
Laboratoires PIERRE FABRE  
12, Avenue HOCHÉ  
PARIS, ILE DE FRANCE 75008  
poul.planeta@pierre-fabre.com  
IP Address: 152.115.106.54

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poul.planeta@pierre-fabre.com

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willy.sharma@pierre-fabre.com  
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willy.sharma@pierre-fabre.com  
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### Agent Delivery Events

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### Timestamp

### Intermediary Delivery Events

### Status

### Timestamp

### Certified Delivery Events

### Status

### Timestamp

Justina Karatas  
justina.karatas@pierre-fabre.com  
Pierre Fabre  
Security Level: Email, Account Authentication  
(None)

  
Using IP Address: 94.147.76.173

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**Notary Events**

**Envelope Summary Events**

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**Payment Events**

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**Status**

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Security Checked  
Security Checked

**Status**

**Timestamp**

**Timestamps**

6/1/2022 3:24:55 PM  
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6/3/2022 3:29:30 PM  
6/3/2022 3:33:16 PM

**Timestamps**



Statsautoriserte revisorer  
Ernst & Young AS

Strandgata 8, 9008 Tromsø  
Postboks 1212, 9262 Tromsø

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske Revisorforening

## UAVHENGIG REVISORS BERETNING

Til ledelsen i Pierre Fabre Dermo-Cosmétique Nordic NUF

### Konklusjon

Vi har revidert årsregnskapet for Pierre Fabre Dermo-Cosmétique Nordic NUF som består av balanse per 31. desember 2021, resultatregnskap for regnskapsåret avsluttet per denne datoen og noter til årsregnskapet, herunder et sammendrag av viktige regnskapsprinsipper.

Etter vår mening oppfyller årsregnskapet gjeldende lovkrav og gir et rettviseende bilde av selskapets finansielle stilling per 31. desember 2021 og av dets resultater for regnskapsåret avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge.

### Grunnlag for konklusjon

Vi har gjennomført revisjonen i samsvar med International Standards on Auditing (ISA-ene). Våre oppgaver og plikter i henhold til disse standardene er beskrevet nedenfor under *Revisors oppgaver og plikter ved revisjonen av årsregnskapet*. Vi er uavhengige av selskapet i samsvar med kravene i relevante lover og forskrifter i Norge og *International Code of Ethics for Professional Accountants* (inkludert internasjonale uavhengighetsstandarder) utstedt av International Ethics Standards Board for Accountants (IESBA-reglene), og vi har overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Innhentet revisjonsbevis er etter vår vurdering tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

### Ledelsens ansvar for årsregnskapet

Ledelsen er ansvarlig for å utarbeide årsregnskapet og for at det gir et rettviseende bilde i samsvar med regnskapslovens regler og god regnskapsskikk i Norge. Ledelsen er også ansvarlig for slik intern kontroll som den finner nødvendig for å kunne utarbeide et årsregnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil.

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til selskapets evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet med mindre ledelsen enten har til hensikt å avvike selskapet eller virksomheten, eller ikke har noe annet realistisk alternativ.

### Revisors oppgaver og plikter ved revisjonen av årsregnskapet

Vårt mål er å oppnå betryggende sikkerhet for at årsregnskapet som helhet ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil, og å avgi en revisjonsberetning som inneholder vår konklusjon. Betryggende sikkerhet er en høy grad av sikkerhet, men ingen garanti for at en revisjon utført i samsvar med ISA-ene, alltid vil avdekke vesentlig feilinformasjon. Feilinformasjon kan skyldes misligheter eller feil og er å anse som vesentlig dersom den enkeltvis eller samlet med rimelighet kan forventes å påvirke de økonomiske beslutningene som brukerne foretar på grunnlag av årsregnskapet.

Som del av en revisjon i samsvar med ISA-ene, utøver vi profesjonelt skjønn og utviser profesjonell skepsis gjennom hele revisjonen. I tillegg:

- identifiserer og vurderer vi risikoen for vesentlig feilinformasjon i årsregnskapet, enten det skyldes misligheter eller feil. Vi utformer og gjennomfører revisjons handlinger for å håndtere slike risikoer, og innhenter revisjonsbevis som er tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon. Risikoen for at vesentlig feilinformasjon som følge av misligheter ikke blir avdekket, er



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- høyere enn for feilinformasjon som skyldes feil, siden misligheter kan innebære samarbeid, forfalskning, bevisste utelatelser, uriktige fremstillinger eller overstyring av intern kontroll.
- opparbeider vi oss en forståelse av den interne kontrollen som er relevant for revisjonen, for å utforme revisjonshandlinger som er hensiktsmessige etter omstendighetene, men ikke for å gi uttrykk for en mening om effektiviteten av selskapets interne kontroll.
  - evaluerer vi om de anvendte regnskapsprinsippene er hensiktsmessige og om regnskapsestimatene og tilhørende noteopplysninger utarbeidet av ledelsen er rimelige.
  - konkluderer vi på om ledelsens bruk av fortsatt drift-forutsetningen er hensiktsmessig, og, basert på innhentede revisjonsbevis, hvorvidt det foreligger vesentlig usikkerhet knyttet til hendelser eller forhold som kan skape betydelig tvil om selskapets evne til fortsatt drift. Dersom vi konkluderer med at det eksisterer vesentlig usikkerhet, kreves det at vi i revisjonsberetningen henleder oppmerksomheten på tilleggsopplysningene i årsregnskapet, eller, dersom slike tilleggsopplysninger ikke er tilstrekkelige, at vi modifierer vår konklusjon om årsregnskapet. Våre konklusjoner er basert på revisjonsbevis innhentet frem til datoen for revisjonsberetningen. Etterfølgende hendelser eller forhold kan imidlertid medføre at selskapet ikke kan fortsette driften.
  - evaluerer vi den samlede presentasjonen, strukturen og innholdet i årsregnskapet, inkludert tilleggsopplysningene, og hvorvidt årsregnskapet gir uttrykk for de underliggende transaksjonene og hendelsene på en måte som gir et rettviseende bilde.

Vi kommuniserer med styret blant annet om det planlagte omfanget av og tidspunktet for revisjonsarbeidet og eventuelle vesentlige funn i revisjonen, herunder vesentlige svakheter i den interne kontrollen som vi avdekker gjennom revisjonen.

Tromsø, 15. juni 2022  
ERNST & YOUNG AS

*Revisjonsberetningen er signert elektronisk*

Monica Sørensen  
statsautorisert revisor

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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

## Monica Sørensen

Statsautorisert revisor

På vegne av: EY

Serienummer: 9578-5999-4-1163721

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Ernst & Young AS

Att.: Monica Sørensen

## Letter of representations

This letter of representations is provided in connection with your audit of the financial statements of Pierre Fabre Dermo-Cosmétique Nordic NUF ("the Company") for the year ended 31 December 2021. We recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements present fairly, in all material respects, the financial position of Pierre Fabre Dermo-Cosmétique Nordic NUF as of 31 December 2021 and of its operations 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.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). This involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### Financial statements and financial records

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated [Dato - oppdraget/engasjementsbrevet], for the preparation of the financial statement in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.
2. We acknowledge, as members of management of the Company, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above present fairly, in all material respects the financial position, results of operations and cash flows of the Company in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and are free of material misstatements, including omissions. We have approved the financial statements.
3. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.
4. As members of management of the Company, we believe that the Company has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway that are free from material misstatement, whether due to fraud or error. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we have made to address the effects of the Covid-19 pandemic on our system of internal controls.
5. There are no unadjusted audit differences identified during the current audit and pertaining to the latest period presented

### Non-compliance with laws and regulations, including fraud

1. We acknowledge that we are responsible to determine that the Company's business activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws or regulations, including fraud.



2. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud and errors
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any identified or suspected non-compliance with laws or regulations including fraud that may have affected the Company (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:
  - o Involving financial improprieties
  - o Related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the Company's financial statements
  - o Related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the Company's business, its ability to continue in business, or to avoid material penalties
  - o Involving management, or employees who have significant roles in internal control, or others
  - o In relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

## Information provided and completeness of information and transactions

1. We have provided you with:
  - o Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters
  - o Additional information that you have requested from us for the purpose of the audit and
  - o Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements, including those related to the Covid-19 pandemic. In our opinion, we have fulfilled our duty to properly register and document the accounting information in accordance with Norwegian law and bookkeeping practice generally accepted in Norway.
3. We have made available to you all minutes of the meetings of shareholders, directors and committees of directors (or summaries of actions of recent meetings for which minutes have not yet been prepared) until this date.
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the Company's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the end of the period. These transactions have been appropriately accounted for and disclosed in the financial statements.
5. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.
6. We have disclosed to you, and the Company has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
7. We have disclosed to you any cybersecurity breach that either occurred or that third parties (including regulatory agencies, law enforcement agencies and security consultants) had brought



to our attention during the period under audit and up to the date of the representation that could potentially be material to the financial statements.

#### Assets

1. Except for assets capitalized under finance leases, the Company has satisfactory title to all assets appearing in the balance sheet, and there are no liens or encumbrances on the Company's assets nor has any asset been pledged as collateral, other than those that are disclosed in [Notenummer - pantsettelse] to the financial statements.
2. All assets, including contingent assets, are correctly reflected in the financial statements.

#### Liabilities and contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.
3. We have recorded and/or disclosed, as appropriate, all liabilities related litigation and claims, both actual and contingent, and have disclosed in XXX to the financial statements all guarantees that we have given to third parties.

#### Remuneration to the Board, management and employees

1. To the extent required by the Accounting Act sections 7-31 and 7-32 and general financial statements legislations, the financial statements and footnote disclosures contain complete information regarding all agreements made by the managing director, chair of the Board, other board members and other executives with respect to compensation, options/warrants, pension, early retirement and termination rights as well as all loans or collateral provided to Board members, shareholders and employees.  
Since 31 December 2021, the following changes have been made to these agreements: [Listes eller bekrefte ingen endring av klienten]
2. No board members, employees or other individuals and/or Companies included in the Limited Liability Companies Act/Public Limited Liability Companies Act section 6-17 have received any compensation violating the regulations of this section.

#### Subsequent events

1. No events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the financial statements.

*The declaration is signed electronically*

Tromsø, 15. juni 2022

Pierre Fabre Dermo-Cosmétique Nordic NUF

Justina Karatas

Charlotta Andersson



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## Årsregnskap for 2021

### PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

Org.nr. 918 081 089

#### Innhold

Resultatregnskap  
Balanse  
Noter

Revisjonsberetning

Utarbeidet av Azets Insight AS





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## Resultatregnskap for 2021 PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

	Note	2021	2020
Salgsinntekt		72 831 535	71 068 513
Annen driftsinntekt		(2 873 067)	(2 065 551)
<b>Sum driftsinntekter</b>		<b>69 958 468</b>	<b>69 002 963</b>
Varekostnad		(23 720 803)	(23 548 267)
Lønnskostnad	1, 2, 3, 4	(8 557 738)	(9 516 510)
Avskrivning på driftsmidler og immaterielle eiendeler	6	(73 192)	(69 395)
Annen driftskostnad	5	(35 187 164)	(35 507 257)
<b>Sum driftskostnader</b>		<b>(67 538 897)</b>	<b>(68 641 429)</b>
<b>Driftsresultat</b>		<b>2 419 571</b>	<b>361 534</b>
Annen renteinntekt		217	193
Annen finansinntekt		20 515	2 574
<b>Sum finansinntekter</b>		<b>20 731</b>	<b>2 767</b>
Annen rentekostnad		(29 748)	(13 710)
Annen finanskostnad		(10 539)	(17 306)
<b>Sum finanskostnader</b>		<b>(40 287)</b>	<b>(31 016)</b>
<b>Netto finans</b>		<b>(19 556)</b>	<b>(28 249)</b>
<b>Ordinært resultat før skattekostnad</b>		<b>2 400 015</b>	<b>333 284</b>
Skattekostnad på ordinært resultat	7	(194 127)	(1 257 173)
<b>Ordinært resultat</b>		<b>2 205 888</b>	<b>(923 889)</b>
<b>Årsresultat</b>		<b>2 205 888</b>	<b>(923 889)</b>
<b>Overføringer</b>			
Overføringer til/fra annen egenkapital		2 205 888	(923 889)
<b>Sum overføringer og disponeringer</b>		<b>2 205 888</b>	<b>(923 889)</b>



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## Balanse pr. 31. desember 2021 PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

	Note	2021	2020
<b>EIENDELER</b>			
<b>Anleggsmidler</b>			
Utsatt skattefordel	8		
<b>Sum immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner, ol.	6	137 104	127 865
<b>Sum varige driftsmidler</b>		<b>137 104</b>	<b>127 865</b>
<b>Sum anleggsmidler</b>		<b>137 104</b>	<b>127 865</b>
<b>Omløpsmidler</b>			
<b>Fordringer</b>			
Kundefordringer	9	9 198 294	14 068 146
Andre fordringer	12	126 039	257 798
<b>Sum fordringer</b>		<b>9 324 332</b>	<b>14 325 944</b>
Bankinnskudd, kontanter og lignende	10	357 933	325 089
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>357 933</b>	<b>325 089</b>
<b>Sum omløpsmidler</b>		<b>9 682 266</b>	<b>14 651 033</b>
<b>Sum eiendeler</b>		<b>9 819 370</b>	<b>14 778 899</b>



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## Balanse pr. 31. desember 2021 PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

	Note	2021	2020
<b>EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Opptjent egenkapital</b>			
Annen egenkapital	11	3 822 563	1 616 674
<b>Sum opptjent egenkapital</b>		<b>3 822 563</b>	<b>1 616 674</b>
<b>Sum egenkapital</b>	11	<b>3 822 563</b>	<b>1 616 674</b>
<b>Gjeld</b>			
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 580 991	7 829 151
Betalbar skatt	7	344 405	
Skyldige offentlige avgifter		1 397 448	1 712 875
Annen kortsiktig gjeld		2 673 965	3 620 198
<b>Sum kortsiktig gjeld</b>		<b>5 996 808</b>	<b>13 162 224</b>
<b>Sum gjeld</b>		<b>5 996 808</b>	<b>13 162 224</b>
<b>Sum egenkapital og gjeld</b>		<b>9 819 370</b>	<b>14 778 899</b>

Oslo 25.05.2022

DocuSigned by:

Justina Karatas

DocuSigned by:

Aki Liikola



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## Noter 2021

### PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

#### Regnskapsprinsipper

Årsregnskapet er satt opp i samsvar med regnskapsloven og god regnskapsskikk for små foretak.

#### Salgsinntekter

Inntektsføring ved salg av varer skjer på leveringstidspunktet. Tjenester inntektsføres etter hvert som de leveres.

#### Klassifisering og vurdering av balanseposter

Omløpsmidler og kortsiktig gjeld omfatter poster som knytter seg til varekretsløpet. For andre poster enn kundefordringer omfattes poster som forfaller til betaling innen ett år etter transaksjonsdagen. Anleggsmidler er eiendeler bestemt til varig eie og bruk. Langsiktig gjeld er gjeld som forfaller senere enn ett år etter transaksjonsdagen.

Omløpsmidler vurderes til laveste av anskaffelseskost og virkelig verdi. Kortsiktig gjeld balanseføres til nominelt beløp på etableringstidspunktet.

Anleggsmidler vurderes til anskaffelseskost. Varige anleggsmidler avskrives etter en fornuftig avskrivningsplan. Anleggsmidlene nedskrives til virkelig verdi ved verdifall som ikke forventes å være forbigående. Langsiktig gjeld med unntak av andre avsetninger balanseføres til nominelt beløp på etableringstidspunktet.

#### Fordringer

Kundefordringer og andre fordringer er oppført i balansen til pålydende etter fradrag for avsetning til forventet tap. Avsetning til tap gjøres på grunnlag av individuelle vurderinger av de enkelte fordringene. I tillegg gjøres det for øvrige kundefordringer en uspesifisert avsetning for å dekke antatt tap.

#### Varebeholdninger

Lager av innkjøpte varer er verdsatt til laveste av anskaffelseskost etter FIFO- prinsippet og virkelig verdi. Egentilvirkede ferdigvarer og varer under tilvirkning er vurdert til variabel tilvirkningskost. Det foretas nedskrivning for påregnelig ukurans.

#### Varige driftsmidler

Varige driftsmidler balanseføres og avskrives over driftsmidlenes levetid dersom de har antatt levetid over 3 år og har en kostpris som overstiger kr 15.000. Direkte vedlikehold av driftsmidler kostnadsføres løpende under driftskostnader, mens påkostninger eller forbedringer tillegges driftsmidlets kostpris og avskrives i takt med driftsmidlet.

#### Forøvrig er følgende regnskapsprinsipper anvendt:

FIFO-metoden for tilordning av anskaffelseskost for ombyttbare finansielle eiendeler, laveste verdis prinsipp for markedsbaserte finansielle omløpsmidler, forsikret pensjonsforpliktelse er ikke balanseført - kostnaden er lik premien, pensjonsforpliktelser knyttet til AFP-ordningen er ikke balanseført, leieavtaler er ikke balanseført, langsiktige tilvirkningskontrakter er inntektsført etter fullført kontrakt metoden, pengeposter i utenlandsk valuta er verdsatt til kursen ved regnskapsårets slutt og kostmetoden er benyttet for investeringer i datterselskap/tilknyttet selskap. Egne utgifter til forskning og utvikling og til utvikling av rettigheter er kostnadsført.

Utbytte er inntektsført samme år som det er avsatt i datterselskap/tilknyttet selskap, dersom det er sannsynlig at beløpet vil mottas. Ved utbytte som overstiger andel av tilbakeholdt resultat etter kjøpet representerer den overskytende del tilbakebetaling av investert kapital, og er fratrukket investeringens verdi i balansen.

#### Skatt

Skattekostnaden i resultatregnskapet omfatter både periodens betalbare skatt og endring i utsatt skatt. Utsatt skatt er beregnet med 22% på grunnlag av de midlertidige forskjeller som eksisterer mellom regnskapsmessige og skattemessige verdier, samt skattemessig underskudd til fremføring ved utgangen av regnskapsåret. Skatteøkende og skattereduserende midlertidige forskjeller som reverserer eller kan reversere i samme periode er utlignet og skattevirkningen er beregnet på nettogrunnlaget.

Selskapet har ikke endret regnskapsprinsipp fra 2020 til 2021.



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## Note 1 - Lønnskostnader etc

	2021	2020
Lønn	7 754 231	8 326 537
Arbeidsgiveravgift	223 568	547 646
Pensjonskostnader	393 950	422 311
Andre ytelser / Refusjoner	185 990	220 016
<b>Sum</b>	<b>8 557 739</b>	<b>9 516 510</b>

## Note 2 - Antall årsverk

Selskapet har hatt 11,3 årsverk sysselsatt i regnskapsåret.

## Note 3 - Obligatorisk tjenestepensjon

Virksomheten er pliktig til å ha tjenestepensjonsordning etter lov om obligatorisk tjenestepensjon. Gjeldende pensjonsordning oppfyller kravene etter loven.

## Note 4 - Ytelser til ledende personer

	Lønn	Pensjonsforpliktelse	Annen godtgjørelse
Ytelser til daglig leder	1 200 420	40 087	215 338

## Note 5 - Revisjon

	2021	2020
Revisjon	53 813	100 700
Andre tjenester	0	0
<b>Sum godtgjørelse til revisor</b>	<b>53 813</b>	<b>100 700</b>

## Note 6 - Spesifikasjon av varige driftsmidler

	Driftsløsøre, inventar o.l
Anskaffelseskost 01.01.2021	370 764
Tilgang i året	82 431
Avgang i året	0
<b>Anskaffelseskost 31.12.2021</b>	<b>453 195</b>
Akk. av- og nedskr. 01.01.2021	(242 899)
Akkumulerte avskr. 31.12.2021	(316 091)
<b>Balanseført verdi pr. 31.12.2021</b>	<b>137 104</b>
Årets avskrivninger	(73 192)
Økonomisk levetid	3 - 5 år
<b>Avskrivningsplan: Lineær</b>	<b>20 - 33,33 %</b>



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## Note 7 - Skatt

	2021	2020
Ordinært resultat før skattekostnad	2 400 015	333 284
+/- Permanente forskjeller	65 667	103 399
+/- Årets endring i midlertidige forskjeller	(900 205)	(1 119 757)
<b>Årets skattegrunnlag</b>	<b>1 565 477</b>	<b>(683 074)</b>
Betalbar inntektsskatt for selskapet basert på 22%	344 405	
Sum	344 405	
+/- For lite (for mye) avsatt skatt tidligere år	(150 278)	
+/- Endring i utsatt skatt		1 257 173
<b>Skattekostnad i resultatregnskapet</b>	<b>194 127</b>	<b>1 257 173</b>
Betalbar skatt i skattekostnad	344 405	
<b>Betalbar skatt i balansen</b>	<b>344 405</b>	<b>0</b>

## Note 8 - Midl. forskjeller - Utsatt skatt/skattefordel

Utsatt skatt/utsatt skattefordel i balansen avsettes på grunnlag av forskjeller mellom regnskapsmessige og skattemessige verdier i henhold til norsk regnskapsstandard for skatt. Midlertidige skatteøkende og skattereduserende forskjeller som kan utlignes er nettoført.

Midlertidige forskjeller knyttet til:	01.01.2021	31.12.2021	Endring
Anleggsmidler	(4 594 666)	(3 694 461)	(900 205)
Netto forskjeller	(4 594 666)	(3 694 461)	(900 205)
Skattereduserende forskjeller som ikke kan utlignes	4 594 666	3 694 461	900 205
Sum midlertidige forskjeller	0	0	0
<b>Utsatt skattefordel 31.12.21. basert på 22%</b>	<b>0</b>	<b>0</b>	<b>0</b>

Utsatt skattefordel balanseføres ikke, dette i henhold til God regnskapsskikk for små foretak.

## Note 9 - Kundefordringer

Kundefordringer er vurdert til pålydende, nedskrevet med forventet tap på fordringer. Det er ikke tapsført kundefordringer i løpet av 2021.

	2021	2020
Kundefordringer til pålydende	9 198 294	14 068 146
Avsatt til dekning av usikre fordringer		
<b>Netto oppførte kundefordringer</b>	<b>9 198 294</b>	<b>14 068 146</b>

## Note 10 - Bankinnskudd

I posten for bankinnskudd inngår egen konto for bundne skattetrekksmidler med kr 357 933. Skyldig skattetrekk er kr 349 485.

## Note 11 - Egenkapital

	Annen EK	Sum
Egenkapital 01.01.2021	1 616 674	1 616 674
Årets resultat	2 205 888	2 205 888
<b>Egenkapital 31.12.2021</b>	<b>3 822 562</b>	<b>3 822 562</b>



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**Note 12 - Lån og sikkerhetsstillelse til ledende personer**

Selskapet har ikke gitt lån eller sikkerhetsstillelse til medlemmer av styrende organer.



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# PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

## STYRET INFORMERER OM 2021

### VIRKSOMHETENS ART OG LOKALISERING

PIERRE FABRE DERMO-COSMÉTIQUE NORDIC driver salg fra leide/ lokaler i Billingstadsletta 83. Selskapets forretningskontor ligger i Asker kommune.

### FORTSATT DRIFT

Styret bekrefter at forutsetningen om fortsatt drift er lagt til grunn ved utarbeidelsen av regnskapet.

Det fremlagte resultatregnskapet og balanse gir et tilfredsstillende uttrykk for resultatet i 2021 og den økonomiske stillingen ved årsskiftet.

### REDEGJØRELSE FOR ÅRSREGNSKAPET

Selskapet oppnådde et resultat i 2021 på kr. 2 205 888, mot et resultat på kr. -923 889 året før. Selskapet har pr. 31.12.2021 en bokført egenkapital på 3 822 563, total balansesum er på kr. 9 819 370. Selskapets styre er tilfreds med denne utviklingen. Likviditeten ansees som tilfredsstillende.

### ARBEIDSMILJØ, LIKESTILLING OG DISKRIMINERING

Arbeidsmiljøet ansees som godt. Sykefraværet har ligget på et tilfredsstillende nivå, omtrent som fjoråret. Det har ikke blitt rapportert om noen alvorlige skader eller ulykker på arbeidsplassen.

I styret sitter det en mann og en kvinne. Selskapet har ingen planlagte eller iverksatte tiltak for ytterligere å fremme likestillingen i selskapet, da dette ikke vil være hensiktsmessig i et selskap av denne størrelsen.

### YTRE MILJØ

Virksomhetens bransje medfører verken forurensning eller utslipp som kan være til skade for det ytre miljø utover det som er normalt for et selskap som driver innenfor denne bransjen.

### FORSKNINGS- OG UTVIKLINGSAKTIVITETER

Selskapet har ikke hatt noen forsknings- og utviklingsaktiviteter i løpet av året.

DocuSigned by:

Justina Karatas

Oslo 25.05.2022, signed by:

Aki Liikola



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## Fullstendighetserklæring

### FULLSTENDIGHETSERKLÆRING

Undertegnede bekrefter å ha gått gjennom utkast til skattemelding med vedlegg samt årsregnskap og noter for 918 081 089 PIERRE FABRE DERMO-COSMÉTIQUE NORDIC


Undertegnede bekrefter at Azets Insight AS, avd. Oslo er gitt all relevant dokumentasjon og opplysninger om vesentlige forhold av betydning, herunder hendelser oppstått etter balansedato.

Undertegnede er ikke kjent med feil, misligheter eller brudd på krav gitt i, eller i medhold av lov, knyttet til virksomheten. Oppgavene gir så langt undertegnede er kjent med et reelt, fullstendig og nøyaktig bilde av resultatet og den økonomiske stillingen i virksomheten.

Azets Insight AS, avd. Oslo vil i samsvar med skriftlig fullmakt forestå elektronisk signering og innsending til skatteetaten og Brønnøysundregistrene.

BILLINGSTAD, 25.05.2022

for PIERRE FABRE DERMO-COSMÉTIQUE NORDIC

DocuSigned by:  


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Justina Karatas



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## Certificate Of Completion

Envelope Id: 17868220CE4542E2BB426ADEBF62184F Status: Completed  
Subject: Please DocuSign: Total - (13949) PIERRE FABRE DERMO-COSMÉTIQUE NORDIC Annual Accounts\_for signi...  
Document Reference / Référence du Document: Annual Accounts 2021 PFDC NO  
Use Case / Cas d'usage: Nordic WF  
Pierre FABRE Company / Société Pierre FABRE: Denmark-PFDC NORDIC A/S  
Third Party / Tierce Partie: NA  
Source Envelope:  
Document Pages: 11 Signatures: 5 Envelope Originator:  
Certificate Pages: 2 Initials: 0 Poul PLANETA  
AutoNav: Enabled Laboratoires PIERRE FABRE  
Enveloped Stamping: Enabled 12, Avenue HOICHE  
Time Zone: (UTC+01:00) Brussels, Copenhagen, Madrid, Paris PARIS, ILE DE FRANCE 75008  
poul.planeta@pierre-fabre.com  
IP Address: 152.115.106.54

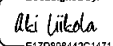
## Record Tracking

Status: Original Holder: Poul PLANETA Location: DocuSign  
6/1/2022 2:10:51 PM poul.planeta@pierre-fabre.com

## Signer Events

Aki Liikola  
aki.liikola@pierre-fabre.com  
GM  
Pierre Fabre  
Security Level: Email, Account Authentication (None)

## Signature

DocuSigned by:  
  
E17D698442C1471...  
Signature Adoption: Pre-selected Style  
Signed by link sent to aki.liikola@pierre-fabre.com  
Using IP Address: 152.115.106.54

## Timestamp

Sent: 6/1/2022 2:29:17 PM  
Viewed: 6/1/2022 2:32:50 PM  
Signed: 6/1/2022 4:00:37 PM

## Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Justina Karatas  
justina.karatas@pierre-fabre.com  
Pierre Fabre  
Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
5A9558FF78C2486...  
Signature Adoption: Drawn on Device  
Signed by link sent to justina.karatas@pierre-fabre.com  
Using IP Address: 152.115.106.54

Sent: 6/1/2022 2:29:16 PM  
Viewed: 6/1/2022 3:12:18 PM  
Signed: 6/1/2022 3:12:31 PM

## Electronic Record and Signature Disclosure:

Not Offered via DocuSign

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp



**Notary Events**

**Envelope Summary Events**

Envelope Sent  
Certified Delivered  
Signing Complete  
Completed

**Payment Events**

**Signature**

**Status**

Hashed/Encrypted  
Security Checked  
Security Checked  
Security Checked

**Status**

**Timestamp**

**Timestamps**

6/1/2022 2:29:17 PM  
6/1/2022 3:12:18 PM  
6/1/2022 3:12:31 PM  
6/1/2022 4:00:37 PM

**Timestamps**