



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 913 192 230  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: MORE HOLDCO KM AS  
Forretningsadresse: Moseidsletta 122  
4033 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jan Erik Rugland  
Dato for fastsettelse av årsregnskapet: 25.03.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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

Brønnøysundregistrene, 10.07.2024



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	82 765	72 934
<b>Sum kostnader</b>		<b>82 765</b>	<b>72 934</b>
<b>Driftsresultat</b>		<b>-82 765</b>	<b>-72 934</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern	3	227 272	91 034
<b>Sum finansinntekter</b>		<b>227 272</b>	<b>91 034</b>
Rentekostnad til foretak i samme konsern	3	2 490	734
Annen rentekostnad		45	73
Impairment of shares in subsidiary	4	116 792 705	108 982 961
<b>Sum finanskostnader</b>		<b>116 795 240</b>	<b>108 983 768</b>
<b>Netto finans</b>		<b>-116 567 968</b>	<b>-108 892 734</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-116 650 734</b>	<b>-108 965 668</b>
Income tax expense	5	31 244	3 804
<b>Ordinært resultat etter skattekostnad</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Årsresultat</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Totalresultat</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag	6	110 772	
Udekket tap	6	-37 970 133	
From/to other equity	6	-78 822 617	-108 969 472
<b>Sum overføringer og disponeringer</b>		<b>-116 681 978</b>	<b>-108 969 472</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	4	48 044 693	164 837 398
<b>Sum finansielle anleggsmidler</b>		<b>48 044 693</b>	<b>164 837 398</b>
<b>Sum anleggsmidler</b>		<b>48 044 693</b>	<b>164 837 398</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables	3	4 317 399	4 238 351
<b>Sum fordringer</b>		<b>4 317 399</b>	<b>4 238 351</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		20 660	9 532
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>20 660</b>	<b>9 532</b>
<b>Sum omløpsmidler</b>		<b>4 338 059</b>	<b>4 247 883</b>
<b>SUM EIENDELER</b>		<b>52 382 752</b>	<b>169 085 281</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	6, 7	9 135 485	9 135 485
Overkurs	6	80 944 666	80 944 666
Annen innskutt egenkapital	6	124 210	124 210
<b>Sum innskutt egenkapital</b>		<b>90 204 361</b>	<b>90 204 361</b>
<b>Opptjent egenkapital</b>			



### Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Other equity	6		78 822 617
Udekket tap	6	37 970 133	
<b>Sum opptjent egenkapital</b>		<b>-37 970 133</b>	<b>78 822 617</b>
<b>Sum egenkapital</b>		<b>52 234 229</b>	<b>169 026 979</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Other non-current liabilities	3		50 734
<b>Sum annen langsiktig gjeld</b>			<b>50 734</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>50 734</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		6 507	3 764
Tax payable	5		3 804
Other current liabilities	3	142 016	
<b>Sum kortsiktig gjeld</b>		<b>148 523</b>	<b>7 568</b>
<b>Sum gjeld</b>		<b>148 523</b>	<b>58 302</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>52 382 752</b>	<b>169 085 281</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 583522

#### Enheten

Organisasjonsnummer: 913 192 230  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: MORE HOLDCO KM AS  
Forretningsadresse: Moseidsletta 122  
4033 STAVANGER

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Årsregnskapets periode: 01.01.2023 - 31.12.2023

#### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

#### Regnskapsregler

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

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jan Erik Rugland  
Dato for fastsettelse av årsregnskapet: 25.03.2024

#### Revisjon

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

#### Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 06.07.2024

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



Organisasjonsnr: 913 192 230  
MORE HOLDCO KM AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	82 765	72 934
<b>Sum kostnader</b>		<b>82 765</b>	<b>72 934</b>
<b>Driftsresultat</b>		<b>-82 765</b>	<b>-72 934</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern	3	227 272	91 034
<b>Sum finansinntekter</b>		<b>227 272</b>	<b>91 034</b>
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<b>Sum finanskostnader</b>		<b>116 795 240</b>	<b>108 983 768</b>
<b>Netto finans</b>		<b>-116 567 968</b>	<b>-108 892 734</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-116 650 734</b>	<b>-108 965 668</b>
Income tax expense	5	31 244	3 804
<b>Ordinært resultat etter skattekostnad</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Årsresultat</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Totalresultat</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag	6	110 772	
Udekket tap	6	-37 970 133	
From/to other equity	6	-78 822 617	-108 969 472
<b>Sum overføringer og disponeringer</b>		<b>-116 681 978</b>	<b>-108 969 472</b>



Organisasjonsnr: 913 192 230  
MORE HOLDCO KM AS

## BALANSE

Beløp i: NOK

Note	2023	2022
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### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

##### Finansielle anleggsmidler

Investering i datterselskap 4 48 044 693 164 837 398

Sum finansielle anleggsmidler 48 044 693 164 837 398

Sum anleggsmidler 48 044 693 164 837 398

#### Omløpsmidler

##### Varer

##### Fordringer

Other short-term receivables 3 4 317 399 4 238 351

Sum fordringer 4 317 399 4 238 351

##### Bankinnskudd, kontanter og lignende

Cash and cash equivalents 20 660 9 532

Sum bankinnskudd, kontanter og lignende 20 660 9 532

Sum omløpsmidler 4 338 059 4 247 883

SUM EIENDELER 52 382 752 169 085 281

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital 6, 7 9 135 485 9 135 485

Overkurs 6 80 944 666 80 944 666

Annen innskutt egenkapital 6 124 210 124 210

Sum innskutt egenkapital 90 204 361 90 204 361

##### Opptjent egenkapital

Other equity 6 78 822 617

Udekket tap 6 37 970 133

Sum opptjent egenkapital -37 970 133 78 822 617

Sum egenkapital 52 234 229 169 026 979

#### Gjeld

##### Langsiktig gjeld



<b>Annen langsiktig gjeld</b>			
Other non-current liabilities	3		50 734
<b>Sum annen langsiktig gjeld</b>			<b>50 734</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>50 734</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		6 507	3 764
Tax payable	5		3 804
Other current liabilities	3	142 016	
<b>Sum kortsiktig gjeld</b>		<b>148 523</b>	<b>7 568</b>
<b>Sum gjeld</b>		<b>148 523</b>	<b>58 302</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>52 382 752</b>	<b>169 085 281</b>



Organisasjonsnr: 913 192 230  
MORE HOLDCO KM AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
2

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

**Konsernregnskap**

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



**Financial Statements**

**2023**

**More Holdco KM AS**

**Org.no.:913 192 230**



## More Holdco KM AS

### Board of Directors' report

#### Introduction

More Holdco KM AS (the "Company") with reg.no 913 192 230 is an investment company based in Stavanger.

Statement pursuant to the Norwegian Transparency Act will be published on HitecVision's website under the section Sustainability by 30 June 2024.

#### Financial results

Net loss in 2023 was NOK -116 681 978 compared to a net loss of NOK -108 969 472 in 2022. Allocation of this years' loss is transferred from other equity and share premium. Equity ratio as of 31.12.2023 is 99.72 %.

#### Share capital and shareholders

M Industri AS is the main shareholder of the Company, holding 98.4% of the shares.

#### Employees and the working environment

The Company has no employees. The board consists of two men. The board has not found it necessary to take special actions with regard to equal opportunities.

#### Directors & Officers Insurance

The Company has a Directors & Officers Insurance in place with Norwegian Insurance partner AS which covers liability for financial loss of third parties due to neglect, error or omissions from any directors, officers or employees of the Company in their capacity of such position. The insurance does not cover damage to persons or property.

#### Environmental issues

The Company's operations do not pollute the environment.

#### Going concern

In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern.

#### Subsequent events

On 16 February 2024, Remold Invest AS and IKM Gruppen AS entered into an agreement for the latter to acquire all outstanding shares in the Group incl. the Company. Closing of the transaction with IKM Gruppen AS is expected by the end of March 2024. To be able to deliver 100% of the shares in the Company to IKM Gruppen AS, M Industri AS has acquired the shares held by the minority shareholder in 2024.

Stavanger, 25.03.2024

The board of More Holdco KM AS

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Jan Erik Rugland  
Chair of the board

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Gunnar Halvorsen  
Member of the board



<b>Revenue statement</b>			
<b>More Holdco KM AS</b>			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Other expenses	2	82 765	72 934
<b>Total expenses</b>		<b>82 765</b>	<b>72 934</b>
<b>Operating profit</b>		<b>-82 765</b>	<b>-72 934</b>
<b>Financial income and expenses</b>			
Interest income from group companies	3	227 272	91 034
Interest expense to group companies	3	2 490	734
Other interest expenses		45	73
Impairment of shares in subsidiary	4	116 792 705	108 982 961
<b>Net financial items</b>		<b>-116 567 968</b>	<b>-108 892 734</b>
<b>Net profit (-loss) before tax</b>		<b>-116 650 734</b>	<b>-108 965 668</b>
Income tax expense	5	31 244	3 804
<b>Net profit (-loss)</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Annual net profit (-loss)</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Allocation of net profit (-loss)</b>			
Group contribution	6	110 772	0
From/to other equity	6	-78 822 617	-108 969 472
Loss brought forward	6	37 970 133	0
<b>Total allocation</b>		<b>-116 681 978</b>	<b>-108 969 472</b>

More Holdco KM AS

Side 3



<b>Balance sheet</b>			
<b>More Holdco KM AS</b>			
<b>Assets</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Non-current financial assets</b>			
Investments in subsidiaries	4	48 044 693	164 837 398
<b>Total non-current financial assets</b>		<b>48 044 693</b>	<b>164 837 398</b>
<b>Total non-current assets</b>		<b>48 044 693</b>	<b>164 837 398</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other short-term receivables	3	4 317 399	4 238 351
<b>Total receivables</b>		<b>4 317 399</b>	<b>4 238 351</b>
Cash and cash equivalents		20 660	9 532
<b>Total current assets</b>		<b>4 338 059</b>	<b>4 247 883</b>
<b>Total assets</b>		<b>52 382 752</b>	<b>169 085 281</b>



<b>Balance sheet</b>			
<b>More Holdco KM AS</b>			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Paid-in equity</b>			
Share capital	6, 7	9 135 485	9 135 485
Share premium	6	80 944 666	80 944 666
Other paid-in capital	6	124 210	124 210
<b>Total paid-in capital</b>		<b>90 204 361</b>	<b>90 204 361</b>
<b>Retained earnings</b>			
Other equity	6	0	78 822 617
Uncovered loss	6	-37 970 133	0
<b>Total retained earnings</b>		<b>-37 970 133</b>	<b>78 822 617</b>
<b>Total equity</b>		<b>52 234 229</b>	<b>169 026 979</b>
<b>Liabilities</b>			
Other non-current liabilities	3	0	50 734
<b>Total non-current liabilities</b>		<b>0</b>	<b>50 734</b>
<b>Current liabilities</b>			
Trade payables		6 507	3 764
Tax payable	5	0	3 804
Other current liabilities	3	142 016	0
<b>Total current liabilities</b>		<b>148 523</b>	<b>7 568</b>
<b>Total liabilities</b>		<b>148 523</b>	<b>58 302</b>
<b>Total equity and liabilities</b>		<b>52 382 752</b>	<b>169 085 281</b>
Stavanger, 25.03.2024 The board of More Holdco KM AS			
_____ Jan Erik Rugland Chair of the board		_____ Gunnar Halvorsen Member of the board	
<b>More Holdco KM AS</b>		<b>Page 5</b>	



<b>Indirect cash flow</b>			
<b>More Holdco KM AS</b>			
	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Cash flows from operating activities</b>			
Profit/(-loss) before tax		-116 650 734	-108 965 668
Tax paid		3 804	0
Impairment of shares		116 792 705	108 982 961
Change in accounts receivable		-79 048	0
Change in accounts payable		2 743	-2 178
<b>Net cash flows from operating activities</b>		<b>61 862</b>	<b>15 115</b>
<b>Cash flows from investment activities</b>			
Change in intercompany balances		-50 734	-29 300
<b>Net cash flows from investment activities</b>		<b>-50 734</b>	<b>-29 300</b>
Net change in cash and cash equivalents		11 128	-14 185
Cash and cash equivalents at the start of the period		9 532	23 717
<b>Cash and cash equivalents at the end of the period</b>		<b>20 660</b>	<b>9 532</b>



## **MORE HOLDCO KM AS** **NOTES TO THE FINANCIAL STATEMENTS FOR 2023**

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### **Note 1 Accounting principles**

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards.

#### **Valuation and classification of assets and liabilities**

Net current assets and liabilities comprise receivables and payables due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value.

#### **Trade and other receivables**

Trade receivables and other receivables are carried at fair value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date. Bad debts are written off when identified.

#### **Shares in subsidiaries and associates**

Subsidiaries and investments in associates are carried at cost in the parent company accounts. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Dividends and group contributions are recognised as other financial income. Group contributions may also be booked against shares in subsidiaries, as deemed appropriate under the current circumstances.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

#### **General and administrative expenses**

In principle, general and administrative expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

#### **Tax**

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.

#### **Group affiliation**

Consolidated financial statements are not prepared in More Holdco KM AS, but the Company is part of the Remold Invest AS group, which prepares the consolidated accounts on behalf of the Group. The consolidated accounts can be obtained at Remold Invest AS.



## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

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### Note 2 Number of employees, remuneration, loans to employees etc.

The company has no employees and is not required to have an occupational pension scheme in accordance with Norwegian law on required occupational pension.

No compensations have been paid, no loans have been granted and no guarantees have been issued to any member of the Board of Directors.

#### Auditor

Auditors' fee for 2023 was NOK 39 000.

Fees for other assurance engagements was NOK 0.

VAT is included in the figures of auditor's fee.

### Note 3 Balances with group companies

<b>Receivables</b>	<b>2023</b>	<b>2022</b>
M Industri AS	0	4 238 351
Karsten Moholt AS	4 317 399	0
<b>Sum</b>	<b>4 317 399</b>	<b>4 238 351</b>

<b>Debt</b>	<b>2023</b>	<b>2022</b>
Karsten Moholt AS	0	50 734
M Industri AS	142 016	0
<b>Sum</b>	<b>142 016</b>	<b>50 734</b>

### Note 4 Investment in subsidiaries

<b>Company</b>	<b>Office</b>	<b>Ownership and voting interest (%)</b>	<b>Result 2023</b>	<b>Equity as of 31.12</b>	<b>Booked value as of 31.12</b>
Karsten Moholt AS	Kleppestø	100%	-13 262 000	19 687 000	48 044 693

The investment in Karsten Moholt AS were impaired with NOK 116 792 705 in 2023.



## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

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### Note 5 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	31 244	3 804
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>31 244</b>	<b>3 804</b>
Taxable income:		
Result before tax	-116 650 734	-108 965 668
Permanent differences	116 792 750	108 982 961
Provided intra-group contribution	-142 016	0
<b>Taxable income</b>	<b>0</b>	<b>17 293</b>
Payable tax in the balance:		
Payable tax on this year's result	31 244	3 804
Payable tax on provided Group contribution	-31 244	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>3 804</b>



## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

### Note 6 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Total equity
As of 01.01.2023	9 135 485	80 944 666	124 210	78 822 617	169 026 979
Net profit / (-loss)		-37 859 361		-78 822 617	-116 681 978
Group contribution		-110 772			-110 772
<b>As of 31.12.2023</b>	<b>9 135 485</b>	<b>42 974 533</b>	<b>124 210</b>	<b>0</b>	<b>52 234 229</b>

### Note 7 Shareholders

The share capital in More Holdco KM AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	152 258 085	0,06	9 135 485
<b>Total</b>	<b>152 258 085</b>		<b>9 135 485</b>

### Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
M Industri AS	149 800 000	98.4 %
Panda EQT AS	2 458 085	1.6 %
<b>Total number of shares</b>	<b>152 258 085</b>	<b>100 %</b>

### Note 8 Guarantees

More Holdco KM AS has granted for the full payment and performance of Karsten Moholt AS' annual lease obligation of NOK 12.1 million to Sika AS until 1 March 2034. In addition, the Company has granted for the performance of Karsten Moholt AS of all obligations according to a contract with Equinor Energy AS. This guarantee is still in place per 31.12.23 and per date of signing of accounts.

### Note 9 Events after Balance Sheet date

Ultimate owner Remold Invest AS has on 16.02.2024 signed a "Share Purchase Agreement" with IKM Gruppen AS that among other include sale of all shares in More HoldCo KM AS. The transaction is approved by the Norwegian Competition Authority and completion is expected within end of March 2024.

There have been no other events subsequent to the year-end which require adjustment of or disclosure in the financial statements or in the notes.



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**Financial Statements**

**2023**

**More Holdco KM AS**

**Org.no.:913 192 230**



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## More Holdco KM AS

### Board of Directors' report

#### Introduction

More Holdco KM AS (the "Company") with reg.no 913 192 230 is an investment company based in Stavanger.

Statement pursuant to the Norwegian Transparency Act will be published on HitecVision's website under the section Sustainability by 30 June 2024.

#### Financial results

Net loss in 2023 was NOK -116 681 978 compared to a net loss of NOK -108 969 472 in 2022. Allocation of this years' loss is transferred from other equity and share premium. Equity ratio as of 31.12.2023 is 99.72 %.

#### Share capital and shareholders

M Industri AS is the main shareholder of the Company, holding 98.4% of the shares.

#### Employees and the working environment

The Company has no employees. The board consists of two men. The board has not found it necessary to take special actions with regard to equal opportunities.

#### Directors & Officers Insurance

The Company has a Directors & Officers Insurance in place with Norwegian Insurance partner AS which covers liability for financial loss of third parties due to neglect, error or omissions from any directors, officers or employees of the Company in their capacity of such position. The insurance does not cover damage to persons or property.

#### Environmental issues

The Company's operations do not pollute the environment.

#### Going concern


In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern.

#### Subsequent events

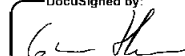
On 16 February 2024, Remold Invest AS and IKM Gruppen AS entered into an agreement for the latter to acquire all outstanding shares in the Group incl. the Company. Closing of the transaction with IKM Gruppen AS is expected by the end of March 2024. To be able to deliver 100% of the shares in the Company to IKM Gruppen AS, M Industri AS has acquired the shares held by the minority shareholder in 2024.

Stavanger, 25.03.2024

The board of More Holdco KM AS

DocuSigned by:  
  
51492F7568BA47C...

Jan Erik Rugland  
Chair of the board

DocuSigned by:  
  
34829C893EA44C7...

Gunnar Halvorsen  
Member of the board



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<b>Revenue statement</b>			
<b>More Holdco KM AS</b>			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Other expenses	2	82 765	72 934
<b>Total expenses</b>		<b>82 765</b>	<b>72 934</b>
<b>Operating profit</b>		<b>-82 765</b>	<b>-72 934</b>
<b>Financial income and expenses</b>			
Interest income from group companies	3	227 272	91 034
Interest expense to group companies	3	2 490	734
Other interest expenses		45	73
Impairment of shares in subsidiary	4	116 792 705	108 982 961
<b>Net financial items</b>		<b>-116 567 968</b>	<b>-108 892 734</b>
<b>Net profit (-loss) before tax</b>		<b>-116 650 734</b>	<b>-108 965 668</b>
Income tax expense	5	31 244	3 804
<b>Net profit (-loss)</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Annual net profit (-loss)</b>		<b>-116 681 978</b>	<b>-108 969 472</b>
<b>Allocation of net profit (-loss)</b>			
Group contribution	6	110 772	0
From/to other equity	6	-78 822 617	-108 969 472
Loss brought forward	6	37 970 133	0
<b>Total allocation</b>		<b>-116 681 978</b>	<b>-108 969 472</b>

More Holdco KM AS

Side 3



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<b>Balance sheet</b>			
<b>More Holdco KM AS</b>			
<b>Assets</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Non-current financial assets</b>			
Investments in subsidiaries	4	48 044 693	164 837 398
<b>Total non-current financial assets</b>		<b>48 044 693</b>	<b>164 837 398</b>
<b>Total non-current assets</b>		<b>48 044 693</b>	<b>164 837 398</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other short-term receivables	3	4 317 399	4 238 351
<b>Total receivables</b>		<b>4 317 399</b>	<b>4 238 351</b>
Cash and cash equivalents		20 660	9 532
<b>Total current assets</b>		<b>4 338 059</b>	<b>4 247 883</b>
<b>Total assets</b>		<b>52 382 752</b>	<b>169 085 281</b>

More Holdco KM AS


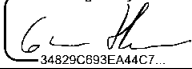
Page 4



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<b>Balance sheet</b>			
<b>More Holdco KM AS</b>			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Paid-in equity</b>			
Share capital	6, 7	9 135 485	9 135 485
Share premium	6	80 944 666	80 944 666
Other paid-in capital	6	124 210	124 210
<b>Total paid-in capital</b>		<b>90 204 361</b>	<b>90 204 361</b>
<b>Retained earnings</b>			
Other equity	6	0	78 822 617
Uncovered loss	6	-37 970 133	0
<b>Total retained earnings</b>		<b>-37 970 133</b>	<b>78 822 617</b>
<b>Total equity</b>		<b>52 234 229</b>	<b>169 026 979</b>
<b>Liabilities</b>			
Other non-current liabilities	3	0	50 734
<b>Total non-current liabilities</b>		<b>0</b>	<b>50 734</b>
<b>Current liabilities</b>			
Trade payables		6 507	3 764
Tax payable	5	0	3 804
Other current liabilities	3	142 016	0
<b>Total current liabilities</b>		<b>148 523</b>	<b>7 568</b>
<b>Total liabilities</b>		<b>148 523</b>	<b>58 302</b>
<b>Total equity and liabilities</b>		<b>52 382 752</b>	<b>169 085 281</b>

Stavanger, 25.03.2024  
The board of More Holdco KM AS

<p>DocuSigned by:  51492F7558BA47C... Jan Erik Rugland Chair of the board</p>	<p>DocuSigned by:  34829C893EA44C7... Gunnar Halvorsen Member of the board</p>
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**More Holdco KM AS** **Page 5**



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<b>Indirect cash flow</b>			
<b>More Holdco KM AS</b>			
	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Cash flows from operating activities</b>			
Profit/(-loss) before tax		-116 650 734	-108 965 668
Tax paid		3 804	0
Impairment of shares		116 792 705	108 982 961
Change in accounts receivable		-79 048	0
Change in accounts payable		2 743	-2 178
<b>Net cash flows from operating activities</b>		<b>61 862</b>	<b>15 115</b>
<b>Cash flows from investment activities</b>			
Change in intercompany balances		-50 734	-29 300
<b>Net cash flows from investment activities</b>		<b>-50 734</b>	<b>-29 300</b>
Net change in cash and cash equivalents		11 128	-14 185
Cash and cash equivalents at the start of the period		9 532	23 717
<b>Cash and cash equivalents at the end of the period</b>		<b>20 660</b>	<b>9 532</b>

More Holdco KM AS

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## **MORE HOLDCO KM AS** **NOTES TO THE FINANCIAL STATEMENTS FOR 2023**

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### **Note 1 Accounting principles**

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards.

#### **Valuation and classification of assets and liabilities**

Net current assets and liabilities comprise receivables and payables due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value.

#### **Trade and other receivables**

Trade receivables and other receivables are carried at fair value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date. Bad debts are written off when identified.

#### **Shares in subsidiaries and associates**

Subsidiaries and investments in associates are carried at cost in the parent company accounts. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Dividends and group contributions are recognised as other financial income. Group contributions may also be booked against shares in subsidiaries, as deemed appropriate under the current circumstances.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

#### **General and administrative expenses**

In principle, general and administrative expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

#### **Tax**

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.

#### **Group affiliation**

Consolidated financial statements are not prepared in More Holdco KM AS, but the Company is part of the Remold Invest AS group, which prepares the consolidated accounts on behalf of the Group. The consolidated accounts can be obtained at Remold Invest AS.



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## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

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### Note 2 Number of employees, remuneration, loans to employees etc.

The company has no employees and is not required to have an occupational pension scheme in accordance with Norwegian law on required occupational pension.

No compensations have been paid, no loans have been granted and no guarantees have been issued to any member of the Board of Directors.

#### Auditor

Auditors' fee for 2023 was NOK 39 000.

Fees for other assurance engagements was NOK 0.

VAT is included in the figures of auditor's fee.

### Note 3 Balances with group companies

Receivables	2023	2022
M Industri AS	0	4 238 351
Karsten Moholt AS	4 317 399	0
<b>Sum</b>	<b>4 317 399</b>	<b>4 238 351</b>

Debt	2023	2022
Karsten Moholt AS	0	50 734
M Industri AS	142 016	0
<b>Sum</b>	<b>142 016</b>	<b>50 734</b>

### Note 4 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2023	Equity as of 31.12	Booked value as of 31.12
Karsten Moholt AS	Kleppestø	100%	-13 262 000	19 687 000	48 044 693

The investment in Karsten Moholt AS were impaired with NOK 116 792 705 in 2023.



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## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

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### Note 5 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	31 244	3 804
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>31 244</b>	<b>3 804</b>
Taxable income:		
Result before tax	-116 650 734	-108 965 668
Permanent differences	116 792 750	108 982 961
Provided intra-group contribution	-142 016	0
<b>Taxable income</b>	<b>0</b>	<b>17 293</b>
Payable tax in the balance:		
Payable tax on this year's result	31 244	3 804
Payable tax on provided Group contribution	-31 244	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>3 804</b>



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## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

### Note 6 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Total equity
As of 01.01.2023	9 135 485	80 944 666	124 210	78 822 617	169 026 979
Net profit / (-loss)		-37 859 361		-78 822 617	-116 681 978
Group contribution		-110 772			-110 772
<b>As of 31.12.2023</b>	<b>9 135 485</b>	<b>42 974 533</b>	<b>124 210</b>	<b>0</b>	<b>52 234 229</b>

### Note 7 Shareholders

The share capital in More Holdco KM AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	152 258 085	0,06	9 135 485
<b>Total</b>	<b>152 258 085</b>		<b>9 135 485</b>

### Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
M Industri AS	149 800 000	98.4 %
Panda EQT AS	2 458 085	1.6 %
<b>Total number of shares</b>	<b>152 258 085</b>	<b>100 %</b>

### Note 8 Guarantees

More Holdco KM AS has granted for the full payment and performance of Karsten Moholt AS' annual lease obligation of NOK 12.1 million to Sika AS until 1 March 2034. In addition, the Company has granted for the performance of Karsten Moholt AS of all obligations according to a contract with Equinor Energy AS. This guarantee is still in place per 31.12.23 and per date of signing of accounts.

### Note 9 Events after Balance Sheet date

Ultimate owner Remold Invest AS has on 16.02.2024 signed a "Share Purchase Agreement" with IKM Gruppen AS that among other include sale of all shares in More HoldCo KM AS. The transaction is approved by the Norwegian Competition Authority and completion is expected within end of March 2024.

There have been no other events subsequent to the year-end which require adjustment of or disclosure in the financial statements or in the notes.



# Deloitte.

Deloitte AS  
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NO-4032 Stavanger  
Norway

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www.deloitte.no

To the General Meeting of More Holdco KM AS

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the financial statements of More Holdco KM AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Information*

The Board of Directors (management) is responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS Accounting Standards as adopted by the EU, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of

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## Deloitte.

Independent auditor's report  
More Holdco Km AS

accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Stavanger, 21 March 2024  
Deloitte AS

**Ommund Skiland**  
State Authorised Public Accountant



## Independent auditor's rep...- NGAAP Øvrige foretak

Name	Date
Skailand, Ommund	2024-03-24

Identification

 bankID Skailand, Ommund



This document contains electronic signatures using EU-compliant PAdES - PDF  
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato  
01.02.2021

Din/Deres dato  
04.01.2021

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR407807771

Telefon  
90518192

Org.nr  
974761076

Vår referanse  
2021/5022433

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

MORELD INVEST AS  
Hospitalsgata 4  
4006 STAVANGER

Att. Ove Martin Juul

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 4. januar 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for for selskapene som er oppgitt i vedlegget til denne tillatelsen.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de nevnte selskaper (se vedlegg) dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### Bakgrunn

Selskapene som er opplistet i vedlegget er norske investerings- og holdingsselskaper som som inngår i Moreld-konsernet. Moreld-konsernet er basert på selskaper i HitecVision porteføljen. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer. Arbeidsspråket som benyttes er engelsk. Selskapene har foretatt, eller vil foreta investeringer innenfor energibransjen. Selskapene har få eksterne kunder. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk eller finansiell profesjon, og som benytter engelsk som arbeidsspråk. All kommunikasjon med selskapenes långivere og aksjonærer foregår på engelsk.

### Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører



kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt vekt på at selskapenes direkte og indirekte aksjonærer er profesjonelle investorer basert på HitecVision porteføljen. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*



<b>Selskap</b>	<b>Org.nummer</b>
Moreld Invest AS	924 728 485
Moreld AS	923 807 799
More HoldCo Alfa AS	992 149 264
More HoldCo Emtunga AS	818 858 892
AO HoldCo AS	918 858 911
More HoldCo Leirvik AS	991 937 226
More HoldCo Apply AS	918 274 790
More HoldCo Giba AS	912 536 270
More HoldCo TB AS	918 858 881
Nord Well AS	912 536 394
DW Quip AS	922 983 410
Norwegian Piping Holding AS	925 305 812
More Asset AS	925 270 199
Bokn BidCo2 AS	925 270 156
More HoldCo Gamma AS	997 550 528
Moseidveien 17 AS	916 775 911
D1-3 Eiendom AS	997 030 451
Agility Group AS	987 316 039
More HoldCo Aza AS	911 628 007
More HoldCo KM AS	913 192 230