



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 976 795 849
Organisasjonsform: Aksjeselskap
Foretaksnavn: DIAGEO NORWAY AS
Forretningsadresse: Apotekergata 10B
0180 OSLO

Regnskapsår

Årsregnskapets periode: 01.07.2024 - 30.06.2025

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: Adam Jungling
Dato for fastsettelse av årsregnskapet: 13.03.2026

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

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, 20.05.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	10 255 000	20 895 000
Sum inntekter		10 255 000	20 895 000
Kostnader			
Varekostnad		127 000	7 112 000
Lønnskostnad	3	6 647 000	4 440 000
Annen driftskostnad	2, 4	2 935 000	7 911 000
Sum kostnader		9 709 000	19 463 000
Driftsresultat		546 000	1 432 000
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	2	220 000	472 000
Annen finansinntekt		13 000	90 000
Sum finansinntekter		233 000	562 000
Rentekostnad til foretak i samme konsern	2	240 000	493 000
Annen finanskostnad		185 000	40 000
Sum finanskostnader		425 000	533 000
Netto finans		-192 000	29 000
Resultat før skattekostnad		354 000	1 461 000
Årsresultat		354 000	1 461 000
Overføringer og disponeringer			
Ordinært utbytte	9	13 000 000	699 000
Overføringer annen egenkapital	9	-12 729 000	429 000
Sum overføringer og disponeringer		271 000	1 128 000



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	391 000	285 000
Sum immaterielle eiendeler		391 000	285 000
Sum anleggsmidler		391 000	285 000
Omløpsmidler			
Varer			
Varer			117 000
Sum varer	6		117 000
Fordringer			
Andre fordringer	5		371 000
Andre kortsiktige fordringer		102 000	55 000
Konsernfordringer	7	26 357 000	26 956 000
Sum fordringer		26 459 000	27 382 000
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		801 000	279 000
Sum bankinnskudd, kontanter og lignende	8	801 000	279 000
Sum omløpsmidler		27 260 000	27 778 000
SUM EIENDELER		27 651 000	28 063 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	9, 10	1 000 000	1 000 000
Overkurs	9	7 971 000	21 376 000
Sum innskutt egenkapital		8 971 000	22 376 000



Balanse

Beløp i: NOK	Note	2025	2024
Opptjent egenkapital			
Annen egenkapital	9	0	0
Sum opptjent egenkapital		0	0
Sum egenkapital		8 971 000	22 376 000
Gjeld			
Langsiktig gjeld			
Pensjonsforpliktelser		1 686 000	817 000
Sum avsetninger for forpliktelser		1 686 000	817 000
Annen langsiktig gjeld			
Sum langsiktig gjeld		1 686 000	817 000
Kortsiktig gjeld			
Leverandørgjeld	7	101 000	361 000
Skyldige offentlige avgifter	8	585 000	94 000
Utbytte	7, 9	13 000 000	699 000
Kortsiktig konserngjeld	7	1 171 000	2 638 000
Annen kortsiktig gjeld		2 136 000	1 078 000
Sum kortsiktig gjeld		16 993 000	4 870 000
Sum gjeld		18 679 000	5 687 000
SUM EGENKAPITAL OG GJELD		27 650 000	28 063 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 394746

Virksomheten

Organisasjonsnummer: 976 795 849
Organisasjonsform: Aksjeselskap
Foretaksnavn: DIAGEO NORWAY AS
Forretningsadresse: Apotekergata 10B
0180 OSLO

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årsregnskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Adam Jungling
Dato for fastsettelse av årsregnskapet: 13.03.2026

Grunnlag for avgivelse

År 2025: Årsregnskap er elektronisk innlevert.
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025.

Virksomheten sitt øverste organ er ansvarlig for at årsregnskapet er signert. Det er mulig å levere årsregnskap uten signatur fordi sikkerheten for rett rapportering er ivaretatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.

Brønnøysundregistrene, 19.05.2026



Organisasjonsnr: 976 795 849
DIAGEO NORWAY AS

RESULTATREGNSKAP

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Inntekter			
Salgsinntekt	2	10 255 000	20 895 000
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Sum overføringer og disponeringer		271 000	1 128 000



Organisasjonsnr: 976 795 849
DIAGEO NORWAY AS

BALANSE

Beløp i: NOK **Note** **2025** **2024**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 5 391 000 285 000

Sum immaterielle eiendeler 391 000 285 000

Sum anleggsmidler 391 000 285 000

Omløpsmidler

Varer

Varer 117 000

Sum varer 6 117 000

Fordringer

Andre fordringer 5 371 000

Andre kortsiktige fordringer 102 000 55 000

Konsernfordringer 7 26 357 000 26 956 000

Sum fordringer 26 459 000 27 382 000

Bankinnskudd, kontanter og lignende

Bankinnskudd, kontanter og lignende 801 000 279 000

Sum bankinnskudd, kontanter og lignende 8 801 000 279 000

Sum omløpsmidler 27 260 000 27 778 000

SUM EIENDELER 27 651 000 28 063 000

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Aksjekapital 9, 10 1 000 000 1 000 000

Overkurs 9 7 971 000 21 376 000

Sum innskutt egenkapital 8 971 000 22 376 000

Opptjent egenkapital

Annen egenkapital 9 0 0

Sum opptjent egenkapital 0 0

Sum egenkapital 8 971 000 22 376 000

Gjeld

Langsiktig gjeld



Pensjonsforpliktelser		1 686 000	817 000
Sum avsetninger for forpliktelser		1 686 000	817 000
Annen langsiktig gjeld			
Sum langsiktig gjeld		1 686 000	817 000
Kortsiktig gjeld			
Leverandørgjeld	7	101 000	361 000
Skyldige offentlige avgifter	8	585 000	94 000
Utbytte	7, 9	13 000 000	699 000
Kortsiktig konserngjeld	7	1 171 000	2 638 000
Annen kortsiktig gjeld		2 136 000	1 078 000
Sum kortsiktig gjeld		16 993 000	4 870 000
Sum gjeld		18 679 000	5 687 000
SUM EGENKAPITAL OG GJELD		27 650 000	28 063 000



Organisasjonsnr: 976 795 849
DIAGEO NORWAY AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00



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Diageo Norway AS

Annual report 2024/2025

- Annual accounts**
- **Income statement**
 - **Balance sheet**
 - **Notes**

Auditors' report



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Diageo Norway AS

Income statement 01.07-30.06

Amounts in NOK thousands

	Note	2024/2025	2023/2024
Revenue			
Sales revenue	2	10 255	20 895
Total revenue		<u>10 255</u>	<u>20 895</u>
Operating expenses			
Cost of goods sold		127	7 112
Payroll expenses	3	6 646	4 440
Other operating expenses	2, 4	2 934	7 910
Total operating expenses		<u>9 707</u>	<u>19 462</u>
Operating result		<u>548</u>	<u>1 433</u>
Financial income and expenses			
Interest income from group companies	2	220	472
Other financial income		13	90
Interest paid to group companies	2	240	493
Other financial expenses		185	40
Net financial items		<u>-192</u>	<u>29</u>
Result before tax		<u>356</u>	<u>1 462</u>
Tax expense	5	<u>85</u>	<u>334</u>
Net profit for the year		<u>271</u>	<u>1 128</u>
Allocated as follows			
Proposed dividends	9	13 000	699
Transferred to other equity	9	-12 729	429
Total allocations		<u>271</u>	<u>1 128</u>



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Diageo Norway AS

Balance sheet as of June 30

Amounts in NOK thousands

	Note	2024/2025	2023/2024
Fixed assets			
<i>Intangible assets</i>			
Deferred tax asset	5	391	285
Total intangible assets		391	285
Total fixed assets		391	285
Current assets			
Inventories	6	0	117
<i>Receivables</i>			
Other receivables from group companies	7	26 357	26 956
Current income tax receivable	5	0	371
Other short-term receivables		102	55
Total receivables		26 459	27 382
Cash and cash equivalents	8	801	279
Total current assets		27 260	27 778
Total assets		27 651	28 063



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Diageo Norway AS

Balance sheet as of June 30

Amounts in NOK thousands

	Note	2024/2025	2023/2024
Equity			
<i>Paid-in capital</i>			
Share capital	9, 10	1 000	1 000
Share premium	9	7 971	21 376
Total paid-in capital		<u>8 971</u>	<u>22 376</u>
<i>Retained earnings</i>			
Other equity	9	<u>0</u>	<u>0</u>
Total retained earnings		<u>0</u>	<u>0</u>
Total equity		<u>8 971</u>	<u>22 376</u>
Liabilities			
<i>Provisions</i>			
Pension liabilities		<u>1 686</u>	<u>817</u>
Total provisions		<u>1 686</u>	<u>817</u>
<i>Current liabilities</i>			
Accounts payable		101	361
Public duties payable	8	585	94
Dividends	7, 9	13 000	699
Other liabilities to group companies	7	1 171	2 638
Other short-term liabilities		<u>2 137</u>	<u>1 078</u>
Total current liabilities		<u>16 994</u>	<u>4 870</u>
Total liabilities		<u>18 680</u>	<u>5 687</u>
Total equity and liabilities		<u>27 651</u>	<u>28 063</u>

30 June 2025
Oslo, 13 March 2026

Manijeh Sophia Torabbeigi

Manijeh Sophia Torabbeigi
Managing director/Board member

Irene van Leeuwen

Irene Van Leeuwen
Chairman of the board

Olena Valentynivna Neznal

Olena Valentynivna Neznal
Board member

Adam Ivan Jüngling

Adam Ivan Jüngling
Board member



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Diageo Norway AS

Notes to the accounts for 2025

Amounts in NOK thousands

Note - 1 Accounting Principles

The annual report has been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for small entities.

Sales revenue

Revenues from the sale of goods are recognized in the income statement once delivery has taken place and most of the risk and return has been transferred.

Following the model change as of 1st July 2023, Royal Unibrew A/S was appointed as an exclusive distributor for distribution, marketing, and resale of Diageo's products in Norway. As a result of this the Company transferred its sales employees to Royal Unibrew A/S that runs the Norwegian sales operations including provision of logistics and marketing activations in the country where products are directly bought from the Brand Owner entities and Diageo Norway AS is not part of the trading chain. Diageo Norway AS continues to provide business support to brand owner entities with its costs being recharged with an arm's length mark-up.

Balance sheet classification

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

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognized at nominal value.

Leasing agreements

Fixed assets leased on conditions which mainly transfer economic risk and control to the company (financial leasing) are considered as fixed assets in the balance sheet. The accompanying leasing obligation is included under interest-bearing long-term liabilities and valued at present value of the leasing payments. The fixed asset is depreciated on a systematic basis, and the liability is reduced with the paid leasing amount less the calculated interest costs. Other hiring agreements are classified as operating leasing, and the leasing charge is charged as an expense.

Inventories

Inventories are recognized at the lowest of cost and net selling price. The net selling price is the estimated selling price in the case of ordinary operations minus the estimated completion, marketing and distribution costs. The cost is arrived at using the FIFO method and includes the costs incurred in acquiring the goods and the costs of bringing the goods to their current state and location.

Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.



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Diageo Norway AS

Notes to the accounts for 2025

Amounts in NOK thousands

Post-employment benefits

The pension plans are accounted in accordance with the preliminary Norwegian Accounting Standard and IAS 19.

The company has pension plans that provide employees the right to future retirement benefits, called defined benefit scheme. The pension liabilities is calculated on a straight line basis on earnings, based on assumptions about contribution time, discount rate, future return on pension assets, future salary adjustment, pension and benefits from National insurance and actuarial assumptions regarding mortality, voluntary retirement, etc. The pension assets are valued market value. Net pension obligation consists of gross pension liabilities less the market value of pension assets. Net pension liability of the underfunded scheme is recognized as non-interest-bearing long-term debt. Any differences due to changes in assumptions are recognized in Equity. Net pension expenses adjusted of pension plans, are classified as ordinary operating expenses, and are presented along with salary and other benefits.

Foreign currency

Transactions in the profit and loss statement are translated into NOK at the exchange rate prevailing at the transaction date. All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

Exchange rate and translation differences

A foreign exchange difference is recognised where a foreign transactions is settled at an exchange rate that differs from the rate used when the transaction was initially recorded. These foreign exchange differences presented under other financial income and expense in the profit and loss.

Income tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognized directly in equity to the extent that they relate to equity transactions.

Use of estimates

The management has used estimates and assumptions that have affected assets, liabilities, incomes, expenses and information on potential liabilities in accordance with generally accepted accounting principles in Norway.



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Diageo Norway AS

Notes to the accounts for 2025

Amounts in NOK thousands

Note 2 - Intercompany transactions with group and associated companies

<i>Expenses</i>	2024/2025	2023/2024
Operating expenses	167	3 866
Interest expenses	240	493
Total expenses	<u>407</u>	<u>4 360</u>
<i>Income</i>	2024/2025	2023/2024
Sales revenue	10 255	11 401
Interest income	220	472
Total income	<u>10 476</u>	<u>11 873</u>

The company is related to any companies within the Diageo Group. Until October 2024 the entity made all of its purchases from the group companies R & A Bailey & Co, Diageo Scotland Limited, Diageo Brands B.V., and Diageo North America Inc. Purchases of goods between the group companies are priced at market value. From October 2024 Diageo Norway AS is not part of the trading chain. Diageo Norway AS continues to provide business support to brand owner entities with its costs being recharged with an arm's length mark-up.

Note 3 - Payroll expenses and number of employees

<i>Wage costs</i>	2024/2025	2023/2024
Salaries	5 126	3 620
Payroll tax	925	791
Pension costs	659	23
Other payments	-64	6
Total payroll expenses	<u>6 646</u>	<u>4 440</u>

Average number of full-time equivalents 3 3

There are no loans/securities issued to the general manager, board of directors or other related parties.

Note 4 - Leasing contracts

Operating Lease:

The company had leased cars from Lease Plan Norge AS. Leasing expenses for 2024/2025 is 0 (NOK 227,938 in 2023/2024).

The company has entered into a lease agreement for rental of business premises located in 10 Apotekergata in Oslo.

This lease contract is valid from 01/11/2024 until 31/10/2025.

Rental costs amounted to 567,402 NOK in 2024/2025 (440,943 NOK in 2023/2024).

As of 30/06/2025 the company has no finance lease.



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Diageo Norway AS

Notes to the accounts for 2025

Amounts in NOK thousands

Note 5 - Income taxes

<i>Income tax expenses</i>	2024/2025	2023/2024
Too much allocated in previous year(s)	-15	0
Tax effect related to pension	190	0
Change in deferred tax	-90	334
Total income tax expense	<u>85</u>	<u>334</u>

<i>Tax base estimation</i>	2024/2025	2023/2024
Result before tax	356	1 462
Permanent differences	99	58
Change in temporary differences	372	-1 387
General income	<u>826</u>	<u>133</u>
Of which pension booked to equity	-866	-549
Loss carried forward	<u>39</u>	<u>416</u>
Tax base	<u>0</u>	<u>0</u>

<i>Temporary differences outlined</i>	2024/2025	2023/2024
Fixed assets	-51	-64
Pension liabilities	-1 686	-817
Total temporary differences	<u>-1 737</u>	<u>-881</u>
Accumulated loss carried forward	<u>-39</u>	<u>-416</u>
Net temporary differences	<u>-1 777</u>	<u>-1 297</u>

Deferred income tax asset (22%) -391 -285

<i>Effective tax rate</i>	2024/2025
Expected income taxes, statutory tax rate 22%	78
Too much allocated in previous year(s)	-15
Permanent differences (22%)	-169
Pension booked to equity	190
Income tax expense	<u>85</u>

Effective tax rate *) 23,9 %

*) Tax expense divided by pre-tax income

Note 6 - Inventories

	2024/2025	2023/2024
Finished goods at purchase cost	0	585
Provisions	<u>0</u>	<u>-468</u>
Total	<u>0</u>	<u>117</u>



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Diageo Norway AS

Notes to the accounts for 2025

Amounts in NOK thousands

Note 7 - Intercompany balance with group and associated companies

<i>Receivables</i>	2024/2025	2023/2024
Other receivables	26 357	26 956
<i>Payables</i>	2024/2025	2023/2024
Other short term payables	1 171	2 638
Dividend	13 000	699
Total intercompany payables	<u>14 171</u>	<u>3 337</u>

Note 8 - Bank deposit

	2024/2025
Restricted cash for employee withholding taxes as of 31.12.	801

Note 9 - Equity

	Share capital	Share premium	Other equity	Total
Equity 01.07.	1 000	21 376	0	22 376
Net profit for the year	0	0	271	271
Reclassification share premium	0	-405	405	0
Remeasurement loss pension	0	0	-866	-866
Tax effect pension	0	0	190	190
Dividend	0	-13 000	0	-13 000
Equity 30.06.	<u>1 000</u>	<u>7 971</u>	<u>0</u>	<u>8 971</u>



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Diageo Norway AS

Notes to the accounts for 2025

Amounts in NOK thousands

Note 10 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	10 000	100	1 000

Shareholders per 30.06:

	Ordinary shares	Ownership share	Voting rights
Selviac Nederland B.V.	10 000	100 %	100 %

The entity is part of the consolidated accounts for Diageo Plc. The group financial statement can be obtained from the parent company registered office, whose address is:

16 Great Marlborough St
London, W1F 7HS
United Kingdom

Note 11 - Subsequent event

There haven't been any events after the balance sheet date that are either favorable or unfavorable as to the Financial Statement as of June 30th, 2025.



Skatteetaten

Vår dato
12.07.2021

Din/Deres dato
16.06.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/6053830

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

ERNST & YOUNG ADVOKATFIRMA AS
Postboks 1156 Sentrum
0107 OSLO

Att. Lars Helland

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Diageo Norway AS, org.nr. 976 795 849

Vi viser til deres brev av 16. juni 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Diageo Norway AS.

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

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

Bakgrunn

Diageo Norway AS er eid av et utenlandsk selskap. Selskapet driver virksomhet innen import, handel og agentur med vin og brennevin. Store deler av arbeidsspråket i selskapet er på engelsk. Selskapet har utenlandske styremedlemmer.

Skattekontorets vurdering

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

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

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



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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er direkte eid av et utenlandsk selskap. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



To the General Meeting of Diageo Norway AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Diageo Norway AS (the Company), which comprise the balance sheet as at 30 June 2025, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 30 June 2025, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Other Matters

The Company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisionsberetninger>

PricewaterhouseCoopers AS, org.no.: 987 009 713 MVA, Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap
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Kristiansand, 13 March 2026
PricewaterhouseCoopers AS

Tonje Aarhus Risinggård
State Authorised Public Accountant
(This document is signed electronically)



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The identities of the signers are listed below:

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Tonje Aarhus Risinggård

 **bankID**

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